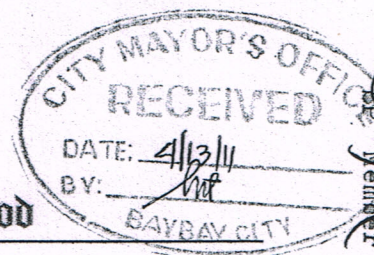




Republic of the Philippines
PROVINCE OF LEYTE
City of Baybay
-0000000-



Office of the Sangguniang Panlungsod

Excerpt from the

MINUTES OF THE 13th REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD OF BAYBAY CITY, LEYTE HELD IN THE SESSION HALL ON MARCH 28, 2011

CITY ORDINANCE NO. 003
series of 2011

AN ORDINANCE AUTHORIZING THE CITY TREASURER OR HIS/HER DULY AUTHORIZED REPRESENTATIVES TO ENFORCE SEC. III OF THE TAX REVENUE CODE OF THE CITY OF BAYBAY.

SPONSORED BY: HON. ALAN D. FERNANDEZ, HON. ERNESTO M. BUTAWAN
AND HON. LEONIDO A. BERAY

WHEREAS, Sec. 5 Article x of the 1987 Constitution provides;

Each local government unit has the power to create its own sources of revenues and to levy taxes, fees and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes fees and charges shall accrue exclusively to the local governments.

WHEREAS, operations of business establishments subject to the graduated or percentage taxes based on gross sales and/or receipts for the preceding calendar year or quarters, and are required by law to issue duly registered receipts, sales or commercial invoices, prepared at least in duplicate, showing the merchandise, nature of service, which requirement, however, is honored more on the breach than in the observance.

WHEREAS, Sec. 6A. 09 of Municipal Ordinance No. 93-001 of Books of Accounts.

The Municipal Treasurer shall, by himself or through any of this representative duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the municipality and subject to municipal taxed, to ascertain, assess the true income of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

WHEREAS, to remedy the situation this is of paramount specially so as to protect the interest of the local government specially in terms of raising much

- more over -

LOLITO C. NUÑEZ
SP Member

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SP Member

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SP Member

AGUSTIN B. ALO
SP Member

needed revenues;

WHEREAS, Sec 470 (e) of Local Government Code of 1991, moreover provides that the Treasurer shall:

" Exercise such other powers and perform such other duties and functions as may prescribed by law or ordinance."

NOW THEREFORE

Be it ordained by the City Council of Baybay City in regular session assembled:

SECTION 1. - The City Treasurer and/or his duly authorized representatives to apprehend business establishments not issuing sales invoice and/or receipts within the territorial jurisdiction of Baybay City.

SECTION II. - This ordinance shall be applicable only to persons, corporations or entities doing business in Baybay City only.

SECTION III. - Penalty Clause.- any person, natural or juridical, found violating any provisions of this ordinance shall be penalized by a fine of Four Thousand Pesos (Php 4,000.00) and/or imprisonment of one (1) month for the first offense, Five Thousand Pesos (Php5,000.00) and/or imprisonment of two (2) months for the second offense, and the revocation of permit and/or closure of business establishment, and/or imprisonment of three (3) months for the third and subsequent offense, at the discretion of the Court.

SECTION IV. - Repealing Clause - All ordinances, rules and regulations, or parts thereof, in conflict or consistent with any of the provisions of this ordinance, are hereby repealed or modified accordingly.

SECTION V. - Effectivity Clause.- This ordinance shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

ENACTED, March 28, 2011

RESOLVED, FURTHER, to let certified copies of this ordinance be furnished to the Sangguniang Panlalawigan of Leyte for their information and appropriate action.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing ordinance duly adopted by the Sangguniang Panlungsod during its regular session held on March 28, 2011

AMELITO V. BORNEO
Secretary to the SP

ATTESTED AND CERTIFIED
TO BE DULY ADOPTED

HON. MICHAEL L. CARI
City Vice Mayor &
Presiding Officer

APPROVED BY HER HONOR
HON. CARMEN L. CARI
City Mayor

LOLLITO C. MUÑOZ
SP Member

ALAN D. FERNANDEZ
SP Member

LORETO
CRISTINA S.
SP Member

LEONCIO P. ASILOM, JR.
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TERESITA D. VELOSO
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AGUSTIN B. ALO
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