



REPUBLIKA NG PILIPINAS  
PAMAHALAANG LUNGSOD NG MUNTINLUPA  
KALAKHANG MAYNILA

Sangguniang Panglungsod

ORDINANCE NO. 03-117

AN ORDINANCE IMPOSING A FRANCHISE TAX ON BUSINESS ENJOYING A FRANCHISE AT THE RATE OF SEVENTY FIVE PERCENT (75%) OF ONE PERCENT (1%) OF THE GROSS ANNUAL RECEIPTS FOR THE CALENDAR YEAR BASED ON THE INCOMING RECEIPT OR REALIZED BY SUCH BUSINESS.

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Sponsored by: *Hon. Atty. Raul R. Corro*  
Co-sponsored: *Hon. Dr. Nicanor L. Echavez*  
*Hon. Atty. Patricio L. Boncayao, Jr.*  
*Hon. Allan Rey A. Camilon*  
*Hon. Melchor R. Teves*  
*Hon. Atty. Icasiano M. Dela Rea*  
*Hon. Elmer S. Espeleta*  
*Hon. Francis Ian T. Bagatsing*  
*Hon. Lucio B. Constantino*  
*Hon. Mario E. Bulay, Jr.*  
*Hon. M. merto T. Sevilla, Jr.*  
*Hon. Rufino B. Joaquin*  
*Hon. Santiago V. Carlos, Jr.*  
*Hon. Artemio A. Simundac*

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WHEREAS, Section 137 of the Local Government Code provides that, "the province may impose the Franchise Tax or the tax on business enjoying a franchise, at a rate not exceeding fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt or realized, by such business within its territorial jurisdiction";

WHEREAS, Section 151 of the Local Government Code provides that, "the city may levy the taxes, fees and charges which the province or municipality may impose, and that the rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%)";

WHEREAS, Ordinance No. 93-35 otherwise known as the Muntinlupa Revenue Code was enacted in 1993 when Muntinlupa was still a municipality;

WHEREAS, Section 25 of the aforementioned Muntinlupa Revenue Code, already provided, "for the imposition of the Franchise Tax on operation of public utilities at the rate of fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding year based on the incoming receipt or realized within Muntinlupa";

WHEREAS, under the Local Government Code, "only provinces and cities are given the authority to impose the franchise tax";

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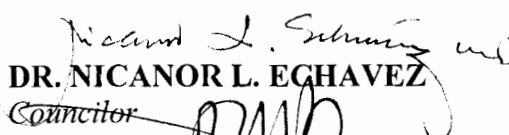
WHEREAS, there are conflicting views on the issue whether or not a municipality within the Metropolitan Manila Area may impose the Franchise Tax, thereby stalling the collection efforts of the city to collect the franchise tax from public utilities;

WHEREAS, in order that the **City Treasurer** may be able to collect the franchise tax, without legal impediment or question, it is imperative that a city ordinance imposing a tax on private persons or corporations operating public utilities and enjoying franchise, *be approved and passed*;


NOW, THEREFORE, BE IT ENACTED AS IT IS ENACTED, by the Sangguniang Panlungsod of Muntinlupa assembled, the ordinance imposing the Franchise Tax on businesses enjoying franchise, at a rate of not exceeding Seventy Five Percent (75%) of one percent (1%) of the gross annual receipts for the preceding year based on the incoming receipt, or realized within the City of Muntinlupa.


ENACTED, by the *Sangguniang Panlungsod of Muntinlupa* this 23<sup>rd</sup> day of October 2003, on its 92<sup>nd</sup> Regular Session.

CONCURRED:


  
DR. NICANOR L. ECHAVEZ  
Councilor

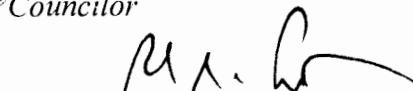
  
ELMER S. ESPELETA  
Councilor

  
ATTY. PATRICIO L. BONCAYAO, JR.  
Councilor


  
FRANCISIAN T. BAGATSING  
Councilor

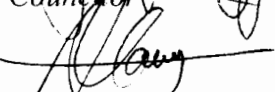
  
ALLAN REY A. CAMILON  
Councilor

  
LUCIO B. CONSTANTINO  
Councilor

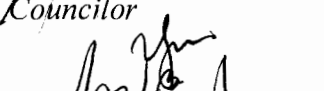
  
ATTY. RAUL R. CORRO  
Councilor

  
MARIO E. BULAY, JR.  
Councilor

  
MELCHOR R. TEVES  
Councilor

  
MAMERTO T. SEVILLA, JR.  
Councilor

  
ATTY. ICASIANO M. DELA REAL  
Councilor

  
RUFINO B. JOAQUIN  
Councilor



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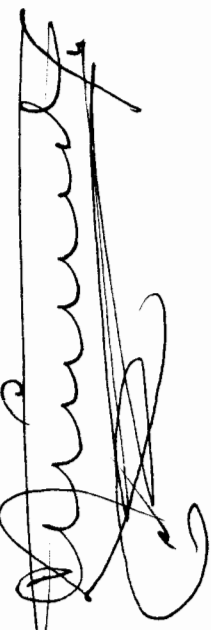
  
SANTIAGO V. CARLOS JR.  
Councilor


ARTEMIO A. SIMUNDAC  
Sectoral Representative  
President  
Association of Barangay Captains


ND:

RENE CARL S. CAYETANO  
Councilor

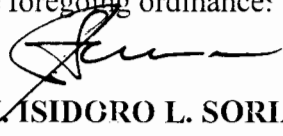
ABSENT:

  
ALBRIN L. SAN PEDRO  
Councilor

  
BAL NIEFES  
Councilor

  
CHRISTIAN GLENN D. LORICA  
Sectoral Representative  
President  
Federation of Sangguniang Kabataan


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

  
ATTY. ISIDORO L. SORIANO, JR.  
Secretary  
SANGGUNIAN PANLUNGSOD

ATTESTED:

  
ATTY. JO JASON T. ALCARAZ  
City Vice Mayor/Presiding Officer

APPROVED:

  
ATTY. JAIMIE R. FRESNEDI  
City Mayor  
Date: \_\_\_\_\_

  
Nary