



Republic of the Philippines  
Province of Laguna  
**MUNICIPALITY OF LOS BAÑOS**  
*Special Science and Nature City*  
**OFFICE OF THE SANGGUNIANG BAYAN**  
Municipal Hall, National Highway, Brgy. Timugan,  
Los Baños, Laguna 4030 Philippines  
Email: losbaños@laguna.net

**EXCERPTS FROM THE MINUTES OF THE EIGHT (8TH) SPECIAL SESSION OF THE SANGGUNIANG BAYAN HELD ON APRIL 21, 2020 AT THE SANGGUNIANG BAYAN SESSION HALL, NATIONAL HIGHWAY, BRGY. TIMUGAN, LOS BAÑOS, LAGUNA.**

Present : Vice Mayor Antonio L. Kalaw, Presiding Officer  
S.B. Member Miko C. Pelegrina  
S.B. Member Janos S. Lapiz  
S.B. Member Geronimo A. Ciceron  
S.B. Member Mike Dexter A. Concio  
S.B. Member Mark Lester B. Dizon  
S.B. Member Cris Dayril B. Bagnes  
S.B. Member Arlene P. delos Santos, Liga President  
S.B. Member Jozylyn N. Manansala, SK Fed. President  
Secretary Dona T. Alborida  
Ms. Felomina I. Lincallo, LLSO I

Absent : S.B. Member Josephine S. Evangelista (O.B.)  
S.B. Member Marlo PJ A. Alipon (O.B.)

Visitors : PSSg. Melanie Ann G. Mirabel, PNP-Los Baños  
Pat. Jenifer M. Guinyang, PNP-Los Baños

\*INAC IIBAY  
SANGGUNIANG PANGALAWIGAN  
APASIHANAN BL. 471, S. 7072  
-M.T.S.A. June 17, 2020

**ORDINANCE NO. 2020-2017A**

**AN ORDINANCE EXTENDING THE TIME FOR PAYMENT OF THE SECOND QUARTER INSTALLMENT OF BUSINESS TAXES WITHOUT PENALTIES AND SURCHARGES UNTIL JUNE 30, 2020.**

Author : Councilor Geronimo A. Ciceron

**WHEREAS**, Presidential Proclamation No. 929, s. 2020 issued 16 March 2020 declared a State of Calamity throughout the Philippines due to the Coronavirus Disease 2019 (COVID-19) that imposed enforcement of Enhanced Community Quarantine (ECQ) throughout Luzon with the rest of the entire country declared as in a State of Public Health Emergency;

**WHEREAS**, Republic Act (RA) No. 11469: *Bayanihan to Heal as One Act* approved 24 March 2020, promotes the adoption of a whole of nation approach as it seeks to mobilize all sectors, both private and public, to intensify existing COVID-19 response and preventive measures, and to further mitigate the social, economic and financial impact of COVID-19;

**WHEREAS**, with the continuing rise of confirmed COVID-19 cases in other areas of the country, Local Government Units (LGUs) are likewise imposing Community Quarantine to mitigate and/or contain further transmission of the disease. The quarantine measures substantially decreased the buying power of a number of affected workers, caused shutdown of small businesses and threatened business continuity as movement of goods and commodities are curtailed;

**WHEREAS**, on April 2, 2020, DILG issued an advisory to all Municipal Mayors and Municipal Sanggunian on the provision of temporary economic relief to individuals and businesses in LGUs under Community Quarantine. It hereby advised the LGUs to relax the imposition of fees and extend statutory deadlines and payment of taxes, fees and other charges set by law or local ordinances;

**WHEREAS**, under Section 2C.03. (Time of Payment of Business Taxes) of the 2009 Revenue Code of Los Baños, Laguna, *the tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July and October of each year.* It further states that *the Sangguniang Bayan, may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months;*

**WHEREAS**, as stated, the business tax for the second quarter installment for this year shall be paid within April 20, 2020. The august body agreed to extend the time of payment of such tax in order to provide temporary economic relief to individuals and businesses in the Municipality of Los Baños in view of the COVID-19 pandemic;

**NOW THEREFORE**, on motion of Councilor Geronimo A. Ciceron duly seconded by Councilor Janos S. Lapiz and concurred by all other members present;

**BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF LOS BAÑOS, LAGUNA**, in session assembled, **THAT**:

**SECTION 1. EXTENSION FOR THE TIME OF PAYMENT.** The Municipal Government of Los Baños hereby extends the time for payment of second quarter installment for business taxes without penalties and surcharges until June 30, 2020.

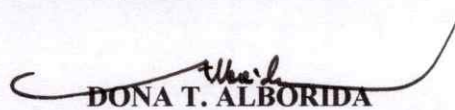
**SECTION 2. CONDONATION OF PENALTIES AND SURCHARGES.** The condonation of penalties and surcharges for unpaid business taxes shall be applicable to any person conducting a business or undertaking provided full payment for the 1<sup>st</sup> and 2<sup>nd</sup> Quarter installments for 2020 shall have been made on or before June 30, 2020.

**SECTION 3. RETROACTIVE APPLICATION.** The condonation of penalties and surcharges in relation to the payment of the second quarter installment of business taxes shall be effective April 20, 2020.

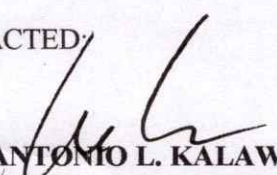
**SECTION 4. EFFECTIVITY.** This Ordinance shall take effect immediately upon its approval and shall run from April 20,2020 until June 30, 2020 only.

**ENACTED** : April 21, 2020

I HEREBY CERTIFY to the correctness of the above –quoted Ordinance.

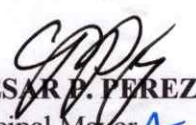
  
**DONA T. ALBORIDA**  
 Secretary to the Sangguniang Bayan

CERTIFIED ENACTED:

  
**HON. ANTONIO L. KALAW**  
 Vice Mayor / Presiding Officer

\*INAC IIBAY  
 SANGGUNIANG PAMI ALAWIGAN  
 KAPASIBAHAN PL. 4713 2020  
 \*ETSA June 17, 2020

APPROVED:

  
**HON. CAESAR P. PEREZ**  
 Municipal Mayor