



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 026
Series of 2023

**ORDINANCE GRANTING AMNESTY ON SURCHARGES AND INTERESTS
OF DELINQUENT BUSINESS TAXPAYERS IN THE CITY OF MARIKINA
UNTIL DECEMBER 31, 2023**

Sponsored by:

Councilor DONN CARLO B. FAVIS
Councilor CLOYD S. CASIMIRO
Councilor LORETO F. TOLENTINO, JR.
Vice Mayor MARION S. ANDRES, M.D.

Co-sponsored by:

Councilor RONNIE S. ACUÑA
Councilor ROMMEL S. ACUÑA
Councilor CARL ELI F. AFRICA
Councilor JOSEPH B. BANZON
Councilor SERAFIN Y. BERNARDINO
Councilor MARIFE T. DAYAO
Councilor LEVY DL. DE GUZMAN
Councilor ROMINA KATE N. DE GUZMAN
Councilor SAMUEL S. FERRIOL
Councilor RENATO B. MAGTUBO
Councilor ANGELITO R. NUÑEZ
Councilor HILARIO A. PUNZALAN
Councilor MANUEL E. SARMIENTO
Councilor ZIFFRED A. ANCHETA
Councilor JONAS MERVIN D. REYES

WHEREAS, Article II, Section 20 of the 1987 Philippine Constitution states that, “The State recognizes the indispensable role of the private sector, encourages private enterprise and provides incentives to needed investments;

WHEREAS, Section 18 of Republic Act No. 7160 or the Local Government Code of 1991 gives local government units power to create their own sources of revenues and to levy taxes, fees and charges which shall accrue exclusively for their use and disposition and which shall be retained by them;

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”*

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WHEREAS, on February 18, 2023, the 10th City Council of Marikina enacted Ordinance No. 006, Series of 2023 which provided for the grant of amnesty on surcharges and interests of delinquent taxpayers until March 31, 2023;

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 and struggling to keep their business afloat for the benefit of their workers and their families;

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

SECTION 1. The City Government of Marikina hereby grants one hundred percent (100%) relief or amnesty on surcharges and interests of delinquent business taxpayers until December 31, 2023.

SECTION 2. *Period of Availment.* – The grant of amnesty to the surcharges and interests of delinquent business taxpayers is until December 31, 2023.

SECTION 3. *Repealing Clause.* All ordinances, resolutions, orders, and issuances inconsistent herewith are hereby repealed and/or modified accordingly.

SECTION 4. *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 5. *Effectivity.* This Ordinance shall take effect immediately upon its approval.

UNANIMOUSLY ENACTED BY THE SANGGUNIANG PANLUNGSOD of MARIKINA, this 12th day of April, 2023.

I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 13th Regular Session held on April 12, 2023


NORALYN R. TINGCUNGCO
City Council Secretary

ATTESTED:


MARION S. ANDRES, M.D.
City Vice Mayor/Presiding Officer

APPROVED by the HON. CITY MAYOR on April 13, 2023

A handwritten signature in black ink, appearing to read "Marcelino R. Teodoro", written over a horizontal line.

MARCELINO R. TEODORO
City Mayor