

SENATE

REGISTERED BY:

COMMITTEE REPORT NO. 56

Submitted jointly by the Committees on Local Government and on Ways and Means on MAY 26 2008.

Re : Senate Bill No. 2325, prepared by the Committees.

Recommending its approval in substitution of Senate Bill Nos. 71, 717 and 1426.

Sponsors : Senators Aquino III, Escudero, Legarda, Revilla Jr., and Villar.

MR. PRESIDENT:

The Committees on Local Government and on Ways and Means, to which were referred Senate Bill No. 71, introduced by Senator Legarda, entitled:

"AN ACT
EXEMPTING THE PHILIPPINE FILM AND MOVIE INDUSTRY FROM THE
PAYMENT OF CERTAIN TAXES, AMENDING FOR THE PURPOSE CERTAIN
PROVISIONS OF THE LOCAL GOVERNMENT CODE OF 1991, THE NATIONAL
INTERNAL REVENUE CODE OF THE PHILIPPINES, AND FOR OTHER
PURPOSES"

Senate Bill No. 717, introduced by Senator Revilla Jr., entitled:

"AN ACT
AMENDING SECTION ONE HUNDRED FORTY OF REPUBLIC ACT 7160,
OTHERWISE KNOWN AS THE "LOCAL GOVERNMENT CODE OF 1991" AND FOR
OTHER PURPOSES"

and Senate Bill No. 1426, introduced by Senator Villar, entitled:

AN ACT
REDUCING THE RATE OF AMUSEMENT TAX ON ADMISSION FEES OF
THEATERS AND CINEMAS, AMENDING FOR THE PURPOSE PARAGRAPH (A)
SECTION 140 OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE
LOCAL GOVERNMENT CODE OF 1991, AND OF OTHER RELATED LAWS"

have considered the same and have the honor to report these bills back to the Senate with the recommendation that the attached bill, Senate Bill No. 2325, prepared by the Committees,

entitled:

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

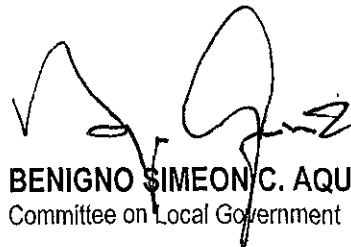
be approved in substitution of Senate Bill Nos. 71, 717 and 1426 with Senators Legarda, Revilla Jr., Villar, Aquino III and Escudero as authors thereof.

Respectfully submitted:

Chairmen:

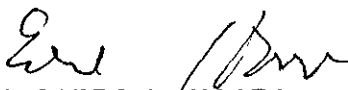


FRANCIS "CHIZ" G. ESCUDERO
Committee on Ways and Means
Vice-Chairman, Committee on Local Government

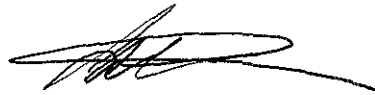


BENIGNO SIMEON C. AQUINO III
Committee on Local Government

Members:



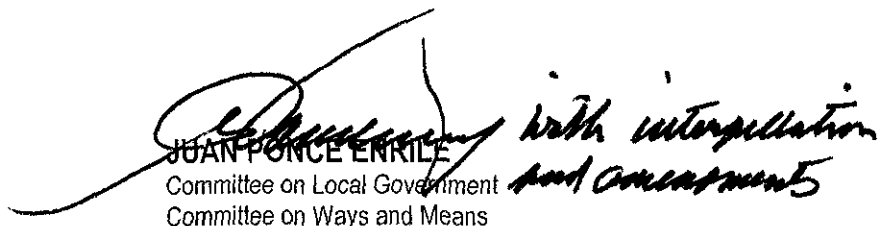
EDGARDO J. ANGARA
Committee on Local Government
Committee on Ways and Means



ALAN PETER "COMPAÑERO" S. CAYETANO
Committee on Local Government
Committee on Ways and Means




COMPAÑERA PIA S. CAYETANO
Committee on Local Government



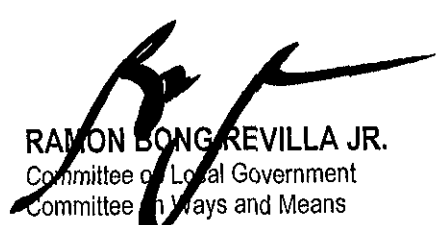
JUAN PONCE ENRILE
Committee on Local Government
Committee on Ways and Means

*with interpellation
and amendments*

RICHARD J. GORDON
Committee on Local Government
Committee on Ways and Means




MANUEL "LITO" M. LAPID
Committee on Local Government
Committee on Ways and Means




RAMON BONG REVILLA JR.
Committee on Local Government
Committee on Ways and Means



RODOLFO G. BIAZON
Committee on Local Government




LOREN B. LEGARDA
Committee on Local Government
Committee on Ways and Means



M.A. MADRIGAL
Committee on Local Government
Committee on Ways and Means

ANTONIO "SONNY" F. TRILLANES IV
Committee on Local Government
Committee on Ways and Means




JOKER P. ARROYO
Committee on Ways and Means



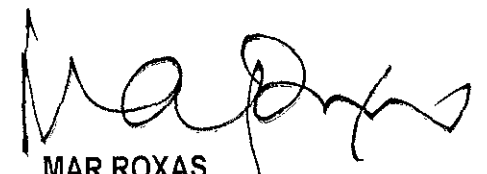
GREGORIO B. HONASAN II
Committee on Ways and Means



JUAN MIGUEL F. ZUBIRI
Committee on Ways and Means



PANFILO M. LACSON
Committee on Ways and Means

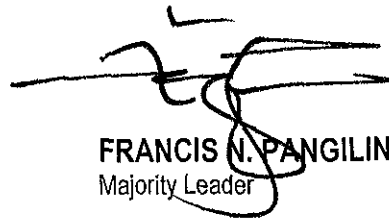


MAR ROXAS
Committee on Ways and Means

Ex-Officio Members:

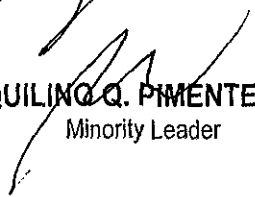


JINGGOY EJERCITO ESTRADA
President Pro-Tempore



FRANCIS N. PANGILINAN
Majority Leader


May amend;



AQUILINO Q. PIMENTEL JR.
Minority Leader

Hon. MANNY VILLAR
President
Senate of the Philippines
Pasay City

RICHARD J. GORDON
Committee on Local Government
Committee on Ways and Means




MANUEL "LITO" M. LAPID
Committee on Local Government
Committee on Ways and Means



RAMON BONG REVILLA JR.
Committee on Local Government
Committee on Ways and Means




RODOLFO G. BIAZON
Committee on Local Government



LOREN B. LEGARDA
Committee on Local Government
Committee on Ways and Means

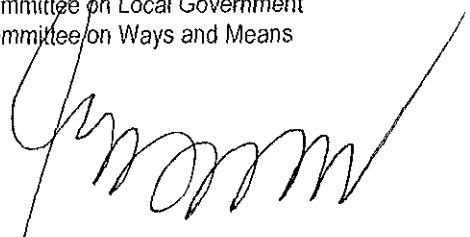


M.A. MADRIGAL
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Committee on Ways and Means



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JUAN MIGUEL F. ZUBIRI
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PANFILO M. LACSON
Committee on Ways and Means



MAR ROXAS
Committee on Ways and Means

MAY 26 1995

SENATE

S.B. NO. 2325

RECEIVED BY: 

(in substitution of SBN 71, 717 and 1426)

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

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,