

Item No.: 03

Date: 03 2026 FEB



Republic of the Philippines  
**PROVINCE OF LEYTE**  
Provincial Capitol  
Tacloban City

PROVINCE OF LEYTE  
LEGAL OFFICE

RELEASED

By: [Signature]  
Date: 1.26.26 Time: 9:24

-oOo-

Sangguniang Panlalawigan  
Province of Leyte

**RECEIVED**

Date: JAN 26 2026  
By: [Signature]

**PROVINCIAL LEGAL OFFICE**

**2<sup>nd</sup> INDORSEMENT**  
January 22, 2026

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 510 of the Sangguniang Bayan of Babatngon, Leyte.

**Issues/concerns for review/recommendation/legal opinion is/are as follows:**

- Ordinance No. 510 entitled: **“Assessment Tax Ordinance on Cockfight Winnings”**

**REVIEW/RECOMMENDATION/LEGAL OPINION:**

This office is of the opinion that the subject Ordinance is not in accordance with National or Local Taxing Laws. As explained in recent Jurisprudence<sup>1</sup> ;

*“A tax on winnings is a levy on the bettor’s gain (a form of income/prize/winnings tax concept). P.D. 449 does not grant LGUs an explicit authority to tax bettors’ winnings, and LGU powers are generally construed within statutory limits; ordinances cannot invent a new tax base that national law does not allow in this specific regulated area. This is consistent with the Supreme Court’s approach that LGU cockfighting authority must be exercised within national-law limits.”*

While Section 4(B) of the Ordinance pertaining to Gate fees is within its power, the Tax on the winnings per cockfight/sultada in itself, is ultra vires. Hence, further review of the Ordinance is recommended.

We hope to have assisted you with this request. Please note that the opinion rendered by this Office are based on the facts available and may vary or change when additional facts and documents are presented or changed. This opinion is likewise without prejudice to the opinions rendered by higher and competent authorities and/or the courts.

**ATTY. JOSE RAYMUND A. ACOL**  
*Provincial Legal Officer*

<sup>1</sup> — Tan, et al. v. Pereña (2005) **Y**

Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte  
-000-

PROVINCE OF LEYTE  
LEGAL OFFICE  
RECEIVED

By:   
Date: 1.20.26 Time: 10:24

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1<sup>ST</sup> INDORSEMENT**  
19 January 2026

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein **Ordinance No. 510 s. 2025** of the **Municipality of Babatngon, Leyte**, entitled: **An Ordinance establishing assessment tax on winnings per cockfight or sultada in the Municipality of Babatngon, Leyte.**



**FLORINDA JILL S. UYVICO**  
Secretary to the Sanggunian

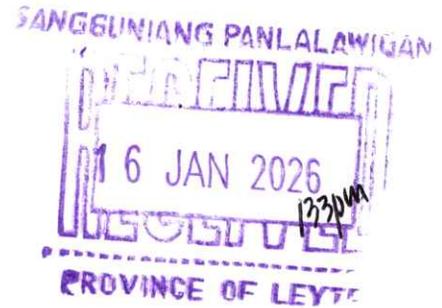


**OFFICE OF THE SANGGUNIANG BAYAN**

16 January 2026

**Honorable Leonardo M. Javier, Jr,**  
Vice Governor and Presiding Officer, and

**The Honorable Members**  
Sangguniang Panlalawigan  
Province of Leyte  
Legislative Bldg., Capitol Grounds  
Tacloban City



Dear Honorable Ladies and Gentlemen,

Respectfully endorsed to the Honorable Sangguniang Panlalawigan of Leyte is **ORDINANCE NO. 510, ENTITLED: " AN ORDINANCE ESTABLISHING ASSESSMENT TAX ON WINNINGS PER COCKFIGHT OR SULTADA IN THE MUNICIPALITY OF BABATNGON, LEYTE."** Said ordinance is being forwarded to that Body for review in compliance with Section 56(a) of Republic Act 7160.

