

THIRTEENTH CONGRESS OF THE
REPUBLIC OF THE PHILIPPINES
First Regular Session

'04 JUN 30 P9:55

SENATE

RECEIVED BY:

S. No. 675

INTRODUCED BY HON. MANUEL B. VILLAR JR.

EXPLANATORY NOTE

This bill seeks to grant persons with disabilities the same privileges enjoyed by senior citizens.

Persons with disabilities comprise one of the most neglected sectors of our community. The passage of Republic Act No. 7277, otherwise known as the Magna Carta for Disabled Persons, is a welcome relief to this group. They now enjoy certain rights and privileges. They appreciated the concern of the government for their welfare. But it would be more gratifying if the government could extend more benefits to this group of people who most need its assistance.

Persons with disabilities are as vulnerable as the senior citizens. They should be given the same privileges enjoyed by senior citizens. Not only would this surely boost their morale but this would make them feel that they are valued members of the society and not a burden to their families.

This bill is also in line with the Constitutional mandate for the establishment of an agency to work out programs for the integration of persons of disabilities into the mainstream of society.

Its approval is highly recommended.


MANUEL B. VILLAR, JR.

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**AN ACT GRANTING OTHER PRIVILEGES AND INCENTIVES TO PERSONS WITH
DISABILITY, AMENDING FOR THE PURPOSE, THE "MAGNA CARTA FOR
DISABLED PERSONS"**

*Be it enacted by the Senate and House of Representatives of the Philippines in Congress
assembled:*

SECTION 1. A new chapter, to be denominated as Chapter 8 – Other Privileges and
Incentives is hereby added to Title Two of Republic Act No. 7277 otherwise known as the
"Magna Carta for Disabled Persons" and the remaining chapters and sections shall be
renumbered accordingly to read as follows:

CHAPTER 8

OTHER PRIVILEGES AND INCENTIVES

SEC. 32. PERSONS WITH DISABILITY SHALL BE ENTITLED THE FOLLOWING:

- (a) **THE GRANT OF TWENTY PERCENT (20%) DISCOUNT FROM ALL
ESTABLISHMENTS RELATIVE TO PATRONIZATION AND UTILIZATION OF ALL
COMMERCIAL ESTABLISHMENTS IN TRANSPORTATION SERVICES; HOTELRY,
AND SIMILAR LODGING ESTABLISHMENTS; RESTAURANTS; RECREATION
CENTERS INCLUDING THEATERS, CINEMA HOUSES, CONCERT HALLS,
CIRCUSES, CARNIVALS, AND SIMILAR PLACES OF CULTURE, LEISURE, AND
AMUSEMENT; AND TEN PERCENT (10%) DISCOUNT FOR THE PURCHASE OF
BRANDED MEDICINES AND TWENTY PERCENT (20%) FOR GENERIC
MEDICINES ANYWHERE IN THE COUNTRY: PROVIDED, THAT THE BUREAU OF**

INTERNAL REVENUE SHALL GIVE TO THESE PRIVATE ESTABLISHMENTS TAX CREDITS EQUIVALENTS TO THE COST OF DISCOUNT;

(b) EXEMPTION FROM THE PAYMENT OF INDIVIDUAL INCOME TAXES: *PROVIDED*, THAT THEIR ANNUAL TAXABLE INCOME DOES NOT EXCEED THE POVERTY LEVEL AS DETERMINED BY THE NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY (NEDA) FOR THAT YEAR;

(c) FULL MEDICAL AND DENTAL SERVICES IN GOVERNMENT ESTABLISHMENT ANYWHERE IN THE COUNTRY, SUBJECT TO GUIDELINES TO BE ISSUED BY THE DEPARTMENT OF HEALTH;

(d) TO THE EXTENT PRACTICABLE AND FEASIBLE, THE CONTINUANCE OF THE SAME BENEFITS AND PRIVILEGES GIVEN BY THE GOVERNMENT SERVICE INSURANCE SYSTEM (GSIS), SOCIAL SECURITY SYSTEM (SSS) AND PAG-IBIG, AS THE CASE MAY BE, AS ARE PRESENTLY BEING ENJOYED BY THEM.

SEC. 33. *INCENTIVES*. – THOSE CARING FOR AND LIVING WITH THE PERSONS WITH DISABILITY SHALL BE GRANTED THE FOLLOWING INCENTIVES:

(a) PERSONS WITH DISABILITY SHALL BE TREATED AS DEPENDENTS AS PROVIDED FOR IN THE NATIONAL INTERNAL REVENUE CODE AND AS SUCH, INDIVIDUAL TAXPAYERS CARING FOR THEM SHALL BE ACCORDED THE PRIVILEGES GRANTED BY THE CODE INsofar AS HAVING DEPENDENTS ARE CONCERNED; AND

(b) INDIVIDUALS OR NONGOVERNMENTAL INSTITUTIONS ESTABLISHING HOMES, RESIDENTIAL COMMUNITIES OR RETIREMENT VILLAGES SOLELY FOR THE PERSON WITH DISABILITY SHALL BE ACCORDED THE FOLLOWING:

(c)

(i) REALTY TAX HOLIDAY FOR THE FIRST FIVE (5) YEARS OF OPERATION; AND

(ii) **PRIORITY IN THE BUILDING AND/OR MAINTENANCE OF PROVINCIAL OR MUNICIPAL ROADS LEADING TO THE AFORESAID HOME, RESIDENTIAL COMMUNITY OR RETIREMENT VILLAGE.**

SEC. 34. VIOLATION OF ANY PROVISION OF THIS CHAPTER BY ANY ESTABLISHMENT SHALL BE GROUND FOR THE REVOCATION OF ITS LICENSE TO OPERATE, ASIDE FROM THE OTHER PENALTIES THAT MAY BE IMPOSED IN THIS ACT.

SEC. 35. THE DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT, THE NATIONAL COUNCIL FOR THE WELFARE OF DISABLED PERSONS, AND THE BUREAU OF INTERNAL REVENUE, IN CONSULTATION WITH THE CONCERNED SENATE AND HOUSE COMMITTEES AND OTHER AGENCIES, ORGANIZATIONS AND ESTABLISHMENTS, ARE MANDATED TO FORMULATE THE IMPLEMENTING RULES AND REGULATIONS PERTINENT TO THE PROVISIONS OF THIS CHAPTER.

SEC. 2. The title of Republic Act No. 7277 is hereby amended to read as **“THE MAGNA CARTA FOR PERSONS WITH DISABILITY,”** and all references on the said law to ‘disabled persons’ shall likewise be amended to read as **‘PERSONS WITH DISABILITY.’**

SEC. 3. This Act shall take effect fifteen (15) days after its publication in any two (2) newspapers of general circulation.

Approved,