

**Republic of the Philippines**  
**CITY OF ANTIPOLO**  
Province of Rizal  
**OFFICE OF THE SANGGUNIANG PANLUNGSOD**  
**LEGISLATIVE TERM 2022-2025**

**PRESENT:**

Hon. Josefina G. Gatlabayan, Ph.D                      Acting City Mayor

**FIRST DISTRICT:**

Hon. Susana G. Say	City Councilor
Hon. Enrico C. De Guzman, M.D. FPOGS	City Councilor
Hon. Charmaine Jill C. Tapales	City Councilor
Hon. Eileen Grace T. Zapanta, M.D.	City Councilor
Hon. Agnes G. Oldan-Gratil	City Councilor
Hon. Robert R. Altamirano, Sr.	City Councilor
Hon. Jewel Anne G. Camacho	City Councilor
Hon. Mariafe S. Pimentel	City Councilor

**SECOND DISTRICT:**

Hon. Lorenzo Juan Y. Sumulong III	Acting City Vice Mayor/Presiding Officer
Hon. Christian Edward O. Alarcon	City Councilor
Hon. John Michael S. Leyva	City Councilor
Hon. Christian A. Masangkay, DMD	City Councilor
Hon. Edward R. O'Hara	City Councilor

**EX-OFFICIO MEMBERS:**

Hon. Jonathan C. Salen	Liga ng mga Brgy. Pres.
Hon. Peter Arnold S. Papel, Jr.	SK Federation Pres.
Hon. Gerardo S.J. Doroteo	IPM- Representative

**ABSENT:**

Hon. Ronaldo L. Leyva	City Councilor
Hon. Angie Lou C. Tapales	City Councilor
Hon. Alfred J. Zapanta, RN	City Councilor

Proposed Ordinance No. 688 series of 2023

**CITY ORDINANCE NO. 2023-1078**

**AN ORDINANCE WAIVING THE TEN PERCENT (10%) AMUSEMENT TAX OF THE SEVENTY PERCENT (70%) DISCOUNT OF PARTICIPATING MOVIE HOUSES AND THEATERS, IN CINEMA TICKETS AVAILED BY SENIOR CITIZENS AND PERSONS WITH DISABILITIES (PWDs) RESIDING IN THE CITY OF ANTIPOLO, AND FOR OTHER PURPOSES.**

**(ADMINISTRATION MEASURE)**

<b>Introduced by:</b>	Hon. Lorenzo Juan Y. Sumulong III Hon. Christian Edward O. Alarcon Hon. Robert R. Altamirano Sr.
<b>Sponsored by:</b>	Committee on Ways and Means Committee on Senior Citizens and Veterans Affairs Committee on Persons with Disabilities

**APPROVED**  
  
**JOSEFINA G. GATLABAYAN**  
Acting City Mayor

**WHEREAS**, Republic Act (R.A.) No. 9994, otherwise known as the "Expanded Senior Citizens Act of 2010", provides for a twenty percent (20%) discount privilege to senior citizens on admission fees in cinema houses, among other privileges;

**WHEREAS**, Section 32 (b), Chapter 8 of Republic Act No. 9442, otherwise known as the "Magna Carta for Disabled Persons", as amended, likewise grants a twenty percent (20%) discount to persons with disabilities on cinema admission prices;

**WHEREAS**, with utmost concern to the Senior Citizens (SCs) and Persons with Disabilities (PWDs), the City Government of Antipolo wants to provide the SCs and PWDs better privileges aside from the twenty percent (20%) discount privilege granted by the national law;

**WHEREAS**, the City Government of Antipolo ("City") and participating Movie Houses and Theaters desire to give additional privileges to qualified Senior Citizens and Persons with Disabilities residing in the City of Antipolo by way of free admission in Cinemas to make their lives more meaningful and sociable;

**WHEREAS**, the City and SM Prime Holdings, Inc. previously entered into a Memorandum of Agreement on 2 July 2015 regarding the free movie access for SCs and PWDs who are bonafide residents of the City of Antipolo;

**WHEREAS**, the City and Robinsons Land Corporation also entered into a Memorandum of Agreement on 28 June 2019 for the free movie access for SCs and PWDs who are bonafide residents of the City of Antipolo;

