



Republic of the Philippines
MUNICIPALITY OF SAN ROQUE
Province of Northern Samar
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OFFICE OF THE SANGGUNIANG BAYAN

MUNICIPAL ORDINANCE NO. 108 S, 2020

AN ORDINANCE GRANTING TAX INCENTIVES TO TAXPAYERS WHO ARE AMONG THE TOP TEN IN BUSINESS TAX PAYMENTS FOR FIVE CONSECUTIVE YEARS, BEGINNING IN THE YEAR 2015 UP TO PRESENT, IN THE MUNICIPALITY OF SAN ROQUE, NORTHERN SAMAR, AND FOR OTHER PURPOSES.

Authored by: SB Member Hilario S. Acebuche
Co-authored by: Unanimous

WHEREAS, the Municipal Government of San Roque, Northern Samar, launched the Business Star Awards Program whereby business establishments situated in the Municipality belonging to the top five local business taxpayers were awarded gold stars and those belonging to the next top five were awarded silver stars;

WHEREAS, the essence of the Business Star Awards Program was for any business establishment securing gold stars for five consecutive tax years shall be refunded in full of the business tax paid for the sixth year, while those of mixed stars shall be refunded fifty percent of the business tax paid for the sixth year;

WHEREAS, Section 192, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that, "local government units, through ordinances duly approved, grant tax exemptions, incentives or relief under such terms and conditions as they may be deem necessary;

WHEREAS, Section 447 (2)(ii) of the same code, authorizes the Sangguniang Bayan upon a majority vote of all its members, to enact ordinances levying taxes, fees and charges, prescribing the rates thereof and to grant exemptions, incentives or relief;

WHEREAS, the tax incentive program is a form and mode of encouragement to said taxpayers to persuade, push and drive them to register their business in the Municipality of San Roque, Northern Samar;

WHEREAS, the granting of aforementioned incentive shall make the Municipality of San Roque, Northern Samar as premier business haven for investors as incentives are given to business establishment who are real stakeholders in the economic growth of the Municipality;

BE IT ENACTED, by the Sangguniang Bayan of San Roque, Northern Samar during its regular session duly assembled that:

SECTION 1. Title - This ordinance shall be known as "**AN ORDINANCE GRANTING TAX INCENTIVES TO TAXPAYERS WHO ARE AMONG THE TOP TEN IN BUSINESS TAX PAYMENTS FOR FIVE CONSECUTIVE YEARS, BEGINNING IN THE YEAR 2015 UP TO PRESENT, IN THE MUNICIPALITY OF SAN ROQUE, NORTHERN SAMAR, AND FOR OTHER PURPOSES**", and shall henceforth be known and cited by its short title of "**BUSINESS STAR AWARDS TAX INCENTIVES ORDINANCE**".

SECTION 2. Coverage -All business establishments registered with the Municipal Business Processing and Licensing Office (BPLO) that have consistently paid their annual business tax beginning in the year 2015 and continuously every year thereafter, shall be qualified to avail of this tax incentive program.

(Handwritten signatures and initials)

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SECTION 3. All business establishments referred to in section 2 hereof that earned **GOLD STARS** (*Emphasis supplied*) for five (5) consecutive years shall be granted a full business tax refund for the business tax paid for the sixth (6th) year, and those that earned **SILVER STARS** (*Emphasis supplied*), or mixed gold and silver stars, for five (5) consecutive years, shall be granted fifty percent refund of the business taxes paid for by them for the sixth (6th) year.

SECTION 4. Non – Application of the Incentive – Any such registered business establishment in the Municipality of San Roque, Northern Samar, that, or its owner or operator who, has a pending case in courts of law or administrative office/agency in relation to their business records, books, audited financial statements and other similar documents shall not enjoy the incentive program provided in Section 2 hereof.

SECTION 5. Separability Clause – If for any reason or reasons any part or provisions of this ordinance shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 6. Repealing Clause – All previous ordinances inconsistent with this ordinance shall be deemed repealed or modified accordingly.

SECTION 7. Effectivity Clause – This ordinance shall take effect immediately upon its approval.

DONE and APPROVED, this 9th day of November 2020, at Sangguniang Bayan Session Hall, 2nd Floor, Balaudnan Building, San Roque, Northern Samar, Philippines.


JOCELYN U. CORSO
SB Member


FREDDIE F. JARITO
SB Member


HILARIO S. ACEBUCHE
SB Member


ETHEL O. RAMIREZ
SB Member


DANTE C. TAN
SB Member


SOLIDAD S. CAGRO
SB Member


ALVIN M. LAGRIMAS
SB Member


JINKY F. CISNEROS
SB Member


FREDDIE F. JARITO
Ex-Officio Member/ABC President


NESS-LEI S. LAGRIMAS
Ex-Officio Member/PPSK-President

I HEREBY CERTIFY, as to the correctness of the foregoing Ordinance.


CLARISSA S. MORILLO
LLSO-III/Temporary SB Secretary



