



Republika ng Pilipinas  
Lungsod Quezon  
SANGGUNIANG PANLUNGSOD  
(City Council)

PO97-27

100th Regular Session

ORDINANCE NO. SP- 551 , S-97

AN ORDINANCE AMENDING ARTICLE 15 OF CHAPTER FOUR OF CITY ORDINANCE NO. SP-91, SERIES OF 1992, OTHERWISE KNOWN AS "THE QUEZON CITY REVENUE CODE OF 1993".

Introduced by Councilors FRANZ S. PUMAREN, JOSEPH PETER S. SISON, CONNIE S. ANGELES, MOISES S. SAMSON and ALBERTO M. GALARPE.

Sponsored by Councilors Emilio G. Tamayo, Godofredo T. Liban II, Marciano P. Medalla, Jorge L. Banal and Almario E. Francisco.

WHEREAS, sub-paragraph 2 of Section 2 of Article 458 of Republic Act 7160, otherwise known as the Local Government Code of 1991, provides that the Sangguniang Panlungsod shall enact ordinances, xxx levying taxes, fees and charges, prescribing rates thereof for general and specific purposes xxx;

WHEREAS, the power to levy taxes includes the power to grant lower tax rates;

WHEREAS, the current rate of 30% on gross receipts from admission fees, has been burdensome for proprietors, lessors, theater operators, cinemas, concert halls, circuses, boxing stadia and other places of amusements;

WHEREAS, as a result of the burdensome rate, proprietors, lessors, theater operators, cinemas, concert halls, circuses, boxing stadia and other places of amusement are encouraged to carry their income generating activities in other cities where the rates are much lower;

WHEREAS, not only do they carry these activities elsewhere, but they are also encouraged to apply for amusement tax exemptions;

WHEREAS, there being only a limited class entitled to amusement tax exemptions, said proprietors, lessors, theater operators, cinemas, concert halls, circuses, boxing stadia and other places of amusement are further encouraged to circumvent the law in order to fit within the exemptable entities;

WHEREAS, some proprietors, lessors, theater operators, cinemas, concert halls, circuses, boxing stadia and other places of amusement even go as far as refusing to pay the amusement tax completely;