## Republika ng Pilipinas Lungsod ng Dagupan

## TANGGAPAN NG SANGGUNIANG PANLUNGSOD

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EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD, DAGUPAN CITY, HELD AT THE SANGGUNIANG PANLUNGSOD SESSION HALL VIA ZOOM ON OCTOBER 28, 2021.

#### PRESENT:

Hon. Dean Bryan L. Kua

Hon. Karlos Liberato E. Reyna IV Hon. Jose Netu M. Tamayo

Hon. Michael B. Fernandez Hon. Luis M. Samson, Jr.

Hon. Dennis C. Canto

Hon. Maria Librada Fe M. Reyna

Hon. Celia C. Lim Hon. Marvin V. Fabia Hon. Cisco Jay P. Flores Hon. Teresa T. Coquia

Hon. Marcelino D. Fernandez

Hon. Joshua Bon Bon F. Bugayong

City Vice Mayor & Presiding Officer Presiding Officer Pro Tempore, Member

Deputy Presiding Officer, Member Majority Floor Leader, Member Asst. Majority Floor Leader, Member

Second Asst. Majority Floor Leader, Member

Minority Floor Leader, Member Asst. Minority Floor Leader, Member

City Councilor, Member City Councilor, Member City Councilor, Member

Liga ng mga Barangay President, Ex-Officio

Member

Pederasyon ng mga Sangguniang Kabataan

President, Ex-Officio Member

ABSENT: NONE

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#### **ORDINANCE NO. 2239-2021**

# FURTHER EXTENDING THE DEADLINE OF PAYMENT OF BUSINESS TAX (4th QUARTER) OPERATING IN THE CITY OF DAGUPAN TO DECEMBER 21, 2021.

**WHEREAS,** His Honor, the City Mayor, issued Executive Order No.22 instituting citywide measures to prevent the transmission of acute respiratory and viral diseases and the potential spread of corona virus 2019 (COVID-19) and to alleviate the worsening impact of these health, safety and economic challenges, it behooves upon this body to extend relief to our burdened business operators, they being the lifeblood of our city;

**WHEREAS**, the extension of deadline for payment of business tax is a gesture of compassion to our business community who are greatly affected by the flashflood incidents in our city and in line with our objective and rebuilding our local economy;

**WHEREAS,** on August 20, 2020, this body enacted Ordinance No. 2217-2020, "FURTHER EXTENDING THE DEADLINE OF PAYMENT OF BUSINESS TAX (3<sup>RD</sup> QUARTER) OPERATING IN THE CITY OF DAGUPAN TO SEPTEMBER 20, 2020", and on September 15, 2020, this body again further extended the deadline of payment under Ordinance No. 2220-2020, "FURTHER EXTENDING THE DEADLINE OF PAYMENT OF BUSINESS TAX (4<sup>RD</sup> QUARTER) OPERATING IN THE CITY OF DAGUPAN TO DECEMBER 21, 2020";

**WHEREAS,** Section 132 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 provides:

"Section 192. Local Taxing Authority – The power to impose a tax, fee, or charge or to generate revenue under this Code shall be exercised by the Sanggunian of the local government unit concerned through an appropriate ordinance."

**WHEREAS**, pursuant to the aforementioned authority, the City of Dagupan proposes to extend further the deadline of payment of business tax (4<sup>th</sup> quarter) to December 21, 2021;

**NOW, THEREFORE,** on joint motion of Councilors Michael B. Fernandez and Luis M. Samson, Jr., duly and jointly seconded by Councilors Cisco Jay P. Flores, Marvin V. Fabia, and Maria Librada Fe M. Reyna, be it ordained by the Sangguniang Panlungsod in regular session assembled that:

**Section 1. PURPOSE.** This Ordinance aims to uplift the plight of business sector in view of the declared public health emergency.

**Section 2. LIMITATION**. The payment of business tax for 4<sup>th</sup> quarter be extended to December 21, 2021.

**Section 3. CREDITABLE TO FUTURE PAYMENT ON BUSINESS TAX**. Business operators who may have already paid their penalties on business taxes for 4<sup>th</sup> quarter shall claim the same as tax credit to future payment on business tax.

**Section 4. SEPARABILITY CLAUSE**. Any provision or portion of this Ordinance found to be violative to the Constitution or other existing laws shall not impair the provisions or parts thereof which shall continue to be in force and effect.

**Section 5. REPEALING CLAUSE**. All ordinances, rules and regulations in conflict with the provisions of this Ordinance shall not be impaired.

**Section 6. EFFECTIVITY CLAUSE**. This Ordinance shall take effect upon approval.

ENACTED UNANIMOUSLY.

-----Author:

### **COUNCILOR MICHAEL B. FERNANDEZ**

**DEAN BRYAN L. KUA**City Vice Mayor & Presiding Officer

ATTESTED:

RYAN C. RAVANZO
City Secretary

MARC BRIAN C. LIM
City Mayor

Date:\_\_\_\_\_

APPROVED: