

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

**SIXTEENTH CONGRESS
First Regular Session**

HOUSE BILL NO. 3134



Introduced by Representative Rogelio J. Espina, M.D.

EXPLANATORY NOTE

Nowadays, with the country's very slow economic improvement, stressful living of every individual consequently results to shorter life expectancy. This is the primary reason why we need to give due honor and respect to living centenarians.

This bill seeks to acknowledge and give due recognition to every Filipino centenarians, whether residing in the Philippines or abroad. It is the noble intent of this measure to commemorate all Filipino centenarians of their contribution to the country, provide additional benefits and privileges and some cash incentives.

The special rate of discount proposed under this measure is of great assistance to centenarians and is not oppressive to retailers and service providers since they can claim the discounts granted as tax deduction thereby passing the minimal burden to the government. Moreover, this Act will not be subject to abuse since a corresponding section on fines and penalties is provided under this bill.

The earnest and urgent approval of this measure is hereby sought.


ROGELIO J. ESPINA, M.D.
Representative
Lone District of Biliran

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AN ACT
HONORING FILIPINO CENTENARIANS THEREBY GRANTING ADDITIONAL
BENEFITS AND PRIVILEGES DECLARING THE 25TH OF SEPTEMBER AS
NATIONAL RESPECT FOR CENTENARIANS

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

SECTION 1. *Short Title.* - This Act shall be known as the "Centenarians Act of 2014".

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 (PhP 100,000.00).

SEC. 3. *National Respect for Centenarians.* - As part of the annual Family Week celebration from September 19 to 28, the 25th of September is hereby declared as the National Respect for Centenarians 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. The amount of the cash incentive shall be determined by the concerned local government unit (LGU).

SEC. 4. *Older Surviving and Deceased Centenarians.* - All living centenarians who reached their one hundredth (100th) birthday and above prior to the effectivity of this Act shall be honored on the celebration of the first National Respect for Centenarians or on one hundred twenty (120) days after the effectivity of this Act, whichever comes earlier, in appropriate ceremonies which shall be observed as a national event. They shall each be awarded by the respective city or municipality where they reside a plaque of recognition and a cash incentive which shall be determined by the LGU concerned, in addition to the letter of felicitation from the

President of the Philippines and a Centenarian's Gift provided in SEC. 2 hereof. In the same event, posthumous plaques of recognition in honor of deceased centenarians shall be presented to the nearest surviving relative or representative of each centenarian.

SEC. 5. *Additional Benefits.* – In lieu of the twenty percent (20%) discount provided for under Sec. 4 (a) of Republic Act No. 9994 otherwise known as the “Expanded Senior Citizens Act of 2010”, all centenarians shall be entitled to a Thirty percent (30%) discount and exemption from the value-added tax (VAT), if applicable, on the sale of goods and services from all establishments, for the exclusive use and enjoyment or availment of the centenarian:

- (a) 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 mechanisms of compulsory rebates in the sharing of burden of discounts among retailers, manufacturers and distributors, taking into consideration their respective margins;
- (b) On the professional fees of attending physicians/s in all private hospitals, medical facilities, outpatient clinics and home health care services;
- (c) On the professional fees of licensed professional health workers providing home health care services as endorsed by private hospitals or employed through home health care employment agencies;
- (d) 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);
- (e) 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);
- (f) In actual transportation fare for domestic air transport services and sea shipping vessels and the like, based on the actual fare and advanced booking;
- (g) On the utilization of services in hotels and similar lodging establishments, restaurants and recreation centers;
- (h) On admission fees charged by theatres, cinema houses and concert halls, circuses, carnivals and other similar places of culture, leisure and amusement; and

- (i) On funeral and burial services for the death of the centenarian.

The establishment may claim the discounts provided in this section as tax deduction based on the cost of 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 the provisions of the National Revenue Code (NIRC), as amended.

SEC. 6. *Release of Centenarian's Gift.* – The National Committee hereunder created in Section 9, shall ensure the release of the Centenarian's Gift within thirty (30) days from the centenarian's birthday, after sufficient compliance of establishing the specific date of birth of the centenarian.

In the availment of the benefits and privileges provided hereof, the centenarian or the duly authorized representative, may submit as proof of entitlement thereto, any of the following:

- (a) Certificate of Live Birth issued by the National Statistics Office (NSO);
- (b) Philippine issued passport of the centenarian;
- (c) Identification card issued by the Office of the Senior Citizens Affairs (OSCA) of the place where the centenarian resides; and
- (d) Other official documents that indicate the specific date of birth of the centenarian and will establish his or her Filipino citizenship.

Sec. 7. *Fines and Penalties.* - Any person who abuses, refuses to abide by or violates the provisions of this Act shall suffer the following penalties:

- (a) For the first offense, imprisonment of one (1) year and a fine of one hundred thousand pesos (PhP100,000.00); and
- (b) For any subsequent offense, imprisonment of two (2) years and a fine of One hundred fifty thousand pesos (PhP150,000.00).

If the offender is a corporation, partnership, organization or any similar entity, the officials thereof directly involved such as the president, general manager, managing partner, or such other officer charged with the management of the business affairs shall be liable therefor.

If the offender is an alien or a foreigner, he/she shall be deported immediately after service of sentence.

Upon filing of an appropriate complaint and after due notice and hearing, the proper authorities may also cause the cancellation or revocation of the business permit, permit to

operate, franchise and other similar privileges granted to any person, establishment or business entity that fails to abide by the provisions of this Act.

SEC. 8. *Appropriations.* – During the initial year of implementation of this Act, the funds shall be sourced from the unexpended appropriations of the Department of Social Welfare and Development (DSWD) in the General Appropriations Act of 2014. Subsequently, the amount necessary to implement the provisions of this Act shall be included in the annual General Appropriations Act .

SEC. 9. *Implementing Rules and Regulations.* - Within thirty days from its organization, a National Committee composed of the Secretary of the DSWD as Chairperson, the respective Secretaries of the Department of the Interior and Local Government (DILG) and the Department of Health (DOH), and the Executive Director of the Commission of Filipinos Overseas as members shall promulgate the necessary guidelines for and shall make the lead in the effective implementation of this Act.

SEC. 10. *Repealing Clause.* – All laws, decrees, executive orders, rules and regulations inconsistent with any provision of this Act are hereby repealed, amended or modified accordingly.

SEC. 11. *Separability Clause.* – If any part or provision of this Act shall be declared unconstitutional and invalid, such declaration shall not invalidate other parts thereof which shall remain in full force and effect.

SEC. 12. *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,