

FOURTEENTH CONGRESS OF THE REPUBLIC }  
OF THE PHILIPPINES }  
First Regular Session }

RECEIVED BY: \_\_\_\_\_

MAY 26 1975

SENATE

S.B. NO. 2325

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(in substitution of SBN 71, 717 and 1426)

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Prepared jointly by the Committees on Local Government and on Ways and Means  
with Senators Legarda, Revilla Jr., Villar, Aquino III and Escudero as authors thereof

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**AN ACT**  
**AMENDING SECTION 140 (A) OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS "THE**  
**LOCAL GOVERNMENT CODE OF 1991"**

*Be it enacted by the Senate and the House of Representatives of the Philippines in Congress assembled:*

1           **SECTION 1.** Section 140 of Republic Act No. 7160, otherwise known as "The Local  
2 Government Code of 1991", is hereby amended to read as follows:

3                   "SEC. 140. *Amusement Tax.* - (a) The province may levy an amusement  
4 tax to be collected from the proprietors, lessees, or operators of theaters, cinemas,  
5 concert halls, circuses, boxing stadia and other places of amusement at a rate of not  
6 more than ~~[thirty percent (30%)]~~ **TEN PERCENT (10%)** of the gross receipts from  
7 admission fees.

8                   (b) In case of theaters or cinemas, the tax shall first be deducted and  
9 withheld by their proprietors, lessees or operators and paid to the provincial treasurer  
10 before the gross receipts are divided between said proprietors, lessees or operators  
11 and the distributors of the cinematographic films.

12                   (c) The holding of operas, concerts, dramas, recitals, painting and art  
13 exhibitions, flower shows, musical programs, literary and oratorical presentations,  
14 except pop, rock or similar concerts shall be exempt from the payment of the tax  
15 herein imposed.

1           (d) The Sangguniang Panlalawigan may prescribe the time, manner, terms  
2           and conditions for the payment of tax. In case of fraud or failure to pay the tax, the  
3           Sangguniang Panlalawigan may impose such surcharges, interests and penalties as it  
4           may deem appropriate.

5           (e) The proceeds from the amusement tax shall be shared equally by the  
6           province and the municipality where such amusement places are located."

7           **SEC. 2. Repealing Clause.** - All laws, executive orders, presidential decrees, ordinances,  
8           rules and regulations or parts thereof which are inconsistent with any of the provisions of this Act are  
9           hereby repealed or modified accordingly.

10          **SEC. 3. Effectivity Clause.** - This Act shall take effect fifteen (15) days after its complete  
11          publication in the Official Gazette or in at least two (2) national newspapers of general circulation.

Approved,