AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO THE
BRAIN FOUNDATION INCORPORATED, FOR ITS CONCERT
ENTITLED "ANG 4 MEETS ANG MADZ" WHICH WAS HELD LAST

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 P.
Medalla, Connie S. Angeles, Jorge L. Banal,
Cesar A. Daro, 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 concert entitled "Ang 4 meets 
ang Madz" held last December 3, 1995 falls within the 
allowable activities exempted by the aforementioned 
article;

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY
IN SESSION ASSEMBLED: