



Republic of the Philippines  
PROVINCE OF SORSOGON  
MUNICIPALITY OF GUBAT

## Office of the Sangguniang Bayan

EXCERPTS FROM THE MINUTES OF THE 8<sup>th</sup> REGULAR SESSION OF THE SANGGUNIANG BAYAN OF GUBAT, SORSOGON HELD ON MONDAY, SEPTEMBER 9, 2019 AT THE SANGGUNIANG BAYAN SESSION HALL.

PRESENT:

Honorable Sixto F. Estareja	- Municipal Vice Mayor, P. O.
Honorable Aiza E. Encinares	- Member, Sanggunian Bayan
Honorable Alvin E. Rosales	- Member, Sanggunian Bayan
Honorable Danilo J. Pura	- Member, Sanggunian Bayan
Honorable Danilo E. Enaje	- Member, Sanggunian Bayan
Honorable Kenneth D. Escandor	- Member, Sanggunian Bayan
Honorable Noe L. Endaya	- Member, Sanggunian Bayan
Honorable Anthony C. Callos	- Member, Sanggunian Bayan
Honorable Valentin A. Pura IV	- Member, Sanggunian Bayan
Honorable Ramilo S. Fajardo	- LNB Acting President
Honorable Norven E. Ariola	- SKMF Acting President

ABSENT: N O N E

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MUNICIPAL ORDINANCE NO. 2019 - 008  
*Honorable Alvin E. Rosales, Sponsor*

AN ORDINANCE GRANTING BUSINESS TAX INCENTIVES TO QUALIFIED PERSONS WITH DISABILITIES (PWDs) CAREGIVERS IN THE MUNICIPALITY OF GUBAT, SORSOGON.

BE IT ORDAINE BY THE SANGGUNIANG BAYAN IN SESSION THAT:

Section 1. Purpose. This ordinance shall give tax incentives to PWD's caregivers in the Municipality of Gubat, Sorsogon.

Section 2. Definition of Terms - As used in this Ordinance, the following terms shall mean as follows:

1. Business Tax - refers to Mayor's Permit fees to operate a business imposed by and payable to the Municipality of Gubat, Sorsogon by virtue of duly enacted Revenue Ordinances.

2. Incentive - a 20% discount given to local tax payer upon payment of business tax.

tax.

3. PWD – refers to a Person with Disability who is an actual resident of the municipality, not gainfully employed, living with the caregiver and registered as such with the Municipal Social Welfare and Development Office (MSWDO).

4. Caregiver – refers to a person, whether a parent and/or guardian of a PWD, who is giving care and actual custody of a PWD.

5. Actual Custody – refers to an instance where the PWD is living with the caregiver and the latter is giving care to the former.

Section 3. Business Tax Incentives – The qualified caregivers can avail the 20% business tax incentives subject to the following conditions:

a. The payable amount for annual business tax shall not exceed Five Thousand Pesos (P 5,000.00);

b. The qualified caregivers is not delinquent in the previous payment of annual business tax; and

c. The business name and style is declared in the name of the caregiver.

Section 4. Qualifications – For a taxpayer to avail of the incentives provided herein, he/she must comply with the following requisites:

a. Must be an actual resident of the municipality;

b. Must be a parent and/or guardian of a PWD, who is giving care and in actual custody of a PWD.

Section 5. Requirements – For a taxpayer to avail the incentives provided herein, he/she must, in addition to documents required by a proper agencies, submit the following documents:

a. Certification from the barangay that the taxpayer is actually residing in the barangay;

b. Certification from the barangay that the taxpayer is the caregiver of a PWD and the PWD is living with the caregiver.

c. Certification from the Municipal Social Welfare and Development Office that the PWD is unable to work and registered as such with the MSWD Office.

Section 6. Administrative Provision – Any taxpayer who prefer to avail of the business tax incentive herein provided shall, upon payment of the tax liability, present the documentary requirements as basis for business tax deduction.

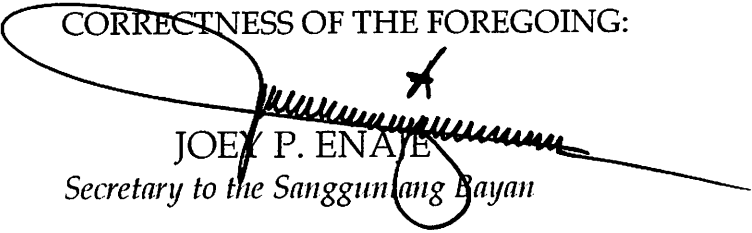
Section 7. Separability Clause – If any provisions of this Ordinance is declared invalid, or unconstitutional, other parts thereof, which are not affected thereby, shall remain in full force and effect.

Section 8. Repealing Clause – All local ordinances, issuances, rules and regulations found to be inconsistent with this ordinance are hereby repealed or modified accordingly.

Section 9. Effectivity – This Ordinance shall take effect immediately after posting in conspicuous places in the Municipality of Gubat, Sorsogon.

 UNANIMOUSLY ENACTED AND APPROVED.  

I HEREBY CERTIFY TO THE  
CORRECTNESS OF THE FOREGOING:

  
JOEY P. ENAJE  
Secretary to the Sangguniang Bayan

Attested by:

  
HON. SIXTO E. ESTAREJA  
Municipal Vice Mayor, Presiding Officer

Approved by:

  
HON. SHARON ROSE G. ESCOTO  
Municipal Mayor