



Republic of the Philippines  
Province of Sorsogon  
**CITY OF SORSOGON**



*Office of the Sangguniang Panlungsod*

**EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SEVENTH CITY COUNCIL HELD AT THE SESSION HALL ON JANUARY 21, 2020.**

**PRESENT:**

**HON. MARK ERIC C. DIONEDA**  
City Vice Mayor/Presiding Officer

**BACON DISTRICT**

Hon. Jo Abegail C. Dioneda  
Hon. Melchor P. Atutubo  
Hon. Hilario D. Dioneda  
Hon. Danilo A. Deladia

**EAST DISTRICT**

Hon. Ralph Walter R. Lubiano  
Hon. Mary Ellen D. Jamisola  
Hon. Franco Eric O. Ravanilla  
Hon. Joven G. Laura

**WEST DISTRICT**

Hon. Nestor J. Baldon  
Hon. Erwin J. Duana  
Hon. Fernando David H. Duran, III

**EX-OFFICIO MEMBERS**

Hon. Ma. Teresa D. Perdigon  
Hon. Lorenz S. Abenion

**ABSENT:**

Hon. Rebecca D. Aquino- OB

*Resolution No. 013, Series of 2020*

(Author: Hon. Joven G. Laura )

**RESOLUTION ENJOINING THE CITY TREASURER'S OFFICE TO STRICTLY IMPLEMENT THE PROVISIONS OF ARTICLE L, SECTION 4 OF THE CITY REVENUE CODE OF 2013, THUS REFRAIN FROM REQUIRING THE USE AND SUBMISSION OF INCOME TAX RETURN (ITR) AS BASIS FOR COMPUTATION OF BUSINESS TAX.**

**WHEREAS**, Article L, Section 3 of the City tax Code of 2013 states that tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year;

**WHEREAS**, in compliance of the preceding statement, business establishments who intends to renew or start a new business came to city to abide and submit required documents;

**WHEREAS**, just recently, some business entities appeared before the City Mayor and some members of the 7<sup>th</sup> City Council expressing their anxiety as regards to the Business Tax Computation using the Income Tax Return (ITR) as the basis thereby incurring drastic increase as compared to previous years;

**WHEREAS**, cursory reading of the of Article L, Section 4 of the City Tax Code of 2013 reveals that Sworn Statement of Gross Receipts or Sales shall be the basis for computation of Business Tax and eventual issuance of Mayor's Permit;

**WHEREAS**, foregoing premise considered and after due deliberation on the matter, the 7<sup>th</sup> City Council deemed it necessary to pass a resolution enjoining the City Treasurer's Office to Strictly Implement the Provisions of Article L, Section 4 of the City Revenue Code of 2013, thus Refrain from Requiring the Use and Submission of Income Tax Return (ITR) as Basis Computation of Business Tax;

**NOW THEREFORE**, on motion of **City Councilor Joven G. Laura**, duly seconded by City Councilor **Franco Eric O. Ravanilla**, resolve as it is hereby resolved to enjoin the City Treasurer's Office to Strictly Implement the Provisions of Article L, Section 4 of the City Revenue Code of 2013, thus Refrain from Requiring the Use and Submission of Income Tax Return (ITR) as Basis Computation of Business Tax;

**RESOLVED FURTHER**, that copies of this resolution be furnished to all concerned for their information and guidance.

DATE APPROVED: **January 21, 2020**

**I HEREBY CERTIFY** to the correctness of the foregoing resolution.



**NOEL G. DREU**

Secretary to the Sangguniang Panlungsod

Attested:



**MARK ERIC C. DIONEDA**

City Vice Mayor/Presiding Officer