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Item No.:
Date: 21 MAR 2023
PROVINCE OF BENGUET
OFFICIAL SEAL

SANGGUNIANG PANLALAWIGAN
RECEIVED
14 MAR 2023
PROVINCE OF LEYTE

Republic of the Philippines
PROVINCE OF BENGUET
SANGGUNIANG PANLALAWIGAN NG BENGUET
Legislative Building, Capitol Compound, La Trinidad, Benguet


Office of the Secretary to the Sanggunian

SANGGUNIANG PANLALAWIGAN
MAR 13 2023
PROVINCE OF LEYTE

January 20, 2023

THE HONORABLE MEMBERS
Sangguniang Panlalawigan
Province of Leyte
Provincial Capitol, Tacloban City, Leyte

THROUGH: HON. LEONARDO M. JAVIER
Vice Governor and Presiding Officer

Pls include in our agenda. Thanks!


Ladies and gentlemen,
Greetings!

This is to respectfully furnish you a copy of Benguet Provincial Resolution No. 2023-332 entitled, **"EXTENDING AN OVERWHELMING GRATITUDE AND APPRECIATION TO GOVERNOR HERMILANDO I. MANDANAS OF BATANGAS PROVINCE AND THE LATE GOVERNOR ENRIQUE T. GARCIA OF THE PROVINCE OF BATAAN, FOR SPEARHEADING THE CLARIFICATION OF THE SHARE OF THE LOCAL GOVERNMENT UNITS IN THE NATIONAL TAX COLLECTIONS"**, for your information and support.

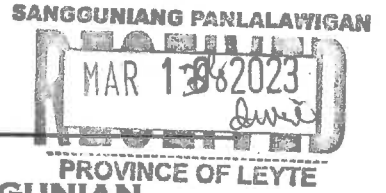
Thank you very much.

Sincerely,


ATTY. BRIAN J. CRISPIN
Secretary to the Sanggunian



Republic of the Philippines
PROVINCE OF BENGUET
SANGGUNIANG PANLALAWIGAN NG BENGUET



28TH REGULAR MEETING OF THE 11TH SANGGUNIANG

Held on January 09, 2023, at the SP Session Hall, 2F Legislative Bldg.,
 Capitol Compound, La Trinidad, Benguet

- | | |
|----------------------------------|-------------------------------------|
| HON. ERICSON L. FELIPE | Vice-Governor and Presiding Officer |
| HON. MARIE ROSE T. FONGWAN KEPES | Board Member |
| HON. JOHANNES A. AMUASEN | Board Member |
| HON. ALEXANDER T. FIANZA | Board Member |
| HON. FLORENCIO V. BENTREZ | Board Member |
| HON. FERNANDO M. BALAODAN, SR. | Board Member |
| HON. ROBERTO K. CANUTO | Board Member |
| HON. JUAN M. NAZARRO, JR. | Board Member |
| HON. RUBEN E. PAOAD | Board Member |
| HON. JOEL B. TINGBAOEN, JR. | Board Member |
| HON. NEPTALI B. CAMSOL | Board Member |
| HON. CRISPIN G. MARIANO, JR. | Board Member, LnB President |
| HON. JESTON S. BALONG-ANGEY | Board Member, SKF President |
| HON. RONALD C. KIMAKIM | Board Member, PCL President |
| HON. RECTO C. ALAWAS | Board Member, IPM Representative |

RESOLUTION NO. 2023 – 332

EXTENDING AN OVERWHELMING GRATITUDE AND APPRECIATION TO GOVERNOR HERMILANDO I. MANDANAS OF BATANGAS PROVINCE AND THE LATE GOVERNOR ENRIQUE T. GARCIA, JR. OF THE PROVINCE OF BATAAN, FOR SPEARHEADING THE CLARIFICATION OF THE SHARE OF THE LOCAL GOVERNMENT UNITS IN THE NATIONAL TAX COLLECTIONS

WHEREAS, in G.R. No. 199802, dated July 03, 2018, then Congressman Hermilando I. Mandanas, now the Governor of Cebu, et. al., petitioned the Court in a Special Civil Action for Certiorari, Prohibition and Mandamus by assailing the manner under the General Appropriations Act for Fiscal Year 2012 in the computation of the Internal Revenue Allotment (IRA) for the Local Government Units (LGU's);

WHEREAS, among the noble issues raised by Mandanas, et. al. is that certain collections of the National Internal Revenue Taxes by the Bureau of Customs like - excise taxes, value added taxes and documentary stamp taxes – albeit collected by the Bureau of Customs, should form part of the base from which the Internal Revenue Allotment (IRA) should be computed because they constitute the National Internal Revenue Taxes (NIRTs);

