

Republic of the Philippines  
Congress of the Philippines  
Metro Manila  
Fourteenth Congress  
Second Regular Session

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Begun and held in Metro Manila, on Monday, the twenty-eighth day of July, two thousand eight.

[REPUBLIC ACT NO. 9640]

AN ACT AMENDING SECTION 140 (A) OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS "THE LOCAL GOVERNMENT CODE OF 1991"

*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

SECTION 1. Section 140 of Republic Act No. 7160, otherwise known as "The Local Government Code of 1991", is hereby amended to read as follows:

"SEC. 140. *Amusement Tax.* - (a) The province may levy an amusement tax to be collected from the proprietors, lessees, or operators of

theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at a rate of not more than ten percent (10%) of the gross receipts from admission fees.

“(b) In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the provincial treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

“(c) The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed.

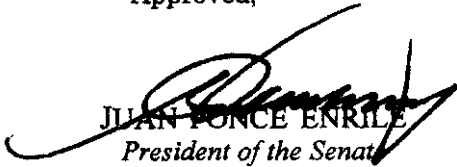
“(d) The sangguniang panlalawigan may prescribe the time, manner, terms and conditions for the payment of tax. In case of fraud or failure to pay the tax, the sangguniang panlalawigan may impose such surcharges, interests and penalties as it may deem appropriate.

“(e) The proceeds from the amusement tax shall be shared equally by the province and the municipality where such amusement places are located.”

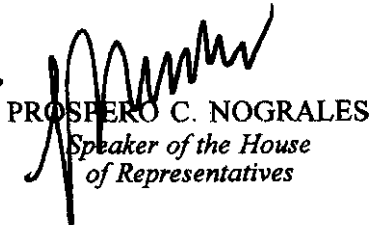
**SEC. 2. *Repealing Clause.*** – All laws, executive orders, presidential decrees, ordinances, rules and regulations or parts thereof which are inconsistent with any of the provisions of this Act are hereby repealed or modified accordingly.

SEC. 3. *Effectivity Clause.* – This Act shall take effect (15) days after its complete publication in the *Official Gazette* or in at least two (2) national newspapers of general circulation.

Approved,

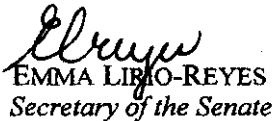


JUAN PONCE ENRILE  
*President of the Senate*

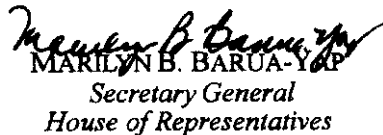


PROSPERO C. NOGRALES  
*Speaker of the House  
of Representatives*

This Act which is a consolidation of House Bill No. 5624 and Senate Bill No. 2325 was finally passed by the House of Representatives and the Senate on February 25, 2009 and June 11, 2008, respectively.



EMMA LIRIO-REYES  
*Secretary of the Senate*



MARILYN B. BARUA-YAP  
*Secretary General  
House of Representatives*

Approved:

GLORIA MACAPAGAL-ARROYO  
*President of the Philippines*

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passed into law on MAY 21 2009  
without the signature of the President, in accordance with Article V, Section 27 (1) of the Constitution