



Republic of the Philippines
 PROVINCE OF CAGAYAN
 City of Tuguegarao
EIGHTH CITY COUNCIL



EXCERPTS FROM THE MINUTES OF THE 71st REGULAR SESSION
 OF THE EIGHTH CITY COUNCIL OF TUGUEGARAO CITY, CAGAYAN
 HELD ON JANUARY 12, 2021, 9:00 A.M., TUESDAY,
 AT THE SANGGUNIANG PANLUNGSOD SESSION HALL

PRESENT:

Hon. Bienvenido C. De Guzman II	City Vice Mayor/Presiding Officer
Hon. Maila Rosario T. Que	Sangguniang Panlungsod Member (via Teleconferencing)
Hon. Imogen Claire M. Callangan	-do-
Hon. Gilbert S. Labang	Sangguniang Panlungsod Member
Hon. Danilo L. Baccay	-do-
Hon. Ronaldo S. Ortiz	Sangguniang Panlungsod Member (via Teleconferencing)
Hon. Arnel T. Arugay	Sangguniang Panlungsod Member
Hon. Mary Marjorie P. Martin-Chan	Sangguniang Panlungsod Member (via Teleconferencing)
Hon. Winnoco R. Abraham	Sangguniang Panlungsod Member
Hon. Grace B. Arago	-do-
Hon. Raymund P. Guzman	-do-
Hon. Karina S. Gauani	-do-
Hon. Gil G. Pagulayan	Ex Officio Member
Hon. Karen L. Taguinod	-do-

CITY ORDINANCE NO. 03-08-2021

ORDINANCE TEMPORARILY SUSPENDING SECTION 6E.01. ON PENALTY FOR VIOLATIONS OF SECTION 2N.01, ARTICLE N ON THE IMPOSITION OF FIXED TAX ON TRANSPORTATION BUSINESS OF CITY ORDINANCE NO. 07-2011 TITLED “AN ORDINANCE ENACTING THE REVENUE CODE OF TUGUEGARAO CITY”

Sponsors:

- Hon. Bienvenido C. De Guzman II**
- Hon. Arnel T. Arugay**
- Hon. Maila Rosario T. Que**
- Hon. Imogen Claire M. Callangan**
- Hon. Gilbert S. Labang**
- Hon. Danilo L. Baccay**
- Hon. Ronaldo S. Ortiz**
- Hon. Mary Marjorie P. Martin-Chan**
- Hon. Winnoco R. Abraham**
- Hon. Grace B. Arago**
- Hon. Raymund P. Guzman**
- Hon. Karina S. Gauani**
- Hon. Gil G. Pagulayan**
- Hon. Karen L. Taguinod**

WHEREAS, Section 16 of Republic Act No. 7160, otherwise known as the *Local Government Code of 1991*, states that “*local government units are authorized to exercise powers necessary, appropriate or incidental for their efficient and effective governance and those which are essential to the promotion of general welfare*”;

WHEREAS, the Fifth City Council approved on November 8, 2011 City Ordinance No. 08-2013 titled “An Ordinance Enacting the Revenue Code of Tuguegarao City”;

WHEREAS, Sections 2N.01 and 2N.02 of Article N. on Imposition of Tax provide that operators of motor vehicles, authorized under their certificate of public convenience to operate in the City, regardless

whether or not they maintain a terminal, with regularly scheduled trips from Tuguegarao shall pay taxes to the City Government of Tuguegarao which shall be payable on or before March 31 of each year;

WHEREAS, SECTION 6E.01. on Penalty of the same code states that any violation of its provisions, not otherwise covered by specific penalty or of the rules and regulations promulgated under its authority, shall be punished by a fine of one thousand pesos (P1,000.00) nor more than five thousand pesos (5,000.00) or imprisonment;

WHEREAS, Tuguegarao City was placed under Enhanced Community Quarantine (ECQ) from March 17, 2020 to April 30, 2020, Modified Community Quarantine (MCQ) from May 1, 2020 to June 30, 2020, Modified General Community Quarantine (MGCQ) from July 1, 2020 to August 25, 2020 and General Community Quarantine (GCQ) from September 5, 2020 to October 2, 2020 and October 17, 2020 to present;

