Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

PO98-216

21st Regular Session

ORDINANCE NO. SP- 762 S-99

AN ORDINANCE AMENDING SECTION 43 OF ORDINANCE NO. SP-91, S-93, OTHERWISE KNOWN AS THE "QUEZON CITY REVENUE CODE OF 1993", BY INCREASING THE RATE OF ANNUAL PROFESSIONAL TAX FROM TWO HUNDRED FIFTY PESOS (P250.00) TO THREE HUNDRED PESOS (P300.00).

Introduced by Councilors GEORGE M. CANSECO, WILMA AMORANTO SARINO, GODOFREDO T. LIBAN II, MICHAEL F. PLANAS and ALMARIO E. FRANCISCO.

Co-Introduced by Councilors Vincent P. Crisologo, Elizabeth A. Delarmente, Rommel R. Abesamis, Winston "Winnie" T. Castelo, Marciano P. Medalla, Enrico S. Serrano, Eric Z. Medina, Jorge L. Banal, Eufemio C. Lagumbay, Julian M. L. Coseteng, Fernando V. Avanzado, Nanette Castelo Daza, Jesus C. Suntay, Ramon G. Mathay, Alma F. Montilla and Bayani V. Hipol.

WHEREAS, under the provisions of Article 228 of the Rules and Regulations Implementing the Local Government Code of 1991 (IRR), the province may levy an annual professional tax on each person engaged in the exercise of his profession requiring government examination at such amount and reasonable classification as the sangguniang panlalawigan may determine but shall in no case exceed Three Hundred Pesos (P300.00);

WHEREAS, Article 237 of the IRR, provides that "the City may: (a) levy and collect any of the taxes, fees, charges and other impositions that the province and the municipality may impose. The rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes...";

WHEREAS, the annual professional tax as provided under Article 16, Section 143 of the Quezon City Revenue Code of 1993 is levied at the rate of Two Hundred Fifty Pesos (P250.00) per annum which is below the maximum level allowed by existing laws and regulations;

WHEREAS, in response to the urgent need to increase City revenues and to equally impose the maximum rates imposed by other local government units in Metro Manila, the City Council may, through an Ordinance, adopt the maximum rate of Three Hundred Pesos (P300.00) for annual professional tax in Quezon City.

NOW, THEREFORE,

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

SECTION 1. Section 43, Article 16 of Ordinance No. SP-91, S-93, the Quezon City Revenue Code of 1993, is hereby amended to read as follows:

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"Section 43. Imposition of Tax. - There is hereby imposed on any person engaged in the exercise or practice of a profession requiring government examination, conducted by the Supreme Court or the Professional Regulation Commission, within Quezon City, an annual professional tax of three hundred pesos (P300.00)."

SECTION 2. All ordinances, rules and regulations or part thereof which are in conflict with the provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 3. This Ordinance shall take effect immediately upon its approval.

ENACTED : February 9, 1999.

CONNIE S. ANGELES
Vice Mayor
Presiding Officer

ATTESTED:

EUGENIO V. JURILLA
City Council Secretary

APPROVED: _____

ISMAEL A. MATHAY JR.
City Mayor

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