AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO THE
PHILIPPINE COUNCIL OF EVANGELICAL CHURCHES, FOR THE
"GOSPEL FIESTA" WHICH WAS HELD LAST DECEMBER 3-4,
1995.

Introduced by Councilors FRANZ S. PUMAREN and
BONIFACIO M. RILLON.
Sponsored by Councilors Moises S. Samson, Winston
"Winnie" T. Castelo, Ma. Fresca M. Biglang-
awa, Godofredo T. Liban II, Marciano F.
Medalla, Connie S. Angeles, Jorge L. Banal,
Cesar A. Dario, Jr., Nanette Castelo-Daza,
Guillermo C. Altuna and Bayani V. Hipol.

WHEREAS, Section 192 of the Local Government Code
provides that "Local Government units may, through
ordinances duly approved, grant tax exemptions,
incentives or reliefs under such terms and conditions
as they may deem necessary;"

WHEREAS, the term "as they may deem necessary" is
limited by a specific provision of law allowing grants
of tax exemptions which is the Quezon City Revenue
Code of 1993;

WHEREAS, Article 40 of the Quezon City Revenue
Code provides that:

"The holding of operas, concerts,
dramas, recitals, paintings and art
exhibitions, flower shows, musical programs,
literary and oratorical presentations except
pop, rock, or similar concerts shall be
exempt from the payment of the tax herein
imposed (highlighted where relevant)."

WHEREAS, the said Gospel Fiesta held last
December 3-4, 1995 falls within the allowable
activities exempted by the aforementioned article;