



Republic of the Philippines
PROVINCE OF PANGASINAN
Lingayen
www.pangasinan.gov.ph

OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that at the regular session duly constituted of the Sangguniang Panlalawigan, Province of Pangasinan, held on July 15, 2024 at the Session Hall, Capitol Building, Lingayen, Pangasinan, the following provincial ordinance was approved:

Authored by SP Member Apolonia DG. Bacay

PROVINCIAL TAX ORDINANCE NO. 327-2024

AN ORDINANCE AMENDING SECTION 57 OF THE 2022 REVENUE CODE OF THE PROVINCE OF PANGASINAN

Be it ordained by the Sangguniang Panlalawigan of the Province of Pangasinan, that:

SECTION 1. - TITLE – This ordinance will be known and cited as “Tax Ordinance Amendment for Salt Production of 2024”.

SECTION 2. - AMENDMENTS –

- This tax ordinance amendment for salt production shall cover Section 57 of the 2022 Revenue Code of the Province of Pangasinan.
- The amendment shall include the following paragraph as new provisions of Section 57:

“VI. SALT PRODUCTS

- Impositions. The selling price for Salt produced in the Pangasinan Salt Farm shall be based on the prevailing farm gate price, exclusive of handling, hauling and/or delivery costs, whether for food, commercial or industrial purposes, subject to the following Suggested Price Guide:

- Class “A” – Php4.50 to Php7.00 per kilogram; Php315.00 to Php500 per sack at 4 cans per sack
- Class “B” – Php3.00 to Php5.50 per kilogram; Php200.00 to Php400.00 per sack at 4 cans per sack

RAMON V. GUICO III
Governor

MARK RONALD DG. LAMBINO
Vice Governor/Presiding Officer

SHIELA MARIE F. BANIQUED
Sangguniang Panlalawigan Member
(Presiding Officer Pro Tempore)

NAPOLEON C. CANTILLERA, JR.
Sangguniang Panlalawigan Member
(Floor Leader)

NOEL C. BINCE
Sangguniang Panlalawigan Member
(Assistant Floor Leader)

APOLONIA DG. BACAY
Sangguniang Panlalawigan Member

PHILIP THEODORE E. CRUZ
Sangguniang Panlalawigan Member

HAIDEE S. PACHECO
Sangguniang Panlalawigan Member

VICI M. VENTANILLA
Sangguniang Panlalawigan Member

MARINOR B. DE GUZMAN
Sangguniang Panlalawigan Member

JERRY AGERICO B. ROSARIO
Sangguniang Panlalawigan Member

ROSARY GRACIA P. PEREZ-TABABA
Sangguniang Panlalawigan Member

NICHOLI JAN LOUIE Q. SISON
Sangguniang Panlalawigan Member

SALVADOR S. PUEZ JR.
Sangguniang Panlalawigan Member

CAROLYN D. SISON
Provincial Councilor League Representative

JOYCE D. FERNANDEZ
Sangguniang Kabataan Representative

RAUL R. SABANGAN
Liga ng mga Barangay Interim Presiding Officer

VERNA T. NAVA-PEREZ
Secretary to the Sanggunian



Republic of the Philippines
PROVINCE OF PANGASINAN
Lingayen
www.pangasinan.gov.ph

OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY

Provincial Tax Ordinance No. 327-2024

Page 2

RAMON V. GUICO III
Governor

MARK DONALD DG. LAMBINO
Vice Governor/Presiding Officer

SHIELA MARIE F. BANIQUED
Sangguniang Panlalawigan Member
(Presiding Officer Pro Tempore)

NAPOLEON C. FONTALERA, JR.
Sangguniang Panlalawigan Member
(Floor Leader)

NOEL C. BINCE
Sangguniang Panlalawigan Member
(Assistant Floor Leader)

