



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 002
Series of 2019

**ORDINANCE GRANTING AMNESTY ON SURCHARGES AND INTERESTS
OF DELINQUENT BUSINESS TAXPAYERS IN THE CITY OF MARIKINA**

Introduced by:

Councilor THADDEUS ANTONIO M. SANTOS

Co-sponsored by:

Councilor RONNIE S. ACUÑA
Councilor JOSEPH B. BANZON
Councilor SERAFIN Y. BERNARDINO
Councilor LEANOR F. CARLOS
Councilor PAUL B. DAYAO
Councilor MARIO M. DE LEON
Councilor LEVY DL. DE GUZMAN
Councilor MARK ALBERT J. DEL ROSARIO
Councilor DONN CARLO B. FAVIS
Councilor ERNESTO M. FLORES
Councilor SUSANA P. MAGTUBO
Councilor EVA AGUIRRE-PAZ
Councilor RUBEN R. REYES
Councilor XYZA DIAZEN-SANTOS
Councilor MANUEL E. SARMIENTO
Councilor ZIFFRED A. ANCHETA
Councilor JONAS MERVIN D. REYES
and Vice Mayor JOSE FABIAN I. CADIZ, M.D.

WHEREAS, this power to grant amnesty is provided in Section 192 of the Local Government Code of 1991 which states that:

“xxx Local government units may through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as may deem necessary xxx”

WHEREAS, the grant of tax amnesty is adopted to boost the City Government’s tax collection efforts and as a relief to taxpayers who are experiencing financial difficulties;

WHEREAS, the City Government of Marikina is cognizant of the current business and economic downturn especially in the third quarter of 2018 when Marikina City was consecutively hit by calamities, thus this Ordinance aims to support the business sector to recover from the lost business opportunity;

NOW, THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF MARIKINA in a session duly assembled, that:

SECTION 1. Grant of Amnesty – The City Government of Marikina hereby grants to delinquent business taxpayers a 100% relief or amnesty on surcharges and interests of unpaid business taxes in Marikina City.

SECTION 2. *Period of Availment* – The grant of amnesty to the surcharges and interests of delinquent business taxpayers starts upon approval of this ordinance and ends on December 31, 2019.

SECTION 3. *Mode of Payment* – The total amount of business tax delinquencies may be paid in full or in a staggered basis within the prescribed amnesty period. Interests and surcharges shall automatically be imposed on the unpaid delinquent business taxes in the case the taxpayer fail to complete his payment within the amnesty period provided.

SECTION 4. *Repealing Clause* – All ordinances, resolutions, orders, and issuances inconsistent herewith are hereby repealed and/or modified accordingly.

SECTION 5. *Separability Clause* – If for any reason or reasons, any part of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

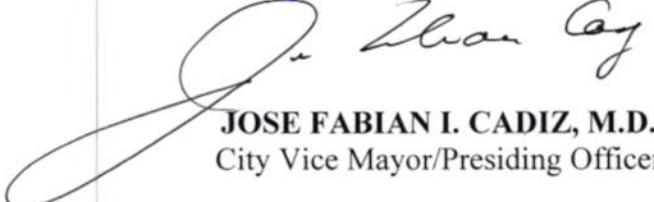
SECTION 6. *Effectivity* – This Ordinance shall take effect immediately upon its approval.

UNANIMOUSLY ENACTED BY THE SANGGUNIANG PANLUNGSOD of MARIKINA, during its 2nd Regular Session, this 16th day of January 2019.


I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 2nd Regular Session held at the City Council Session Hall on January 16, 2019.


NORALYN R. TINGCUNGCO
City Council Secretary

**ATTESTED AND CERTIFIED
TO BE DULY ENACTED:**


JOSE FABIAN I. CADIZ, M.D.
City Vice Mayor/Presiding Officer

APPROVED by the HON. CITY MAYOR on JAN 16 2019


MARCELINO R. TEODORO
City Mayor