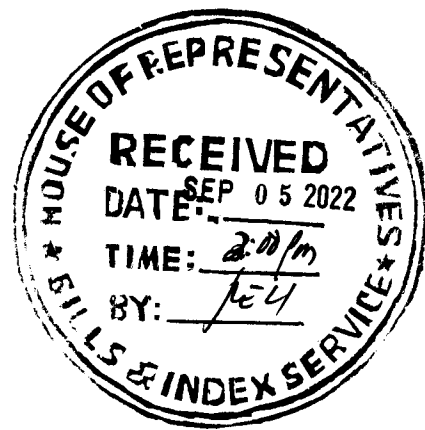


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 4420



Introduced by HONORABLE RAMON JOLO B. REVILLA III

EXPLANATORY NOTE

This bill seeks to abolish the community tax certificate system, for the community tax certificate, more commonly known as the *cedula*, has lost its value as the primary form of identification.

Tracing back its origins, the *cedula* is a reminder of the Philippines' colonial past. During the Spanish era, the *cedula* was issued to Filipinos upon payment of their residence tax. Given its purpose, the *cedula* was torn by the Katipuneros, led by Andres Bonifacio, during the Cry of Pugad Lawin to show that they no longer adhere to the oppressive and tyrannic ways of Spanish colonial rule. This act signaled the start of the Philippine Revolution.

Today, however, payment of community tax has succumbed to a voluntary act. Its relevance has shrunk significantly as meager revenue is only generated by it due to the presence of other means of paying taxes and other sources of revenue for local government units. Its use as the primary form of identification has also lost its purpose as the Philippine Identification System is already in place, and most people have resorted to using their passports, driver's license, and other government issued identification cards for both government and non-government transactions.

As an effect, Republic Act No. 7160, also known as the Local Government Code of 1991, as amended, which mandates the use of community tax certificate, is proposed to be repealed.

This bill was originally filed as Senate Bill No. 889 in the Philippine Senate by Senator Francis "Chiz" G. Escudero.

In view of the foregoing, immediate approval of this bill is earnestly sought.


RAMON JOLO B. REVILLA III

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 4420

Introduced by HONORABLE RAMON JOLO B. REVILLA III,

AN ACT
ABOLISHING THE USE OF COMMUNITY TAX CERTIFICATE AND THE POWER
TO LEVY COMMUNITY TAX REPEALING FOR THAT PURPOSE THE PERTINENT
PROVISIONS OF REPUBLIC ACT NO 7160, AS AMENDED, OTHERWISE KNOWN
AS THE LOCAL GOVERNMENT CODE OF 1991

*Be it enacted by the Senate and House of Representatives of the Philippine Congress
Assembled:*

Section 1. *Repealing Clause.* Sections 156 to 164, Article Six, Title One, Book II, Chapter 2, Specific Provisions on the Taxing and Other Revenue Raising Powers of Local Government Units, of Republic Act No. 7160, are hereby repealed.

All laws, presidential decrees, executive orders, proclamations, and/or administrative regulations which are inconsistent with the provisions of this Act are hereby amended, modified, superseded, or repealed accordingly.

Section 2. *Implementing Rules and Regulations.* The Secretaries of the Department of Finance, the Department of Budget and Management, and the Department of Interior and Local Government, and the presidents of the *liga* shall promulgate the required rules and regulations for the speedy and effective implementation of this Act.

Section 3. *Separability Clause.* If any provision or part hereof is held invalid or unconstitutional, the remainder of the law or the provision not otherwise affected shall remain valid and subsisting.

Section 4. *Effectivity Clause.* This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,