



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

SEVENTEENTH CONGRESS
Second Regular Session

HOUSE BILL NO. 8275



Introduced by Representative Emi G. Calixto-Rubiano

AN ACT
AMENDING REPUBLIC ACT NO. 7277, AS AMENDED, OTHERWISE KNOWN AS
THE "MAGNA CARTA FOR PERSONS WITH DISABILITY"

Article II of the 1987 Constitution provides that the State values the dignity of every human person and guarantees full respect for human rights, and that the State shall promote a just and dynamic social order that will ensure the prosperity and independence of the nation and free the people from poverty through policies that provide adequate social services, promote full employment, a rising standard of living, and an improved quality of life for all. In line with these policies, the government continues to enact legislation that will seek to uplift the lives of people in the different sectors of the country. Fortunately, due attention has been paid to persons with disabilities (PWDs), but it behooves us to provide more for the people who, quite often, have the least.

This bill seeks to amend Section of Republic Act No. 9442, as amended by RA Nos. 9442 and 10754, by providing to PWDs the grant of discounts relative to the monthly utilization of water and electricity supplied by public utilities. Cognizant of the reality that PWDs often have lesser economic opportunities made available to them, the grant of this discount will go a long way in easing the financial burden of the rising cost of utilities, particularly during trying times.

The bill likewise seeks to grant PWDs a discount on internet services, in recognition of the fact that many PWDs, particularly those with limited mobility, have chosen to establish home-based businesses as a primary source of income. It is hoped that by making internet services more affordable and accessible to PWDs, they are able to tap into bigger markets, promote their talents and skills online, and allow them to realize the tremendous growth potential offered by the internet.

In view of the foregoing, immediate approval of this bill is earnestly sought.



EMI CALIXTO-RUBIANO
Representative
Lone District of Pasay City



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

SECTION 1. Section 32 of Republic Act No. 7277, as amended, otherwise known as the "Magna Carta for Persons with Disability", is hereby further amended to read as follows:

Section 32. Persons with disability shall be entitled to:

X X X

"(F) THE GRANT OF A MINIMUM OF FIVE PERCENT (5%) DISCOUNT RELATIVE TO THE MONTHLY UTILIZATION OF WATER AND ELECTRICITY SUPPLIED BY THE PUBLIC UTILITIES: PROVIDED, THAT THE INDIVIDUAL METERS ARE REGISTERED IN THE NAME OF THE PERSON WITH DISABILITY RESIDING THEREIN: PROVIDED, FURTHER, THAT THE MONTHLY CONSUMPTION DOES NOT EXCEED ONE HUNDRED KILOWATT HOURS (100KWH) OF ELECTRICITY AND THIRTY CUBIC METERS (30 M3) OF WATER: PROVIDED, FURTHERMORE, THAT THE PRIVILEGE IS GRANTED PER HOUSEHOLD REGARDLESS OF THE NUMBER OF PERSONS WITH DISABILITY RESIDING THEREIN;

“(G) THE GRANT OF A MINIMUM OF FIVE PERCENT (5%) DISCOUNT RELATIVE TO THE MONTHLY INTERNET SUBSCRIPTIONS PROVIDED BY TELECOMMUNICATIONS COMPANIES: PROVIDED, THAT THE INTERNET SUBSCRIPTION OR ACCOUNT IS REGISTERED IN THE NAME OF, AND ACTUALLY BEING USED BY, THE PERSON WITH DISABILITY.”

X X X

The establishment may claim the discounts granted in subsection (a), paragraphs (1), (2), (3), (5), (6), (7), and (8) **AND SUBSECTIONS (F) AND (G)** as tax deductions based on the net cost of goods sold or services rendered; *Provided, however,* 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 value-added tax, 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.”

SECTION 3. Implementing Rules and Regulations. — The Department of Social Welfare and Development (DSWD), in consultation with the Department of Information and Communications Technology (DICT), the Department of Finance (DOF), and the National Council on Disability Affairs (NCDA), shall promulgate the necessary rules and regulations for the effective implementation of the provisions of this Act: *Provided,* That the failure of the concerned agencies to promulgate the said rules and regulations shall not prevent the implementation of this Act upon its effectivity.

SECTION 4. Separability Clause. — If any provision of this Act is declared invalid or unconstitutional, other provisions hereof which are not affected thereby shall remain in full force and effect.

SECTION 5. Repealing Clause. - All laws, orders, decrees, rules and regulations, and other parts thereof inconsistent with the provisions of this Act are hereby repealed, amended or modified accordingly.

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

Approved,