



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 019
Series of 2021

**ORDINANCE EXTENDING THE GRANT OF AMNESTY ON SURCHARGES
AND INTERESTS OF DELINQUENT BUSINESS TAXPAYERS IN THE CITY
OF MARIKINA UNTIL APRIL 30, 2021**

Introduced by:

Councilor DONN CARLO B. FAVIS
Councilor CLOYD S. CASIMIRO

Co-sponsored by:

Councilor ROMMEL S. ACUÑA
Councilor CARL ELI F. AFRICA
Councilor SERAFIN Y. BERNARDINO
Councilor PAUL B. DAYAO
Councilor ROMINA KATE DE GUZMAN DAVID
Councilor LEVY DL. DE GUZMAN
Councilor SAMUEL S. FERRIOL
Councilor RENATO B. MAGTUBO
Councilor ANGELITO R. NUÑEZ
Councilor JOEL V. RELLEVE
Councilor RUBEN R. REYES
Councilor THADDEUS ANTONIO M. SANTOS, JR.
Councilor MANUEL E. SARMIENTO
Councilor LORETO F. TOLENTINO, JR.
Councilor ZIFFRED A. ANCHETA
Councilor JONAS MERVIN D. REYES
and Vice Mayor MARION S. ANDRES, M.D.

WHEREAS, on January 20, 2021, the City Council of Marikina enacted Ordinance No. 001, Series of 2021 entitled, "Ordinance Granting Amnesty on Surcharges and Interests of Delinquent Business Taxpayers in the City of Marikina";

WHEREAS, the amnesty program is the response of the City Government of Marikina to the present global pandemic that impacted not only individuals but business establishments as well;

WHEREAS, the COVID-19 pandemic has not yet improved and even worsened in the first quarter of the year, thus the City Government of Marikina decided to extend the grant of amnesty to delinquent business taxpayers;

WHEREAS, Article II, Section 20 of the 1987 Philippine Constitution states that, "The State recognizes the indispensable role of the private sector, encourages private enterprise and provides incentives to needed investments;

WHEREAS, Section 18 of Republic Act No. 7160 or the Local Government Code of 1991 gives local government units power to create their own sources of revenues and to levy taxes, fees, and charges which shall accrue exclusively for their use and disposition and which shall be retained by them;

WHEREAS, this power to grant amnesty is provided in Section 192 of the Local Government Code of 1991 which states that:

"x x x Local government units may through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as may deem necessary x x x"

WHEREAS, the grant of tax amnesty is adopted as a relief to taxpayers who are experiencing financial difficulties;

NOW THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED BY THE SANGGUNIANG PANLUNGSOD OF MARIKINA, in session duly assembled, that:

SECTION 1. The City Government of Marikina hereby extends the grant of 100% relief or amnesty on surcharges and interests of delinquent business taxpayers until April 30, 2021.

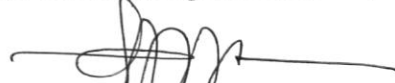
SECTION 2. *Repealing Clause.* Ordinance No. 001, Series of 2021 is hereby amended accordingly.

SECTION 3. *Separability Clause.* If for any reason or reasons, any part of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 4. *Effectivity.* This Ordinance shall take effect immediately upon its approval.


UNANIMOUSLY ENACTED BY THE SANGGUNIANG PANLUNGSOD OF MARIKINA this 24th day of March, 2021.

I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 11th Regular Session held via video conferencing on March 24, 2021.



DEANNA RACQUEL V. DE JESUS
Acting City Council Secretary

ATTESTED:


MARION S. ANDRES, M.D.
City Vice Mayor/Presiding Officer

APPROVED by the HON. CITY MAYOR on MAR 26 2021


MARCELINO R. TEODORO
City Mayor