

13th Congress of the Republic)
of the Philippines)
First Regular Session)

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SENATE

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S. No. 1124

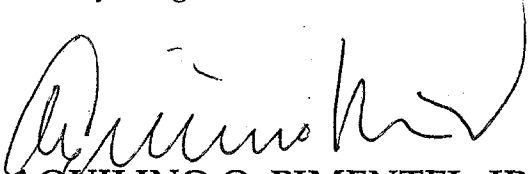
Introduced by Senator Aquilino Q. Pimentel, Jr.

EXPLANATORY NOTE

Republic Act No. 7277, otherwise known as the Magna Carta for Disabled Persons, has provided many privileges to disabled persons designed for their rehabilitation, self-development and their integration into the mainstream of society. Nonetheless, these privileges are not yet sufficient to comply with the constitutional mandate that requires the State to guarantee, equal access of all citizens to opportunities for public service.

This bill seeks to provide additional privileges and incentives to disabled persons as an indication of Government's continuing support and care for them.

Thus, the approval of this bill is earnestly sought.


AQUILINO Q. PIMENTEL, JR.

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AN ACT
GRANTING MORE PRIVILEGES AND INCENTIVES TO
DISABLED PERSONS, 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 succeeding chapters and sections shall be renumbered accordingly. The new Chapter 8 shall read as follows:

CHAPTER 8 - OTHER PRIVILEGES AND INCENTIVES

SEC. 32. DISABLED PERSONS SHALL BE ENTITLED TO
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 EQUIVALENT 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 ESTABLISHMENTS 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 DISABLED PERSONS SHALL BE GRANTED THE FOLLOWING INCENTIVES:

A) THE DISABLED PERSONS SHALL BE TREATED AS DEPENDENTS AS PROVIDED FOR IN THE NATIONAL INTERNAL REVENUE CODE 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 NON-GOVERNMENTAL INSTITUTIONS ESTABLISHING HOMES, RESIDENTIAL COMMUNITIES OR RETIREMENT VILLAGES SOLELY FOR THE DISABLED PERSONS SHALL BE ACCORDED THE FOLLOWING:

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 OF REPRESENTATIVE

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

Approved,