WHEREAS, in G.R. No. 208488 dated July 03, 2018, the late Congressman Enrique T. Garcia, Jr., Representative of the 2nd District of the Province of Bataan, who was substituted by Hon. Jose Enrique S. Garcia III (now the present Governor of Bataan) sought the Writ of Mandamus to compel respondents to compute the just share of the LGUs on the basis of all national taxes as per Section 6, Article X of the 1987 Philippine Constitution;

WHEREAS, in the said petition for a Writ of Mandamus, Garcia asserted among others, that the insertion by Congress of the words "internal revenue" in the phrase national taxes found in Section 284 of the Local Government Code of 1991, as amended, triggered the diminution of the base for determining the just share of the Local Government Units and should be declared unconstitutional;

[Handwritten signatures and initials are present on the right side and bottom of the page, including a large signature on the right margin and several initials at the bottom.]

WHEREAS, in its July 3, 2018 En Banc decision, the Supreme Court granted the Mandanas-Garcia petition (consolidated on October 22, 2013) by declaring as unconstitutional the phrase “internal revenue” appearing in Section 284 of Republic Act 7160, otherwise known as the Local Government Code of 1991, as amended, which means that the forty percent (40%) allotment of LGUs should not be based solely on national internal revenue taxes but on all national taxes;

WHEREAS, the En Banc ruling of the Supreme Court became final and executory on April 10, 2019 affirming its earlier decision and affirmed with finality on June 10, 2019;

WHEREAS, the definite ingenuities of these two (2) stalwarts in politics and governance conferred meaning, importance and flesh to the decentralization and local autonomy features of the 1987 Philippine Constitution as reiterated in the Local Government Code of 1991, as amended, designed to empower the LGUs to create their own sources of revenues and allocate the same pursuant to their own development programs and priorities;

WHEREAS, the ruling of the High Court that redounds to the best interests of the LGUs – increased National Tax Allocations for their various development programs and services - are attributed to the good leaderships of the Honorables Mandanas and Garcia which if properly and correctly implemented, will improve government services and help the country recover from the rubbles and disruptions caused by the pandemic and other natural calamities;


NOW, THEREFORE, on motion duly seconded, be it

RESOLVED, as it is hereby done, to extend an overwhelming gratitude and appreciation to Governor Hermilando I. Mandanas of Batangas Province and the Late Governor Enrique T. Garcia, Jr. of the Province of Bataan, for spearheading the clarification of the share of the Local Government Units in the national tax collections;

RESOLVED FURTHER AND FINALLY, to forward this resolution to **Hon. Hermilando I. Mandanas**, Governor, Provincial Capitol, 4200 Batangas City, Batangas; **Hon. Jose Enrique S. Garcia III**, in behalf of his father, **Hon. Enrique T. Garcia, Jr.**, Governor, capitol Compound, San Jose, City of Balanga, Bataan, all the Sangguniang Panlalawigan of the Provinces in the Philippines, the League of Provinces of the Philippines, the League of Vice Governors of the Philippines, the League of Mayor’s of the Philippines, the League of Vice Mayor’s of the Philippines, the Philippine Councilor’s League, the Provincial Board Member’s League of the Philippines, and the Liga ng mga Barangay, all for their information and support. Let a copy hereof be furnished the Provincial Governor, **Hon. Melchor D. Diclas**, also for his information.

CARRIED.


MARIE ROSE T. FONGWAN-KEPES
Board Member


JOHANNES A. AMUASEN
Board Member


ALEXANDER T. FIANZA
Board Member


FLORENCIO V. BENTREZ
Board Member


FERNANDO M. BALADDAN, SR.
Board Member



ROBERTO K. CANUTO
Board Member









JUAN M. NAZARRO, JR.
Board Member

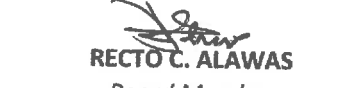

NEPTALI B. CAMISOL
Board Member


RUBEN E. PAOAD
Board Member


CRISPIN G. MARIANO, JR.
Board Member
[LnB – Benguet President]


JOEL B. TINGBAUEN, JR.
Board Member


JESTON S. BALONG-ANGEY
Board Member
{SKF President}



RECTO C. ALAWAS
Board Member
{IPM Representative}


RONALD C. KIMAKIM
Board Member
{PCL – Benguet President}

I HEREBY CERTIFY that Resolution No. 2023-332 was duly adopted on the date and place as stated above.


Atty. BRIAN J. CRISPIN
Secretary to the Sanggunian

ATTESTED:


ERICSON L. FELIPE
Vice-Governor and Presiding Officer