

REPUBLIC OF KENYA
MACHAKOS COUNTY ASSEMBLY
OFFICIAL REPORT

Wednesday, 4th August, 2021

The House met at 3.02 p.m.

[The Temporary Deputy Speaker (Hon. Ndeti) in the Chair]

PRAYERS

Hon. Temporary Deputy Speaker: We do not seem to have quorum so can the Serjeant at Arms ring the bell for 10 minutes

(Quorum Bell rung)

Point of order from Hon. Mitaa

Hon. Temporary Deputy Speaker: Please proceed.

Hon. Mitaa: I request that we proceed, we now have quorum.

Hon. Temporary Speaker: Thank you, Majority Whip; Serjeant at Arms can you stop the bell please.

(Then)

COMMITTEE OF THE WHOLE HOUSE

(Orders for Committee read)

[Hon. Temporary Deputy Speaker left the Chair]

IN THE COMMITTEE

[Hon. Chairperson (Hon. Muthoka) took the Chair]

THE MACHAKOS COUNTY TAX WAIVERS ADMINISTRATION BILL, 2020
(MACHAKOS COUNTY BILL NO. 6)

(Clauses 3 and 4 agreed to)

Clause 5

Hon. Masesi: I move that Clause 5 be amended by:-

- a) In sub-clause (3) by deleting the words “sixty (60)” appearing immediately after the words “at least” and substituting therefor the words “thirty (30)”;

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- b) In sub-clause (4) by inserting the words “granted only upon approval by the County Assembly” at the end of the sub-clause;
- c) By inserting the following new sub-clause s immediately after sub clause (4) —

“(5) The Executive Committee Member shall process an application for tax waiver made under subsection (4) in accordance with section 7.

(6) The Executive Committee Member may extend the period for a tax waiver for a period of not more than thirty (30) days and shall report such extension of the waiver period to the Assembly within fifteen (15) days of such extension.

(7) For the avoidance of doubt the term “person” as used in this section includes both natural and juridical persons.”

(Question of the amendment proposed)

(Question put and agreed to)

Clause 6 agreed to

Clause 7

Hon. Masesi: I beg to move that Clause 7 of the Bill be amended:

- (a) At the beginning of the Clause by deleting the words “waiving any tax” appearing immediately after the word “before” and substituting therefor the words “presenting a proposal for the waiver of taxes to the Assembly”;
- (b) In paragraph (a) by deleting the words “the intended date of the waiver” appearing immediately after the word “fourteen” and substituting therefor the words “presenting the proposal for tax waiver to the Assembly”;
- (c) By inserting the following new paragraph immediately after Paragraph (c)
- (d) “publicize the intended waiver as widely as possible by putting a notice in a newspaper of national circulation, in social media, radios, public announcements and by the use of any other media;”
- e) By inserting the following new sub clauses at the end of the Clause—

“(2) The Executive Committee Member shall submit the proposal of tax waiver, the evidence of public participation and the analysis of the consideration of the views of members of the public to the Assembly for approval.

(3) Where the Assembly approves a tax waiver, the Executive Committee Member shall publish and publicize the tax waiver.”

(Question of the amendment proposed)

(Question put and agreed to)

Clause 8 agreed to

Clause 9

Hon. Masesi: I beg to move that Clause 9 be amended by

- a) Renumbering the Clause;
- b) By inserting the following new paragraph immediately after Paragraph (b)—
“Criteria for waiving of taxes;”

c) By inserting the following new paragraph immediately after Paragraph (e)—
“ (f) the period of tax waivers;”

(Question of the amendment proposed)

(Question put and agreed to)

NEW CLAUSE
Clause 9

Hon. Masesi: I beg to move that Clause 9 be amended by inserting the following new clause immediately after Clause 8—
Any tax waiver existing immediately before the coming into effect of this Act stands cancelled and the holder of such waiver shall apply afresh for the waiver.

(New clause read the First Time)

*(Question, that the new clause be read
a Second Time, put and agreed to)*

(The new clause was read a Second Time)

*(Question, that the new clause be added to
the Bill, put and agreed to)*

Clause 2 agreed to

(Title agreed to)

(Clause 1 agreed to)

Hon. Masesi: Hon. Speaker, I wish to move that the motion that the committee do report its consideration of the Machakos County Tax Waivers Administration Bill, 2020 (Machakos County Bill No. 6) and its approval thereof with amendments.

(Question proposed)

(Question put and agreed to)

Hon. Chairperson: Thank you, Hon. Members for your co-operation, we wait for the Hon. Speaker to report back.

(The House resumed)

[Hon. Temporary Deputy Speaker took the Chair]

**REPORT, CONSIDERATION OF REPORT
AND THIRD READING**

THE MACHAKOS COUNTY TAX WAIVERS ADMINISTRATION BILL, 2020 (MACHAKOS
COUNTY BILL NO.6)

Hon. Muthoka: Thank you, Madam Speaker, I wish to report that the committee of the whole House has considered the Machakos County Tax Waivers Administration Bill, 2020 (Machakos County Bill No.6) and has approved the same with amendments.

