

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

EIGHTEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 418



Introduced by Representative **ALLAN BENEDICT S. REYES**

EXPLANATORY NOTE

Article II Section 9 of the 1987 Constitution provides "that the State shall promote a just and dynamic social order that will ensure the prosperity and independence of the nation and free the people from poverty through policies that provide adequate social services, promote full employment, a rising standard of living, and an improved quality of life for all." Further, our Constitution likewise provides that the Congress shall give highest priority to the enactment of measures that protect and enhance the right of all the people to human dignity.

Parallel to the above policy, the Congress of the Philippines enacted Republic Act No. 7432 as amended by Republic Act No. 9257 and further amended by Republic Act No. 9994, otherwise known as the "*Expanded Senior Citizens Act of 2010*." These laws were enacted in order to aid those who have already advanced in years in order for them to benefit from their contribution to our great nation.

In 2011, this humble representation, as a neophyte City Councilor of the 3rd Legislative District of Quezon City, filed an Ordinance, which was approved in the same year exempting all Quezon City senior citizens from the payment of initial rates of parking fees in establishments with public parking facilities, such as but not limited to malls, hospitals, hotels and other similar places situated within the territorial jurisdiction of Quezon City. As stated, due to the territorial jurisdiction constraint, only residents of Quezon City can avail of this benefit and only the identified establishments in the aforementioned City are included. From 2011 up to the present, a large number of Quezon City residents have availed of this privilege and continue to benefit therefrom.

This Bill seeks to expand the coverage of the said Ordinance by making it National in scope, which provides for an all-inclusive system that would exempt all senior citizens in all commercial establishments and government buildings from the payment of parking fees upon presentation of the senior citizen identification card or any valid government-issued identification that would prove the age of the senior citizen. However, in order to avoid abuse, this bill likewise provides for the guidelines and procedures for a fair and easy implementation thereof.

In view of the foregoing, passage of this bill is earnestly sought.


HON. ALLAN BENEDICT S. REYES
Representative
3rd District, Quezon City

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HOUSE BILL NO. 418

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AN ACT

EXEMPTING SENIOR CITIZENS FROM THE PAYMENT OF PARKING FEES IN ALL COMMERCIAL ESTABLISHMENTS AND GOVERNMENT BUILDINGS THAT CHARGE PARKING FEES, THEREBY AMENDING SECTION 4 OF REPUBLIC ACT NO. 7432 AS AMENDED BY REPUBLIC ACT NO. 9257 AND FURTHER AMENDED BY REPUBLIC ACT NO. 9994, OTHERWISE KNOWN AS THE "EXPANDED SENIOR CITIZENS ACT OF 2010"

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

1 **SECTION 1. Short Title.** - This Act shall be known as the "*Senior Citizens*
2 *Free Parking Act of 2019.*"
3

4 **SECTION 2. Additional Privilege for Senior Citizens.**— Subject to the provisions
5 of Section 4 of this Act, all Filipino senior citizens are hereby exempt from payment
6 of parking fees in all commercial establishments and government buildings that
7 charge parking fees.
8

9 Provided, that private establishments may claim the cost as tax credit.
10

11 **SECTION 3.** Section 4 of Republic Act No. 7432, as amended by Republic
12 Act No. 9257, and further amended by Republic Act No. 9994 otherwise known as
13 the "Expanded Senior Citizens Act of 2010", is hereby further amended to read as
14 follows.
15

16 *"Section 4 Section 4 of Republic Act No. 7432, as amended by*
17 *Republic Act No. 9257, otherwise known as the "Expanded*
18 *Senior Citizens Act of 2003", is hereby further amended to read*
19 *as follows:*
20

21 *"SEC. 4. Privileges for the Senior Citizens. -*
22

23 *The senior citizens shall be entitled to the following:*

1 "(a) the grant of twenty percent (20%) discount and
2 exemption from the value -added tax (VAT), if applicable, on the
3 sale of the following goods and services from all establishments,
4 for the exclusive use and enjoyment or availment of the senior
5 citizen:

6
7 "(1) on the purchase of medicines, including the purchase
8 of influenza and pneumococcal vaccines, and such other
9 essential medical supplies, accessories and equipment to be
10 determined by the Department of Health (DOH).

