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Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Philippines

SIXTEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 35



INTRODUCED BY: HONORABLE MARCELINO "MARCY" R. TEODORO

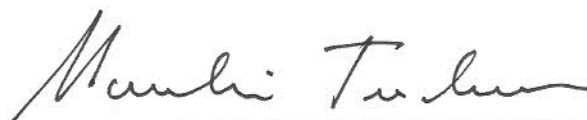
EXPLANATORY NOTE

This measure hopes to honor and provide monetary incentives to all Filipino centenarians for having led long and exemplary lives. Specifically, the bill will grant every Filipino residing in the Philippines or abroad, upon reaching one hundredth (100th) birthday, the following: (a) A letter of felicitation from the President of the Philippines congratulating the celebrant for his or her longevity; and (b) A Centenarian's Gift in the amount of One hundred thousand pesos (P100,000.00).

As additional benefits, all centenarians shall be entitled to the grant of fifty percent (50%) discount and exemption from the value-added tax (VAT), on the sale of goods and services from all establishments, for their exclusive use and enjoyment or availment.

As our nation's role model for living long, healthy and disciplined lives, centenarians should indeed be honored and respected accordingly by the younger generations, through the government's appropriate recognition and allocation of substantial pecuniary incentives.

Hence, immediately passage of this measure into law is earnestly sought.


MARCELINO "MARCY" R. TEODORO
Representative, 1st District
Marikina City

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INTRODUCED BY: HONORABLE MARCELINO "MARCY" R. TEODORO

AN ACT
HONORING AND GRANTING ADDITIONAL BENEFITS AND PRIVILEGES TO
FILIPINO CENTENARIANS, DECLARING THE 25TH OF SEPTEMBER AS
NATIONAL RESPECT FOR CENTENARIANS DAY, AND FOR OTHER PURPOSES

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 as the "Centenarians Act of 2013".

SEC. 2. Letter of Felicitation and Cash Gift. – Upon reaching one hundredth (100th) birthday, every Filipino residing in the Philippines or abroad shall be honored with:

(a) A letter of felicitation from the President of the Philippines congratulating the celebrant for his or her longevity; and

(b) A Centenarian's Gift in the amount of One hundred thousand pesos (P100,000.00).

SEC. 3. National Respect for Centenarians Day. – As part of the annual Family Week celebration from September 19 to 28, the 25th of September is hereby declared as National Respect for Centenarians Day during which all Filipinos who have turned centenarian in the current fiscal year shall be awarded a plaque of recognition and a cash incentive by their respective city or municipal governments in appropriate ceremonies in addition to the recognition and cash gift provided in the preceding paragraph. The amount of the cash incentive shall be determined by the concerned local government unit.

SEC. 4. Older Surviving and Deceased Centenarians. – All living centenarians who reached their one hundredth (100th) birthday prior to the effectivity of this Act shall be honored on the celebration of the first national Respect for Centenarians Day or one hundred twenty (120) days after the effectivity of this Act, whichever comes earlier, in appropriate ceremonies which shall be observed as national event.

They shall each be awarded a plaque of recognition and the Centenarian's Gift referred to in Section 2 hereof. In the same event, posthumous plaques of recognition in

honor of deceased centenarians shall be presented to the nearest surviving relative of each centenarian or his/her representative.

SEC. 5. Additional Benefits. – All centenarians shall be entitled to the grant of fifty percent (50%) discount and exemption from the value-added tax (VAT), if applicable, on the sale of goods and services from all establishments, for their exclusive use and enjoyment or availment.

SEC. 6. Tax Deduction. - The establishments mentioned above may claim the discounts provided herein as tax deductions based on the cost of the goods sold or services rendered: Provided, That the cost of the discount shall be allowed as deduction from the 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 (NIRC), as amended.

For this purpose, the Department of Finance (DOF) through the Bureau of Internal Revenue (BIR) shall come up with the appropriate Revenue Regulations on the 50% centenarian discount and VAT exemption within forty five (45) days from effectivity of this Act.

SEC. 7. Funding. – During the initial year of the implementation of this Act, the requisite funds shall be sourced from the unexpended appropriations of the Department of Social Welfare and Development (DSWD) in the General Appropriations Act of 2013 and subsequently the amount necessary to implement the provisions of this Act shall be included in the annual General Appropriations Act.

SEC. 8. Implementing Rules and Regulations. – Within thirty (30) days from the organization, a National Committee composed of the Executive Secretary as Chairperson, the respective Secretaries of the Department of the Interior and Local Government, the Department of Social Welfare and Development and the Department of Health, and the Executive Director of the Commission of Filipinos Overseas as members shall promulgate the necessary guidelines for and shall take the lead in the effective implementation of this Act.

SEC. 9. Repealing Clause. – Section 4 of Republic Act No. 7432 as amended by Republic Act No. 9257 and further amended by Republic Act No. 9994 or the “Expanded Senior Citizens Act of 2010” is hereby amended accordingly. All laws, decrees, executive orders, rules and regulations inconsistent with any provision of this Act are hereby repealed, amended or modified accordingly.

SEC. 10. Effectivity. – This Act shall take effect fifteen (15) days after its publication in at least two (2) newspapers of general circulation which shall not be later than seven (7) days after the approval thereof.

Approved,