Enclosed please find the following:

1. Ordinance No. 510
2. Certification of Posting
3. Certification of Public Hearing

Please find them in order and praying for your favorable action thereof.

Very truly yours,

Handwritten signature of Alma A. Baldomar.

**ALMA A. BALDOMAR**  
Secretary II  
Secretary to the Sanggunian-designate

Enclosed:  
As stated





SANGGUNIANG PANGALAWIGAN

SANGGUNIANG BAYAN  
BABATNGON, LEYTE

**RELEASED**

RECEIVED  
76 JAN 2026  
1:33 PM

OFFICE OF THE SANGGUNIANG BAYAN

BY: *AJB*  
DATE: JAN. 15, 2026  
TIME: 10:00 AM

EXCERPT FROM THE MINUTES OF THE 23rd REGULAR SESSION OF THE SANGGUNIANG BAYAN OF BABATNGON, LEYTE HELD ON THE 9th DAY OF DECEMBER 2025 AT THE SB SESSION HALL, LEGISLATIVE BUILDING, BABATNGON, LEYTE.

**ORDINANCE NO. 510**  
Series of 2025

MAYOR'S OFFICE  
BY: *R. M. R. R.*  
DATE: 1-6-2026  
TIME: 4:11 PM

**AN ORDINANCE ESTABLISHING ASSESSMENT TAX ON WINNINGS PER COCKFIGHT OR SULTADA IN THE MUNICIPALITY OF BABATNGON, LEYTE.**

**Author: HON. HILARION S. MENZON**  
**Co-Author: ALL SB Member, ABC President and SK Federation President**

Be it ordained by the Sangguniang Bayan of the Municipality of Babatngon, Leyte, in session assembled that:

**Section 1. Title** - This ordinance shall be known as the "Assessment Tax Ordinance on Cockfighting Winnings."

**Section 2. Purpose** - This ordinance aims to establish a mechanism for collecting taxes on winnings from cockfights or sultadas, providing additional revenue for the municipality's development projects.

**Section 3. Scope** - This ordinance shall apply to all cockfights or sultadas conducted within the territorial jurisdiction of Municipality of Babatngon.

**Section 4. Imposition of Assessment Tax and Gate Fees** - There is hereby imposed an assessment tax on winnings, payable per cockfight or sultada conducted and gates fees collected, as follows:

**A. Assessment Tax on Winnings**

1. P 50.00 for every regular cockfight or sultada conducted;
2. P 150.00 for every derby game or derby sultada conducted.

**B. Gate Fees**

1. P 50.00 gate fee per person for non-derby cockfighting events;
2. P 100.00 gate fee per person for derby events.

**Section 5. Payment of Tax** - The assessment tax shall be payable to the Municipal Treasurer on or before the 5th day immediately following the cockfighting event.





**OFFICE OF THE SANGGUNIANG BAYAN**

➤ **ORDINANCE NO. 510 – AN ORDINANCE ESTABLISHING ASSESSMENT TAX ON WINNINGS PER COCKFIGHT OR SULTADA IN THE MUNICIPALITY OF BABATNGON, LEYTE.**  
PAGE 2 of 3

**Section 6. Duties of Franchisee or Promoter** - It shall be the duty of the franchisee or promoter to prepare a verified report containing the following particulars of every cockfight or sultada:

- a) The gross amount of combined bets posted on the contending fowls.
- b) The amount of winning by the sultador/handler.
- c) The assessment tax thereon.
- d) The total number of cockfights or sultadas.
- e) The total amount of assessment tax due for the entire event.

**Section 7. Record Keeping** - The Municipal Treasurer shall assign his/her authorized representative who shall keep a record containing the details of every cockfight or sultada, including the winnings and taxes collected.

**Section 8. Penalties** - Any violation of this ordinance shall be subject to the penalties provided under the Local Government Code and other applicable laws.

**Section 9. Separability Clause** - If, for any reason, any section or provision of this ordinance is declared unconstitutional or invalid, the other sections or provisions not affected thereby shall remain in full force and effect.

