



Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
16th City Council
39th Regular Session

ORDINANCE NO. SP- **1580** ⁰¹¹, S-2005
(PO2005-183)

AN ORDINANCE GRANTING EXEMPTION TO MOVIE WORKERS WELFARE FOUNDATION, INC. (MOWELFUND) MULTI PURPOSE COOPERATIVE (MMPC) FROM THE PAYMENT OF AMUSEMENT TAX ON GROSS RECEIPTS FROM ADMISSION FEES COLLECTED BY "PAMBANSANG MUSEO NG PELIKULA".

Introduced by Councilors ALMA F. MONTILLA and DANTE M. DE GUZMAN.

Co-Introduced by Councilors Jorge B. Banal Jr., Antonio E. Inton., Jr., Restituto B. Malañgen and Bayani V. Hipol.

WHEREAS, Section 192 of Republic Act No. 7160, otherwise known as the Local Government Code of the Philippines states that "local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as may deem necessary";

WHEREAS, Section 140 (c), Chapter 2, Book 2 of the same Republic Act, in relation to Section 151 of the same law which in substance expressly provides that the holding of art exhibitions and literary presentation shall be exempt from the payment of the amusement tax from admission fees;

WHEREAS, by virtue of Resolution No. SP-1017, Series of 1998, Quezon City, was recognized as the "City of Stars", elevating the city to a distinct level of pride and esteem in the hearts and minds of the public;

WHEREAS, Resolution No. SP-2007, Series of 2003, declared the "City of Stars Week" which commenced on the Second Saturday of March 2003 and every year thereafter, and commemorate said commencement day as "MOWELFUND DAY", as a way of giving honor to the humble workers and practitioners in the movie industry for their unceasing loyalty and dedication in the continuous development of Filipino films within the benchmark of global competence;

Orig.