

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

SENATE  
S.B. NO. 1660

---

Introduced by Senator Maria Lourdes Nancy S. Binay

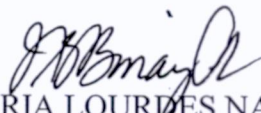
---

**AN ACT ENCOURAGING ALL THEATERS AND CINEMAS IN THE  
PHILIPPINES TO GRANT FREE ADMISSION OR ADMISSION AT DISCOUNT  
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 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

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

SENATE  
S.B. NO. 1660

---

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 DISCOUNT  
RATES TO MEMBERS OF THE PHILIPPINE MILITARY

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

1 **SECTION 1. Declaration of Policy.** – It is the declared policy of the State to strengthen  
2 the patriotic spirit and nationalist consciousness of the military, and respect for people’s  
3 rights in the performance of their duty. Professionalism in the armed forces and adequate  
4 remuneration and benefits of its members shall be a prime concern of the State.  
5

6 **SECTION 2. Definition.** –  
7

8 (a) “*Philippine Military*” refers to the active and inactive members of the Armed  
9 Forces of the Philippines.  
10

11 (b) “*Theater or cinema*” refers to an establishment devoted exclusively to the  
12 exhibition of motion pictures  
13

14 **SECTION 3. Tax deduction.** – Theaters and cinemas that grant free admission or  
15 admission at discounted rates to members of the Philippine Military may claim them as  
16 tax deductions.  
17

18 **SECTION 4. Exemption from Amusement Tax.** – In addition to the tax deduction under  
19 Section 3, the incentives granted by theaters and cinemas shall be exempt from any  
20 amusement tax under the National Internal Revenue Code, or any tax of similar nature on  
21 such kind of incentive that may be imposed by Local Government Units under the law.  
22

23 **SECTION 5. Implementing Rules and Regulations.** – The BIR shall issue rules and  
24 regulations for the effective implementation of this Act.  
25

26 **SECTION 6. Repealing Clause.** – All laws, decrees, executive orders, proclamations,  
27 rules and regulations and other issuance of parts thereof, inconsistent with the provisions  
28 of this Act are hereby repealed or modified accordingly.  
29

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