



Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
South Wing, Provincial Capitol Building
South Capitol Road, Bacolod City, Negros Occidental 6100
Tel. Nos. 435-7698 * 447-5657 * 707-8075

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF NEGROS OCCIDENTAL HELD IN THE CITY OF BACOLOD ON THE 2ND DAY OF JULY, 2024

PRESENT:

Hon. Valentino Miguel J. Alonso	Temporary Presiding Officer
Hon. Rommel T. Debulgado	Member - 1st District
Hon. Araceli T. Somosa	Member - 1st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2nd District
Hon. Samson C. Mirhan	Member - 2nd District
Hon. Manuel Frederick O. Ko	Member - 3rd District
Hon. Rita Angela S. Gatuslao	Member - 5th District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Julius Martin D. Asistio	Member - PCL Rep.
Hon. Richard Julius L. Sablan	Member - ABC Rep.

ON OFFICIAL BUSINESS:

Hon. Jeffrey P. Ferrer	Vice-Governor/Presiding Officer
Hon. Andrew Gerard L. Montelibano	Member - 3rd District
Hon. Jose Benito A. Alonso	Member - 4 th District
Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Jeffrey T. Tubola	Member - 6th District
Hon. Mayvelyn L. Madrid	Member - SKF Rep.

RESOLUTION NO. 0790

Series of 2024

RESOLUTION DECLARING ORDINANCE NO. 2024-122 OF THE CITY OF VICTORIAS, NEGROS OCCIDENTAL, ENTITLED: "AN ORDINANCE ADOPTING THE GUIDELINES SET BY THE DEPARTMENT OF FINANCE-LOCAL FINANCE CIRCULAR NO. 001-2022 ON THE IMPOSITION OF LOCAL BUSINESS TAX, FEES, AND CHARGES TO SERVICE CONTRACTORS" AS A VALID ENACTED ORDINANCE

WHEREAS, Section 56 of the Local Government Code of 1991 expresses the reviewing power of the Sangguniang Panlalawigan on Component City and Municipal Ordinances and Resolutions declaring the Ordinance or Resolution valid if it is consistent with the law or invalid in whole or in part if the Sangguniang Panlalawigan finds the Ordinance or Resolution to be beyond the power conferred upon the Sangguniang Panlungsod or Sangguniang Bayan concerned;

WHEREAS, Ordinance No. 2024-122 of the City of Victorias, Negros Occidental, entitled: "AN ORDINANCE ADOPTING THE GUIDELINES SET BY THE DEPARTMENT OF FINANCE-LOCAL FINANCE CIRCULAR NO. 001-2022 ON THE IMPOSITION OF LOCAL BUSINESS TAX, FEES, AND CHARGES TO SERVICE CONTRACTORS" was submitted for review by the City of Victorias to the Sangguniang Panlalawigan of Negros Occidental;



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WHEREAS, after prompt examination by the Provincial Legal Office, it is the recommendation of the said Office that the subject Ordinance is within the conferred power of the Sangguniang Panlungsod of Victorias to enact, thus, the same may be given due course by the Sangguniang Panlalawigan;

WHEREAS, the subject ordinance has embraced the intent of the Local Finance Circular No. 001-2022 which provides, among others, that: all sales or transactions made by a service contractor in an LGU where there is no branch or sales office must be recorded in its principal office, and the LBT due thereon must be paid to the LGU where its principal office is located;

WHEREAS, the subject ordinance being enacted for the purpose of adopting the said DOF Circular which was issued pursuant to the provision(s) of R.A. 7160 and its IRR, is deemed as valid enactments”;

WHEREAS, the reviewing authority of the Sangguniang Panlalawigan finds no irregularity that follow thereto as a result of the thorough scrutiny of the Provincial Legal Officer;

NOW THEREFORE, premises considered, on motion of Hon. Sixto Teofilo Roxas V. Guanzon, Jr. and unanimously seconded by all the members present during the regular session of the Sangguniang Panlalawigan of Negros Occidental,

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to pass and approve this resolution, to wit:

RESOLUTION DECLARING ORDINANCE NO. 2024-122 OF THE CITY OF VICTORIAS, NEGROS OCCIDENTAL, ENTITLED: "AN ORDINANCE ADOPTING THE GUIDELINES SET BY THE DEPARTMENT OF FINANCE-LOCAL FINANCE CIRCULAR NO. 001-2022 ON THE IMPOSITION OF LOCAL BUSINESS TAX, FEES, AND CHARGES TO SERVICE CONTRACTORS" AS A VALID ENACTED ORDINANCE

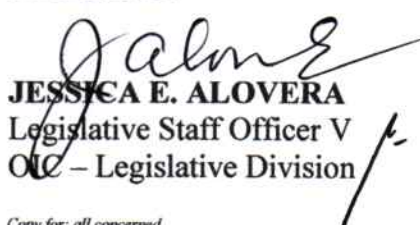
ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:

HON. VALENTINO MIGUEL J. ALONSO
Temporary Presiding Officer

ATTESTED:


JESSICA E. ALOVERA
Legislative Staff Officer V
OLC – Legislative Division