



Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 62

11TH CITY COUNCIL

Begun and held in the City Council on Thursday,
the eleventh day of June, Two Thousand Twenty

ORDINANCE NO. 8646

AN ORDINANCE GRANTING TAX RELIEF IN THE FORM OF TAX CREDIT WORTH ONE HUNDRED THOUSAND PESOS (PHP. 100,000.00) TO ALL HOTELS, MOTELS, DORMITORIES AND OTHER SIMILAR ESTABLISHMENTS WHICH ACCORDED FREE LODGING SERVICES TO FRONTLINERS DURING THE COVID-19 CRISIS

SPONSORED BY:

HON. JOEL R. CHUA
Majority Floor Leader



PREAMBLE

WHEREAS, on 8 March 2020, President Rodrigo Duterte issued Proclamation No. 922 declaring a state of public health emergency throughout the Philippines due to the Novel Coronavirus or COVID-19 Outbreak;

WHEREAS, according to the World Health Organization, such virus is easily transmitted from one person to another which have caused an alarming rate of deaths among different nations;

WHEREAS, due to this health crisis, many public and private hospitals and other medical institutions were forced to work beyond their capacities. Most medical practitioners and hospital staff were asked to work extra hours to manage the sudden influx of COVID-19 patients. Additionally, as a safety measure, these health workers refrained from returning to their homes or going to public places to ensure that they do not transmit the virus;

WHEREAS, Section 3(c) of Republic Act No. 11469 or the Bayanihan to Heal as One Act provides that there is an urgent need to "undertake measures that will prevent the overburdening of the healthcare system";

WHEREAS, in response to the need of the health sector, hotels, motels, dormitories and other similar establishments accommodated these health workers for several days or weeks free of charge;

WHEREAS, the City Government of Manila values acts of generosity and solidarity especially during challenging times;

WHEREAS, Section 192 of the Local Government Code authorizes the City Government of Manila, through ordinances duly approved, to grant tax exemptions, incentives or reliefs under such terms and conditions as it may deem necessary: NOW, THEREFORE,

Be it ordained by the City Council of Manila, in session assembled, *THAT*:

SECTION 1. Scope. – The Tax Relief in the form of Tax Credit shall be worth One Hundred Thousand Pesos (PhP. 100,000.00) and may be applied on all forms of local business taxes, regulatory fees and service charges including the appropriate surcharge and penalty interests.

SEC. 2. Definition of Terms. –

- a. Tax Relief - Any program or incentive granted by the government that reduces the amount of tax owed by an individual or business entity.
- b. Tax Credit - A form of tax relief which may be applied by taxpayers as deductibles.
- c. Frontliners - Individuals who were tasked to work during the height of the COVID-19 crisis, whether for hospital facilities or government offices.
- d. Free Lodging - These are accommodation or housing services in the form of bed space or sleeping quarters provided free of charge during the COVID-19 crisis.

SEC. 3. Who may Avail. – The Tax Credit shall be granted to all hotels, motels, dormitories and other similar establishments which accorded free lodging services to Frontliners during the Covid-19 crisis as evidenced by substantial documentary proof.

SEC. 4. Period of Application. – The herein Tax Credit worth One Hundred Thousand Pesos (PhP. 100,000.00) may be claimed within a period of three years from the enactment of this Ordinance.


SEC. 5. Separability Clause. – If any part, section or provision of this Ordinance shall be held invalid or unconstitutional by a competent court, other parts or portions that are not affected thereby shall remain valid.

SEC. 6. Repealing Clause. – All ordinances or portions thereof which are contrary to the provisions of this Ordinance are hereby deemed repealed or modified accordingly.


SEC. 7. Effectivity Clause. – This Ordinance shall take effect upon its approval.

This Ordinance was finally enacted by the City Council of Manila on June 11, 2020.

PRESIDED BY:


MARIA SHEILAH "Honey" LACUNA-PANGAN, MD, FPDS
Vice-Mayor and Presiding Officer
City Council, Manila

ATTESTED:



LUSH R. GEMPIS, JR.
City Government Department Head III
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON

JUL 10 2020


FRANCISCO "Isko Moreno" DOMAGOSO
Mayor
City of Manila

ATTESTED:


BERNARDITO C. ANG
City Government Department Head III
(Secretary to the Mayor)

RNF rrb/jvl/jok/cpl/agv/jrp