



**EXCERPTS FROM THE MINUTES OF THE SECOND (2ND) SPECIAL SESSION OF THE SANGGUNIANG BAYAN HELD ON JANUARY 20, 2023 AT THE SANGGUNIANG BAYAN SESSION HALL, NATIONAL HIGHWAY, BRGY. TIMUGAN, LOS BAÑOS, LAGUNA.**

Present : Acting Vice Mayor Leren Mae M. Bautista, Presiding Officer  
S.B. Member Marlo PJ A. Alipon  
S.B. Member Jonathan Bryan S. Siytiap  
S.B. Member Mark Lester B. Dizon  
S.B. Member Julius A. Moliñawe  
S.B. Member Benedicto S. Alborida  
S.B. Member Mike Dexter A. Concio  
S.B. Member Gaudencio P. Macatangay, Liga President  
Ms. Mirasol P. Mojica, OIC- Secretary to the Sangguniang Bayan  
Ms. Felomina I. Lincallo, LLSO I

Absent : S.B. Member Miko C. Pelegrina, (O.B)  
S.B. Member Jozylyn N. Manansala, SK Federation President, (O.B.)

Visitor : None

**ORDINANCE NO. 2023-2348**

**AN ORDINANCE EXTENDING THE TIME FOR PAYMENT OF PERMIT FEE ON BUSINESS RENEWAL AND BUSINESS TAXES WITHOUT PENALTIES AND SURCHARGES UNTIL JANUARY 27, 2023.**

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Author : Councilor Mike Dexter A. Concio  
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**WHEREAS**, in his letter on January 17, 2023, the Local Chief Executive Honorable Mayor Anthony F. Genuino requested the august body for the extension of the Business One Stop Shop until January 27, 2023;

**WHEREAS**, under Section 167 of RA 7160 otherwise known as the Local Government Code, *Time of Payment* – *Unless otherwise provided in this Code, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or each subsequent quarter, as the case may be. The sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months;*

**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**, under Section 4A.03, paragraph (e) (Duration of Permit and Renewal) of the same Code, *the Mayor's Permit shall be granted for a period not more than one (1) year and shall expired on the 31<sup>st</sup> of December following the date of issuance, unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender*

thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee;

**WHEREAS**, as stated, the payment of business taxes for the first quarter and the payment for permit fees on renewal of business shall be paid within January 20, 2023;

**WHEREAS**, after careful study and deliberation of the Sangguniang Bayan Members they find that it is reasonable to extend the business One Stop Shop process to give way to all taxpayers to renew and subsequently pay their permit within the extended period;

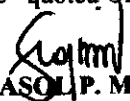
**NOW THEREFORE**, on motion of Councilor Mike Dexter A. Concio duly seconded by Councilor Jonathan Brayn S. Siytiap and concurred by all other members present;

**BE IT ORDAINED BY THE SANGGUNANG 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 Mayor's Permit Fee on Business Renewal and the time for payment of business taxes without penalties and surcharges until January 27, 2023.
- SECTION 2. CONDONATION OF PENALTIES AND SURCHARGES.** The condonation of penalties and surcharges for unpaid Mayor's Permit Fee on business and business taxes shall be applicable to any person conducting a business or undertaking provided full payment of such fee and tax on January 27, 2023.
- SECTION 3. EFFECTIVITY.** This Ordinance shall take effect immediately upon its approval and shall run from January 21, 2021 until January 27, 2023 only.

**ENACTED** : January 20, 2023

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

  
**MIRASOL P. MOJICA**  
 LLSO II / OIC-Secretary to the Sangguniang Bayan

CERTIFIED ENACTED:

  
**HON. LEREN MAE M. BAUTISTA**  
 Acting Vice Mayor / Presiding Officer

APPROVED:

  
**HON. JOSEPHINE H. SUMANGIL - EVANGELISTA**  
 Acting Municipal Mayor