

FIFTEENTH CONGRESS OF THE REPUBLIC
OF THE PHILIPPINES
First Regular Session

SENATE
OFFICE OF THE SECRETARY

10 JUL -6 8:37

SENATE

Senate Bill No. 860

RECEIVED BY: [Signature]

INTRODUCED BY SEN. JINGGOY EJERCITO ESTRADA

EXPLANATORY NOTE

While the Magna Carta for Disabled Persons provides for the basic rights of persons with disabilities, the need to expand their privileges to cover the same incentives enjoyed by senior citizens must be addressed. The proposed amendments refer to the grant to persons with disabilities the same purchase discounts from commercial establishments, exemption from the payment of individual income taxes and other such benefits granted to senior citizens. This move seeks to further concretize government efforts to make government and commercial products and services available to persons with disabilities. The amendments provide specific guidelines that the government and commercial establishments may utilize in further extending their services to persons with disabilities.

Passage of this bill is earnestly recommended.


JINGGOY EJERCITO ESTRADA
Senator

10 JUL -8 A8:38

SENATE

Senate Bill No. 860

RECEIVED BY: 14

INTRODUCED BY SEN. JINGGOY EJERCITO ESTRADA

AN ACT
AMENDING REPUBLIC ACT NO. 7277, OTHERWISE KNOWN AS THE
MAGNA CARTA FOR DISABLED PERSONS, GRANTING ADDITIONAL
PRIVILEGES AND INCENTIVES TO DISABLED PERSONS SIMILAR TO
THOSE ENJOYED BY SENIOR CITIZENS, AND OTHER PURPOSES

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

SECTION 1. Republic Act No. 7277 is hereby amended by inserting a new chapter, Chapter 8 – Additional Privileges and Incentives to read as follows:

CHAPTER 8

ADDITIONAL PRIVILEGES AND INCENTIVES

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

- (a) THE GRANT OF TWENTY PERCENT (20%) DISCOUNT FROM ALL ESTABLISHMENTS RELATIVE TO THE PATRONIZATION AND UTILIZATION OF ALL COMMERCIAL ESTABLISHMENTS, TRANSPORTATION SERVICES, HOTELS 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 (20%) PERCENT 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 POVERTY LEVEL AS DETERMINED BY THE NATIONAL ECONOMIC DEVELOPMENT AUTHORITY (NEDA) FOR THAT YEAR;
- (c) FULL MEDICAL AND DENTAL SERVICES IN GOVERNMENT ESTABLISHMENTS ANYWHERE IN THE COUNTRY

- SUBJECT TO THE 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 NON-GOVERNMENTAL INSTITUTIONS ESTABLISHING HOMES, RESIDENTIAL COMMUNITIES OR RETIREMENT VILLAGES SOLELY FOR THE PERSON WITH DISABILITY SHALL BE ACCORDED THE FOLLOWING:
- (1) REALTY TAX HOLIDAY FOR THE FIRST FIVE (5) YEARS OF OPERATION, AND
 - (2) PRIORITY IN THE BUILDING AND/OR MAINTENANCE OF PROVINCIAL OR MUNICIPAL ROADS LEADING TO THE HOME, RESIDENTIAL, COMMUNITY OR RETIREMENT VILLAGE.

SEC 34. VIOLATION OF ANY PROVISION OF THIS CHAPTER BY ANY ESTABLISHMENT SHALL BE A GROUND FOR THE REVOCATION OF ITS LICENSE TO OPERATE, ASIDE FROM 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,