



REPUBLIKA NG PILIPINAS  
PAMAHALAAN LUNGSOD NG MUNTINLUPA  
KALAKHANG MAYNILA

Telephone no. 861-0181/Fax: 862-6473  
Email address: sangguniangpanlungsod2k19@gmail.com



RESOLUTION NO. 2021-544

A RESOLUTION EXPRESSING PROFOUND GRATITUDE TO BATANGAS GOVERNOR HERMILANDO MANDANAS AND FORMER BATAAN GOVERNOR ENRIQUE GARCIA FOR SPEARHEADING AND CHAMPIONING FISCAL AUTONOMY OF THE LOCAL GOVERNMENT UNITS (LGUs) AS MANDATED BY THE CONSTITUTION THAT RESULTED IN LEGAL VICTORY AT THE SUPREME COURT, THEREBY INCREASING THE JUST SHARE OF LGUs IN THE NATIONAL TAXES.

\*\*\*\*\*

Sponsored by:

- Hon. Coun. Atty. Raul R. Corro
- Hon. Coun. Alexson V. Diaz
- Hon. Coun. Paty Katy C. Boncayao
- Hon. Coun. Louisito A. Arciaga
- Hon. Coun. Allan Rey A. Camilon
- Hon. Coun. Ting Niefes
- Hon. Coun. Stephanie G. Teves – via zoom
- Hon. Coun. Ivey Rhia A. Tadea
- Hon. Coun. Engr. Marissa C. Rongavilla – via zoom
- Hon. Coun. Francis Ian T. Bagatsing
- Hon. Coun. Mark Lester M. Baes
- Hon. Coun. Engr. Mamerto T. Sevilla, Jr.
- Hon. Coun. Engr. Arlene D. Hilapo
- Hon. Coun. Cornelio M. Martinez
- Hon. Coun. Walter A. Arcilla
- Hon. Coun. Kenichi D. Takagi, Jr. – via zoom

\*\*\*\*\*

**WHEREAS**, Section 6 of Article X of the 1987 Constitution states that, **“Local Government Units shall have a just share as determined by law, in the national taxes which shall be automatically released to them”**;

**WHEREAS**, the right of the LGUs to a just share in the national taxes is likewise provided in Section 284 of Republic Act 7160 which specifically states that just share of the LGUs in the national internal revenue taxes is based on the collection of the third fiscal year preceding the current fiscal year;

**WHEREAS**, Batangas Governor Hermilando Mandanas and Former Bataan Governor Enrique Garcia filed separate petitions before the Supreme Court of the Philippines, **“arguing the just share of the local government units in the national taxes”** as mandated by the constitution is not limited to the Internal Revenues Taxes (IRA) but encompasses all national taxes including customs duties;





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**WHEREAS**, the petition also sought to declare as unconstitutional Section 284 of Republic Act No. 7160 of the Local Government Code of 1991, *in limiting the basis for the computation of the local government units' internal revenue allotment to national internal revenue taxes instead of all national taxes as ordained by the Constitution.*

**WHEREAS**, on July 3, 2018 the **Supreme Court** en banc ruled that, *"The exclusion of other national taxes like customs duties from the base for determining the just share of the LGUs contravened the express constitutional edict in Section 6, Article X the 1987 Constitution"*;

**WHEREAS**, the **Mandanas and Garcia** petitions likewise laid down the principle that the just share of the LGUs in the national taxes shall be automatically released and its inclusion in the **General Appropriations Acts (GAA)** is unnecessary, thus yearly appropriation is done away with;

**WHEREAS**, through the painstaking efforts of **Batangas Governor Hermilando Mandanas and Former Bataan Governor Enrique Garcia**, the phrase *"internal revenue"* appearing in Section 284 of Republic Act 7160 was declared unconstitutional and was deleted, hence, granting unto the LGUs the big resources they need in discharging their mandate;

**NOW THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED**, by the 9<sup>th</sup> Sangguniang Panlungsod of Muntinlupa, to express profound gratitude to **Batangas Governor Hermilando Mandanas** and former **Bataan Governor Enrique Garcia** for spearheading and championing fiscal autonomy of the Local Government Units as mandated by the Constitution that resulted in legal victory at the Supreme Court, thereby increasing the just share of Local Government Units (LGUs) in the national taxes.

**RESOLVED FURTHER**, that copy of this resolution be given to **Batangas Governor Hermilando Mandanas** and former **Bataan Governor Enrique Garcia**.

**ADOPTED**, by the 9<sup>th</sup> **Sangguniang Panlungsod of Muntinlupa** this 18<sup>th</sup> day of October 2021, on its **119 Regular Session**.

CONCURRED:

DISTRICT 1:

COUN. ATTY. RAUL R. CORRO  
Member

COUN. ALEXSON V. DIAZ  
Member

COUN. PATY KATY C. BONCAYAO  
Member

COUN. LOUISITO A. ARCIAGA  
Member




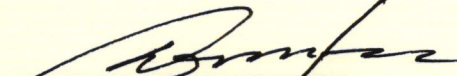
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COUN. ALLAN REY A. CAMILON  
Member

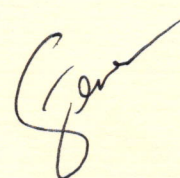
  
COUN. TING NIEFES  
Member

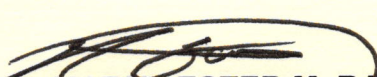
  
COUN. STEPHANIE G. TEVES  
Member

  
COUN. IVEE RHIA A. TADEFA  
Member

DISTRICT 2:

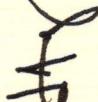
  
COUN. ENGR. MARISSA C. RONGAVILLA  
Member

  
COUN. FRANCIS IAN T. BAGATSING  
Member

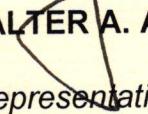
  
COUN. MARK LESTER M. BAES  
Member

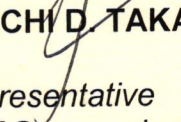
(ABSENT)  
COUN. MA. DHESIREE G. AREVALO  
Member

  
COUN. ENGR. MAMERTO T. SEVILLA, JR.  
Member

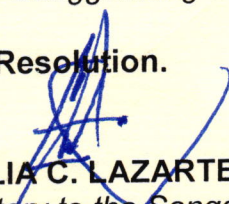
  
COUN. ENGR. ARLENE D. HILAPO  
Member

  
COUN. CORNELIO M. MARTINEZ  
Member

  
COUN. WALTER A. ARCILLA  
President  
Sectoral Representative  
Association of Barangay Chairman

  
COUN. KENICHI D. TAKAGI, JR.  
President  
Sectoral Representative  
Federation of Sangguniang Kabataan

I HEREBY CERTIFY, as to the correctness of the foregoing Resolution.

  
CECILIA C. LAZARTE  
Secretary to the Sanggunian



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ATTESTED:

ARTEMIO A. SIMUNDAC  
City Vice-Mayor/Presiding Officer

APPROVED:

ATTY. JAIME R. FRESNEDI  
City Mayor

Date: 29 OCT 2021

MS

