

16-15-97

Republic of the Philippines
PROVINCE OF BENGUET
La Trinidad
Office of the Sangguniang Panlalawigan

FILE

A-113
PROV. ORDINANCE

Regular Meeting – November 17, 1997

PRESENT : HON. WASING D. SACLA, Provincial Vice Governor,
Presiding Officer
HON. VICTORINA P. ALIPIT, Board Member
HON. JAMES M. MALAYA, Board Member
HON. FRANCISCO E. GOLINGAB, JR., Board Member
HON. BIAL A. PALAEZ, Board Member
HON. MARCIANO T. INSO, SR., Board Member
HON. SAMSON C. PARAN, Board Member
HON. AGOSTO P. SANTOS, Board Member
HON. DANIO L. BOLISLIS, Board Member
HON. FERNANDO M. ARITAO, Board Member
HON. JAIME A. GALASGAS, Board Member
HON. DOMINGO B. BAY- AN, PCL President, Member
HON. REDENTOR P. EDOC, SKF President, Member
HON. BONY L. TACIO, Liga ng mga Barangay President, Member

ABSENT : NONE

PROVINCIAL TAX ORDINANCE NO. 97-43

AN ORDINANCE AMENDING SECTION (3), ARTICLE A, CHAPTER III OF PROVINCIAL ORDINANCE NO. 01 S. 1993 ENTITLED, "AN ORDINANCE CODIFYING THE REVENUE ORDINANCE OF BENGUET PROVINCE".

EXPLANATORY NOTE

One of the taxes presently being collected by the Province of Benguet is the Tax on Sand, Gravel, and other Quarry Resources which contributes a substantial amount to the income of the province. The fixed tax of 10% of the fair market value of sand, gravel, ordinary stone, earth, and other quarry resources extracted only without the imposition of fees to related operations is considered as detrimental to the tax imposition and collection of the province considering that other provinces are imposing the same. The protection and conservation of the province's natural resources is the primordial reason for these additional fees with the end in view that the Province's quarry resources may be utilized sparingly for the next generation.

It is also observed that checkers at the extraction sites who "may" be stationed by the Provincial Treasurer as provided under Subsection c, Section 8 of Article D of the said Revenue Ordinance are not being assigned diligently by the Provincial Treasurer to the possible loss of lots of tax revenue for the province. It is also important to note that the barangay and municipality where the quarry resources are extracted shares 40% and 30%, respectively, but are not actively assisting the province in the checking of the quantity of extraction greatly contributing to the reported loss of tax revenues.

These are just some of the possible amendments to the Province's revenue code which through the passage of time may be more improved to boost tax imposition and collection.

NOW, THEREFORE, as proposed by HON. SAMSON C. PARAN, and on motion duly seconded, be it

BE IT ORDAINED BY THE SANGGUNIANG PANLALAWIGAN, IN SESSION ASSEMBLED, THE FOLLOWING:

SECTION 1. Section 3(3), Article A, Chapter III of Provincial Ordinance No. 01, s. 1993, is hereby amended and to read as follows:

“3. Permit fees on the extraction of sand and gravel, as follows:

- A. Extraction Fee P 500.00
- B. Hauling Permit Fee for every truck or jeepney used
And operated in hauling quarry materials 500.00
- C. Annual Permit Fee for every Crusher Plant, Cement
Batching Plant, and Asphalt Batching Plant 50,000.00
- D. Annual Permit Fee for every Screening Plant 20,000.00

Provided, however, that if the Screening Plant is integrated or forms part of the Crusher Plant and no by-product shall be separately produced from the Crusher Plant, only a permit fee on the Crusher Plant shall be imposed.”

SECTION 2. Subsection (c), Section 8 of the same article is hereby also amended to read as follows:

“(c) Checkers at Extraction Site - to effectively implement the provisions of this Article, the Provincial Treasurer shall station Checkers at extraction sites with authority to verify the correct quantity of materials extracted in accordance with the permit granted as well as the number of trucks or vehicles used in the hauling and the destination of the extracted materials.

The Provincial Governor shall deputize the Barangay Chairman or the Barangay Treasurer and the Municipal Treasurer as additional Checkers at extraction sites located at their respective barangay and municipality. The deputized checkers shall conduct the checking as required under the first paragraph apart from the checkers stationed by the Provincial Treasurer and they shall submit a weekly report of the same to

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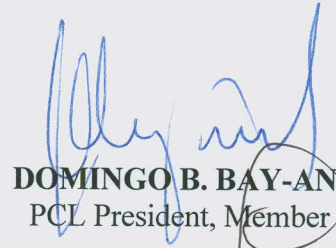
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Of the Sangguniang Panlalawigan of Benguet

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JAIMIE A. GALASGAS
Board Member



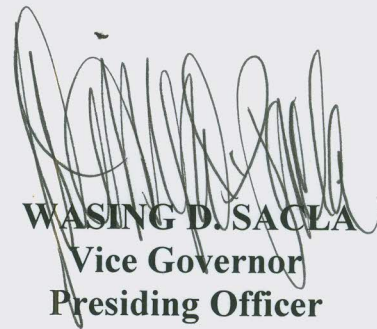
DOMINGO B. BAY-AN
PCL President, Member

REDENTOR P. EDOC
SKF President, Member




BONY L. TACIO
Liga ng mga Brgy. President, Member

CERTIFIED CORRECT:



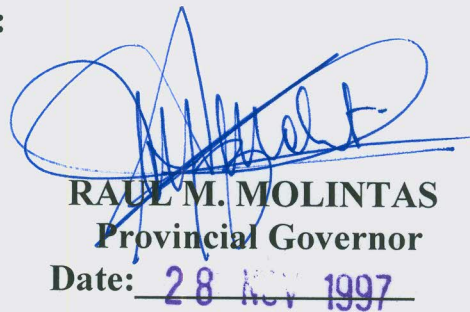
WASING D. SACLA
Vice Governor
Presiding Officer

ATTESTED:



NOEL S. SABOG
Provincial Secretary

APPROVED:



RAUL M. MOLINTAS
Provincial Governor
Date: 28 NOV 1997

c/

