



Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City

Seventeenth Congress

First Regular Session



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**COMMITTEE REPORT NO. 55**

Submitted by the Committee on Ways and Means on JAN 19 2017  
RE : House Bill No. 42  
Recommending its approval without amendment, in consolidation with House  
Bill No. 3675

Sponsor : Representatives Dakila Carlo E. Cua, Romero "Miro" S. Quimbo  
and Alberto T. Ungab  
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Mr. Speaker :

The Committee on Ways and Means to which were referred House Bill No. 42  
introduced by Rep. Romero "Miro" S. Quimbo, entitled:

**"AN ACT REMOVING THE CONDITIONS FOR THE CONDONATION  
OF ALL UNPAID TAXES DUE FROM LOCAL WATER DISTRICTS,  
AMENDING FOR THE PURPOSE SECTION 289-A OF THE  
NATIONAL INTERNAL REVENUE CODE, AS AMENDED"**


and House Bill No. 3675 introduced by Rep. Alberto T. Ungab entitled:

**"AN ACT REMOVING THE CONDITIONS FOR THE CONDONATION  
OF ALL UNPAID TAXES DUE FROM LOCAL WATER DISTRICTS,  
AMENDING FOR THE PURPOSE SECTION 289-A OF THE  
NATIONAL INTERNAL REVENUE CODE, AS AMENDED"**

has considered the same and recommends the approval of House Bill No. 42  
without amendment, in consolidation with House Bill No. 3675, and with  
Representatives Romero "Miro" S. Quimbo, Alberto T. Ungab, Dakila Carlo E.  
Cua, Isagani S. Amatong, Rose Marie "Baby" J. Arenas, Jennifer Austria-  
Barsaga, Lianda B. Bolilia, Anthony M. Bravo, Peter John D. Calderon,  
Winston Castelo, Tricia Nicole Q. Velasco-Catera, Arthur R. Defensor, Evelina  
G. Escudero, Alfredo A. Garbin Jr., Sharon S. Garin, Delphine Gan Lee, Ana  
Cristina Siquian Go, Jocelyn S. Limkaichong, Celso L. Lobregat, Victoria  
Isabel G. Noel, Jericho Jonas B. Nograles, Edwin C. Ong, Prospero A. Pichay

Jr., Joey S. Salceda, Estrellita B. Suansing, Angelina "Helen" D.L., Tan, M.D.,  
Noel L. Villanueva and Manuel Antonio F. Zubiri as authors thereof.

Respectfully submitted,

  
**REP. DAKILA CARLO E. CUA**  
Chairman  
Committee on Ways and Means

**THE HONORABLE SPEAKER**  
HOUSE OF REPRESENTATIVES  
QUEZON CITY

**55**  
**FACT SHEET**

**HOUSE BILL NO.42 in consolidation with House Bill No. 3675**

**“AN ACT REMOVING THE CONDITIONS FOR THE CONDONATION OF ALL UNPAID TAXES DUE FROM LOCAL WATER DISTRICTS, AMENDING FOR THE PURPOSE SECTION 289-A OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED**

Introduced by Reps. Romero “Miro” S. Quimbo, Alberto T. Ungab and Dakila Carlo E. Cua

Referred to the Committee on Ways and Means  
Committee Chairperson: **Hon. Dakila Carlo E. Cua**

**OBJECTIVE:**

- To totally relieve all local water districts from the payment of unpaid taxes so they may be able to concentrate on consolidating resources and ensure the provision of reliable water supply to consumers.

**KEY PROVISIONS:**

- Removes the conditions for the condonation of all unpaid taxes due from local water districts.

**RELATED LAWS:**

- The National Internal Revenue Code of 1997, as amended.
- Republic Act No. 10026 entitled “An act granting tax exemption to local water districts by amending Section 27 ( C) of The National Internal Revenue Code (NIRC) of 1997, as amended, and adding Section 289-A to the code, for the purpose”.