



Republic of the Philippines
BATANGAS CITY

Office of the Sangguniang Panlungsod

Tel. No. 723-2175

RESOLUTION NO. 29 S. 2017

RESOLUTION REQUESTING THE HONORABLE CONGRESSMEN MARIO VITTORIO A. MARIÑO, REPRESENTATIVE 5TH DISTRICT OF BATANGAS, AND RICO B. GERON, AGAP PARTY LIST REPRESENTATIVE TO OPPOSE THE LIFTING OF THE TAX EXEMPTION OF COOPERATIVES AS REQUIRED IN THE PASSAGE OF THE OMNIBUS INVESTMENT CODE

WHEREAS, Article II, Section 9 of the 1987 Philippine Constitution states that “It is the State policy to promote a just and dynamic social order that will ensure the prosperity and independence of the nation and free the people from poverty through policies that provide adequate social services, promote full employment, a rising standard of living, and an improved quality of life for all. Supplementary to the provision of the 1987 Philippine Constitution Article II, Section 20 that the State recognizes the indispensable role of the private sector, encourages private enterprises and provides incentives to needed investments”.

WHEREAS, pursuant to Article II paragraph 1 and 2 of R.A. 6938 as amended by R.A. 9250 Philippine Code of Cooperative, “It is the declared policy of the State to foster the creation and growth of cooperatives as a practical vehicle for promoting self-reliance and harnessing people power towards the attainment of economic development and social justice. The State shall encourage the private sector to undertake the actual formation and organization of cooperative and shall create an atmosphere that is conducive to the growth and development of these cooperatives.

Towards this end, the government and all its branches, subdivisions, instrumentalities and agencies shall ensure the provision of technical guidance, financial assistance and other services to enable said cooperative to develop into viable and responsive economic enterprises and thereby bring about a strong cooperative movement that is free from any condition that might infringe upon the autonomy or integrity of cooperatives”.

WHEREAS, the article makes clear that while the State fosters the creation and growth of cooperatives, it is the private sector that must take the initiative to organize and create the cooperatives.

WHEREAS, as provided by the preceding article, the State should provide incentives like exemption to taxation to cooperatives, which is composed of the private sectors, for their needed investments as partner of the government in the delivery of the basic services like health, horizontal and vertical infrastructure projects to the inhabitants of its territory.

WHEREAS, pursuant to the provision of Local Government Code R.A. No. 7160 Section 192, it is imperative that “The Local Government Units may, through ordinances duly approved, grant tax exemption, incentives or relief under such terms and conditions as they may deem necessary.



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Continuation of Resolution No. 29 S. 2017

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WHEREAS, the government assistance to the cooperatives “shall be free from any restrictions and conditionality that in any manner infringe upon the objectives and character of cooperatives.” The State shall “maintain a policy of non-interference in the management and operation of cooperatives (Section I, par. 4 of the Cooperative Development Authority Act). To impose taxes on the cooperatives is not in accord with the policy and mandate of the law to bring about a strong cooperative movement that is free from any conditions that might infringe upon the autonomy or integrity of cooperatives and the policy of non-interference in the management and operation of cooperatives.

WHEREAS, if taxes will be imposed to cooperatives, their resources will definitely be limited for lack of funds and the services that they were delivering to the public will be diminished which is contrary therefore to the policy of the State to give the people an improved quality of life and a rising standard of living and provide them with an adequate social services.

NOW THEREFORE, be it resolved, as it is hereby resolved that as the policy of the State, it is only just that Cooperatives should be exempted from Taxation.

RESOLVED FURTHER, to request the Honorable Congressmen Mario Vittorio A. Mariño and Rico B. Geron to oppose the lifting of the tax exemptions of Cooperatives as required in the passage of the Omnibus Investment Code.

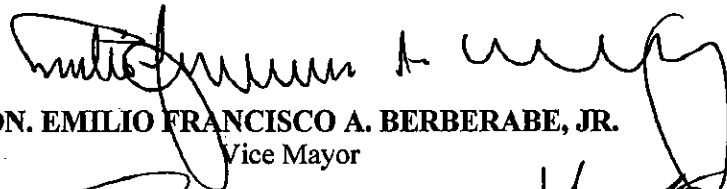
UNANIMOUSLY APPROVED.”

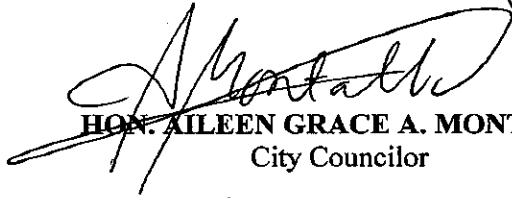
SPONSORED BY : COUN. NESTOR E. DIMACUHA

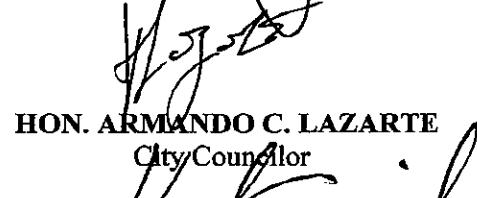


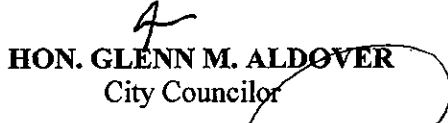
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HON. EMILIO FRANCISCO A. BERBERABE, JR.
Vice Mayor

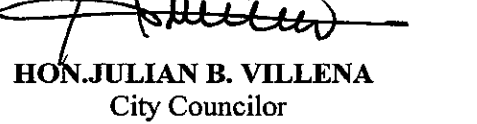

HON. AILEEN GRACE A. MONTALBO
City Councilor

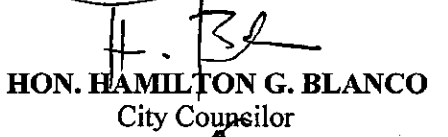

HON. ARMANDO C. LAZARTE
City Councilor

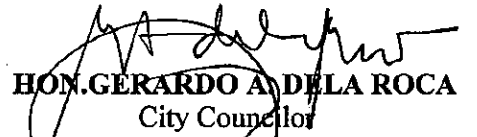

HON. GLENN M. ALDOVER
City Councilor


HON. KARLOS EMMANJUEL A. BUTED
City Councilor


HON. SERGIE REX M. ATIENZA
City Councilor


HON. JULIAN B. VILLENA
City Councilor


HON. HAMILTON G. BLANCO
City Councilor


HON. GERARDO A. DELA ROCA
City Councilor

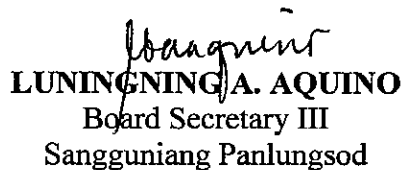

HON. ALYSSA RENEE A. CRUZ
City Councilor


HON. NESTOR E. DIMACUHA
City Councilor


HON. OLIVER Z. MACATANGAY
City Councilor


HON. NELSON J. CHAVEZ
City Councilor


HON. ANGELITO DONDON A. DIMACUHA
(ABC-REP.)


LUNINGNING A. AQUINO
Board Secretary III
Sangguniang Panlungsod