WHEREAS, due to increasing COVID-19 cases, Tuguegarao City was reverted to Modified Enhanced Community Quarantine (MGCQ) twice on August 26, 2020-September 4, 2020 and October 3, 2020-October 16, 2020;

WHEREAS, as stated in the Revenue Code, motor vehicle owners have to pay the necessary taxes to the City Government of Tuguegarao on or before March 31 of each year and considering their financial instability due to the pandemic, it is necessary to consider their situation by waiving the penalties incurred in 2020.

NOW, THEREFORE, be it **ORDAINED** by the Eighth City Council in session duly assembled, to enact:

Section 1. Scope and Coverage. This ordinance shall cover the penalties for not paying the annual required taxes for 2020 imposed on air-conditioned buses, non air-conditioned buses, mini buses, vans and passenger jeepneys as stated in the provision of the Revenue Code below starting March 1, 2020 until such time that the operation of motor vehicles shall be normalized:

Article N. Fixed Tax on Transportation Business

SECTION 2N.01 Imposition of Tax. – Operators of motor vehicles, authorized under their certificate of public convenience to operate in the City, regardless whether or not they maintain a terminal with regularly scheduled trips from Tuguegarao; at the following rates.

(a) Air-conditioned buses	.....	P 5,000.00/unit/annum
(b) Non Air-conditioned buses	.....	2,500.00/unit/annum
(c) Mini Buses	.....	1,000.00/unit/annum
(d) Vans	.....	800.00/unit/annum
(e) Passenger Jeepneys	.....	600.00/unit/annum
(f) Sticker	.....	30.00/unit/annum

SECTION 2N.02 Time of Payment. – The tax herein imposed shall be payable on or before March 31 of each year.

Section 2. Suspended Provision. The Penal Provision of City Ordinance No. 07-2011 titled “*An Ordinance Enacting the Revenue Code of Tuguegarao City*” shall be temporarily suspended, hence, all penalties for failure to comply with the Fixed Tax on Transportation Business for 2020 pursuant to Section 2N.01 of the said code is hereby suspended.

ARTICLE E. GENERAL PENAL PROVISIONS

SECTION 6E.01. PENALTY. – Any violation of the provisions of this Code not herein otherwise covered by specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of one thousand pesos (P1,000.00) nor more than five thousand pesos (5,000.00) or imprisonment of one(1) month nor more than six(6) months, or both, at the discretion of the court.



If the violation is committed by any juridical entity, the president, general manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

Punishment by a fine or imprisonment as herein provided for shall not relieve the offender.

Section 4. Enforcement / Implementation. This ordinance shall be implemented by the Business Permit and Licensing Office and the Office of the City Treasurer.

Section 5. Public Hearing. This ordinance is enacted under unusual and extreme condition the country is experiencing in general and Tuguegarao City in particular as declared by the National Government through a number of proclamation orders and other rules and regulations promulgated by His Excellency President Rodrigo Duterte and the Provincial Government, hence, the public hearing shall be dispensed with, considering further the urgency and importance of the instant measure.

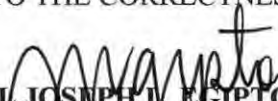
Section 6. Separability Clause. If any part or provision of this ordinance shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall remain in full force and effect.

Section 7. Repealing Clause. All ordinances and administrative regulations or part/s thereof which are inconsistent with this ordinance are hereby repealed, amended or modified accordingly.


Section 8. Effectivity. This ordinance shall take effect immediately upon its approval.

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I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING:


JOEL JOSEPH I. EGIPTO, Ph.D.
Secretary to the Sanggunian *du*

ATTESTED:


HON. BIENVENIDO C. DE GUZMAN II
City Vice Mayor/Presiding Officer
Date: 01/12/21

APPROVED:


HON. ATTY. JEFFERSON P. SORIANO
City Mayor
Date: 01-20-2021

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