APOLONIA DG. BACAY
Sangguniang Panlalawigan Member

PHILIP THEODORE E. CRUZ
Sangguniang Panlalawigan Member

HAIDEE S. PACHECO
Sangguniang Panlalawigan Member

VICI M. YENTAYILLA
Sangguniang Panlalawigan Member

MARINOR B. DE GUZMAN
Sangguniang Panlalawigan Member

JEKRY AGERICO B. ROSARIO
Sangguniang Panlalawigan Member

ROSARY CRUZ P. PEREZ-TABABA
Sangguniang Panlalawigan Member

NICHOLI JAN LOUIE Q. SISON
Sangguniang Panlalawigan Member

SALVADOR S. PEREZ, JR.
Sangguniang Panlalawigan Member

CAROLYN D. SISON
Provincial Councilor League Representative

JOYCE D. FERNANDEZ
Sangguniang Kabataan Representative

RAUL R. SABANGAN
Liga ng mga Barangay Interim Presiding Officer

VERNA T. NAVA-PEREZ
Secretary to the Sanggunian

3) Refined Salt – Php10.00 to Php15.00 plus packaging and marketing costs;

4) Rock Salt – Php3.00 to Php5.00 plus packaging and marketing costs;

5) Gourmet, Artisanal or other Novelty Salt Products – as needed.

(b) Specific Administrative Provisions.

1) The payment for the sale of salt products shall be collected by the provincial treasurer or his duly authorized representative from any buyer, upon delivery and/or pick up of the salt products. The provincial treasurer or his duly authorized representative shall issue the corresponding official receipt for accounting purposes;

2) The provision of salt products in priority programs of the provincial government whether free of charge or not shall be approved by the local chief executive of the province.

3) The provincial governor or his duly authorized representative shall have the authority to adjust the market Suggested Retail Price of the salt finished products for value-adding or competitiveness purposes.

4) **PRODUCT PROMOTION AND MARKETING AGREEMENTS** - In implementing these provisions, the Provincial Economic Development and Investment Promotion Office in coordination with the Provincial Legal Office, shall arrange for the preparation, negotiation and signing of the Product Promotion and Marketing Agreements together with the corresponding related documents by and between the prospective bulk buyers or customers and the Provincial Governor for and in behalf of the Provincial Government of Pangasinan."

SECTION 3. SEPARABILITY CLAUSE. - If, for any reason, any section or provision of this Ordinance or any part thereof, or the application of such section, provision or portion is declared invalid or unconstitutional, the remainder thereof shall not be affected by such declaration.

SECTION 4. REPEALING CLAUSE. - All previously approved tax ordinances and resolutions or parts thereof inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.



Republic of the Philippines
PROVINCE OF PANGASINAN
Lingayen
www.pangasinan.gov.ph

OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY

RAMON V. GUICO III
Governor

MARK RONALD DG. LAMBINO
Vice Governor/Presiding Officer

SHIELA MARIE F. BANIQUED
Sangguniang Panlalawigan Member
(Presiding Officer Pro Tempore)

NAPOLEON C. FORTILERA, JR.
Sangguniang Panlalawigan Member
(Floor Leader)

NOEL C. BINCE
Sangguniang Panlalawigan Member
(Assistant Floor Leader)

APOLONIA DG. BACAY
Sangguniang Panlalawigan Member

PHILIP THEODORE E. CRUZ
Sangguniang Panlalawigan Member

HAIDEE S. PACHECO
Sangguniang Panlalawigan Member

VICI M. TANTANILLA
Sangguniang Panlalawigan Member

MARINOR B. DE GUZMAN
Sangguniang Panlalawigan Member

JERRY AGERICO B. ROSARIO
Sangguniang Panlalawigan Member

ROSARY GRACIA P. PEREZ TABABA
Sangguniang Panlalawigan Member

NICHOLI JAN LOUIE Q. SISON
Sangguniang Panlalawigan Member

SALVADOR S. PEREZ JR.
Sangguniang Panlalawigan Member

CAROLYN D. SISON
Provincial Councilor League Representative

JOYCE D. FERNANDEZ
Sangguniang Kabataan Representative

RAUL R. SABANGAN
Liga ng mga Barangay Interim Presiding Officer

VERNA T. NAVA-PEREZ
Secretary to the Sanggunian

Provincial Tax Ordinance No. 327-2024
Page 3

SECTION 5. EFFECTIVITY. - This Ordinance shall take effect fifteen (15) days after its posting in two conspicuous places within the province.

CERTIFIED BY:

VERNA T. NAVA-PEREZ
Secretary to the Sanggunian

ATTESTED:

MARK RONALD DG. LAMBINO
Vice Governor
(Presiding Officer)

APPROVED:

RAMON V. GUICO III
Governor