



Republic of the Philippines
QUEZON CITY COUNCIL

Quezon City
20th City Council

PO20CC-347

52nd Regular Session

ORDINANCE NO. SP- **2676**, S-2018

AN ORDINANCE IMPOSING FEES FOR THE USE OF THE QUEZON CITY HALL PARKING BUILDING.

Introduced by Councilors **ALEXIS R. HERRERA** and **FRANZ S. PUMAREN**.

Co-Introduced by Councilors Anthony Peter D. Crisologo, Lena Marie P. Juico, Elizabeth A. Delarmente, Victor V. Ferrer, Jr., Oliviere T. Belmonte, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Ramon P. Medalla, Ranulfo Z. Ludovica, Estrella C. Valmocina, Roderick M. Paulate, Allan Benedict S. Reyes, Gian Carlo G. Sotto, Eufemio C. Lagumbay, Marvin C. Rillo, Raquel S. Malañgen, Irene R. Belmonte, Ivy Xenia L. Lagman, Marra C. Suntay, Hero Clarence M. Bautista, Jose A. Visaya, Karl Edgar C. Castelo, Julienne Alyson Rae V. Medalla, Godofredo T. Liban II, Andres Jose G. Yllana, Jr., Allan Butch T. Francisco, Marivic Co-Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto, Donato C. Matias, Eric Z. Medina and Ricardo B. Corpuz.

WHEREAS, Section 129 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 states that "each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units";

WHEREAS, the 1987 Constitution explicitly confers upon the local government units (LGUs) the direct authority to tax, subject to the statutory limitations and guidelines as may be provided by Congress;

WHEREAS, Section 130 of the same Code provides that "Fundamental Principles - The following fundamental principles shall govern the exercise of taxing and other revenue-raising powers of local government units: (1) Taxation shall be uniform in each local government unit; (2) Taxes, fees, charges and other impositions shall: