IMPLEMENTATION OF THE REVISED REVENUE CODE IN THE CITY OF TARLAC: A POLICY ANALYSIS

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Abstract: A study was conducted in the City of Tarlac to describe and analyze the Implementation of the Revised Revenue Code of the City Government of Tarlac. It focused on the policy processes: agenda setting, formulation, legitimization, implementation, monitoring, and evaluation. The study was a qualitative historical design that systematically seeks to glean and interpret past events and information about the local law mentioned, advancement, and potential impacts through past events to anticipate the future. In addition, the methods utilized were through the conduct of interviews and documentary analysis. It was revealed that each phase of the policy process affects the implementation of the local policy, the Revised Revenue Code. Therefore, the delay in the drafting, adoption, and implementation was caused by multifaceted problems from the legislator, the nature of the policy, and most importantly, the adverse reactions of the taxpayers. All the respondents of the study encountered issues in the implementation stage. The significant finding is the resistance of the taxpayer to the increase in taxes imposed by the city government. As a result, the study presented a plan of action to solve the findings, including measures to be taken, objectives, and strategies. Furthermore, creating a timeline for the target and feasible years of revision to legislate local ordinances and policies affecting the local government unit operations is highly suggested.

Keywords: (Revenue. Tax Reform, Evaluation of Revenue Code, Policy Analysis, Local Government Unit)

I. INTRODUCTION

1. Background of the Study

Growth and development in governance are often among the concrete ways to cope with the ever-changing world and policies implemented. As the world progresses, the same goes with its people, mechanisms, and means – boundaries, limitations, and such. Reforms in institutions and organizations must be carried out with strategic decision-making and laudable actions that align with objectives, studies, and funds – an essential tool for development and in performing basic functions. All over the world, many tax reform initiatives have been proposed and done worldwide, one of which is the country of Vlora in Albania, known for recurring reforms and changes in local tax and tariff laws, as well as transitions on local autonomy and economic matters. The government still funds them, but greater responsibilities for Local Government Units are expected due to decentralization.

The country Georgia has succeeded in implementing tax policy reforms along with other neighboring countries. However, their government struggled to collect tax revenue due to the postwar impact caused by the Soviet Union. Therefore, the collapse of the Soviet Union became an opportunity and turning point to restart and reform the policies implemented. In 2003, Georgia reformed its economic policy and fought corruption – a rampant case in Georgia. A revised tax code was passed in 2004, encompassing a simplified taxation form. Based on the data given, out of 21 levied and imposed taxes, only seven remained and were reduced. In addition, Georgia incorporated an electronic tax filing system to make paying taxes easier. This

also reduced corruption and improved tax efficiency. As a result of reform, they were able to build establishments and programs.

In addition, China conducted tax reforms in their local government as a coping mechanism to their emerging problems of discrimination and imbalance. They have evaluated their tax system and the other factors that contribute to inequality among the Chinese. Hence, it pinpoints changes that must be made to the tax code and fiscal interactions between the two levels of government (ADB, 2021). Therefore, reforms are proven methods of solving problems and fitting the new generation's demands.

In the Philippines, the central government funds Local Government Units through fees, local revenues, and any other taxes, local borrowings, foreign borrowing, and donations (Pelari, 2019). Local governments rely heavily on taxes and fees to fund government budgets, so modernization of the sector is more than justified.

Akin to the locale of the study, the Lipa City of Batangas was converted to a City on June 20, 1947, in accordance with the national law implemented – the Republic Act No. 162, titled "creating the now City of Lipa." A progressing city is in aid of reforms, too, specifically in tax policy. Therefore, Lipa City has also revised its revenue code in line with the city's progression and socio-economic status, turning it into a highly developed or urbanized city in the province of Batangas.

In the case of the Tarlac City Government, it was previously known only as a municipality, and in 1998 it was renamed Tarlac City – from municipality to city (R.A. 8593). In connection with the transition, it is indispensable to have growth in the National Tax Allotment. Nevertheless, from 1998 to the middle of 2019, the Local Government Unit of Tarlac continued to use the municipality rate system affecting the city's progress. Thus, programs and other infrastructures cannot be supported due to a lack of resources. Withal. it shows a need to enact an ordinance and revise the revenue code relevant to the time.

The Revised Revenue Code of the City Government of Tarlac was enacted in 2019 after years of planning, formulating, and conducting hearings since 2012, and in 2019, it was successfully pushed through. Moreover, this study described and analyzed the history of the policy implemented and the efficiency and implementation of Tarlac City's Revised Revenue Code of 2019. The analysis was imperative in enhancing revenue regeneration in ensuring the improved delivery of quality and necessary services, as well as the accessibility of resources to fund laudable programs and projects that indeed benefited the Tarlaqueños.

1.2 Statement of the Objectives

This study analyzed and described the implementation of the Revised Revenue Code in the City of Tarlac.

The study sought to answer the following questions:

1. How is the Revised Revenue Code in the City of Tarlac be described and analyzed in terms of:
   1.1 Agenda Setting
   1.2 Policy Formulation
   1.3 Policy Legitimization
   1.4 Policy Implementation
   1.5 Policy Monitoring and Evaluation
2. What are the problems encountered during the implementation of the Revised Revenue Code in the City of Tarlac?
3. What plan of action can be proposed to enhance the implementation of the Revised Revenue Code in the City of Tarlac?
4. What are the implications of the study to Public Administration?

II. RESEARCH METHODOLOGY

2.1 Population and Sample

The study's primary goal was to analyze the implementation of the Revised Revenue Code in Tarlac City and its implications for the people involved, such as the lawmakers, payers, and the other people of the city. In addition, the researcher used a historical research design. Therefore, The researcher used a purposive sampling design – a sampling technique utilized by qualitative researchers to identify respondents who can offer in-depth and comprehensive data about the phenomena in the study. This sampling design falls to non-probability sampling in which respondents are chosen accordingly, supposing they possess the required attributes - sufficient knowledge regarding the local ordinance. A qualitative historical research design seeks to glean and interpret past events and information about the local law mentioned, advancement, and potential impacts systematically through past events to anticipate the future. The study emphasized the essential policy processes: Agenda Setting, Policy Formulation, Policy Legitimation, Policy Implementation, and Policy

Monitoring and Evaluation. Furthermore, the problems encountered in the execution of the revised revenue code were identified in this study - the Tarlac City Government, taxpayers, and local law enforcers or implementers.

Furthermore, the researcher's data on the problems encountered during the implementation was identified, as it was gathered through data analysis, face-to-face interviews, and surveys with concerned personnel, lawmakers, and taxpayers. Moreover, the study seeks to propose some policy recommendations that will be valuable in improving local laws and ensuring the efficient and effective delivery of basic services to the community - noteworthy programs, projects, and the like. Lastly, the study's implication for Public Administration will also be included to determine and identify the significance of the study.
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2.2 Data and Sources of Data

Regarding the data gathering method, the researcher employed three (2) different tools, namely: 1.) Documentary Analysis, and 2.) Interview/ Interview Guide. Rest assured that the collected and obtained data underwent necessary procedures pursuant to office rules and regulations.

Documentary Analysis. This is one of the significant portions in fulfilling the study where the researcher obtained necessary copies of the needed documents in completion of this study, such as the City Ordinance No. 018-19: "An Ordinance adopting the Revised Revenue Code of the City of Tarlac," Minutes of the sessions, committee meetings, and hearings executed, as well as the related documents, resolutions, and ordinances. Likewise, the researcher examined the collected documents for interpretation

Interview/ Interview Guide. The researcher interviewed the aforementioned legislator during the period of conceptualization and Local Government Unit employees as supplementary inputs and basis to acquire reliable first-hand sources. In line with this, it is also for the researcher to comprehensively visualize the facts and information accumulated from the involved departments.

2.3 Theoretical framework

The study focused on the analysis and history of Tarlac City's 2019 Revised Revenue Code. Likewise, an in-depth understanding of the policy's history and the challenges and problems encountered during its implementation by the Local Government Unit of Tarlac City – legislators and enforcers. It also sought to answer the intervention of the City Government in addressing the issues, such as the actions taken and how it was successfully implemented as an existing ordinance. The study emphasized the essential policy analysis processes: Agenda Setting, Policy Formulation, Policy Legitimation, Policy Implementation, and Policy Monitoring and Evaluation. In this way, it can narrate and describe the stages of policy crafted from the beginning. Furthermore, the problems encountered in the execution of the revised revenue code will be identified in this study - the Tarlac City Government, taxpayers, and local law enforcers or implementers.

In addition, the researcher's data on the problems encountered during the implementation was identified, as it was gathered through face-to-face interviews with concerned personnel, lawmakers, and taxpayers. Likewise, the data collected from interviews were supported through documentaries from the Records and Archives Section. Moreover, the study sought to propose some policy recommendations and plans of action that were valuable in improving local laws and ensuring the efficient and effective delivery of essential services to the community - noteworthy programs, projects, and the like. Lastly, the study's implication for Public Administration was also included in determining and identifying the significance of the study and its impact on public service and governance.

III. Results and Discussion

The Implementation of the Revised Revenue Code in the City of Tarlac was analyzed and described along with the policy analysis process, namely, agenda-setting, policy formulation, policy legitimization, policy implementation, and policy monitoring and evaluation. The origin and history of the Revised Revenue Code in the City of Tarlac were narrated through each indicator of the policy analysis from its origin, problems encountered, and plan of action to be taken.

3.1 Agenda-Setting

In 1998, the then Municipality of Tarlac was converted into the City of Tarlac by virtue of the Republic Act No. 8593, entitled: "An Act Converting the Municipality of Tarlac into a component city to be known as the City of Tarlac." The then Municipality of Tarlac, until its conversion to the City of Tarlac prior to the implementation of the Revised Revenue Code, City Ordinance No. 018-19, used the 1991 version of the code. From 2005 to 2019, it has been fourteen years since it was declared to be a highly urbanized city. Likewise,

according to existing law, there is an absolute necessity for a city government to increase the rates of local taxes, fees, and charges for it to fulfill its duties and functions, more importantly, the provision of goods and services to its constituents, and those that are essential in order to protect the welfare of the public. On the other hand, section 46 of the Republic Act 8593 imposes a suspension of the increase in the rates of local taxes within five (5) years from the acquisition of its corporate taxes. Therefore, changes and revising the current revenue code, which was the 1991 revenue code, were suspended until 2003.

      The treasurer further stated that the income the city generates from the said obsolete revenue code is outdated in relation to the city's economy. Therefore, this result in an adverse imbalance in our income since our basis are not parred with the inflation of our economy. Finally, this was the start of the crafting and legislating of the local ordinance, City Ordinance No. 018-19: An Ordinance adopting the Revised Revenue Code of the City of Tarlac.

3.2 Policy Formulation

     Essentially, the agenda of revising the city's revenue code is in accordance with its legal standing as an independent city in the province and was referred to its respective committee during a session held. In the case of Tarlac City, numerous sessions had been conducted since it took long years before implementation. The formulation of the revenue code likewise necessitated the conduct of consultations with the heads of departments and offices with revenue-generating functions such as the Local Finance Committees. Creating the new revenue code is indeed necessary and required, as the Bureau of Local Government Finance and the Department of Finance have already questioned the city for using an inappropriate revenue code inapplicable to an independent city. Additionally, the Bureau of Local Government Finance conducts conferences twice a year to evaluate the status of each local government unit. The BLGF found out that the City Government of Tarlac's revenue code has been long overdue and needs to be revised. Since its conversion to a city, no massive growth has been seen in the city's financial and physical aspects of its development. Due to these circumstances, the administration has to push the revision.

     Also, in accordance with the provision indicated in the Local Government Code of 1991, every local government unit (LGU) has the right to increase a 50% tax rate of the municipal rate, and every five (5) years thereafter, an increase of 10% is allowable by the law. Therefore, the basis utilized by the City of Tarlac is the old revenue code from 1991 and following the provisions of the existing laws such as the Republic Act 760, otherwise known as the Local Government Code of 1991.

     On the other hand, the city's main objective was to pass and implement the revenue code accordingly to increase the local collection of the city appropriate to its state. It took twenty-one (21) years before implementing the law and almost a year before finalizing the final draft of the code as of 2019. During the construction of the revenue code, benchmarking to different independent cities/ cities in the region was conducted to have an idea of creating, adopting, and aligning the revenue code and the imposed taxes by the city. In conceptualizing and formulating the revenue code, problems are inevitable – the leading cause of the delay in passing the revised revenue code. Over the years that it needed to be updated, new local taxes and fees were not incorporated in the old revenue code. Therefore, a huge adjustment was one of the challenges faced. Hence, the chairperson stated that it was not easy to formulate the final draft since there were many new and updated imposed taxes to include aligning in the Tax Reform for Acceleration and Inclusion law, Republic Act 10963, and other existing laws.

      The policy formulation is a long process of study, consultation, meeting, hearing, amendment, and identification. It was not an easy legislation since it was passed on from different administrations, which had an immense impact prior to its implementation. Fortunately, this ordinance, the Revised Revenue Code, solved the problems of the city in terms of financial matters – revenue regeneration.

3.3 Policy Legitimization

    Every local policy is addressed to the public – the affected community in making and passing legislation. Hence, it is a due process of legitimization and adoption. Furthermore, the Local Government Code of 1991 mandates that legislation must undergo numerous committee meetings and public hearings subject to the approval of the legislative body and the city mayor prior to the implementation of local law. Similarly, the revised revenue code of the City of Tarlac was introduced to the public from 2012 to 2019 – stakeholders, specifically the business sector – through the conduct of meetings and hearings.

    In the Committee Report No. 11-12-19-2014 published by the Sangguniang Panlungsod of Tarlac in 2013, it was stated that the final draft of the then-proposed ordinance of the Revised Revenue Code four meetings were conducted dated July 17, November 11, November 19, and November 22, 2013, respectively. In the

hearings, inconsistent responses were submitted, both positive and negative, from the different business sectors. Nonetheless, the majority of the invitees and or participants disagreed with the proposal, delaying the ordinance's enactment, notwithstanding the authenticity of sixteen years (16) years of Cityhood of Tarlac at that time, which the City of Tarlac still used the old revenue codes designated for a municipality.

Therefore, in the public hearings concluded, the principle of legitimacy is addressed. It served as consultations in the public – Tarlaquenos. In the case of the Revised Revenue Code in the City of Tarlac, the only option to answer its revenue collection problem is to update the obsolete revenue code, which does not match its class category as a local government unit. Hence, it is the most effective way to achieve its goal with the support of the concerned personnel such as the city mayor or chief executive, city vice mayor, councilors, finance committees, organizations, and others participating in the policy adoption.

Based on the researcher's gathered data, concerns were raised during the legitimization phase. The primary concerns the collector and taxpayer raise if the legitimization and imposition are anchored on Section 130 (a, b, c, d, and e), Section 151, Section 186, and Section 191 of the Local Government Code of 1991. In which the law further states that the increase and reform in the taxes must not be a burden to taxpayers. From other perspectives, on the part of the legislative, a primary concern after the legitimization of the Revised Revenue Code was the publication of the ordinance, not only to comply with the requirement of the Local Government Code but, more importantly, to ensure that the public is duly informed of the adjusted rates of taxes, fees, and charges which they are obliged to pay. Hence, it can be problematic once the policy is implemented if not adequately informed.

2019 the committee meetings were conducted, dated April 2, 2019, and June 21, 2019. The Revised Revenue Code of the City of Tarlac was adopted and legitimized in 2019. Likewise, it was then adopted on June 25, 2019, after the local elections. It was also approved by the Hon. Maria Cristina C. Angeles, City Mayor, and duly effective on October 7, 2019, with its Implementing Rules and Regulations. This is the beginning of a fruitful year and massive growth in the City of Tarlac.

3.4 Policy Implementation

The local ordinance coded as City Ordinance No. 018-19 and titled: "An Ordinance adopting the Revised Revenue Code in City of Tarlac" was implemented on October 7, 2019, upon its approval by the Chief Executive or the City Mayor (2019-2022.) Upon its implementation, it still needs to be a smooth sailing process, and there are still adverse reactions and problems encountered, which is inevitable in terms of policy legislation.

In this phase, the different departments of the City Government of Tarlac already enforce the adopted city ordinance, particularly the collection departments such as the Office of the City Treasurer and Business Permit and Licensing Office. Thus, they are responsible for enforcing and implementing the local law as they are the central departments concerned. On the contrary, there are still problems encountered regarding policy implementation. This is where the crucial stage. This is where the barrier to implementation starts to rise. Collaboration of inter-department must be practiced because a loss in collaboration and established relationship is a loophole to a policy (Hardy, 2020). From the point of view of collectors, who experienced collecting taxes firsthand, they stated that problems were encountered during the implementation, and the usual resistance of taxpayers was one of the problems. "It was not easy since many people still complain and keep telling us they were not informed." It takes a lot of explanations and computation on the part of the collector for the taxpayers – business owners – to understand. Therefore, proper dissemination is a factor in policy-making. Also, the following problems were encountered in implementing the revised revenue code: a.) Refusal on the part of the taxpayers to pay the adjusted tax rate wherein it increased by 10% compared to the obsolete version of the code; b.) Allegations on the part of the taxpayers that they were not informed of the adjusted tax rates, given that notice to the public were made, announcements on different radio stations, and posted to online platforms; c.) Scarcity of funds on the part of the taxpayers to pay the adjusted tax rates, in response to which ordinances were enacted about compromise agreements, confinement of delinquencies, and the granting of tax amnesty; and d.) Scarcity of human resources and other resources (vehicles) on the part of the city government to support its tax collection efforts. Implementing the Revised Revenue Code is also a matter of funds to effectively accomplish.

On the other hand, enforcing the ordinance has seen advantages and progress regarding socioeconomic stability or fiscal sustainability. These significant and visible changes have a massive impact on the general public's acceptance of the adjusted rates. After the implementation, quality services, and efficient processes

were offered due to the advancement of offices in the City Government of Tarlac, laudable programs were implemented, and meaningful projects – infrastructures were able to attain and be established.

Thus, the respondents answered, "Upon implementation, what were the significant changes seen?" a.) Restructuring of existing loans availed during the previous administration; b.) Availability of funds to finance massive and impressive infrastructure projects; c.) Availability of funds to finance the improvement of facilities; d.) Availability of funds to support relief services during the pandemic; e.) Availability of funds to provide lawful benefits and privileges; f.) Conferment of highly coveted distinctions and awards from the national government, its departments, agencies, and other award-giving bodies, including the Seal of Good Local Governance, one of the wealthiest cities in Central Luzon, ranking in revenue increase, among others; and g.) Creation of new positions and offices, sending employees to training, seminars, and workshops nationwide, hiring qualified and eligible human resources, and providing additional equipment in service provided and service vehicles – barangay and city government.

3.5 Policy Monitoring and Evaluation

Many changes happened after the implementation of the Revised Revenue Code. Based on the evaluation conducted by different agencies such as the Department of Interior and Local Government, Bureau of Local Government Finance, and the like. The City Government of Tarlac is awarded as one of the richest cities in Central Luzon. It was also conferred as a Seal of Local Governance Incentive Fund awardee in 2022. The Bureau of Local Government Finance (BLGF) confers recognition to top-performing local government units (LGUs) in local revenue regeneration, commending them for continuously thriving in local public management and showcasing best practices in local treasury and assessment services despite the COVID-19 pandemic. Hence, for the FY 2019 and FY 2020, the City of Tarlac gained recognition as Top 1 and Top 2, respectively, among all cities in Central Luzon for obtaining 108% and 24% a year-on-year growth ratings in locally sourced revenues.

Under the Republic Act 8593, which converted the Municipality of Tarlac to the City of Tarlac, and must apply the appropriate tax system in the City of Tarlac following the city rate. However, it took 21 years to revise the old revenue code, which was identified as outdated. Thus, the solution to the protracted problem of Tarlac City is to revise the old revenue code into the new one – City Ordinance 018-19: "An Ordinance adopting the Revised Revenue Code in the City of Tarlac" aligned with its necessary status and demands. Hence, it is in participation of the 2016-2019 City Officials, Sangguniang Panlungsod, and the Local Finance Committee of the City Government of Tarlac – Treasury, Budget, and Accounting.

The problem was solved through legislation of the abovementioned ordinance addressing the central issue of the city. The Revised Revenue Code should be aligned with the Implementing Rules and Regulations of the Republic Act 7160 or the Local Government Code of 1991. The 7th Sangguniang Panlungsod adopted the policy through Councilor Glenn Troy S. Caritative, Chairman of the Committee on Ways and Means 2016-2019. The main involved in implementing the code is the public – Tarlaquenos. It underwent several committee meetings, public hearings, proper deliberation, and legal action before its implementation and existence. Moreover, it took seven years since 2012 before its implementation. The significant impact of the policy on the City of Tarlac is the increase in revenue collections.

The significant changes in the City of Tarlac and the effectiveness of the Revised Revenue Code can be seen in the total revenue collected from 2019 to 2022. Since 2019, the City Government of Tarlac has received awards from various local government finance agencies, the Bureau of Local Government Finance, the Department of Interior and Local Government, and the Department of Finance. The main problem during the implementation of the code was the resistance of the taxpayer – Tarlaquenos, to the adjusted rates; allegations on the part of the taxpayers that they were not informed of the adjusted tax rates, given that notice to the public were made, announcements on different radio stations; and scarcity of funds on the part of the taxpayers to pay the adjusted tax rates. The need to increase the funds and revenue collection was attained by implementing the Revised Revenue Code in the City of Tarlac.

IV. Acknowledgment

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