

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

House Bill No. **1624**



Introduced by **HON. ALAN "ALDU" R. DUJALI**

EXPLANATORY NOTE

Article X, Section 11 of the 1987 Philippine Constitution states that, "Each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local governments."

According to Section 1 of Executive Order No. 249 dated July 25, 1987, provinces and cities are divided into six (6) main classes according to the average annual income that they actually realized during the last four calendar years immediately preceding the general classification. In effect, second class provinces and cities are those that have obtained an average annual income of twenty million pesos or more but less than thirty million pesos.

The Island Garden City of Samal (IGaCoS) is currently classified as a fourth-class city. It has a total land area of 301.3 sq. km. and a population of 116,771 in the 2020 Census. It has an annual average local income amounting to Php 141,090.717.35; hence, making it qualified to be a second-class city.

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

HON. ALAN "ALDU" R. DUJALI
Representative
2nd District, Davao Del Norte

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**AN ACT RECLASSIFYING THE ISLAND GARDEN CITY OF SAMAL (IGACOS),
PROVINCE OF DAVAO DEL NORTE FROM A FOURTH-CLASS TO A FIRST-CLASS
CITY, AND APPROPRIATING FUNDS THEREFOR**

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

SECTION 1. It shall be classified, the Island Garden City of Samal (IGaCos) Province of Davao del Norte, as a second-class city.

SEC. 2. The amount necessary to carry out the provisions of this Act shall be charged against the appropriations authorized for the purpose under the annual General Appropriations Act. Thereafter, such sums as may be necessary for the adjustments in the allocation of salaries, allowances, and the likes, shall be included in the Internal Revenue Allotment (IRA) shares of the city under the annual General Appropriations Act.

SEC. 3. The implementation of this Act shall be compliant to the provisions of the Local Government Code of 1991 and Executive Order No. 249 dated July 25, 1987.

SEC. 4. This Act shall take effect fifteen (15) days after its complete publication in the Official Gazette or in at least two (2) newspapers of general circulation.

This Act shall take effect upon its approval.

Approved,