

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

Thirteenth Congress  
Second Regular Session

House Bill No. 5659



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Introduced by Representative **Imee R. Marcos**

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**EXPLANATORY NOTE**

Presidential No. 1185, the Fire Code of the Philippines, imposes taxes, fees and charges which are collected by the city or municipal treasurers of the local government unit concerned. The collected amount is immediately remitted to the national treasury which shall form part of the general fund of the government.

However, despite this automatic remittance of fire-related taxes and fees to the national treasury, substantial fire prevention and suppression services, including the provision of sites, acquisition and maintenance of firefighting equipment and facilities, have been effectively devolved to local government units by virtue of the Local Government Code of 1992. And much to the dismay of our local officials, local government units do not have the financial capability to improve and enhance its firefighting services.

Several municipalities, including the Municipality of Paoay, a fourth class municipality, admit its inability to improve and replace its fire trucks, or provide an adequate office space for its local Bureau of Fire Protection (BFP). As a result, their constituents distrust and often criticize their ability to provide fire protection and suppression services.

This author seeks to apportion a certain percentage of the taxes and fees collected by our local officials in relation to fire prevention and suppression by amending sections 13 and 14 of Presidential Decree No. 1185. It is expected by this author that this measure will strengthen the firefighting capabilities of our local governments.

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

*Imee R. Marcos*  
**Imee R. Marcos**  
Representative  
2nd District, Ilocos Norte

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**AN ACT**  
**AMENDING SECTION 14 OF PRESIDENTIAL DECREE NUMBER 1185, OTHERWISE**  
**KNOWN AS THE FIRE CODE OF THE PHILIPPINES**

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

**SECTION 1.** Section 13 of Presidential Decree No. 1185 is hereby amended to read as follows:

**Section 13. Appropriation and Sources of Income.**

(a) xxx

(b) To partially provide for the funding of the Fire Service the following taxes and fees which shall accrue to the General Fund of the National Government (~~delete~~), are hereby imposed:

(1) Fees to be charged for the issuance of certificates, permits and licenses as provided for in Section 8 (a) hereof;

(2) One-tenth of one per centum of the verified estimated value of buildings or structures to be erected, from the owner thereof, but not to exceed fifty thousand (P50,000.00) pesos, one half to be paid prior to the issuance of the building permit, and the balance, after final inspection and prior to the issuance of the use and occupancy permit;

(3) One-hundredth of one per centum of the assessed value of buildings or structures annually payable upon payment of the real estate tax, except on structures used as single family dwellings;

(4) Two per centum (2%) of all premiums, excluding re-insurance premiums for the sale of fire, earthquake and explosion hazard insurance collected by companies, persons or agents licensed to sell such insurances in the Philippines;

(5) Two per centum (2%) of gross sales of companies, persons or agents selling fire fighting equipment, appliances or devices, including hazard detection and warning systems; and

(6) Two per centum (2%) of the service fees received from fire, earthquake, and explosion hazard preinsurance surveys and post

loss service of insurance adjustment companies doing business in the Philippines directly through agents.

**60% OF THE COLLECTIONS SHALL ACCRUE TO THE GENERAL FUND OF THE NATIONAL GOVERNMENT, WHILE 40% SHALL CONSTITUTE THE SHARE OF LOCAL GOVERNMENT UNITS IN THE AFOREMENTIONED TAXES AND FEES.**

**SECTION 2.** Section 14 of Presidential Decree No. 1185 is hereby amended to read as follows:

**Section 14. *Collection of Taxes, Fees and Fines.*** All taxes, fees and fines provided in Section 13 hereof, shall be collected by the City or Municipal Treasurer concerned. **SIXTY PERCENT (60%) OF THE AMOUNT COLLECTED SHALL BE REMITTED TO THE NATIONAL TREASURY AND THE REMAINING FORTY PERCENT (40%) OF THE AMOUNT COLLECTED SHALL BE RETAINED BY THE LOCAL TREASURY, TO BE APPROPRIATED EXCLUSIVELY FOR FIRE PREVENTION AND SUPPRESSION PURPOSES.**

**THE 40% SHARE OF LOCAL GOVERNMENT UNITS SHALL BE ALLOCATED IN THE FOLLOWING MANNER:**

- (A) PROVINCES - TWENTY-THREE PERCENT (23%);**
- (B) CITIES - TWENTY-THREE PERCENT (23%);**
- (C) MUNICIPALITIES - THIRTY-FOUR PERCENT (34%); AND**
- (D) BARANGAYS - TWENTY PERCENT (20%)**

**SECTION 3.** Another section shall be inserted in between Sections 14 and 15 of Presidential Decree No. 1185, which shall be named "Section 14-A" and shall read as follows:

**SECTION 14-A. *FIRE PLANS AND PROJECTS.*** EACH LOCAL GOVERNMENT UNIT CONCERNED SHALL PREPARE FIRE PREVENTION AND SUPPRESSION PLANS AND PROJECTS. COPIES OF THE SAID FIRE PLAN SHALL BE FURNISHED TO THE BUREAU OF FIRE AND THE DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT (DILG) TO ENSURE AN ORGANIZED AND COORDINATED NATIONAL FIRE PREVENTION PLAN.

**SECTION 4. *Separability Clause.*** - If any provision, or part hereof, is held invalid or unconstitutional, the remainder of the law or the provision not otherwise affected shall remain valid and subsisting.

**SECTION 5. *Repealing Clause.*** - Any law, decree, executive order, or administrative order or rules and regulations contrary to, or inconsistent with the provision of this Act, are hereby repealed, modified or amended accordingly.

**SECTION 6. *Effectivity Clause.*** - This Act shall take effect fifteen (15) days after its publication in two (2) newspapers of general circulation.

Approved,