Hon. Temporary Deputy Speaker: I call upon the mover of the motion.

Hon. Masesi: Thank you, Madam Speaker. I am holding brief for the Chair Hon. Mwanthi and I am also a Member of the Committee. I beg to move that the House do agree with the committee in the said report and Madam Speaker when this waiver is approved it will always serve as a relief to our people on difficult times and more especially now during this Covid-19 time. Madam Speaker, I wish to call Hon. Mitaa to second the motion.

Hon. Temporary Deputy Speaker: Hon. Mitaa.

Hon. Mitaa: Thank you Madam Speaker; I wish to second that the House do agree with the committee in the said report and I want to take this opportunity to thank the Finance Committee under the leadership of Hon. Stephen Mwanthi for coming up with this Bill and now we will have a law to allow the Executive when it comes to matters related to waivers which they can now use to implement such issues and also the House going forward will be involved in making such decisions which are very weighty and important to our people. So, I agree and support, Madam Speaker. Thank you.

Hon. Temporary Deputy Speaker: Thank you, *Mheshimiwa* Mitaa

(Question proposed)

(Question put and agreed to)

Hon. Temporary Deputy Speaker: I call upon Hon. Masesi.

Hon. Masesi: Thank you, Hon. Speaker. Pursuant to Standing Order 131(2), I wish to move the motion that the Machakos County Tax Waivers Administration Bill, 2020 (Machakos County Bill No.6) be now read a Third time. Thank you, Hon. Speaker.

Hon. Temporary Deputy Speaker: You need a seconder?

Hon. Masesi: I wish to call upon Hon. Mitaa to second my motion.

Hon. Mitaa: Thank you, Hon. Speaker. I second.

(Question proposed)

Hon. Temporary Deputy Speaker: Members I wish to invite you to air any comments. *Mheshimiwa* Mutinda.

Hon. Mutinda: Thank you, Madam Speaker, for the opportunity. Mine is to thank the House for what it has just done and say that having passed this law, I hope it will go a long way into improving our revenue and it will not be used for personal gains. We have this law and every year we have the Finance Bill which creates another law and I hope there will be no conflict between the two because ideally, counties where supposed as time goes by, counties improve their own source

revenue and that should be the key because if we do not focus on that then we will lose on the 70:30 ratio which is normally maintained in the budget.

Let us hope expect that this law will go to assist these great County to achieve great heights. Thank you Madam Speaker.

Hon. Temporary Deputy Speaker: *Mheshimiwa Kisini*

Hon. Kisini: Thank you, Madam Speaker. I want to thank the promoter of the Bill and the committee of the whole House and Members for passing this Bill. This means there are controls now to the Executive that they will not be giving waivers anyhow and any waiver has to pass here so that it can also be subjected to scrutiny in this House. Madam Speaker, the County will gain a lot of money because now waivers will not be given anyhow. Thank you, Madam Speaker.

Hon. Temporary Deputy Speaker: *Mheshimiwa Katumo.*

Hon. Katumo: Thank you, Madam Speaker. I applaud the success of the process in passing this important Bill and approving the same in trying to bring order in the area of tax waivers. We have witnessed disorderly manners in which this was being done and implemented and it has not been very clear who deserves to be given the tax waiver. Going forward, I think it is important for us to know that we will be working together as a government; the County Assembly and the Executive while at the same time adhering to the principles of separation of powers and I would wish to say this is one of the Bills that have captured the aspirations of persons with disabilities which is the spirit we wish to carry in any other Bill and any law that is being passed in this Assembly.

We should align ourselves with the National laws and statutes to make sure everybody is included and is part and parcel of the process. Therefore I am a happy to know that going forward, the PWDs will enjoy and I hope this begins immediately so that we can enjoy these benefits and the people of Machakos will be on the know on what is happening in terms of tax waivers. Thank you, Madam Speaker.

Hon. Temporary Deputy Speaker: I now call upon the mover to thank Members.

Hon. Masesi: Thank you, Madam Speaker. I wish to thank all Members of this House and more especially the Members of the Finance Committee for making sure that they prosecute the Bill up to this point of approval and I wish the Executive will stick to part II of the Bill where we have how to apply, power to waive and the conditions for waiving taxes. Let all waiving of taxes be only done in accordance with this Act and most likely, we know there are some companies within Mavoko sub-county who are not paying taxes.

I would wish that we review what really happened for these companies to be exempted from paying taxes, because I do not think the rumours are that; when we were doing the stadium, they gave some sheets and cement. It very hurting to see that big companies are running and they are not paying us taxes. So I wish this House takes the matter up and get to know what happened and make sure these companies pay taxes.

Otherwise, I am happy and I wish to appreciate Members for burning their midnight oil to make sure that we deliver this Bill. Thank you.

(Question put and agreed to)

*(The Bill was accordingly read the Third Time
with leave of the House and passed)*

ADJOURNMENT

Hon. Temporary Deputy Speaker: Hon. Members, I wish to tell you that you have passed the Machakos County Tax Waivers Administration Bill and I now wish to adjourn the House to 10th August, 2021 at 10.00 a.m.

(Applause)

The House rose at 3.42 p.m.