75th Regular Session

ORDINANCE NO. SP- 470, S-96

AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO THE QUEZON CITY GIRL SCOUTS COUNCIL FOR A ONE DAY SHOWING OF THE FILM “SPACE JAM” IN ALL SM CINEMAS IN DECEMBER, 1996.

Introduced by Councilors FRANZ S. PUMAREN, BONIFACIO M. RILLON and ALBERTO M. GALARPE.

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 9 of Commonwealth Act 452, as amended by RA 4375, PD 720 and EO 267, which states that “The Girl Scouts of the Philippines Corporation shall be exempt from payment of all taxes, duties, impost and other charges;”

WHEREAS, the Girl Scouts of the Philippines (GSP) implements various programs in citizenship training, values education and character building;

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

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 Quezon City Girl Scouts Council for a one day showing of the film “Space Jam” in all SM Cinemas in December, 1996.