

Republic of the Philippines
Province of Cavite
Municipality of General Trias

OFFICE OF THE SANGGUNIANG BAYAN

MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF
GENERAL TRIAS, CAVITE HELD ON OCTOBER 01, 2001 AT THE
SESSION HALL OF THE MUNICIPAL BUILDING.

PRESENT:

Hon. Luis A. Ferrer IV Mun. Vice-Mayor/Presiding
Officer
Hon. Felix A. Grepo SB Member/Majority Floor
Leader
Hon. Amelia P. Madrona SB Member
Hon. Armando D. Magsino SB Member
Hon. Hernando M. Granados SB Member
Hon. Carmelito B. Nocon SB Member/Asst. Majority
Floor Leader
Hon. Primitivo S. Porto SB Member
Hon. Demetrio P. Trinidad SB Member
Hon. Carlos S. Viniegra II SB Member
Hon. Bayani B. Parin SB Member/ABC President
Hon. Vivien L. Lujero SB Member/SKF President

ABSENT:

N O N E

RESOLUTION NO. 50-2001

RESOLUTION IMPOSING LOCAL CONTRACTOR'S TAX TO ALL ANY
CONTRACTOR, DEVELOPER OR CORPORATION ENGAGED IN REAL
PROPERTY DEVELOPMENT AND ALL OTHER BUSINESSES THERETO IN
THE MUNICIPALITY.

WHEREAS, under Sec. 132 Local Taxing authority of the
New Local Government Code or RA 7160, the municipality has
the power to impose tax, fee, or charge to generate
revenue;

WHEREAS, under Sec. 143 (e) Tax on Business of the New
Local Government Code of RA 7160, the municipality may
impose tax on contractor, and other independent
contractors;

WHEREAS, the fundamental principle of uniformity,
equality, are collected for the benefit of the public
levying the tax had been examined which is not unjust,
excessive, oppressive contrary to law as had been discussed
and thoroughly evaluated by the committee concerned;

WHEREFORE, on motion of SB Member Felix A. Grepo duly
seconded by SB Member Hernando M. Granados, this Body

RESOLVE, as it is hereby resolved, to enact an
ordinance imposing local contractor's tax to all any
contractor, developer or corporation engaged in real
property development and all other businesses thereto in

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AMELIA P. MADRONA

DEMETRIO P. TRINIDAD

FELIX A. GREPO

PRIMITIVO S. PORTO

the municipality, to be designated as Municipal Ordinance No. 02-2001, to read as follows:

MUNICIPAL ORDINANCE NO. 02-2001

AN ORDINANCE IMPOSING LOCAL CONTRACTOR'S TAX TO ALL ANY CONTRACTOR, DEVELOPER OR CORPORATION ENGAGED IN REAL PROPERTY DEVELOPMENT AND ALL OTHER BUSINESSES THERETO IN THE MUNICIPALITY.

Be it enacted by the Sangguniang Bayan of General Trias, Cavite, that:

Section I. - The local contractor's tax shall be enforced and administered by the Local Chief Executive through the Office of the Building Official for projects with building permit; and, Zoning Administrator for project with development permit issuance and municipal administrator for all other types of businesses.

Section II.- The assesment shall be made in advance in order for the owner, developer, and contractor to determine the amount of tax to be paid. The municipal government shall not issue any permit unless a commitment between the owner, contractor or developer is secured to guarantee the payment. The commitment letter must be submitted prior to the issuance of permit.

Section III.- The assessment shall be based on actual project cost accomplished by owner, developer or contractor; or in the declaration made on the approved building permit form; or if in the absence of both, from the estimate made by the Municipal Engineer or Planning Officer in charge of subdivision evaluation. Assessment shall be based on end of year accomplishment. A certification will be issued by any of the Mun. Engineer, Building Official and/or Mun. Zoning Administrator, depending on the type of project, if the owner, developer or contractor has no existing project for the preceeding taxable year. For assesment of businesses governed by Sec. 131 (h), the basis shall be the capital investment for the first year of operation and gross sales receipt for the succeeding year of operation.

Section IV. - The time of payment will be the same with the payment of business tax which is from January 2-20 unless extended by the Mayor.

Section V. - Penalty will be imposed for late payment upon failure or the payor to settle the account within 30 days after issuance of notice of late payment. There will be 10% surcharge per month to be imposed by Municipal Treasurer for late payment. The Municipal Treasurer shall make a complete record of payments made to all local contractors to identify the total gross sales or receipts for him/her to identify and assess the local contractors tax due and copy furnish the Office of the Administrator on or before the taxing period.

Section VI.- Separability Clause. - Should any section or provision of the local contractor's tax be declared by the court to be unconstitutional or invalid, such decision

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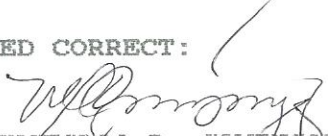
shall not affect the validity of the local contractor's tax as a whole or any part thereof other than the part so declared to be unconstitutional or invalid.

Section VII. - Repealing clause. - All ordinances, rules or regulations in conflict with the provision of the local contractor's tax are hereby repealed, provided that the rights that are vested upon the effectivity of the local contractor's tax shall not be impaired.

Section VIII. - Effectivity Clause. - This ordinance shall become effective 30 days after a copy thereof is posted at the entrance of the municipal hall and in at least two other conspicuous places in the municipality.

UNANIMOUSLY ADOPTED.

CERTIFIED CORRECT:



WENCESLAO P. CAMENGA
Secretary to the Sanggunian



FELIX A. GREPO
SB Member

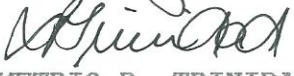

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SB Member

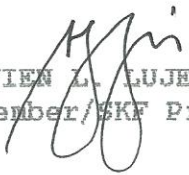

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SB Member/ABC Pres.


VIVIEN L. LUJERO
SB Member/EKF Pres.

ATTESTED BY:


LUIS A. FERRER IV
Mun. Vice-Mayor/Presiding Officer

APPROVED BY:


DENCITO P. CAMPAÑA
Municipal Mayor

May 8, 2002
Date