



Republic of the Philippines
Province of Guimaras

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORABLE SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF GUIMARAS HELD AT THE SP SESSION HALL, PROVINCIAL CAPITOL ON JANUARY 28, 2015.

PRESENT:

<i>Hon. Vicente B. de Asis</i>	-	<i>Vice Governor/Presiding Officer</i>
<i>Hon David G. Gano</i>	-	<i>SP Member/Temporary Majority</i>
		<i>Floor Leader</i>
<i>Hon. John Edward G. Gando</i>	-	<i>SP Member</i>
<i>Hon. Josefina G. de la Cruz</i>	-	<i>SP Member</i>
<i>Hon. Dan Elby C. Habaña</i>	-	<i>SP Member</i>
<i>Hon. Diosdado G. Gonzaga</i>	-	<i>SP Member</i>
<i>Hon. Roy P. Habaña</i>	-	<i>SP Member</i>
<i>Hon. Rex G. Fernandez</i>	-	<i>SP Member</i>
<i>Hon. Nelly S. Rentoy</i>	-	<i>Ex-Officio Member (PCL Fed. President)</i>
<i>Hon. Fred C. Gamayao</i>	-	<i>Ex-Officio Member (LNB Fed. President)</i>

OFFICIAL BUSINESS:

N o n e

ABSENT:

Hon. Cyril C. Beltran - *SP Member*

RESOLUTION NO. 13

RESOLUTION DECLARING ORDINANCE NO. 2014-004 OF THE MUNICIPALITY OF JORDAN, DENOMINATED AS "THE REVISED MUNICIPAL REVENUE CODE OF THE MUNICIPALITY OF JORDAN" AS LEGALLY INFIRM, INVALID AND BEYOND THE POWERS OF THE SANGGUNIANG BAYAN OF JORDAN TO ENACT

WHEREAS, for review of this Honorable Body is Ordinance No. 2014-004 of the Municipality of Jordan, denominated as the "Revised Municipal Revenue Code of the Municipality of Jordan";

WHEREAS, the Committee on Rules and Privileges, Ordinances and Legal Matters to where Ordinance No. 2014-004 was referred, conducted a committee hearing on January 8, 2015 and attended by the authors of the ordinance and members of that Sangguniang Bayan, namely: Hon. Jovito Atienza, Hon. Jose Duran, Hon. Gerardo Gaitan, Hon. Ma. Sheila Gange, Hon. Grace Gaitan and Hon. Evangeline Espinosa;

WHEREAS, in the course of clarificatory questioning from the committee, it was revealed that the said ordinance was not yet published despite the fact that it has for its effectivity January 01, 2015; worse, there are provisions contained in the ordinance that are beyond the powers of that Sanggunian to legislate, and upon manifestations from the authors and resource persons, the committee acceded to send back the subject ordinance to the Sangguniang Bayan concerned for its appropriate action on January 9, 2015;

WHEREAS, on January 16, 2015, in the second endorsement of the Secretary to the Sangguniang Bayan, Mae D. Gargalicana, CPA, it submitted to the Sangguniang Panlalawigan the said Ordinance "for appropriate action" with the information that "as per collegial decision of the Sangguniang Bayan Members during their regular session held last January 14, 2015 and notwithstanding to (sic) the manifestation during the SP committee hearing called for that purpose, subject ordinance should be endorsed back to the Sangguniang Panlalawigan for administrative review and recommendations";

WHEREAS, in light of what could be considered as an unprecedented move by the Sangguniang Bayan of Jordan by sending back the subject piece of legislation to the Sangguniang Panlalawigan, notwithstanding its members' previous manifestations before the Committee, the Sangguniang Panlalawigan is now called to perform its law-mandated duty of reviewing the said ordinance pursuant to Section 56 of the Local Government Code;

WHEREAS, on January 23, 2015, the Committee on Rules and Privileges, Ordinances and Legal Matters conducted a committee meeting to address the concern;

WHEREAS, the committee finds that the subject measure is legally infirm on its face as it contains provisions beyond the power of that Sangguniang Bayan to legislate;

WHEREAS, cursory reading of the Revenue Code reveals that it imposes an "amusement tax per admission ticket payable to the Municipal Treasurer within 20 days of the following month for which the tax is due" (Chapter II, par "r");

WHEREAS, it is elementary that the power to impose amusement tax is exclusively vested by the Local Government Code to either the Province or City pursuant to Sections 140 and 151 of the Local Government Code;

WHEREAS, Section 142 of the Local Government Code distinctly provides:

"Section 142. Scope of Taxing Powers- Except as otherwise provided in this Code, municipalities may levy taxes, fees and charges not otherwise levied by provinces" (Underscoring ours)

WHEREAS, on the other hand, Section 188 of the Local Government Code requires in no uncertain language that "within ten (10) days after their approval certified true copies of all provincial, city and municipal tax ordinances or revenue ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation xxx xxx";

WHEREAS, the lack of publication of the Revenue Code notwithstanding that it prescribes that the same shall take effect on January 01, 2015, is a fatal blunder that will render the measure defective and invalid;

NOW THEREFORE, on motion of Hon. John Edward G. Gando, unanimously seconded;

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, to declare Ordinance No. 2014-004 of the Municipality of Jordan, denominated as "The Revised Municipal Revenue Code of the Municipality of Jordan" as legally infirm, invalid and beyond the powers of the Sangguniang Bayan of Jordan to enact;

RESOLVED FURTHER, to emphasize that "any attempt to enforce any ordinance xxx xxx, after the disapproval thereof, shall be sufficient ground for the suspension or dismissal of the official or employee concerned" pursuant to Section 58 of the Local Government Code;

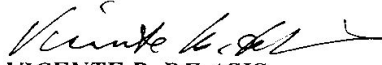
RESOLVED FINALLY, to send a copy of this resolution to the Municipal Mayor, Municipal Vice Mayor, Sangguniang Bayan Office, all in the Municipality of Jordan for information.

APPROVED: January 28, 2015.

I hereby certify that the foregoing is a true and accurate copy of the resolution which was duly adopted by the Sangguniang Panlalawigan of the Province of Guimaras during its regular session held on January 28, 2015.


LORENA MINIERVA-ITUCAS
 Secretary to the Sangguniang Panlalawigan

Attested:


ATTY. VICENTE B. DE ASIS
 Vice Governor
 Presiding Officer

Approved:


SAMUEL T. GUMARIN, MD, MPH
 Governor