**Section 10. Effectivity** - This ordinance shall take effect fifteen (15) days after its publication in a newspaper of local circulation and posting in at least three (3) conspicuous public places in the municipality.

**ENACTED and APPROVED** this 9<sup>th</sup> day of December 2025 at Babatngon, Leyte.

**I HEREBY CERTIFY** to the correctness of the foregoing ordinance.

  
**ALMA A. BALDOMAR**  
Secretary II

Secretary to the Sanggunian-Designate

**ATTESTED :**

  
**HON. FEDERICO P. ELIZAGA, JR.**  
Sangguniang Bayan Member  
Temporary Presiding Officer





OFFICE OF THE SANGGUNIANG BAYAN

ORDINANCE NO. 510 – AN ORDINANCE ESTABLISHING ASSESSMENT TAX ON WINNINGS PER COCKFIGHT OR SULTADA IN THE MUNICIPALITY OF BABATNGON, LEYTE.  
PAGE 3 of 3

(Mandatory Leave)  
**HON. ROSARY PEARL G. CATUDIO**  
Mun. Vice-Mayor

  
**HON. KEMUEL RUE M. CORSIGA**  
Sangguniang Bayan Member

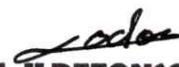
  
**HON. CHRISTIAN C. LAWSIN**  
Sangguniang Bayan Member

(Mandatory Leave)  
**HON. MA. RESTITA D. DANTE**  
Sangguniang Bayan Member

(Sick Leave)  
**HON. HILARION S. MENZON**  
Sangguniang Bayan Member

  
**HON. CHONA ROSE B. LUGNASIN**  
Sangguniang Bayan Member

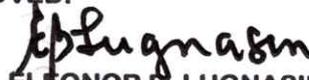
(Official Travel)  
**HON. ALEX V. BELLO**  
Sangguniang Bayan Member

  
**HON. ILDEFONSO B. ODON**  
Sangguniang Bayan Member

  
**HON. EDGARDO Y. MORDEN**  
President  
Liga ng mga Barangay

  
**HON. JUDE LEWEL B. VETHIMVAS**  
President, Pambayang Pederasyon ng  
Sangguniang Kabataan

APPROVED:

  
**ELEONOR B. LUGNASIN**  
Municipal Mayor

Date: 14 JAN. 2026







OFFICE OF THE SANGGUNIANG BAYAN

**CERTIFICATION**

**TO WHOM THIS MAY CONCERN:**

**This is to certify that POSTING in prominent places in the Municipal Hall and some conspicuous places in the locality was undertaken starting 15 January 2026 and copies of said ordinance shall remain posted for three (3) consecutive weeks, pursuant to Sec. 59 (b) of Republic Act 7160, in relation to hereunder ordinance, to wit:**

- 1. ORDINANCE NO. 510 - AN ORDINANCE ESTABLISHING ASSESSMENT TAX ON WINNINGS PER COCKFIGHT OR SULTADA IN THE MUNICIPALITY OF BABATNGON, LEYTE.**

**Made this 15<sup>th</sup> day of January 2026 at Babatngon, Leyte.**

**ALMA A. BALDOMAR**  
**Secretary II**  
**Secretary to the Sanggunian-designate**





OFFICE OF THE SANGGUNIANG BAYAN

**CERTIFICATION**

**TO WHOM THIS MAY CONCERN:**

This is to certify that Ordinance No. 510, entitled: "AN ORDINANCE ESTABLISHING ASSESSMENT TAX ON WINNINGS PER COCKFIGHT OR SULTADA IN THE MUNICIPALITY OF BABATNGON, LEYTE, was presented to the public and concerned sectors in a public hearing held on November 13, 2025 at Brgy. District III, Babatngon, Leyte.

**Made this 15<sup>th</sup> day of January 2026 at Babatngon, Leyte.**

A handwritten signature in black ink, appearing to read "A. Baldomar".

**ALMA A. BALDOMAR**  
Secretary II  
Secretary to the Sanggunian-designate