11
12 "The DOH shall establish guidelines and mechanism of
13 compulsory rebates in the sharing of burden of discounts among
14 retailers, manufacturers and distributors, taking into consideration
15 their respective margins;

16
17 "(2) on the professional fees of attending physician/s in all
18 private hospitals, medical facilities, outpatient clinics and home
19 health care services;

20
21 "(3) on the professional fees of licensed professional
22 health providing home health care services as endorsed by
23 private hospitals or employed through home health care
24 employment agencies;

25
26 "(4) on medical and dental services, diagnostic and
27 laboratory fees in all private hospitals, medical facilities,
28 outpatient clinics, and home health care services, in accordance
29 with the rules and regulations to be issued by the DOH, in
30 coordination with the Philippine Health Insurance Corporation
31 (PhilHealth);

32
33 "(5) in actual fare for land transportation travel in public
34 utility buses (PUBs), public utility jeepneys (PUJs), taxis, Asian
35 utility vehicles (AUVs), shuttle services and public railways,
36 including Light Rail Transit (LRT), Mass Rail Transit (MRT), and
37 Philippine National Railways (PNR);

38
39 "(6) in actual transportation fare for domestic air transport
40 services and sea shipping vessels and the like, based on the
41 actual fare and advanced booking;

42
43 "(7) on the utilization of services in hotels and similar
44 lodging establishments, restaurants and recreation centers;

45
46 "(8) on admission fees charged by theaters, cinema
47 houses and concert halls, circuses, leisure and amusement;

48
49 "(9) on the payment of parking fees in all shopping
50 malls, markets, shops, fairs, hospitals and all other

commercial establishments charging a separate parking fee from its patrons and clients; and

"(10) on funeral and burial services for the death of senior citizens;

"(b) exemption from the payment of individual income taxes of senior citizens who are considered to be minimum wage earners in accordance with Republic Act No. 9504;

"(c) the grant of a minimum of five percent (5%) discount relative to the monthly utilization of water and electricity supplied by the public utilities: Provided, That the individual meters for the foregoing utilities are registered in the name of the senior citizen residing therein: Provided, further, That the monthly consumption does not exceed one hundred kilowatt hours (100 kWh) of electricity and thirty cubic meters (30 m³) of water: Provided, furthermore, That the privilege is granted per household regardless of the number of senior citizens residing therein;

"(d) exemption from training fees for socioeconomic programs;

"(e) free medical and dental services, diagnostic and laboratory fees such as, but not limited to, x-rays, computerized tomography scans and blood tests, in all government facilities, subject to the guidelines to be issued by the DOH in coordination with the PhilHealth;

"(f) the DOH shall administer free vaccination against the influenza virus and pneumococcal disease for indigent senior citizen patients;

"(g) educational assistance to senior citizens to pursue pot secondary, tertiary, post tertiary, vocational and technical education, as well as short-term courses for retooling in both public and private schools through provision of scholarships, grants, financial aids, subsidies and other incentives to qualified senior citizens, including support for books, learning materials, and uniform allowances, to the extent feasible: Provided, That senior citizens shall meet minimum admission requirements;

"(h) to the extent practicable and feasible, the continuance of the same benefits and privileges given by the Government Service Insurance System (GSIS), the Social Security System (SSS) and the PAG-IBIG, as the case may be, as are enjoyed by those in actual service;

"(i) retirement benefits of retirees from both the government and the private sector shall be regularly reviewed to ensure their continuing responsiveness and sustainability, and to

1 the extent practicable and feasible, shall be upgraded to be at
2 par with the current scale enjoyed by those in actual service;

3
4 "(j) to the extent possible, the government may grant
5 special discounts in special programs for senior citizens on
6 purchase of basic commodities, subject to the guidelines to be
7 issued for the purpose by the Department of Trade and Industry
8 (DTI) and the Department of Agriculture (DA);

