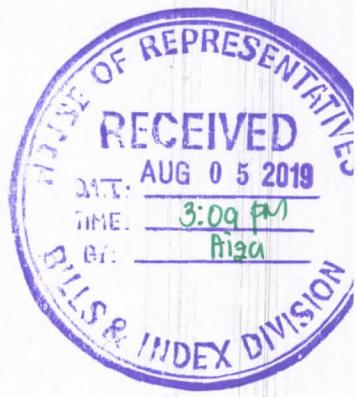


Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Constitution Hills, Quezon City



**EIGHTEENTH CONGRESS**  
First Regular Session

House Bill No. 3407

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Introduced by Representative Eric L. Olivarez

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**EXPLANATORY NOTE**

Republic Act 7432 as amended by Republic Act 9994 targets to adopt measures whereby our senior citizens are assisted and appreciated by the community as a whole and to establish a program beneficial to the senior citizens, their families and the rest of the community that they serve, among others. As a form of support and appreciation to the senior citizens of our country, a further development in the privileges currently enjoyed by them is hereby being proposed.

Certain cities like Cebu, Manila, Muntinlupa and Quezon City have already passed ordinances exempting senior citizens from the payment of parking fees. However, the senior citizens who are enjoying this privilege in the said cities form a very minute part of the elderly population of the Philippines.

To this end, this Bill proposes to institutionalize the exemption from the payment of parking fees for the senior citizens all over the country. Furthermore, this Bill provides certain guidelines and restrictions for the effective implementation of said exemption from the payment of parking fees.

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

*eric l. olivarez*  
ERIC OLIVAREZ

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
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**EIGHTEENTH CONGRESS**  
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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:*

**SECTION 1. *Short Title.*** - This Act shall be known and cited as the "Senior Citizens Free Parking Act."

**SEC. 2. *Declaration of Policy.*** - It is hereby declared as the policy of the State to provide measures in order to prioritize the needs of the elderly in order to motivate and encourage them in contributing to nation building.

For this purpose, the government shall institutionalize the exemption of the Senior Citizens from the payment of parking fees in all commercial and government establishments subject to certain guidelines and procedures.

**SEC. 3. Additional privilege of parking fee exemption -**

This Act shall cover all Filipino senior citizens driving a vehicle or on board a vehicle which is privately owned upon presentation of a valid senior citizen's Identification Card in all commercial and government establishments that charge parking fees.

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

**SEC. 4.** Section 4 (a) of Republic Act No. 7342, 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" is hereby further amended to read as follows:

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

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

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

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

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

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

- "(3) on the professional fees of licensed professional health providing home health care services as endorsed by private hospitals or employed through home health care employment agencies;
  - "(4) on medical and dental services, diagnostic and laboratory fees in all private hospitals, medical facilities, outpatient clinics, and home health care services, in accordance with the rules and regulations to be issued by the DOH, in coordination with the Philippine Health Insurance Corporation (PhilHealth);
  - "(5) in actual fare for land transportation travel in public utility buses (PUBs), public utility jeepneys (PUJs), taxis, Asian utility vehicles (AUVs), shuttle services and public railways, including Light Rail Transit (LRT), Mass Rail Transit (MRT), and Philippine National Railways (PNR);
  - "(6) in actual transportation fare for domestic air transport services and sea shipping vessels and the like, based on the actual fare and advanced booking;
  - "(7) on the utilization of services in hotels and similar lodging establishments, restaurants and recreation centers;
  - "(8) on admission fees charged by theaters, cinema houses and concert halls, circuses, leisure and amusement;
  - "(9) on funeral and burial services for the death of senior citizens; and
  - "(10) on the payment of parking fees in all commercial establishments such as shopping malls, markets, hospitals and the like, as well as government buildings charging parking fees;**
- "(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 m<sup>3</sup>) 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 post 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, subsides 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 the extent practicable and feasible, shall be upgraded to be at par with the current scale enjoyed by those in actual service;

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

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

"(l) death benefit assistance of a minimum of Two thousand pesos (Php2, 000.00) shall be given to the nearest surviving relative of a deceased senior citizen which amount shall be subject to adjustments due to inflation in accordance with the guidelines to be issued by the DSWD. 1avvph1

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

"(1) an identification card issued by the Office of the Senior Citizen Affairs (OSCA) of the place where the senior citizen resides: Provided, That the identification

*card issued by the particular OSCA shall be honored nationwide;*

*"(2) the passport of the senior citizen concerned; and  
(3) other documents that establish that the senior citizen is a citizen of the Republic and is at least sixty (60) years of age as further provided in the implementing rules and regulations.*

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

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

**SEC. 5. Procedure and Qualifications.** – In order to avail the additional privilege provided in this Act, the following shall be observed:

1. The senior citizen must either be a driver or a passenger in the vehicle entering the establishment. Said senior citizen must be able to present a valid Senior Citizen Identification Card issued by the Office of the Senior Citizens Affairs Office or its equivalent upon entrance in the parking area of the establishment. In case said Senior Citizen Identification Card is unavailable or otherwise absent, any other valid

government-issued identification documents indicating the date of birth and/or the age of the senior citizen shall suffice. Valid government-issued identification documents include but are not limited to: driver's license, passport, postal ID, voter's ID, SSS/GSIS ID, Persons With Disability Card, Professional Regulation Commission Card, Integrated Bar of the Philippines Card and other similar documents.

2. For establishments with parking areas which are equipped with automated ticketing machines, the presentation of the identification documents of the senior citizen availing of the free parking privilege shall be made to the parking attendant in the booth for validation of the documents upon exit in the establishment.
3. Subject to the availability of the parking slot, the additional privilege of free parking for senior citizens may be availed of on any parking slot, of any level, if applicable, of the parking area which is offered to the public on a first-come-first served basis.
4. The free parking privilege for senior citizens shall only apply to the regular operating hours of the commercial or government establishment where the privilege is sought. The privilege herein granted shall not apply to overnight parking.

#### **SEC. 6. Implementing Rules and Regulations and Standard**

**Forms.** – Within sixty (60) days from the promulgation of this Act, the implementing 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.

**SEC. 7. *Separability Clause.*** - If any provision of this Act is declared unconstitutional or otherwise invalid, the validity of the other provisions shall not be affected thereby.

**SEC. 8 . *Repealing Clause.*** - All laws, decrees, orders, rules and regulations or parts thereof inconsistent with this Act are hereby 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" is hereby amended accordingly.

**SEC. 9. *Effectivity.*** - This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

**Approved,**