| 13 TH CONGRESS OF THE REPUI OF THE PHILIPPINES First Regular Session | BLIC))) | °04 | JUL -6 | Al1 :36 |
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| Introduced by SENATOR RALPH G. RECTO | | | | |

Explanatory Note

It must be recognized that disabled people are part of our society but with special needs. Time and again, there appears to be a continued and overall neglect of the needs of disabled people.

Republic Act No. 7277, otherwise known as the Magna Carta for Disabled Persons, has provided various incentives and privileges to disabled persons intended for their treatment, self-development and their integration to the mainstream of society.

It is in this light that this bill aims to give additional incentives and privileges to disabled persons as a sign of continuing support from the government and society in general.

In view of the foregoing, approval of this bill is earnestly requested.

PALPH GARECTO

OFFICE OF THE SECRETARY

13TH CONGRESS OF THE REPUBLIC)
OF THE PHILIPPINES)
First Regular Session)

104 JUL O ASTE

SENATE

S. BILL NO. ____1376

RECEIVED BY:

Introduced by SENATOR RALPH G. RECTO

AN ACT

GRANTING OTHER PRIVILEGES AND INCENTIVES TO PERSONS WITH DISABILITY, AMENDING FOR THE PURPOSES 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

TOTHER PRIVILEGES AND INCENTIVES

- SEC. 32. PERSONS WITH DISABILITY SHALL BE ENTITLED THE FOLLOWING:
- THE GRANT OF TWENTY PERCENT (20%) DISCOUNT FROM (a) ALL **ESTABLISHMENTS** RELATIVE **PATRONIZATION** TO 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 (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 ESTABLISHMENTS ANYWHERE IN THE COUNTRY, SUBJECT TO GUIDELINES TO BE ISSUED BY THE DEPARTMENT OF HEALTH (DOH); AND
- (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:
- (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 OPEARATE, 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 COMMITTEES AND **OTHER** AGENCIES, **ORGANIZATIONS** AND ESTABLISHMENTS, **ARE MANDATED** TO FORMULATE THE IMPLEMENTING RULES AND REGULATIONS PERTINENT TO 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,