

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Constitution Hills, Quezon City

SEVENTEENTH CONGRESS
Second Regular Session



HOUSE BILL NO. 7732

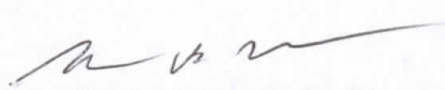
Introduced by Hon. SALVADOR B. BELARO, JR.

EXPLANATORY NOTE

This bill seeks to grant one hundred percent (100%) tax exemption applicable to the honoraria, travel allowance, cash proceeds from the death benefit, and cash value or cash-equivalent value of medical assistance due to persons who render election service in accordance with Republic Act 10756 or the Election Service Reform Act.

Persons who render election service as provided in RA 10756 sacrifice their lives, time, and energies to ensure that the sovereign will of the electorate, as expressed in our democratic elections, is cast, protected, and carried out. The 100 percent tax-exemption this bill seeks to grant pales in comparison to that sacrifice.

Urgent passage of this measure is earnestly sought. It is also hoped this bill becomes law in time to make it applicable starting with taxable year 2018.


SALVADOR B. BELARO, JR.

Representative, 1-Ang Edukasyon Party-list

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HOUSE BILL NO. 7732

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AN ACT
GRANTING ONE HUNDRED PERCENT (100 %) TAX EXEMPTION
APPLICABLE TO THE HONORARIA, TRAVEL ALLOWANCE,
DEATH BENEFITS, AND MEDICAL ASSISTANCE DUE TO PERSONS
WHO RENDER ELECTION SERVICE, AND FOR OTHER PURPOSES

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 *“Election Service
Compensation and Benefits Tax Exemption Act”*.

Section 2. Section 6 of Republic Act 10756 is hereby amended as follows:

SEC. 6. Other Benefits. – Persons rendering election service shall be
entitled to death and/or medical assistance for election-related risks
to be drawn from the trust fund provided in this Act.

**THE HONORARIA, TRAVEL ALLOWANCE, CASH
PROCEEDS FROM THE DEATH BENEFIT, AND CASH
VALUE OR CASH-EQUIVALENT VALUE OF MEDICAL**

ASSISTANCE PROVIDED IN THIS ACT SHALL BE ONE HUNDRED PERCENT (100%) TAX-EXEMPT.

(a) Death Benefits – The amount of Five hundred thousand pesos (P500,000.00) shall be awarded to the beneficiaries in accordance with the implementing rules and regulations of this Act. Such amount shall be reviewed by the Commission every three (3) years thereafter, but in no case shall the revised amount be lower than herein provided.

(b) Medical Assistance – Persons rendering election service shall be entitled to medical assistance in such amount as may be determined by the Commission, sufficient to answer for medical and hospitalization expenses, until recovery.

Section 3. Separability. - If any provision or part of this Act is declared invalid or unconstitutional, the remaining parts or provisions not affected shall continue to be in full force and effect.

Section 4. Repealing Clause. - All laws, executive orders, and administrative orders or parts thereof inconsistent with any provision of this Act are hereby repealed or amended accordingly.

Section 5. Effectivity Clause. - This Act shall take effect fifteen (15) days after its publication in the online version of the *Official Gazette* or in two (2) newspapers of general circulation or with established internet website presence.

Approved.