

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City

**EIGHTEENTH CONGRESS**  
First Regular Session  
**HOUSE BILL NO. 2926**



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**Introduced by Rep. Precious Hipolito Castelo**

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**EXPLANATORY NOTE**

It is our avowed State policy to look after the indigent children as contained in Section 3 (2) of Article XV of the Constitution as well as in Article 3 (4) of Presidential Decree No. 603 or the Child Welfare Code.

This proposed measure opens new hope since it makes it mandatory for all government and private hospitals, medical centers, clinics, infirmaries, and puericulture centers to give free medical and dental assistance to indigent children in danger of dying or may have suffered physical injuries requiring immediate medical attention.

For income tax purposes, these incurred expenses or losses for the medicines, facilities or services extended for the care and treatment of indigent children by said private hospital, medical center, clinic, infirmary or puericulture center shall be deductible expenses/losses.

The rights of the child take paramount consideration, hence the immediate passage of this bills is earnestly prayed for.

  
**PRECIOUS HIPOLITO CASTELO**

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**AN ACT**  
**REQUIRING ALL GOVERNMENT AND PRIVATE HOSPITALS, MEDICAL CENTERS, CLINICS, INFIRMARIES, AND PUERICULTURE CENTERS TO GIVE FREE MEDICAL AND DENTAL ASSISTANCE TO INDIGENT CHILDREN**

*Be it enacted in the Senate and the House of Representatives of the Republic of the Philippines in Congress assembled'*

SECTION 1. All government and private hospitals, medical centers, clinics, infirmaries, or puericulture centers duly licensed to operate as such, are hereby required to render free medical and dental services to indigent children, regardless of whether or not they are in danger of dying and/or may have suffered physical injuries requiring immediate medical attention.

For purposes of this Act, an "indigent child" is an unemancipated child below eighteen (18) years of age who has health problems requiring medical and dental services for his care and treatment, taking into account the following factors:

- a. the age of the child;
- b. the financial condition of the family;
- c. the degree of deprivation of parental care and support; and
- d. the inability of his parents to exercise parental authority

SEC. 2. The expenses and losses of earnings incurred by a private hospital, medical center, clinic, infirmary or puericulture center, or by an individual physician or dentist for medicine, facilities and services extended to the care and treatment of an indigent child as required herein in an amount not exceeding P500,000.00 per year, shall be deductible expenses and losses for income tax purposes which may be carried over a period of five (5) years.

SEC. 3. Any hospital director, administrator, officer-in-charge, physician or dentist in a hospital, medical center, clinic, infirmary, or puericulture center who shall refuse or fail without good cause to render appropriate medical or dental service pursuant to Section 1 of this Act, after this case has been brought to his/her attention, or any nurse, midwife, medical or dental attendant who shall refuse to extend the appropriate assistance, subject to existing rules, or neglects to notify or call the attention

of a physician or dentist in attendance, shall be punished with imprisonment of at least one (1) year or a fine of not more than Fifty Thousand Pesos (P50,000.00), or both at the fine discretion of the Court.

SEC. 4. The Department of Health (DOH) in coordination with the Department of Social Welfare and Development shall have the authority to promulgate the necessary rules and regulations for the purpose of carrying into effect the provisions of this Act.

SEC. 5. All laws, decrees, executive orders, rules and regulations or parts thereof inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

SEC. 6. This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in at least two (2) national newspapers.

*Approved,*