AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO THE
PHILIPPINE NATIONAL RED CROSS, QUEZON CITY CHAPTER, FOR
THE BASKETBALL GAME OF "EARVIN 'MAGIC' JOHNSON VS.
KAREEM ABDUL-JABBAR" TEAM WHICH WAS HELD LAST 28 OCTOBER
1995, IN ACCORDANCE WITH PD 1643 AND RA 7160, OTHERWISE

Introduced by Councilors FRANZ S. PUMAREN, ALBERTO
M. GALARPE and BONIFACIO M. RILLON.
Sponsored by Councilors Victor V. Ferrer, Jr.,
Wilma A. Sarino, Moises S. Samson, Michael F.
Planas, Eufemio C. Lagumbay, Cesar A. Dario,
Jr., Joseph Peter S. Sison, Nanette Castelo-
Daza, Bayani V. Hipol and Ramon G. Mathay.

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

WHEREAS, the Philippine National Red Cross or PNRC
is a non-governmental organization that helps our
country men in times of distress, calamities and the
like;

WHEREAS, the PNRC needs to raise funds for this
nobel cause;

WHEREAS, pursuant to Section 4 (b) of PD 1643, the
PNRC "shall be exempt from payment of all duties, taxes,
fees and other charges of all kinds on all importations
and purchases for the exclusive use, on donations for
its disaster relief and other Red Cross services, and in
its benefits and fund raising drives, all provisions of
laws to the contrary notwithstanding";

WHEREAS, the Quezon City Chapter of PNRC is raising
funds through the basketball game of "Earvin 'Magic'
Johnson vs. Kareem Abdul-Jabbar" team which was shown
last 28 October 1995;

WHEREAS, the grant of exemption from the payment of
amusement taxes constitutes Quezon City's financial
contribution to the Quezon City Chapter of PNRC;