



Republic of the Philippines
PROVINCE OF LEYTE
OFFICE OF THE SANGGUNIANG PANLALAWIGAN
Palo, Leyte
-oOo-



COMMITTEE ON RULES, LAWS and PRIVILEGES
COMMITTEE REPORT
No. 3 S. 2026

Date: February 20, 2026

RE: Review of On Ordinance No. 510, Series of 2025
Imposition of Assessment Tax on Cockfight Winnings and Gate Fees

Prepared by: Committee on Rules, Laws and Privileges
Chairperson: Atty. Ronnan Christian "Bolingling Reposar"
Vice-Chairperson: Atty. Carlo P. Loreto
Members: Hon. Wilson Uy, Hon. Michael L. Cari and Hon. Ma.
Martina L. Gimenez

I. BACKGROUND

The Sangguniang Bayan of Babatngon enacted Ordinance No. 510, Series of 2025, entitled "An Ordinance Imposing Assessment Tax on Cockfight Winnings and Gate Fees." The measure provides for:

- ₱50 assessment tax on winnings per regular cockfight (sultada)
- ₱150 assessment tax on winnings per derby
- Gate fees of ₱50 for regular cockfights and ₱100 for derbies

II. FINDINGS

The committee shares and thus agree with the opinion of the provincial legal office as follows:

Tax on Winnings

- The imposition of a tax on cockfight winnings is not authorized under the Local Government Code (LGC).
- Such levy is in the nature of an income tax, which falls under the exclusive jurisdiction of the national government through the Bureau of Internal Revenue (BIR).
- LGUs are empowered to regulate cockpits, issue licenses, and collect fees, but not to tax bettors' winnings.
- The provision is therefore ultra vires (beyond the powers of the LGU).

Gate Fees

- The collection of gate or admission fees is within the authority of LGUs as part of their regulatory powers under the LGC and P.D. 449 (Cockfighting Law).
- This portion of the ordinance is valid and enforceable.

Conclusion

The ordinance, insofar as it imposes an assessment tax on cockfight winnings, is invalid and inconsistent with national law. Only the gate fee provisions may be sustained.

III. RECOMMENDATION

The Committee respectfully recommends that Ordinance No. 510, Series of 2025 be returned to the Sangguniang Bayan of Babatngon for proper amendment, specifically:

- Deletion of the provisions imposing assessment tax on cockfight winnings;
- Retention and clarification of gate fee provisions, ensuring they are properly categorized as regulatory fees;
- Alignment with the Local Government Code and Cockfighting Law to avoid conflict with national taxing powers.

Prepared by:


ATTY. RONNAN CHRISTIAN M. REPOSAR

Chairperson - Committee on Rules, Laws and Privileges

Concurred in to by:

ATTY. CARLO P. LORETO

Vice Chairperson

HON. WILSON S. UY

Member

HON. MICHAEL L. CARI

Member

HON. MA. MARTINA L. GIMENEZ

Member

Attested by:

FLORINDA JILL S. UYVICO

Secretary to the Sanggunian



Republic of the Philippines
PROVINCE OF LEYTE
 Palo, Leyte
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 27th REGULAR SESSION OF THE 12th SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON FEBRUARY 3, 2026.

RESOLUTION NO. 2026-674

A RESOLUTION REFERRING TO THE SANGGUNIANG PANLALAWIGAN COMMITTEE ON RULES, LAWS AND PRIVILEGES ORDINANCE NOS. 510 AND 511 BOTH SERIES OF 2025 OF BABATNGON, LEYTE, FOR FURTHER STUDY.

WHEREAS, submitted to the Sangguniang Panlalawigan of Leyte are the following ordinances from Babatngon, Leyte, to wit:

1. **MUNICIPAL ORDINANCE NO. 510, SERIES OF 2025** entitled: "AN ORDINANCE ESTABLISHING ASSESSMENT TAX ON WINNINGS PER COCKFIGHT OR SULTADA IN THE MUNICIPALITY OF BABATNGON, LEYTE";
2. **MUNICIPAL ORDINANCE NO. 511, SERIES OF 2025** entitled: "AN ORDINANCE REQUIRING NATIONAL AGENCIES AND THEIR RESPECTIVE CONTRACTOR OR THEIR AUTHORIZED REPRESENTATIVE TO SECURE A CERTIFICATION OF COORDINATION FOR NATIONAL PROJECTS TO BE IMPLEMENTED IN THE MUNICIPALITY OF BABATNGON, LEYTE";

WHEREAS, the August Body, deemed it proper to REFER the said Ordinances to the Committee on Rules, Laws and Privileges, for further study;

NOW, THEREFORE, on omnibus motion presented by Atty. Ronnan Christian M. Reposar, duly seconded by Atty. Mildred Joy P. Que, be it

RESOLVED, as it is hereby resolved, to REFER TO THE SANGGUNIANG PANLALAWIGAN COMMITTEE ON RULES, LAWS AND PRIVILEGES ORDINANCE NOS. 510 AND 511 BOTH SERIES OF 2025 OF BABATNGON, LEYTE, FOR FURTHER STUDY.

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

ATTESTED:


HON. LEONARDO M. JAVIER, JR.
 Vice Governor/Presiding Officer


FLORINDA JILL S. UYVICO
 Secretary to the Sanggunian

Copy furnished:

Atty. Ronnan Christian M. Reposar
 Chairperson – SP Committee on
 Rules, Laws and Privileges

LCE and the Sangguniang Bayan
 of Babatngon, Leyte



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

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Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: JAN 26 2026
By: [Signature]

PROVINCIAL LEGAL OFFICE

2nd 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 Jurisprudence¹ ;

“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

¹ — Tan, et al. v. Pereña (2005) 

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Palo, Leyte
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PROVINCE OF LEYTE
LEGAL OFFICE

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By: *[Signature]*
Date: 1.20.26 Time: 10:20

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST 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

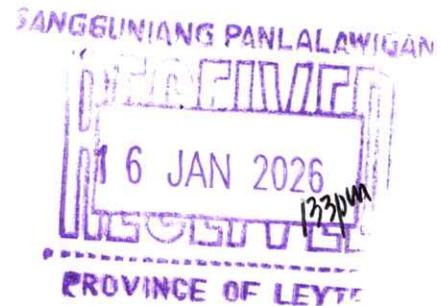


OFFICE OF THE SANGGUNIANG BAYAN

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,


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

Enclosed:
As stated





RELEASED

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

RECEIVED
76 JAN 2026
1:32 PM

OFFICE OF THE SANGGUNIANG BAYAN

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.

MAYOR'S OFFICE

BABATNGON, LEYTE

PREVIOUS

BY: *RHACENE R. ROSA*
DATE: 1-6-2026
TIME: 4:11 PM

ORDINANCE NO. 510
Series of 2025

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 9th 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 RUEL 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

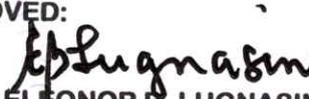

HON. CHONA ROSE B. LUGNASIN
Sangguniang Bayan Member

(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 15th day of January 2026 at Babatngon, Leyte.

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

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 15th day of January 2026 at Babatngon, Leyte.

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

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

