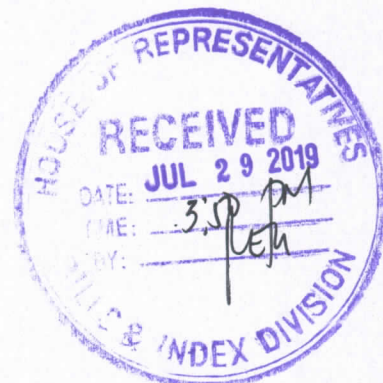


Republic of the Philippines
House of Representatives
Quezon City, Metro Manila

Eighteenth Congress
First Regular Session

HOUSE BILL NO. 3007



Introduced by Representative Lorenz R. Defensor

EXPLANATORY NOTE

Taxes may be the lifeblood of the nation; but the nation will cease to exist without the lives sacrificed and blood shed by soldiers in defense of its people.

Not too long ago, our soldiers were our heroes. Today, a majority of Filipinos no longer find their calling in the army, navy, air force, or the marines. A career in the armed forces as a soldier should, once more, be looked upon with pride and honor.

Time has come to recognize the paramount importance of our armed forces and the role they play in safeguarding our lives. It is time to give them their due from the government and the nation they serve and protect.

This Patriot Tax Exemption bill is being filed to serve notice that our soldiers should not be viewed as a source of revenue to be taxed under the Tax Code.

By exempting our soldiers from income tax, we will encourage membership and reinforce the patriotism of our armed forces to the nation and the Constitution.

Therefore, the immediate passage of this bill is earnestly sought.


LORENZ R. DEFENSOR



Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

Eighteenth Congress
First Regular Session

HOUSE BILL NO. 3007

INTRODUCED BY
REPRESENTATIVE LORENZ R. DEFENSOR

AN ACT
PROVIDING FOR EXEMPTION FROM INCOME TAX TO
MILITARY UNIFORMED PERSONNEL, AMENDING FURTHER
SECTION 24 (A) (2) OF THE NATIONAL INTERNAL REVENUE
CODE OF 1997 AS AMENDED BY REPUBLIC ACT NO. 9504
AND FOR OTHER PURPOSES

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

SECTION 1. Section 24 (A) (2) of the National Internal Revenue Code of 1997, as amended by Republic Act No. 9504, is hereby further amended to be read as follows:

“(2) Rates of Tax on Taxable Income of Individuals xxx

Provided, That minimum wage earners as defined in Section 22 (HH) of this Code and ALL MILITARY UNIFORMED PERSONNEL shall be exempt from the payment of income tax on their taxable income: *Provided further,* That the holiday pay, overtime pay, night shift differential pay and hazard pay received

by such minimum wage earners and ALL MILITARY
UNIFORMED PERSONNEL shall likewise be exempt from tax.”

Xxx

Xxx

SECTION 3. Implementing Rules and Regulations – The Department of Finance, shall promulgate the necessary rules and regulations for the proper implementation of this Act.

SECTION 4. This Act shall take effect fifteen (15) days after its complete publication in at least two (2) newspapers of general circulation.

Approved,