



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

Sixteenth Congress
Second Regular Session

HOUSE BILL NO. 4931



Introduced by
Hon. Mariano U. Piamonte Jr. and Hon. Julieta R. Cortuna
Representatives, A TEACHER Party-list

EXPLANATORY NOTE

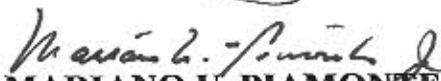
A large number of children in any society are either an orphan or an abandoned child. Just like other more fortunate children, these orphans are in need of good parental guidance for them to mature better and become better part of the citizenry. If the state will not exhaust all means to provide abandoned children or orphans the right environment to grow, they will likely become a liability of the state rather than an asset.

By encouraging couples or individuals to adopt abandoned children or orphans, the state will be able to provide a better upbringing for these children. Couples or individuals can better provide a more realistic parental guidance for orphans and abandoned children.

It is also worthy to note that the government is spending money for the facilities that hosts orphans and abandoned children. Allowing couples to do the government's job will reduce expenditure.

In view of the foregoing, passage of this bill is hereby being earnestly sought.


JULIETA R. CORTUNA


MARIANO U. PIAMONTE JR.



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AN ACT
ENCOURAGING COUPLES TO ADOPT ORPHANS OR ABANDONED
CHILDREN

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

1 **SECTION 1.** *Declaration of Policy.* The state shall encourage couples to
2 adopt orphans or abandoned children in order to enhance the upbringing of said
3 children under a more realistic parental guidance and assist the government's
4 effort of improving the future of orphans and abandoned children so they can
5 contribute more to society in general.

6
7 **SECTION 2.** *Coverage.* For the purpose of implementing the provisions of
8 this Act, the following adoption are hereby considered as among those entitled to
9 the benefits that couples may receive in accordance with this Act, to wit:

- 10 a) newly born, infants or children up to the age of fifteen (15) abandoned
11 by parents or whose parents have perished with no other relative up to
12 the fourth civil degree of consanguinity or affinity;

b) newly born, infants or children up to the age of fifteen (15) whose parents have been declared by court of law, physician or a psychologist as incapable physically or mentally raising a child.

SECTION 3. The Bureau of Internal Revenue shall grant an additional one hundred thousand pesos (P100,000.00) tax exemption to couples or individuals who will adopt newly born, infants or children under this Act. The exemption granted under this Act shall be on top of existing tax exemption as provided under the National Internal Revenue Code.

SECTION 4. *Implementing Rules and Regulation.* The Department of Finance (DOF) shall draft and implement the Implementing Rules and Regulation (IRR) necessary for the implementation of This Act.

SECTION 5. *Repealing Clause.* All laws or parts of any law, orders, rules, and regulations or parts thereof inconsistent with this Act are hereby repealed or amended accordingly.

SECTION 6. *Effectivity Clause.* This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in at least two (2) newspapers of general circulation.

Approved,