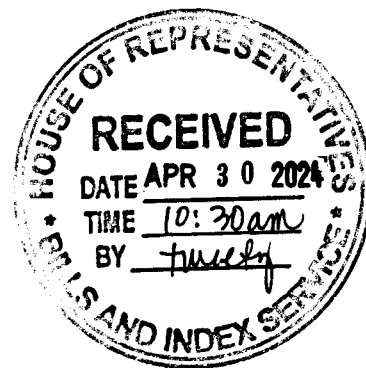




Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

NINETEENTH CONGRESS
Second Regular Session

House Bill No. 10296



Introduced by Representative Midy N. Cua
Lone District, Quirino

AN ACT PROVIDING A TEN PERCENT DISCOUNT TO LICENSED TEACHERS

EXPLANATORY NOTE

Among other safeguards, Section 5, Article XIV of the Constitution provides that "The State shall assign the highest budgetary priority to education and ensure that teaching will attract and retain its rightful share of the best available talents through adequate remuneration and other means of job satisfaction and fulfillment." With teaching being considered the most noble profession, having an important role in the development of the country's young minds, licensed teachers are entitled to the recognition they deserve.

This bill seeks to recognize the indispensable role of licensed teachers, whether in public or private educational institutions, by providing them with a ten percent (10%) discount on their purchase of goods and services. This is in line with the provisions of the Constitution and is an attempt to make up part of the disparity between teacher compensation here and abroad.

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

MIDY N. CUA
Representative
Lone District, Quirino



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

1 Section 1. *Title.* – This Act shall be known as the “Teacher Discount Act.”

2
3 Section 2. *Declaration of Policy.* – It is the policy of the State to adequately compensate its
4 licensed teachers (LT). Towards this end, it shall adopt privileges that complement the basic
5 compensation of LT to ensure affordability of essential goods and services.

6
7 Section 3. *Discount Privilege of Licensed Teachers.* – Licensed teachers shall be entitled to a
8 ten percent (10%) discount on the sale of the following goods and services from all establishments:

9
10 (a) On the purchase of medicines, including the purchase of influenza and pneumococcal
11 vaccines, and such other essential medical supplies, accessories and equipment to be
12 determined by the Department of Health (DOH).

13 The DOH shall establish guidelines and mechanism of compulsory rebates in the sharing
14 of burden of discounts among retailers, manufacturers and distributors, taking into
15 consideration their respective margins:

16
17 (b) On the professional fees of attending physician/s in all private hospitals, medical
18 facilities, outpatient clinics and home health care services;

19
20 (c) On the professional fees of licensed professional health providing home health care
21 services as endorsed by private hospitals or employed through home health care
22 employment agencies;

23
24 (d) On medical and dental services, diagnostic and laboratory fees in all private hospitals,
25 medical facilities, outpatient clinics, and home health care services, in accordance with
26 the rules and regulations to be issued by the DOH, in coordination with the Philippine
27 Health Insurance Corporation (PhilHealth);

28
29 (e) In actual fare for land transportation travel in public utility buses (PUBs), public utility
30 jeepneys (PUJs), taxis, Asian utility vehicles (AUVs), shuttle services and public
31

1 railways, including Light Rail Transit (LRT), Mass Rail Transit (MRT), and Philippine
2 National Railways (PNR);

3
4 (f) In actual transportation fare for domestic air transport services and sea shipping vessels
5 and the like, based on the actual fare and advanced booking;

6
7 (g) On the utilization of services in hotels and similar lodging establishments, restaurants and
8 recreation centers;

9
10 (h) On admission fees charged by theaters, cinema houses and concert halls, circuses, leisure
11 and amusement; and

12
13 (i) On funeral and burial services for the death of senior citizens.

14
15 In the purchase of goods or services on promotional discount, the LT can avail of the
16 promotional discount, or the discount provided herein, whichever is higher.

17
18 Section 4. *Limitation on Discount Privilege.* – The discount privilege mentioned in this Act
19 shall only apply to the personal account of the LT in payment for goods and services actually used by
20 him or her. These shall not extend to his or her relatives or companions who are not qualified
21 beneficiaries under this Act.

22
23 Section 5. *Proof of Identity.* – The LT, including his or her duly authorized representative,
24 must present an identification card issued by the Professional Regulation Commission to avail of the
25 discount privilege.

26
27 Section 6. *Tax Deduction.* – An establishment may claim the discount granted in Act as tax
28 deduction based on the cost of goods sold or services rendered. Provided, that the cost of the discount
29 shall be allowed as deduction from gross income for the same taxable year that the discount is
30 granted. Provided, further, that the total amount of the claimed tax deduction net of VAT, if
31 applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to
32 proper documentation and to the provisions of the National Internal Revenue Code (NIRC), as
33 amended.

34
35 Section 7. *Repealing Clause.* – All laws, decrees, executive orders, rules and regulations or
36 parts thereof, which are inconsistent with this Act, are hereby repealed, amended or modified
37 accordingly.

38
39 Section 8. *Separability Clause.* – If any provision of this Act is held unconstitutional or
40 invalid, all other provisions not affected thereby shall remain valid.

41
42 Section 9. *Effectivity.* – This Act shall take effect fifteen (15) days after its publication in the
43 *Official Gazette* or in a newspaper of general circulation.

44
45 Approved,