



Republic of the Philippines  
**QUEZON CITY COUNCIL**  
Quezon City  
19<sup>th</sup> City Council

PO19CC-550

77<sup>th</sup> Regular Session

ORDINANCE NO. SP- 2457, S-2015

**AN ORDINANCE CREATING A SPECIAL ACCOUNT OUT OF THE TOURISM FEES AND AMUSEMENT TAXES COLLECTED BY THE CITY TREASURER'S OFFICE, TO BE KNOWN AS THE "TOURISM DEVELOPMENT SPECIAL ACCOUNT".**

*Introduced by Councilor GODOFREDO T. LIBAN II.  
Co-Introduced by Councilors Anthony Peter D. Crisologo, Ricardo T. Belmonte, Jr., Dorothy A. Delarmente, Lena Marie P. Juico, Alexis R. Herrera, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Roderick M. Paulate, Ranulfo Z. Ludovica, Ramon P. Meaalla, Estrella C. Valmocina, Allan Benedict S. Reyes, Gian Carlo G. Sotto, Franz S. Pumaren, Eufemio C. Lagumbay, Jose Mario Don S. De Leon, Jaime F. Borres, Jesus Manuel C. Suntay, Marvin C. Rillo, Vincent DG. Belmonte, Raquel S. Malañgen, Jessica Castelo Daza, Bayani V. Hipol, Jose A. Visaya, Julienne Alyson Rae V. Medalla, Allan Butch T. Francisco, Karl Edgar C. Castelo, Candy A. Medina, Diorella G. Sotto, Marivic Co-Pilar, Rogelio "Roger" P. Juan, Melencio "Bobby" T. Castelo, Jr., Donato C. Matias and Ricardo B. Corpuz.*

*WHEREAS, Republic Act No. 9593, otherwise known as the Tourism Act of 1999, declares tourism as an indispensable element of the national economy, and industry of national interest and importance, which must be harnessed as an engine of socio-economic growth and cultural affirmation to generate investment, foreign exchange, and employment, and to continue to mold an enhanced sense of national pride for all Filipinos; )*

WHEREAS, the Quezon City Government recognizes tourism as one of its top priorities and as a vital tool in local economic development, and enacts measures to aid in the proper implementation of local tourism programs and policies;

WHEREAS, the Quezon City approved Resolution No. SP-5763, S-2013 on June 24, 2013, which adopted the Quezon City Tourism Development Plan (QCTPD) for the Quezon City Government;

WHEREAS, Section 180, Article 45, Chapter Five of the Quezon City Revenue Code, as amended, provides for the imposition of tourism fees on all tourism establishments, whether operating as principal, branch, or extension office within Quezon City;

WHEREAS, Section 39, Article 15, Chapter Four of the Quezon City Revenue Code, as amended, provides that there shall be collected from the proprietors, lessees, or operators of amusement places, a tax with the corresponding rate or percentage of the gross receipts from admission fees;

WHEREAS, as a consequence of foreign and domestic tourism, it is necessary to create a Tourism Development Special Account and allocate therein all tourism fees together with the amusement taxes collected by the City Treasurer's Office which shall be devoted actually, directly, and exclusively for tourism development, in order to ensure proper implementation of tourism activities, programs and projects.

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN REGULAR SESSION ASSEMBLED:

SECTION 1. CREATION – There is hereby created a Tourism Development Special Account where all tourism fees collected under Section 180, Article 45, Chapter Five; and amusement taxes from admission fees collected under Section 39, Article 15, Chapter Four of the Quezon City Revenue Code as amended, shall be deposited and which shall be maintained by the City Treasurer's Office. X









**SECTION 2. USAGE** – All collected tourism fees and amusement taxes from admission fees shall accrue to the said special account and shall be reserved exclusively and strictly for the tourism expenses enumerated below:

- 2.1. Introduction of infrastructure projects and other facilities;
- 2.2. Operations and maintenance of tourism facilities; and
- 2.3. Planning and implementation of tourism activities, programs and projects.

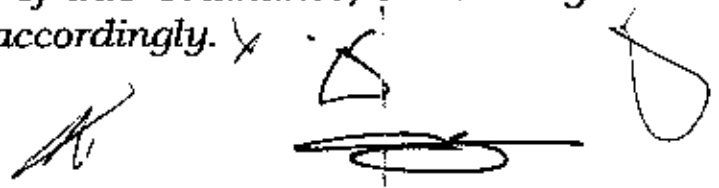
**SECTION 3. UTILIZATION OF FUND** – Of the amount collected for the Tourism Development Special Account, only seventy percent (70%) shall be allocated for the uses enumerated in Section 2 hereof for every year. Provided however that, not less than thirty percent (30%) shall be reserved for future development.

**SECTION 4. IMPLEMENTATION**

a. **The City Treasurer's Office (CTO)** – The CTO is hereby directed to create a special account for all tourism fees together with the amusement taxes from admission fees, and shall deposit the same to the Tourism Development Special Account.

b. **Quezon City Tourism Department (QCTD)** – The QCTD as created by Ordinance No. SP-2197, S-2013, shall be tasked to ensure that tourism fees shall be used strictly in accordance with Section 2 of this Ordinance.


**SECTION 5. REPEALING CLAUSE** – All other pertinent orders, rules and regulations or parts thereof, which are inconsistent with the provisions of this Ordinance, are hereby repealed, amended or modified accordingly. X



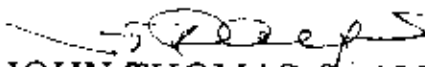
**SECTION 6. SEPARABILITY CLAUSE** – If, for any reason, any part of this Ordinance shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby, shall continue to be in full force and effect.

**SECTION 7. EFFECTIVITY** – This Ordinance shall take effect immediately upon its approval.

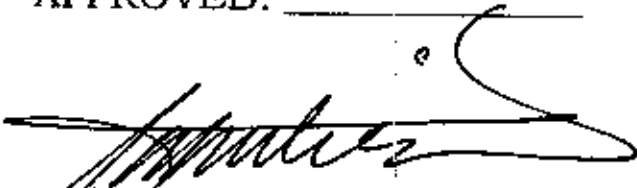
ENACTED: October 19, 2015.

  
MA. JOSEFINA G. BELMONTE  
Vice Mayor  
Presiding Officer

ATTESTED:

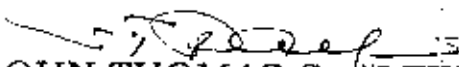
  
Atty. JOHN THOMAS S. ALFEROS III  
City Gov't. Asst. Dept. Head III

APPROVED: 29 DEC 2015

  
HERBERT M. BAUTISTA  
City Mayor

CERTIFICATION

*This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on October 19, 2015 and was PASSED on Third/Final Reading on November 16, 2015.*

  
Atty. JOHN THOMAS S. ALFEROS III  
City Gov't. Asst. Dept. Head III 