



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA
ORDINANCE NO. 69
Series of 2023

**ORDINANCE GRANTING RELIEF ON BUSINESS TAX PAYMENT TO RICE
RETAILERS IN THE CITY OF MARIKINA**

Sponsored by:

Councilor SERAFIN Y. BERNARDINO
Councilor CLOYD S. CASIMIRO
Councilor DONN CARLO B. FAVIS
Vice Mayor MARION S. ANDRES, M.D.

Co-sponsored by:

Councilor RONNIE S. ACUÑA
Councilor ROMMEL S. ACUÑA
Councilor CARL ELI F. AFRICA
Councilor JOSEPH B. BANZON
Councilor MARIFE T. DAYAO
Councilor LEVY DL. DE GUZMAN
Councilor ROMINA KATE N. DE GUZMAN
Councilor SAMUEL S. FERRIOL
Councilor RENATO B. MAGTUBO
Councilor ANGELITO R. NUÑEZ
Councilor HILARIO A. PUNZALAN
Councilor MANUEL E. SARMIENTO
Councilor LORETO F. TOLENTINO, JR.
Councilor ZIFFRED A. ANCHETA
Councilor JONAS MERVIN D. REYES

WHEREAS, Executive Order No. 39 Series of 2023 imposed a mandatory price ceiling on the sale of rice in the whole of the country to guarantee that rice, as a basic necessity, not only be sufficient but also reasonably priced and conveniently accessible to every Filipino;

WHEREAS, while the ceiling set is considered a protection for consumers from rapidly increasing food prices, the Marikina City Council recognizes the economic challenges faced by rice retailers in its jurisdiction, majority of which are small businesses barely breaking even, who are now saddled with the looming adverse effect of this price cap on their meager livelihood;

WHEREAS, it is the intent of the City Council to provide support to rice retailers during these difficult times and help not only ensure their continued operation within the community but also guarantee their indispensable role in the implementation of the price cap for the benefit of the general populace;

WHEREAS, Section 16 of the Local Government Code of the Philippines provides that "*xxx local government units shall xxx enhance economic prosperity and social justice, promote full employment among their residents, xxx and preserve the comfort and convenience of their inhabitants.*"

WHEREAS, Section 192 of the Local Government Code of 1991 provides that: “xxx Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary”.

NOW, THEREFORE BE IT ENACTED AS IT HEREBY ENACTED by the **SANGGUNIANG PANLUNGSOD NG MARIKINA** in session duly assembled, that:

SECTION 1. Title. - This Ordinance shall be known and cited as "*Ordinance Granting Relief on Business Tax Payment to Rice Retailers in the City of Marikina* "

SECTION 2. Purpose. - The purpose of this ordinance is to grant tax relief to rice retailers within the jurisdiction of Marikina City who have been adversely affected by the imposition of a price cap or ceiling on rice.

SECTION 3. Tax Relief Coverage. Rice retailers operating within Marikina City shall be exempted from paying business taxes on their gross sales or receipts for the third and fourth quarter of this year, 2023, during which the price cap is imposed. Rice retailers eligible for this Tax Relief are those in the wet market, public markets and other areas accessible to the general public, including sari-sari stores that are actually selling rice, and operating within the City of Marikina as of the effectivity date of this Ordinance, which tax relief granted shall apply on their rice sales. The grant of tax relief does not cover supermarket and convenience stores.

SECTION 4. Application of Tax Relief. The tax relief provided under this ordinance shall be applicable to the payment of business taxes for the following year, 2024.

SECTION 5: Effectivity. This ordinance shall take effect upon approval.


UNANIMOUSLY ENACTED BY SANGGUNIANG PANLUNGSOD NG MARIKINA, this 13th day of September, 2023

I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 34th Regular Session held at the City Council Session Hall on September 13, 2023.




REGINALD B. TAMAYO
Acting City Council Secretary

ATTESTED:


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

APPROVED by the CITY MAYOR on ~~SEP 14 2023~~


MARCELINO R. TEODORO
City Mayor