71st Regular Session

ORDINANCE NO. SP. 447, S-96

AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO THE PHILIPPINE NATIONAL RED CROSS, NATIONAL CHAPTER, FOR THE SHOWING OF THE FILM “INDEPENDENCE DAY” IN ALL SM CINEMAS ON NOVEMBER 8, 9, AND 10, 1996.

Introduced by Councilors FRANZ S. PUMAREN and BONIFACIO M. RILLON.
Co-Introduced by Councilors Moises S. Samson, Alberto M. Galarpe, Winston “Winnie” T. Castelo, Ma. Fresca M. Biglang-awa, Connie S. Angeles, Jorge L. Banal, Joseph Peter S. Sison and Nanette Castelo-Daza,

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, 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 provisions of laws to the contrary notwithstanding’;

WHEREAS, the Philippine National Red Cross or PNRC responds to the needs of our countrymen in times of distress, calamities and the like;

WHEREAS, the PNRC needs funds to support this noble cause;

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

NOW, THEREFORE,

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

SECTION 1. Amusement tax exemption is hereby granted to the Philippine National Red Cross (PNRC), National Chapter, for the showing of the film “Independence Day” in all SM Cinemas on November 8, 9 and 10 1996.