



July 2007 - June 2010

# LEAGUE OF PROVINCES OF THE PHILIPPINES

Unit 1510, West Tower, Philippine Stock Exchange Building, Exchange Road  
Ortigas Center, Pasig City, Philippines  
Trunklines: (632) 631-0170, 631-0197, 687-5399 | Fax No: (632) 687-4048  
Email: lppsec@pacific.net.ph Website: www.lpp.gov.ph

## NATIONAL OFFICERS

HON. LORETO LEO S. OCAMPOS  
National President

HON. LUIS RAYMUND F. VILLAFUERTE, JR.  
National Chairman

HON. JOEL T. REYES  
Executive Vice President

HON. DEOGRACIAS VICTOR B. SAVELLANO  
Vice President for Luzon

HON. ARNAN C. PANALIGAN  
Vice President for Luzon

HON. SALVACION ZALDIVAR-PEREZ  
Vice President for Visayas

HON. ROLANDO E. YEBES  
Vice President for Mindanao

HON. BEN P. EVARDONE  
Secretary-General

HON. VICTOR A. YAP  
Deputy Secretary-General for Luzon

HON. SALLY A. LEE  
Deputy Secretary-General for Luzon

HON. ORLANDO A. FUA, JR.  
Deputy Secretary-General for Visayas

HON. MARIA VALENTINA G. PLAZA  
Deputy Secretary-General for Mindanao

HON. CASIMIROA. YNARES III  
Treasurer

HON. OSCAR S. MORENO  
Auditor

HON. NATALIO F. BELTRAN III  
Assistant Treasurer

Publication and Public Information Officers  
HON. JOSE ANTONIO N. CARRION (Luzon)  
HON. CARLOS JERICHO L. PETILLA (Visayas)  
HON. GERALDINE E. VILLAROMAN (Mindanao)

## NATIONAL EXECUTIVE BOARD MEMBERS

Region I HON. DEOGRACIAS VICTOR B. SAVELLANO  
Region II HON. DAKILA CARLO E. CUA  
CAR HON. MAXIMO B. DALOG  
Region III HON. BELLA FLOR ANGARA-CASTILLO  
Region IV-A HON. RAFAEL P. NANTES  
Region IV-B HON. ARNAN C. PANALIGAN  
Region V HON. LUIS RAYMUND F. VILLAFUERTE, JR.  
Region VI HON. SALVACION ZALDIVAR-PEREZ  
Region VII HON. GWENDOLYN F. GARCIA  
Region VIII HON. RAUL A. DAZA  
Region IX HON. ROLANDO E. YEBES  
Region X HON. LORETO LEO S. OCAMPOS  
Region XI HON. DOUGLAS R.A. CAGAS  
Region XII HON. MIGUEL RENE A. DOMINGUEZ  
CARAGA HON. ROBERT ACE S. BARBERS  
ARMM HON. SADIKUL A. SAHALI

## BOARD MEMBERS-AT-LARGE

Luzon HON. JOEL T. REYES  
HON. JOSEPHINE R. SATO

Visayas HON. BEN P. EVARDONE

Mindanao HON. ERLPE JOHN M. AMANTE

## COUNCIL OF ADVISERS

Co-Chair HON. RODOLFO P. DEL ROSARIO  
Co-Chair HON. ERICO B. AUMENTADO  
Members HON. NIEL D. TUPAS, SR.  
HON. ENRIQUE T. GARCIA  
HON. ERINEO S. MALIKSI  
HON. EMILIO C. MACIAS II

## POSITION PAPER

RE : **House Bill Nos. 742 and 2625 (Bills seeking to reduce the rate of local amusement tax)**

**House Bill Nos. 389, 1250 and 2183 (Bills seeking to exempt the collection of local amusement tax)**

Prepared By: **The League of Provinces of the Philippines**

### Summary of Position

The League of Provinces of the Philippines (LPP) formally registers its opposition to the approval and passage of House Bill Nos. 742 and 2625 (Bills seeking to reduce the rate of local amusement tax) and House Bill Nos. 389, 1250 and 2183 (Bills seeking to exempt the collection of local amusement tax) by amending certain paragraphs of Section 140 of the Local Government Code of 1991.

### The Amusement Tax and Its Proposed Amendments

Section 140 of R.A. 7160 reads:

Section 140. Amusement Tax. – (a) The province may levy an amusement tax to be 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 thirty percent (30%) of the gross receipts from admission fees.

(b) In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and the distributors of the cinematographic films.

(c) The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed.

(d) The sangguniang panlalawigan may prescribe the time, manner, terms and conditions for the payment of tax. In case of fraud or failure to pay the tax, the sangguniang panlalawigan may impose such surcharges, interests and penalties as it may deem appropriate.