

Sixteenth Congress of the Republic )  
of the Philippines )  
First Regular Session )



Senate  
Office of the Secretary

13 JUL 18 P5:54

SENATE  
S.B. No. 948

RECEIVED BY: *Jai*

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Introduced by Senator Ramon Bong Revilla, Jr.

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#### EXPLANATORY NOTE

This bill seeks to amend Section 236 of the Local Government Code of 1991 by increasing the ceiling tax on additional Ad Valorem Tax on Idle Lands from five percent (5%) to ten percent (10%).

The primary concern of this bill is the fact that there is a continuing non-cultivation and non-utilization of our lands especially our agricultural lands due to the relatively minimal tax burdens on idle lands in the country.

The Philippines has a total land area of 30 million hectares generally classified into forest lands and alienable and disposable lands. Forest lands cover a total of 15.8 million hectares while 14.2 million hectares are alienable and disposable lands. Of the 14.2 million hectares alienable and disposable lands, 93% or 13 million hectares are classified as agricultural lands. Should these large agricultural lands be efficiently utilized, there will be higher agricultural productivity therefore greatly addressing problems in food security.

Further, our idle land tax remains largely unutilized by our local government units as a revenue source. Increasing the rate shall provide them more flexibility in its imposition and shall serve as a better source of revenue.

It is with this view that immediate approval of this bill is earnestly sought.

  
RAMON BONG REVILLA, JR.

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**AN ACT INCREASING THE TAX ON IDLE LANDS, AMENDING FOR THE  
PURPOSE, SECTION 236 OF R. A. 7160, OTHERWISE KNOWN AS THE  
LOCAL GOVERNMENT CODE OF 1991**

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

**SECTION 1.** Section 236 of the Republic Act No. 7160 is hereby amended as follows:

“SEC. 236. Additional Ad Valorem Tax on Idle Lands. A province or city, of a municipality within the Metropolitan Manila, may levy an annual tax on idle lands at the rate not exceeding [five] **TEN percent [(5%)] (10%)** of the assessed value of the property which shall be in addition to the basic real property tax.”

**SECTION 2.** All other acts, decrees, executive orders, rules and regulations, or part or parts thereof, inconsistent with this Act are hereby repealed or modified accordingly.

**SECTION 3.** This act shall take effect upon its publication in two (2) newspapers of general circulation.

Approved,