



Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
Old Capitol Building, Bacolod City
Tel. No. 707-8075 (Admin) * 435-7698 (Board Member) * 709-0121 (Legislative Division)
OFFICE OF THE SANGGUNIANG PANLALAWIGAN

**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 27th DAY OF MAY 2025**

PRESENT:

Hon. Rommel T. Debulgado	Acting Vice Governor/Presiding Officer
Hon. Araceli T. Somosa	Member - 1 st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Samson C. Mirhan	Member - 2 nd District
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Jose Benito A. Alonso	Member - 4 th District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Richard Julius L. Sablan	Member – ABC Rep.
Hon. Mayvelyn L. Madrid	Member – SKF Rep.

ABSENT:

Hon. Jeffrey P. Ferrer (ON LEAVE)	Vice Governor
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ON OFFICIAL BUSINESS:

Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Valentino Miguel J. Alonso	Member - 6 th District
Hon. Julius Martin D. Asistio	Member - PCL Rep.

ON ACTING CAPACITY AS GOVERNOR:

Hon. Manuel Frederick O. Ko	Member - 3 rd District
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**RESOLUTION NO. 0591
Series of 2025**

**RESOLUTION DECLARING ORDINANCE NO. 2025-006 OF THE CITY OF SIPALAY,
NEGROS OCCIDENTAL AMENDING SECTION 2.A.02(I) OF THE CITY ORDINANCE
NO. 2023-039 OTHERWISE KNOWN AS “THE NEW REVENUE CODE OF THE CITY
OF SIPALAY, NEGROS OCCIDENTAL,” PARTICULARLY ON THE IMPOSITION OF
BUSINESS TAXES ON INNS, LODGING HOUSES AND HOTELS 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. 2025-006 of the City of Sipalay, Negros Occidental amending Section 2.A.02(i) of the City Ordinance No. 2023-039, otherwise known as “The New Revenue Code of the City of Sipalay, Negros Occidental,” particularly on the imposition of Business Taxes on Inns, Lodging Houses and Hotels was submitted for review by the City of San Carlos to the Sangguniang Panlalawigan of Negros Occidental;

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 Sipalay to enact, thus, the same may be given due course by the Sangguniang Panlalawigan;

3.  



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WHEREAS, the power of local government units to impose and adjust business taxes is anchored in Section 129 of the Local Government Code which provides that:

“Each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees and charges subject to the provisions of this code and consistent with the basic policy of local autonomy. Such taxes, fees and charges shall accrue exclusively to the local governments.”

WHEREAS, Section 16 of the same code, states that every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare;”

WHEREAS, the authority of the city government of Sipalay to revise the tax rates on inns, lodging houses, and hotels is a valid exercise of its delegated taxing powers under the Local Government Code of 1991. The ordinance represents an appropriate use of local fiscal authority in the interest of generating revenue and promoting the general welfare;

WHEREAS, the ordinance complies with the six (6) generally accepted principles for a valid ordinance, as adopted by the Sangguniang Panlalawigan of Negros Occidental under Resolution No. 1206, which are:

1. *It must not contravene the Constitution or any statute.*
2. *It must not be unfair or oppressive.*
3. *It must not be partial or discriminatory.*
4. *It must not prohibit but may regulate trade.*
5. *It must be general and consistent with public policy.*
6. *It must not be unreasonable.*

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;

WHEREAS, in view of the foregoing, the SP Committee on Finance, recommends approval of the same;

NOW THEREFORE, on motion of Hon. Jeffrey T. Tubola., and duly seconded by all the members present,

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

RESOLUTION DECLARING ORDINANCE NO. 2025-006 OF THE CITY OF SIPALAY, NEGROS OCCIDENTAL AMENDING SECTION 2.A.02(I) OF THE CITY ORDINANCE NO. 2023-039 OTHERWISE KNOWN AS “THE NEW REVENUE CODE OF THE CITY OF SIPALAY, NEGROS OCCIDENTAL,” PARTICULARLY ON THE IMPOSITION OF BUSINESS TAXES ON INNS, LODGING HOUSES AND HOTELS AS A VALID ENACTED ORDINANCE

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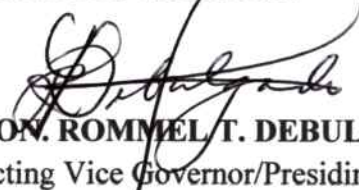
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ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:


HON. ROMMEL T. DEBULGADO
Acting Vice Governor/Presiding Officer

ATTESTED:


ATTY. MARK ANGEL O. ASCALON
Provincial Secretary

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