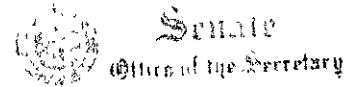



SIXTEENTH CONGRESS OF THE REPUBLIC)
OF THE PHILIPPINES)
Second Regular Session)



15 JUN -8 P5:12

SENATE
S.B. NO. 2832

RECEIVED BY: 

Introduced by Senator Maria Lourdes Nancy S. Binay

AN ACT ENCOURAGING ALL THEATERS AND CINEMAS IN THE PHILIPPINES TO
GRANT FREE ADMISSION OR ADMISSION AT DISCOUNTED RATES TO
MEMBERS OF THE PHILIPPINE MILITARY

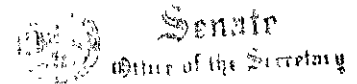
EXPLANATORY NOTE

Under Section 5(2), Article XVI of the 1987 Philippine Constitution, it is stated that the State shall strengthen the patriotic spirit and nationalist consciousness of the military, and respect for people's rights in the performance of their duty. Moreover, the State shall show primary concern for the adequate remuneration and benefits of the armed forces and its members.

In furtherance of the above-stated reason, the passage of this bill is earnestly sought.

MARIA LOURDES NANCY S. BINAY
Senator

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2 GRANT FREE ADMISSION OR ADMISSION AT DISCOUNTED RATES TO
3 MEMBERS OF THE PHILIPPINE MILITARY
4
5

6 *Be it enacted by the Senate and House of Representatives of the Philippines in Congress*
7 *assembled:*
8

9 SECTION 1. *Declaration of Policy.* It is the declared policy of the State to strengthen the
10 patriotic spirit and nationalist consciousness of the military, and respect for people's rights in
11 the performance of their duty. Professionalism in the armed forces and adequate
12 remuneration and benefits of its members shall be a prime concern of the State.
13

14 SECTION 2. *Definition:*
15

16 (a) "*Philippine Military*" refers to the active and inactive members of the Armed
17 Forces of the Philippines.
18

19 (b) "*Theater or cinema*" refers to an establishment devoted exclusively to the
20 exhibition of motion pictures.
21

22 SECTION 3. *Tax deduction.* Theaters and cinemas that grant free admission or admission at
23 discounted rates to members of the Philippine Military may claim them as tax deductions.
24

25 SECTION 4. *Exemption from Amusement Tax.* In addition to the tax deduction under
26 Section 3, the incentives granted by theaters and cinemas shall be exempt from any
27 amusement tax under the National Internal Revenue Code, or any tax of similar nature on
28 such kind of incentive that may be imposed by Local Government Units under the law.
29

30 SECTION 5. *Implementing Rules and Regulations.* The BIR shall issue rules and regulations
31 for the effective implementation of this Act.
32

33 SECTION 6. *Repealing Clause.* All laws, decrees, executive orders, proclamations, rules and
34 regulations and other issuance of parts thereof, inconsistent with the provisions of this Act
35 are hereby repealed or modified accordingly.

1 SECTION 7. *Separability Clause*. If, for any reason, any section or provision of this Act is
2 held unconstitutional or invalid, the other sections or provisions hereof shall not be affected
3 thereby.

4
5 SECTION 8. *Effectivity*. This Act shall take effect fifteen (15) days after its complete
6 publication in at least two (2) newspapers of general circulation.

7
8 Approved,