



21. Issuance of Official Receipts for Tax on Sand, Gravel and other Quarry Resources (Barangay), Professional Tax, and other Provincial impositions wherein the Municipal Treasurer is deputized to collect

The Municipal Treasurer is deputized to collect Tax on Sand, Gravel and other Quarry Resources (Barangay) not more than ten percent (10%) of fair market value in the locality per cubic meter of ordinary stones, sand, gravel, earth, and other quarry resources, such as but not limited to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from public land or from the beds of seas, lakes, rivers, streams, creeks, and other public waters within its territorial jurisdiction. The proceeds of the tax on sand, gravel and other quarry resources shall be distributed as follows:

(1) Province- Thirty percent (30%), (2) Municipality where the sand, gravel and other quarry resources are extracted- thirty percent (30%) and (3) Barangay where the sand, gravel and other quarry resources are extracted- Forty percent (40%).

The Municipal Treasurer is deputized to collect an annual Professional Tax on each person engaged in the exercise or practice of his profession requiring government examination at such amount and reasonable classification as the Sangguniang Panlalawigan may determine but shall in no case exceed Three Hundred Pesos (P 300.00). The professionals subject to tax herein imposed are only those who have passed the bar examinations, or any board or other examinations conducted by the Professional Regulation Commission (PRC).

Office or Division:	Office of the Municipal Treasurer	
Classification:	Simple	
Type of Transaction:	G2C- Government to Citizen	
Who may avail:	All	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	Permit to extract sand, gravel, and other quarry resources (Sand and Gravel Tax)- 1 original copy	Issued exclusively by the governor, pursuant to the ordinance of Sangguniang Panlalawigan
	Current annual registration cards issued by competent authority (Professional Tax) - 1 original copy	Professional Regulation Commission (PRC)



Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Present the requirements at the Office of the Municipal Treasurer-Business Tax Section (Windows 1-6)	1. Accept and verify the requirements.	None	2 Minutes	<i>Local Treasury Operation Officer I</i> <i>Revenue Collection Clerk II</i> Office of the Municipal Treasurer
2. Pay the corresponding amount of fees at the Office of the Municipal Treasurer-Business Tax Section (windows 1-6)	2. Receive payment and issue official receipt.	Based on the Ordinance of Sangguniang Panlalawigan	3 Minutes	<i>Local Treasury Operation Officer I</i> <i>Revenue Collection Clerk II</i> Office of the Municipal Treasurer
	TOTAL	Based on the Ordinance of Sangguniang Panlalawigan	5 Minutes	