Republic of the Philippines
Province of Oriental Mindoro
PINAMALAYAN

AMENDED AMENDED AMENDED

OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION NO. 2000-090

RESOLUTION ENACTING AN ORDINANCE REQUIRING ALL BUSINESS ESTABLISHMENTS SUBJECT FOR TAXATION UNDER RA 7160 TO REGISTER FIRST AND SECURE A BUSINESS PERMIT AND LICENSE REGISTRATION PLATE BEFORE STARTING OR UNDERTAKING A BUSINESS IN THE MUNICIPALITY OF PINAMALAYAN.

WHEREAS, it has been noted that many business establishments have commenced operation of their business or calling to the municipality in terms of unpaid taxes, fees and charges;

WHEREAS, one of the ample sources of revenue which has been untapped is the requirement of securing business permit and license registration plate for every business establishment before starting and undertaking a business;

WHEREAS, under Section 147 and Section 447, Paragraph 3(1) of the LGC of 1991, the municipality may impose and collect reasonable fees and charges on business establishments;

WHEREAS, the rising demand for the delivery of basic services and the construction of infrastructure projects for the constituency, the municipality has to look for available sources of revenues for funding;

NOW THEREFORE:

Be it RESOLVED as it is HEREBY RESOLVED to enact-

ORDINANCE NO. 2000-02

AN ORDINANCE REQUIRING ALL BUSINESS ESTABLISHMENTS SUBJECT FOR TAXATION UNDER RA 7160 TO REGISTER FIRST AND SECURE A BUSINESS PERMIT AND LICENSE REGISTRATION PLATE BEFORE STARTING OR UNDERTAKING A BUSINESS OR OCCUPATION IN THE MUNICIPALITY.

SECTION 1. Prior registration of business occupation. Before any person, partnership or corporation start a business, he shall first register with the Office of the Municipal Treasurer and secure the form a pre-numbered license registration plate, with the payment of the sum of One Hundred Fifty Pesos (P150.00);

SECTION 2. Duration of Permit and Plate. License registration plate shall be permanent, however, it shall be renewed yearly on or before January 20, by the issuance of a sticker bearing the current year of operation. The amount of thirty pesos (P30.00) shall be charged as renewal fees;

SECTION 3. Where to Display. The business permit and license registration plate shall be permanently and conspicuously displayed within the establishment or office as the case may be, clearly visible to the public;

SECTION 4. Implementing Authority. The Honorable Mayor of this municipality is hereby authorized to promulgate by Memorandum or Executive Order, the implementing rules and regulations or guidelines necessary to implement and carry out to effect the provisions of this license registration plate and shall be submitted to Sangguniang Bayan for adoption and confirmation before it takes effect

SECTION 5. Penalty. Any violation of the provision of this Ordinance by any person or entity shall be penalized by a fine of not exceeding Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not more than six (6) months or both such fine and imprisonment at the discretion of the court. In case of partnership or corporation the president or manager thereof shall be liable for such violation;

SECTION 6. Repealing Clause. Any ordinance, rules and regulations or portion thereof which is contrary for or inconsistent with this ordinance is hereby repealed, amended or modified accordingly;

SECTION 7. Effectivity. This ordinance shall take effect upon approval.

REPUBLIC OF THE PHILIPPINES
PROVINCE OF ORIENTAL MINDORO
MUNICIPALITY OF PINAMALAYAN

OFFICE OF THE SANGGUNIANG BAYAN

Page two (2) of Resolution No. 2000-090/Ordinance No. 2000-02:

Upon motion of Honorable SB Member N. Vicente C. Castillo and seconded by Honorable SB Member Tirso B. Baldoza, Jr. -

ADOPTED UNANIMOUSLY this 2nd day of October 2000.

HON. ROMULO M. JAMILLA
Member

HON. VIRGILIO C. YUMANG
Member

HON. PATRICIO J. OCAMPO
Member

HON. QUINTIN S. MARAMOT, JR.
Member

HON. CORAZON RABREAG-AGARAP
Member

HON. N. VICENTE C. CASTILLO
Member

HON. TIRSO B. BALDOZA, JR.
Member

HON. SEVERINO J. NARITO
ABC President, Member

HON. DUNHILL MARCELO M. DELMO V
SK President, Member

Attested:

CELSO M. JAMIG, JR.
Secretary to the Sanggunian

Certified Correct:

HON. ROBERTO A. MORENTE
Vice Mayor, Presiding Officer

Approved:

HON. WILFREDO L. HERNANDEZ, SR.
Municipal Mayor

October 26, 2000

THE HONORABLES
Office of the Sangguniang Bayan
This Municipality

Your Honors:

With all due respect, this office is respectfully returning the attached Resolution No. 2000-090 with the following observation and/or objection, to wit;

1. **Title of the Resolution**

   1.1 The title of the resolution appears to be vague considering that it has long been established in our jurisdiction that prior to the commencement of business or callings one has to secure a business permit as required under Chapter III, Article A of the Revised Revenue Code of Pinamalayan;

   1.2 If the intention of the resolution is to implement the imposition of the License Registration Plate as additional requisite in securing a business permit the title of the resolution should not include other items except for such license registration plate in view of the reasons mentioned above;

2. **WHEREAS clause;**

   2.1 The first WHEREAS clause appears to be incompatible and incongruous. It seems to manifest no consistent idea most specially the last portion thereof to quote " IN TERMS OF UNPAID TAXES, FEES AND CHARGES" which have not seen to be in harmony with the phrases before it.

   2.2 The inclusion of "calling" in the first WHEREAS clause negates the title thereof. A close scrutiny of the title will elicit that the same pertains specifically on all business establishment. It does not include the exercise of profession where the term calling may be appropriate.

3. **Ordinance No. 2000-002**

   3.1 Title of the Ordinance.

   The title of the Ordinance is incompatible with the title of the resolution in view of the inclusion of the term " occupation" in the ordinance but does not appear in the title of the resolution.

Considering that the term occupation as defined in Section 3V.02, Article 5, Chapter III of the 1998 Revised Revenue Code of Pinamalayan suggest the idea of an activity brought about by the used of time, thought and energy the requirement of business plate may not be appropriate to it.

4. Section 1 of the Ordinance.

4.1 Section 1 of the Ordinance suggests an administrative procedure. However, we have been following the logical procedure of securing an application form with the Licensing Officer for the latter to make an assessment prior to payment with the Treasurer's Office. In the assessment, the fee for the plate shall be included. So that it shall also be included in the payment before the Treasurer's Office. It is upon showing of the receipt of payment that the licensing officer shall issue the Business Plate. This is going to be done for the purpose of having and exercising control in the issuance of the Mayor's Permit.

In view of this existing procedure, Section 1 of the Ordinance may no longer be necessary in so far as the procedure is concerned considering that the same is a proper subject of an implementing guidelines which shall be subsequently issued in connection thereto.

4.2 Fee in the sum of P150.00

What is material in Section 1 should be a provision requiring an applicant for business and mayor's permit, new or renewal, to pay the sum of P150.00 representing Business Plate fee.

5. Section 4 of the Ordinance

5.1 The provision provided for under Section 4 of the Ordinance is not anymore necessary in view of the established principle of the separation of powers.

Hence, this veto.

IN VIEW OF THE FOREGOING, we respectfully suggest to rephrase the significant points ferreted out in this veto.

Thank you.

Very truly yours,

WILFREDO L. HERNANDEZ, SR.
Municipal Mayor