

AN ORDINANCE IMPOSING A TWO PERCENT (2%) MUNICIPAL TAX ON THE TOTAL RENT FOR EVERY ROOM IN HOTELS IN THE CITY OF MANILA TO BE COLLECTED BY THE OWNER, MAINTAINER AND/OR OPERATOR THEREOF; PROVIDING PENALTY FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. In addition to license fees imposed under existing ordinances, there shall be collected by the owner, maintainer and/or operator of every hotel in the City of Manila a municipal tax on the total rent paid for every room therein occupied by guests in an amount equivalent to two percent (2%) of such rent.

SEC. 2. For purposes of Section One hereof, the owner, maintainer and/or operator or his duly authorized representative shall turn over to the City Treasurer the two percent (2%) municipal tax collected by him within ten (10) days after the end of every month.

SEC. 3. Any operator, maintainer and/or owner of hotels in the City of Manila violating the provisions of this ordinance shall, upon conviction thereof, be punished by a fine of two hundred pesos (P200.00) or by imprisonment for not more than six (6) months, or by both such fine and imprisonment in the discretion of the Court. In addition, the license or permit to operate and maintain the hotel shall automatically be revoked. In case of corporation, partnership or association, the president, general manager or person in charge of the operation of the hotel shall be liable therefor.

SEC. 4. All ordinances or parts thereof in conflict with this ordinance are hereby repealed and/or modified accordingly.

SEC. 5. This Ordinance shall take effect upon its approval.

Enacted by the Municipal Board of the City of Manila on August 17, 1972 and amended on August 24, 1972; vetoed on September 1, 1972 and the veto overridden today, September 5, 1972.

Deemed Approved by His Honor, the Mayor on September 26, 1972, pursuant to Section 17 of the Revised Charter of the City of Manila.

APPROVED:

RAMON D. BAGATSING
Mayor
City of Manila

MARTIN B. ISIDRO
Vice-Mayor and
Presiding Officer, Municipal Board

ATTESTED:

ROMAN G. GARGANTIEL
Secretary to the Mayor

RODOLFO S. SANTIAGO
Secretary, Municipal Board