AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO THE PHILIPPINE NATIONAL RED CROSS, NATIONAL CHAPTER, FOR THE FILM SHOWING OF "JINGLE ALL THE WAY" IN ALL SM CINEMAS IN QUEZON CITY ON DECEMBER 8, 1996.

Introduced by Councilors FRANZ S. PUMAREN, BONIFACIO M. RILLON, MOSES S. SAMSON, EMILIO G. TAMAYO, WINSTON “Winnie” T. CASTELO, GODOFREDO T. LIBAN II, MICHAEL F. PLANAS, EUFFEMIO C. TAGUMBAY, CESAR A. DARIO, JR. and BAYAN Y. 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 Philippine National Red Cross or PNRC is a non-governmental organization that helps our countrymen in times of distress, calamities and the like;

WHEREAS, the PNRC needs to raise funds for this noble 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 its exclusive use, on donations for its disaster relief work 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 film showing of “Jingle All The Way”;

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