**WHEREAS**, Section 192 and 459 (a) (xiii) of Republic Act 7160, otherwise known as the Local Government Code of 1991 provides that "Local Government Units, through an ordinance duly approved, grant tax exemptions, incentives, relief under such terms and conditions as they may deem necessary.";

**WHEREAS**, Republic Act No. 9640, an act amending Section 140 (a) of Republic Act No. 7160, otherwise known as "*the Local Government Code of 1991, states that, the province may levy an amusement tax to be collected from proprietors, and other places of amusement at a rate of not more than ten percent (10%) of the gross receipts from admission fees*", which took effect starting September 2, 2009;

**WHEREAS**, in support with the participating movie houses and theaters desire to give additional privilege to SCs and PWDs, the City is ready and willing to grant exemption in paying the 10% Amusement Tax on their 70% share in Cinema Tickets for the free movie admission;

**NOW THEREFORE**, be it ordained by the Sangguniang Panglungsod of Antipolo City, in session assembled that:

**Section I. Title** – This Ordinance shall be known as "An Ordinance Waiving of Ten Percent (10%) Amusement Tax on the Seventy Percent (70%) Discount of Participating Movie Houses and Theaters".

ANTIPOLU  
JOSEFINA G. GATLABAYAN  
Acting City Mayor

**Section II. Waiving of Amusement Tax** – The City shall waive the 10% Amusement Tax of participating movie houses and theaters with regards to their 70% share in Cinema Tickets availed by the Senior Citizens (SCs) and Persons with Disabilities (PWDs) who are bonafide residents of the City of Antipolo after the actual admission price less the twenty percent (20%) under RA 9257 and RA 9442.

“During the period of availment of the tax exemption, the thirty percent (30%) share of the net movie admission cost to be shouldered by the City shall be subject to the 10% Amusement Tax, and shall be paid/remitted by the participating movie houses and theaters to the City Government.”

**Section III. Period of Coverage** – The tax exemption grant shall cover the period of the Memorandum of Agreement to be entered by the City Government and the participating movie houses and theaters.

**Section IV. Repealing Clause** – The provisions of previous local enactments, resolutions, memoranda, circulars, and other issuances inconsistent with this Ordinance are hereby repealed or modified accordingly.

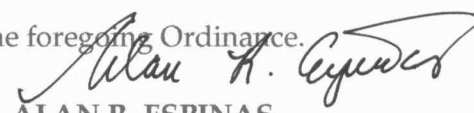
**Section V. Separability Clause** – Should any portion of this Ordinance be declared ultra vires or unconstitutional by competent authority, the remainder not so affected shall continue to be in full force and effect as it is susceptible to enforcement and application.

**Section VI. Effectivity Clause.** This Ordinance shall take effect from the date of signing of the Memorandum of Agreement to be entered by the City Government and the participating movie houses and theaters.

**ENACTED UNANIMOUSLY** by all the members present, there being a quorum, this 19<sup>th</sup> day of July 2023, during its Regular Session at the Session Hall, 8th Floor, City Hall Annex Building, Antipolo City.

**CERTIFICATION**

I hereby certify to the correctness of the foregoing Ordinance.

  
ALAN R. ESPINAS  
Secretary to the SP I

ATTESTED:

  
SUSANA G. SAY  
City Councilor

  
ENRICO C. DE GUZMAN, M.D., FPOGS  
City Councilor

  
RONALDO L. LEYVA  
City Councilor

  
CHARMAINE JILL C. TAPALES  
City Councilor

  
CHRISTIAN EDWARD O. ALARCON  
City Councilor

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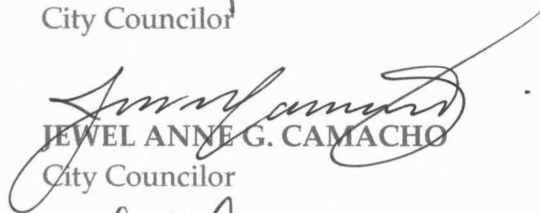
  
JOHN MICHAEL S. LEYVA  
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AGNES G. OLDAN-GRATIL  
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ANGIE LOU C. TAPALES  
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Pres. SK Federation

  
GERARDO S.J. DOROTEO  
IPM-Representative

  
LORENZO JUAN Y. SUMULONG III  
Acting City Vice Mayor/Presiding Officer

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