

Republic of the Philippines
Quezon City
13TH CITY COUNCIL

31st Regular Session

Ordinance No. SP-367, S-96

AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO THE BRAIN FOUNDATION INCORPORATED, FOR ITS CONCERT ENTITLED "ANG 4 MEETS ANG MADZ" WHICH WAS HELD DECEMBER 3, 1995.

Introduced by Councilors FRANZ S. PUMAREN and BONIFACIO M. RILLON.

Sponsored by Councilors Moises S. Samson, Winston "Winnie" T. Castelo, Ma. Fresca M. Biglang-Awa, Godofredo T. Liban II, Marciano P. Medalla, Connie S. Angeles, Jorge L. Banal, Cesar A. Dario, Jr., Nanette Castelo-Daza, Guillermo C. Altuna and Bayani V. Hipol.

WHEREAS, Section 192 of the Local Government Code provides that "Local Government units may through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary.";

WHEREAS, the term "as they may deem necessary" is limited by a specific provision of law allowing grants of tax exemptions which is the Quezon City Revenue Code of 1993;

WHEREAS, Article 40 of the Quezon City Revenue Code provides that:

"The holding of operas, concerts, dramas, recitals, paintings and art exhibitions, flower shows, musical, programs, literary and oratorical presentations except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed (highlighted where relevant)."

WHEREAS, the said concert entitled "Ang 4 meets and Madz" held last December 3, 1995 falls within the allowable activities exempted by the aforementioned article;

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NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY
IN SESSION ASSEMBLED:

SECTION 1. Amusement Tax exemption is hereby
granted to the Brain Foundation Incorporated for its
concert entitled "Ang 4 Meets ang Madz" which was held
last December 3, 1995.

SECTION 2. This Ordinance shall take effect upon
its approval.

Enacted January 30, 1996.

(SGD.) JOSEPH PETER S. SISON
1st Asst. Majority Floor Leader
Acting Presiding Officer

ATTESTED:

(SGD.) EUGENIO V. JURILLA
City Secretary

APPROVED:

(SGD.) ISMAEL A. MATHAY, JR.
City Mayor