

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

FIFTEENTH CONGRESS

First Regular Session

House Bill No. 1343

Introduced by **REP. AUGUSTO BOBOY SYJUCO, Ph. D.**

EXPLANATORY NOTE

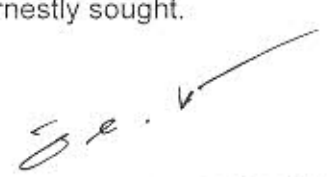
The Constitution guarantees that the State shall give priority to education and shall protect and promote the right of all citizens to quality education at all levels and shall take appropriate steps to make such education accessible to all.

The construction and maintenance of school buildings and facilities are very much essential to meet the requirements of a quality public education, considering the miserable situation of our school buildings, classrooms and other facilities. Most of our elementary and secondary public schools have inadequate classrooms due to either damaged or dilapidated status of the existing ones.

shortage in classrooms compel our teachers and pupils to hold their classes in shift shelters, especially in the case of schools in far flung barangays, utilizing the shelter of mango trees and shift tents made of bamboos.

This proposed measure seeks to augment the present budget allocated for this purpose through the creation of a Special Education fund for School Building and Facilities that would come from revenue collections from excise taxes on alcohol products (distilled spirits, wines and fermented liquor) and tobacco products (cigars and cigarettes)

Hence, to uplift the standard of our public elementary and secondary education, immediate consideration and passage of this bill is earnestly sought.


AUGUSTO BOBOY SYJUCO, Ph. D.
Second District, Province of Iloilo

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AN ACT
PROVIDING FOR THE CREATION OF SPECIAL EDUCATIONAL FUND INTENDED FOR
SCHOOL BUILDING AND FACILITIES, TO BE ALLOCATED FROM THE EXCISE TAX
COLLECTIONS ON ALCOHOL AND TOBACCO PRODUCTS, AND FOR OTHER PURPOSES

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

SECTION 1. Revenue Collection from Excise Tax and Alcohol and Tobacco Products. – A Special Education fund for School Building and Facilities is hereby created from the allocation of all revenue collections from excise taxes on alcohol products (distilled spirits, wines and fermented liquor) and tobacco products (cigars and cigarettes) as provided under Section 141 to 147 of the National Internal Revenue Code of 1997.

SEC. 2. Administration of the Fund. – The Special Education fund for School Building and Facilities shall be under the administration and supervision of the Department of Education (DepEd).

SEC. 3. Effectivity. This Act shall take effect fifteen (15) days after its publication two (2) national newspapers of general circulation. The publication shall not be later than seven (7) days after approval thereof.