



EXCERPT FROM THE MINUTES OF THE 133RD REGULAR SESSION OF THE 4TH SANGGUNIANG PANLUNGSOD (SP) HELD AT SP SESSION HALL, LEGISLATIVE BUILDING, CITY OF NAGA, CEBU ON FEBRUARY 23, 2022.

PRESENT:

- | | |
|------------------------------|--|
| HON. VIRGILIO M. CHIONG | - Vice Mayor /Presiding Officer |
| HON. JUSTINO L. DAKAY | - Majority Floor Leader |
| HON. SCOTT JUVENAL A. CHIONG | - Assistant Majority Floor Leader/Liga ng mga Barangay President |
| HON. AURELIO B. ALINSONORIN | - Sangguniang Panlungsod Member |
| HON. AFSHIN MARK K. SEÑOR | - Sangguniang Panlungsod Member |
| HON. CHARMAINE R. NAVARRO | - Sangguniang Panlungsod Member |
| HON. PORFERIO V. RESABA, JR. | - Sangguniang Panlungsod Member |
| HON. DOMINADOR A. LIBOR | - Sangguniang Panlungsod Member |
| HON. LUZMINDA R. LAPITAN | - Sangguniang Panlungsod Member |
| HON. LETECIA F. ABANGAN | - Sangguniang Panlungsod Member |
| HON. RAY A. MANABAT | - Sangguniang Panlungsod Member |
| HON. CLINT ISIDRO A. CHIONG | - Sangguniang Panlungsod Member |
| HON. JHUN MARK T. SISMAR | - SK Federation President |



ORDINANCE NO. 2022-88

Hon. Porferio V. Resaba, Jr. - Sponsor
Chairperson, Committee on Trade and Industry

GRANTING TAX RELIEF FOR CALENDAR YEAR (CY) 2022 AND ALL PRIOR YEARS PAYABLES IN THE CITY OF NAGA, CEBU

EXPLANATORY NOTE

Pursuant to Section 192 of Republic Act (RA) 7160 otherwise known as the Local Government Code of 1991, "Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary."

Section 167 of the aforementioned Code likewise states that "Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

The health crisis brought about by COVID-19 has disrupted the regular course of businesses of local traders, commercial establishment owners and retailers, including lessees renting city-owned commercial spaces, buildings, properties and facilities.

Some local businessmen may have fully or partially resumed their business operations, but still majority of them are still reeling from the socio-economic disruption caused by the pandemic and the onslaught of Typhoon Odette in December last year that gravely affected their capability to pay on time business taxes to the city.

The City Government recognizes the need to come up with an economic relief mechanism such as granting discounts on rental payments or extending the payment period of the tax obligations of local entrepreneurs to at least ease their financial burden and help recoup their losses in the midst of the pandemic.

In view of this, the City Government finds it equitable and fair to grant tax relief for CY 2022 including tax payables in prior years.

BE IT ORDAINED, as it is hereby **ORDAINED** by the Sangguniang Panlungsod of the City of Naga Cebu, in a session duly assembled, that:

ORDINANCE NO. 2022-88 TAX RELIEF GRANT

SECTION 8. EFFECTIVITY. This Ordinance shall take effect immediately upon approval.


ENACTED BY THE SANGGUNIANG PANLUNGSOD, CITY OF NAGA, CEBU, in its Regular Session held on the 23rd day of February 2022.

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CERTIFIED TRUE AND CORRECT:


GARRY A. CABOTAJE
Secretary to the Sanggunian

ATTESTED BY:


VIRGILIO M. CHIONG
Vice Mayor/Presiding Officer

APPROVED BY:


KRISTINE VANESSA T. CHIONG
City Mayor
2/28/2022



