



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 032
Series of 2020

**ORDINANCE EXTENDING THE SECOND QUARTER DEADLINE OF
PAYMENT OF BUSINESS TAX TO MAY 20, 2020 AS A FORM OF RELIEF TO
BUSINESS OWNERS AFFECTED BY THE ENHANCED COMMUNITY
QUARANTINE**

Introduced by:

Councilor ROMINA KATE N. DE GUZMAN
Councilor LORETO F. TOLENTINO, JR.

Co-sponsored by:

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

WHEREAS, the President of the Philippines issued Presidential Decree No. 922 declaring a State of Public Health Emergency throughout the Philippines, enjoining all Local Government Units to render full assistance and cooperation to undertake appropriate response to curtail the spread of the COVID-19 threat;

WHEREAS, the Chief Executive, through a Memorandum signed by the Executive Secretary, has raised the alert of the COVID-19 to Code Red Sublevel 2 and has imposed a Stringent Social Distancing Measures in the National Capital Region (NCR) effectively placing the region in enhanced community quarantine for thirty (30) days;

WHEREAS, the enhanced community quarantine has brought about the closure of unnecessary business establishments and the stoppage of work of most people, including the constituents of the City;

WHEREAS, Section 16 of the Local Government Code, or the General Welfare Clause provides that every local government unit shall exercise powers necessary to ensure,

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among other things, the enhancement of economic prosperity and preserve the comfort and convenience of their inhabitants;

WHEREAS, Section 167 of the Local Government Code of 1991 provides that:

“SECTION 167. Time of Payment. – Unless otherwise provided in this Code, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.”

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 second quarter deadline of payment of business tax to May 20, 2020 as a form of relief to business owners affected by the enhanced community quarantine imposed in the country at present.


SECTION 2. By extending the deadline of payment, surcharges and penalties shall no longer apply when payment is made within the extended period herein provided.

SECTION 3. Repealing Clause. - All local ordinances, rules and regulations, or parts thereof that are inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.


SECTION 4. Effectivity. - This Ordinance shall take effect upon approval.

UNANIMOUSLY ENACTED by the SANGGUNIANG PANLUNGSOD of MARIKINA, this 25th day of March, 2020.

I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 12th Regular Session held via video conferencing on March 25, 2020.


REGINALD B. TAMAYO
Acting City Council Secretary

**ATTESTED AND CERTIFIED
TO BE DULY ENACTED:**


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

APPROVED by the CITY MAYOR on MAR 26 2020


MARCELINO R. TEODORO
City Mayor