



Republika ng Pilipinas  
SANGGUNIANG PANLUNGSOD NG MARIKINA

7<sup>TH</sup> CITY COUNCIL

**PRESENT:**

HON. JOSE FABIAN I. CADIZ M.D.

City Vice-Mayor  
Presiding Officer

**1<sup>ST</sup> DISTRICT:**

HON. RONNIE S. ACUÑA  
HON. FRANKIE C. AYUSON  
HON. JOSEPH B. BANZON  
HON. WILLIE N. CHAVEZ  
HON. MARIO M. DE LEON  
HON. SAMUEL S. FERRIOL  
HON. EVA AGUIRRE-PAZ

City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor

**2<sup>ND</sup> DISTRICT:**

HON. ARIEL V. CUARESMA  
HON. PAUL B. DAYAO  
HON. MARK ALBERT J. DEL ROSARIO  
HON. XYZA DIAZEN-SANTOS  
HON. ERNESTO M. FLORES  
HON. SUSANA P. MAGTUBO  
HON. ROMMEL F. ORTIZ  
HON. RUBEN R. REYES

City Councilor  
City Councilor  
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**SECTORAL REPRESENTATIVE:**

HON. EDWIN A. ADIGUE

Liga President

**ON OFFICIAL LEAVE**

HON. THADDEUS ANTONIO M. SANTOS JR.

City Councilor

**ORDINANCE NO. 034**  
Series of 2016

**ORDINANCE GRANTING FREE ADMISSION TO CINEMAS IN MARIKINA CITY TO ALL PUBLIC AND PRIVATE SCHOOL TEACHERS AND NON-TEACHING PERSONNEL UNDER THE DEPARTMENT OF EDUCATION (DEPED) – MARIKINA DURING THE CELEBRATION OF THE MARIKINA TEACHER’S DAY**

Authored by:

**Councilor ARIEL V. CUARESMA**  
**Councilor EVA AGUIRRE-PAZ**

Co-Authored by:

**Councilor RONNIE S. ACUÑA**  
**Councilor FRANKIE C. AYUSON**  
**Councilor JOSEPH B. BANZON**  
**Councilor WILLIE N. CHAVEZ**  
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**Councilor ROMMEL F. ORTIZ**  
**Councilor RUBEN R. REYES**  
**Councilor EDWIN A. ADIGUE**

**WHEREAS**, the *Sangguniang Panlungsod* of Marikina unanimously enacted Ordinance No. 031 Series of 2010 otherwise known as “**ORDINANCE DECLARING THE SECOND FRIDAY OF THE MONTH OF DECEMBER EACH YEAR AS MARIKINA TEACHER’S DAY**” and was subsequently approved by the Honorable Mayor Del R. De Guzman on December 29, 2010;

**WHEREAS**, the purpose of the Ordinance is to pay tribute to the invaluable contribution that teachers contribute to the growth of the City and the nation as a whole and it is hereby the policy of the City Government of Marikina to enact ordinances that will promote the welfare and value the dignity of the teaching and non-teaching personnel for their significant role of providing quality education for the youth. The City Government of Marikina acknowledges the importance of their functionalities on instilling knowledge to the youth and molding their character to become good citizens of the City;

**WHEREAS**, Section 2 of the same Ordinance declares that there will be no classes on every 2<sup>nd</sup> Friday of December every year in Celebration of Marikina Teacher’s Day, the City seeks to give at least one day of the year as a form of rest and recreation and also a form of gratitude and appreciation to them;

**WHEREAS**, to accentuate the significance of this Ordinance, all teaching and non-teaching staff in Marikina City who are employed within the school year shall be exempted from paying admission tickets to all cinemas within the territorial jurisdiction of Marikina City provided that they will avail of this only during the celebration of Marikina Teacher’s Day;

**WHEREAS**, this would be a burden on the part of the owners, operators or proprietors of the cinemas which is even more compounded by the 10% amusement tax on the gross sales or income of cinemas as expressly provided for by Section 44 Ordinance No. 085 Series of 2015 otherwise known as the Adopting the Revenue Code of Marikina City and RA 7160 otherwise known as the Local Government Code of 1991;

**WHEREAS**, RA 9640 or an Act Amending the Tax Exemption Act of the Local Government Code of 1991 sets a ceiling of 10% of the gross receipts from the admission fees of cinemas as amusements taxes;

**WHEREAS**, the City Government of Marikina deems it justified and appropriate to exempt the 10% amusement tax charged to cinemas as a gesture of benevolence and goodwill to owners, operators or proprietors of cinemas who are willing to provide free admission to the teachers and non-teaching personnel during the Marikina Teacher’s Day, provided that the 10% amusement tax exemption will be based only on the number of teachers who will avail the free admission;

