

**Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City**

**TWENTIETH CONGRESS
First Regular Session**

HOUSE BILL NO. 190



INTRODUCED BY REPRESENTATIVE MILAGROS AQUINO-MAGSAYSAY

**AN ACT PROVIDING FOR THE ESTABLISHMENT OF A
SENIOR CITIZENS DAY CARE CENTER IN EVERY BARANGAY,
AND APPROPRIATING FUNDS THEREFORE**

EXPLANATORY NOTE

This bill seeks to establish and institutionalize Senior Citizens Day Care Centers in every barangay in the country as another means to promote the welfare and protect interest of the ageing and elderly population.

It is generally acknowledged that an ageing population is a positive outcome of combined social, economic and health advances, the resulting physiological, social and financial changes that older persons' experience, they may require assistance from time to time to regain a sense of well-being. Events like demise of a spouse, retirement from work and onset of related illnesses may put older persons through brief periods of distress. External support or help maybe needed by some to bring relief and expedite adjustment. Alongside the rapid growth of the older population are the increasing cases of abandonment and homelessness, as well as rise in their special needs such as health care, housing, income security and other social services.

While Filipino culture, and even the 1987 Constitution, dictates we care for our elderly, and it is the family which has the primary responsibility to do so, it is incumbent upon the State to provide additional resources and support. The national government has a handful of institutions maintained by the Department of Social Welfare and Development (DSWD) providing housing for abandoned, neglected, and homeless senior citizens. These residential facilities and group homes are simply insufficient and inadequate to address the needs of numerous ageing Filipinos whether or not separated from their families. Community-based Day Care Centers can serve as daytime venues for senior citizens living at home, but in need of recreational, educational, health, and/or other socio-cultural programs and services.

This bill seeks to create barangay-level Senior Citizens Day Care Centers as a form of community resource that is more than just a facility or venue, but a means of ensuring elderly programs and services can be accessed and be made available to senior citizens, their families and caregivers.

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



HON. MILAGROS AQUINO-MAGSAYSAY

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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 “*Senior Citizens Day Care Center Act of 2025*”.

SECTION 2. Declaration of Policy – It shall be the declared policy of the State to protect and promote the health and well-being of Filipino senior citizens, and ensure a decent and dignified standard of living and quality of life for them.

SECTION 3. Definition of Terms – As used in this Act, the following terms shall mean:

- a. **Senior Citizens Day Care Center** - refers to center-based facilities directly managed by the barangay that provide daytime services to senior citizens on a regular basis for fewer than 24-hours on a non-residential setting;
- b. **Senior Citizens Day Care Services** - refers to community-based programs and services for senior citizens who require supervision and support, including social, health and/or specialized services;
- c. **Senior Citizens Day Care Social Services** – refers to socialization activities that encourage a sense of community, belonging and development of general well-being; this includes engaging in arts and crafts, games, dancing and light exercise, story-telling and discussion groups, day field trips or outings;

d. **Senior Citizens Day Care Health Services** – refers to available programs and services pertaining to health, wellness, nutrition and “active” ageing, including medical interventions like health monitoring/medical check-ups, provision of maintenance drugs and medicines, occupational, speech, and physical therapy; and

e. **Senior Citizens Day Care Specialized Services** – refers to those specialized health and medical services made available, such as those for Alzheimer’s disease and dementia like early screening/testing.

SECTION 4. Responsibility of Local Government Units (LGUs) – Local Government Units (LGUs), particularly cities and municipalities, shall take charge of ensuring the establishment, management and sustained operation of Senior Citizens Day Care Centers in their respective areas.

In addition, LGUs must ensure that centers established under this Act shall abide by the DSWD-mandated regulatory and accreditation standards, comply with Accessibility Law or Batas Pambansa (BP) No. 344 requirements, and anti-elder abuse policies.

SECTION 5. Funding and Sustainability – Pursuant to the Supreme Court’s Mandanas ruling on the just and equitable share of local government units to some national tax revenues, LGUs must ensure the appropriate funding and resources to sustain their respective Senior Citizens Day Care Centers.

In addition, LGUs may utilize a portion of their mandated budgetary allocation for senior citizens to support their Senior Citizens Day Care Centers and provide for the needs of the above-mentioned vulnerable sectors. LGUs are likewise enjoined to integrate and consider this program in their local development plans.

SECTION 6. Donations to the Centers - The SC Day Care Centers are hereby authorized to solicit and receive donations, grants, contributions, gifts or endowments from all sources whether foreign or domestic, and whether government or private, without the need of securing a permit, approval or registration from any government agency.

Notwithstanding any provision of law to the contrary, all donations, contributions, endowments and equipment and supplies to be imported by authorized entities or persons for the actual use and benefit of the SC Day Care Centers, shall be exempt from income and gift taxes, the same further deductible in full for the purpose of determining the maximum deductible amount under Section 30, paragraph (h), of the National Internal Revenue Code, as amended.

SECTION 7. Tax Exemption – Senior Citizens Day Care Centers established under this Act are hereby declared exempt from all income and all other internal revenue taxes, tariff and customs duties and all other kinds of taxes, fees, charges and assessments levied by the Government and its political subdivisions, agencies and instrumentalities.

SECTION 8. Utility Discount – As provided for under Republic Act No. 9994, accredited and licensed senior citizens facilities exclusively used by the elderly, may be entitled to utility discounts on electricity, water and telecommunications services.

SECTION 9. Implementing Rules and Regulations - Within ninety (90) days or three (3) months from the approval of this Act, the National Commission on Senior Citizens (NCSC), in coordination with other relevant implementing agencies like the Department of Social Welfare and Development (DSWD), the Department of Interior and Local Government (DILG), and the Department of Health (DOH), and concerned stakeholders, shall formulate and promulgate the rules and regulations necessary for the effective implementation of this Act.

SECTION 10. Separability Clause – If any portion or provision of this Act is declared invalid or unconstitutional, other provisions not affected thereby shall continue to be in full force and effect.

SECTION 11. Repealing Clause – All laws, decrees, executive orders, rules or regulations contrary to or inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

SECTION 12. Effectivity – This Act shall take effect fifteen (15) days after publication in the Official Gazette or in newspaper of general circulation.

Approved