

SEVENTEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
First Regular Session )




Senate  
Office of the Secretary

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SENATE

S. B. No. 778

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Introduced by Senator FRANCIS G. ESCUDERO

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AN ACT  
ABOLISHING THE USE OF COMMUNITY TAX CERTIFICATE AND THE POWER  
TO LEVY COMMUNITY TAX REPEALING FOR THAT PURPOSE THE  
PERTINENT PROVISIONS OF REPUBLIC ACT NO. 7160, AS AMENDED,  
OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991

EXPLANATORY NOTE

The history of the community tax certificate or *cedula*, then known as residence tax and residence certificate, brings incarnations of our country's colonial past. First implemented as a 19<sup>th</sup> century tax reform in the Philippines during the Spanish colonial times, following the abolition of the tribute system, the *cedula* was issued to all Filipinos, then called *indios*, upon payment of a residence tax.<sup>1</sup>

However, the *cedula* would later on play a significant role in Philippine Revolution when Andres Bonifacio together with his fellow *katipuneros* tore up their *cedulas* in defiance of Spanish rule in a meeting in Balintawak, known as the Cry of Pugadlawin that signalled the beginning of Philippine Revolution.

This bill, symbolic it may seem, abolishes the community tax certificate system, primarily its use as a form of identification as when, among others, a Filipino acknowledges a document before a notary public, takes an oath of office or is appointed to a government position. It is submitted that the *cedula* as a primary form of identification has lost its significance and value. If at all, the *cedula* only serves as a mere relic of our country's colonial past.

Consequently, the pertinent provisions of the Republic Act No. 7160, the Local Government Code of 1991, as amended, are proposed to be repealed, which carry over the provisions imposing residence tax then found in Commonwealth Act No. 465 and the Local Tax Code of 1973, and mandate the use of community tax certificates as a primary form of identification.

We submit.

FRANCIS G. ESCUDERO

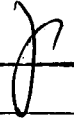
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<sup>1</sup> Wikipedia.

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

1           **SECTION 1. Repealing Clause.** Sections 156 to 164, Article Six, Title One, Book II,  
2 Chapter 2, Specific Provisions on the Taxing and Other Revenue Raising Powers of  
3 Local Government Units, of Republic Act No. 7160 are hereby repealed.  
4

5           All laws, presidential decrees, executive orders, proclamations and/or  
6 administrative regulations which are inconsistent with the provisions of this Act are  
7 hereby amended, modified, superseded or repealed accordingly.  
8

9           **SEC. 2. Implementing Rules and Regulations.** The Secretaries of the  
10 Department of Finance, the Department of Budget and Management and the  
11 Department of the Interior and Local Government, and the presidents of the liga shall  
12 promulgate the required rules and regulations for the speedy and effective  
13 implementation of this Act.  
14

15           **SEC. 3. Separability Clause.** If any provision or part hereof is held invalid or  
16 unconstitutional, the remainder of the law or the provision not otherwise affected shall  
17 remain valid and subsisting.  
18

19           **SEC. 4. Effectivity Clause.** This Act shall take effect fifteen (15) days from its  
20 publication in at least two newspapers of national circulation.  
21

22           *Approved,*