



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 134
Series of 2020

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

Sponsored by:

Councilor DONN CARLO B. FAVIS
Councilor ROMMEL S. ACUÑA
Councilor CARL ELI F. AFRICA
Councilor SERAFIN Y. BERNARDINO
Councilor CLOYD S. CASIMIRO
Councilor PAUL B. 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 JOEL V. RELLEVE, M.D.
Councilor RUBEN R. REYES
Councilor THADDEUS ANTONIO M. SANTOS, JR.
Councilor MANUEL E. SARMIENTO
Councilor LORETO F. TOLENTINO, JR.
Councilor ZIFFRED A. ANCHETA
Councilor JONAS MERVIN D. REYES
and Vice Mayor MARION S. ANDRES, M.D.

WHEREAS, On March 11, 2020, the World Health Organization declared the Coronavirus Disease 2019 (COVID-19) as a pandemic due to the rapid increase cases of infection throughout the entire world;

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 of 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, President Rodrigo Roa Duterte, through Proclamation No 922, declared a State of Public Health Emergency Throughout the Philippines and ordered all local government units to “render full assistance and cooperation, and mobilize the necessary resources to undertake critical, urgent, and appropriate response and measures in a timely manner to curtail and eliminate the (COVID-19) threat”;

WHEREAS, it was also declared in Presidential Proclamation 929, Series of 2020 that the entire country is placed in a State of Calamity due to COVID-19 for a period of (6) months, unless lifted or extended as circumstances may warrant;

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WHEREAS, the City Government of Marikina City recognizes that the present global pandemic has impacted not only individuals but business establishments as well and that assistance to private enterprise will accelerate the recovery of the City from the economic slowdown due to COVID-19;

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 which started on the second quarter of the year when the COVID-19 pandemic occurred, thus this Ordinance aims to support the business sector to recover from the lost business opportunities;

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 penalties and interests of unpaid business taxes in the city.


SECTION 2. *Period of Availment.* – The grant of amnesty on the surcharges and interests of delinquent taxpayers starts upon the approval of this Ordinance and ends on December 31, 2020.

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

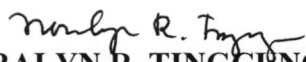
SECTION 5. *Separability Clause.* – If for any reason or reasons, any part of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

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


UNANIMOUSLY ENACTED BY THE SANGGUNIANG PANLUNGSOD of MARIKINA this 9th day of September 2020. 

UNANIMOUSLY ENACTED by the **SANGGUNIANG PANGLUNGSOD** of **MARIKINA**, this 9th day of September, 2020.

I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 35th Regular Session held at the City Council Session Hall on September 9, 2020.


NORALYN R. TINGCUNGO
City Council Secretary

ATTESTED:


THADDEUS ANTONIO M. SANTOS, JR.
City Councilor/Acting Presiding Officer

APPROVED by the **HON. CITY MAYOR** on **SEP 10 2020**


MARCELINO R. TEODORO
City Mayor