**WHEREAS**, the movies to be watched by the teachers during the Marikina Teacher’s Day must be on their second week of screening or longer in the participating cinema so as not to cause substantial loss on the part of the movie exhibitors;

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**WHEREAS**, Section 458 (a) (1) (ii) of the Local Government Code of 1991 states that:

*“The Sangguniang Panlungsod, as the legislative body of the City shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the city and its inhabitants pursuant to Section 16 of this Code and in the proper exercise of the corporate powers of the City as provided for under Section 22 of this Code, and shall:*

*“...(2) Generate and maximize the use of resources and revenues for the development plans, program objectives and priorities of the city as provided for under Section 18 of this Code, with particular attention to x xx city-wide growth and progress, and relative thereto, shall:*

*(ii) Subject to the provisions of Book II of this Code and applicable laws and upon the majority vote of all the members of the*

*Sangguniang Panlungsod, enact ordinances levying taxes, fees, and charges, prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs”.*

**NOW THEREFORE BE IT ORDAINED AS IT IS HEREBY ORDAINED, BY THE SANGGUNIANG PANLUNGSOD OF MARIKINA**, in session duly assembled that:

**SECTION 1.** This Ordinance shall be known as **“AN ORDINANCE GRANTING FREE ADMISSION TO CINEMAS IN MARIKINA CITY TO ALL PUBLIC AND PRIVATE SCHOOL TEACHERS AND NON-TEACHING PERSONNEL UNDER DEPARTMENT OF EDUCATION (DEPED) – MARIKINA DURING THE CELEBRATION OF THE MARIKINA TEACHER’S DAY”**

**SECTION 2.** As used in this Ordinance, the following terms shall mean:

- (a) **AMUSEMENT TAX**- refers to tax collected from the proprietors, lessees or operators of theaters, cinemas, concert halls, circuses, boxing stadia and other places of amusement at a rate of not more than ten percent (10%) of the gross receipts from admission fees.
- (b) **TEACHING PERSONNEL**- refers to all persons engaged in classroom teaching, in any level of instruction, on full-time basis, including guidance counselors, school librarians, industrial arts or vocational instructors.
- (c) **NON-TEACHING PERSONNEL**- all other persons performing supervisory and/or administrative functions in all schools, colleges and universities which shall include but not limited to school nurses, school physicians, school dentists, and other school employees.
- (d) **CINEMA**- refers to an establishment devoted exclusively to the exhibition of motion pictures.

**SECTION 3.** Only during the occasion of Marikina Teacher’s Day that the 10% amusement tax charged to cinemas is waived thus they shall be exempted from the payment of the 10% amusement tax provided that this shall be based on the number of teachers who have availed of the free admission during the Marikina Teacher’s Day.

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**SECTION 4.** If for any reason any section of this Ordinance or any portion thereof or the application of such section be declared unconstitutional, the remainder of this Ordinance shall not be affected by such declaration and shall remain in force and effect.

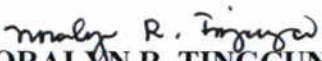
**SECTION 5.** All other ordinances, resolutions or parts thereof inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.

**SECTION 6.** Copies of this Ordinance shall be furnished to the Office of the City Mayor, Department of Education – Marikina, Marikina Association of Private Schools (MARIPRISA), SM Marikina, Blue Wave Marquinton and all other Departments and Offices concerned for their information.

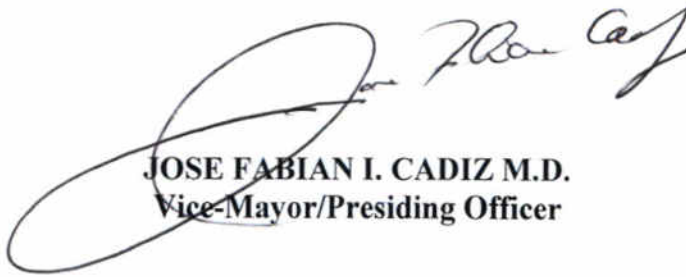
**SECTION 7.** This Ordinance shall take effect upon its approval.

**UNANIMOUSLY ENACTED BY THE SANGGUNIANG PANLUNGSOD OF MARIKINA,** this 8<sup>th</sup> day of June 2016.

**I HEREBY CERTIFY** to the passage of the foregoing Ordinance which was duly enacted during the 21<sup>st</sup> Regular Session of the 7<sup>th</sup> City Council of Marikina on June 8, 2016.

  
**NORALYN R. TINGCUNGO**  
City Council Secretary

**ATTESTED AND CERTIFIED  
TO BE DULY ENACTED**

  
**JOSE FABIAN I. CADIZ M.D.**  
Vice-Mayor/Presiding Officer

**APPROVED BY THE HONORABLE CITY MAYOR ON** JUN 20 2016

  
**DEL R. DE GUZMAN**  
City Mayor