9
10 "(k) provision of express lanes for senior citizens in all
11 commercial and government establishments; in the absence
12 thereof, priority shall be given to them; and

13
14 "(l) death benefit assistance of a minimum of Two
15 thousand pesos (Php2, 000.00) shall be given to the nearest
16 surviving relative of a deceased senior citizen which amount shall
17 be subject to adjustments due to inflation in accordance with the
18 guidelines to be issued by the DSWD.1avvphi1

19
20 "In the availment of the privileges mentioned above, the
21 senior citizen, or his/her duly authorized representative, may
22 submit as proof of his/her entitled thereto any of the following:

23
24 "(1) an identification card issued by the Office of the
25 Senior Citizen Affairs (OSCA) of the place where the senior
26 citizen resides: Provided, That the identification card issued by
27 the particular OSCA shall be honored nationwide;

28
29 "(2) the passport of the senior citizen concerned; and

30
31 "(3) other documents that establish that the senior citizen
32 is a citizen of the Republic and is at least sixty (60) years of age
33 as further provided in the implementing rules and regulations.

34
35 "In the purchase of goods and services which are on
36 promotional discount, the senior citizen can avail of the
37 promotional discount or the discount provided herein, whichever
38 is higher.

39
40 "The establishment may claim the discounts granted under
41 subsections (a) and (c) of this section as tax deduction based on
42 the cost of the goods sold or services rendered: Provided, That
43 the cost of the discount shall be allowed as deduction from gross
44 income for the same taxable year that the discount is granted:
45 Provided, further, That the total amount of the claimed tax
46 deduction net of VAT, if applicable, shall be included in their
47 gross sales receipts for tax purposes and shall be subject to
48 proper documentation and to the provisions of the National
49 Internal Revenue Code (NICR), as amended."

SECTION 4. Guidelines and Procedures. –To avail of the exemption provided in this Act, the following shall be observed:

1. The senior citizen must either be a driver or a passenger in the subject vehicle and present his/her valid Senior Citizen Identification Card issued by the Office of the Senior Citizens Affairs Office or its equivalent; or in the absence thereof, any other valid government-issued identification documents indicating the birth date or age of the senior citizen, such as but not limited to: driver's license, passport, postal i.d., voter's i.d., SSS/GSIS ID, Persons With Disability Card, Professional Regulation Commission Card, Integrated Bar of the Philippines Card and other similar documents.

In case such establishments are equipped with an automatic ticketing machine or automatic card dispensing machines, the presentation of such identification documents shall be made upon exit for validation by the booth attendant or cashier.

2. The free parking privilege herein granted may be availed of on any slot of the parking area, or parking building or any level thereof, open to the public on a first-come-first served basis and subject only to the availability of such parking slots.
3. The privilege herein granted shall not apply to overnight parking.

SECTION 5. Implementing Rules and Regulations and Standard Forms. - Within sixty (60) days from the promulgation of this Act, the necessary rules and regulations for the proper implementation of its provisions shall be formulated by the appropriate government office or agency in coordination with all the stakeholders and covered establishments and institutions.

SECTION 6. Repealing Clause. – All laws, executive orders, administrative orders, rules, regulations, decrees, and other issuances or parts thereof, which are inconsistent with the provisions of this Act are hereby revoked, repealed, or modified accordingly.

Provided, that Section 4 of Republic Act No. 7432 as amended by Republic Act No. 9257 and further amended by Republic Act No. 9994, otherwise known as the "Expanded Senior Citizens Act of 2010" are hereby amended accordingly.

SECTION 7. Separability Clause. - If any provision of this Act is held unconstitutional or invalid, the other provisions not affected thereby shall continue in operation and remain in full force and effect.

SECTION 8. Effectivity Clause. - This Act shall take effect fifteen (15) days after its publication in a newspaper of general circulation or the Official Gazette.

Approved,