



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

PO96-12

31st Regular Session

ORDINANCE NO. SP- 368, S-96

AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO MEAD JOHNSON, PHILIPPINES, AS REQUESTED BY BASIC ADVERTISING, FOR THE MOVIE SCREENING OF "SANTA CLAUSE" WHICH WAS HELD LAST NOVEMBER 25-26, 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 15 of the Quezon City Revenue Code provides that:

"ARTICLE 15 - AMUSEMENT TAX ON ADMISSION FEES.

Section 39. Imposition of Tax - There shall be collected from the proprietors, lessees or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, a tax at the rate of thirty percent (30%) of the gross receipts from admission fees."

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