



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

PO96-08

31st Regular Session

ORDINANCE NO. SP- 365, S-96

AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO THE PHILIPPINE COUNCIL OF EVANGELICAL CHURCHES, FOR THE "GOSPEL FIESTA" WHICH WAS HELD LAST DECEMBER 3-4, 1995.

Introduced by Councilors FRANZ S. PUMAREN and BONIFACIO M. RILLON.

Sponsored by Councilors Moises S. Samson, Winston "Winnie" T. Castelo, Ma. Fresca M. Biglang-awa, Godofredo T. Liban II, Marciano P. Medalla, Connie S. Angeles, Jorge L. Banal, Cesar A. Dario, Jr., Nanette Castelo-Daza, Guillermo C. Altuna and Bayani V. Hipol.

WHEREAS, Section 192 of the Local Government Code provides that "Local Government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;"

WHEREAS, the term "as they may deem necessary" is limited by a specific provision of law allowing grants of tax exemptions which is the Quezon City Revenue Code of 1993;

WHEREAS, Article 40 of the Quezon City Revenue Code provides that:

"The holding of operas, concerts, dramas, recitals, paintings and art exhibitions, flower shows, musical, programs, literary and oratorical presentations except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed (highlighted where relevant)."

WHEREAS, the said Gospel Fiesta held last December 3-4, 1995 falls within the allowable activities exempted by the aforementioned article;

[Handwritten signatures and marks are present at the bottom of the page.]