



REPUBLIC OF THE PHILIPPINES
PROVINCE OF PANGASINAN
Lingayen

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OFFICE OF THE SANGGUNIAN PANLALAWIGAN

Introduced by SP Members Alfonso C. Bince, Jr., April 19, 1999
Eduardo R. Perez and Emmanuel C. Carancho

C E R T I F I C A T I O N

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that at the regular session duly constituted of the Sangguniang Panlalawigan, Province of Pangasinan, held on April 19, 1999, at Lingayen, Pangasinan, the following ordinance was approved:

PROVINCIAL ORDINANCE NO. 81-99

AN ORDINANCE MANDATING ALL PRIVATE AND PUBLIC ESTABLISHMENTS TO GRANT A MINIMUM 20% DISCOUNT TO QUALIFIED SENIOR CITIZENS PURSUANT TO SECTION 4 OF R.A. NO. 7432 AND PROVIDING PENALTIES FOR VIOLATION THEREOF

WHEREAS, under Section 4, paragraphs (a) and (b) of R.A. No. 7432, "AN ACT TO MAXIMIZE THE CONTRIBUTION OF SENIOR CITIZENS TO NATION BUILDING, GRANT BENEFITS AND SPECIAL PRIVILEGES AND FOR OTHER PURPOSES," the senior citizen shall be entitled to the following privileges:

- (a) The grant of twenty percent (20%) discount from all establishments relative to utilization of transportation services, hotels and similar lodging establishment, restaurants and recreation centers and purchase of medicine anywhere in the country: Provided, That private establishments may claim the cost as tax credit; and
- (b) A minimum of twenty percent (20%) discount on admission fees charged to theaters, cinema houses and concert halls, circuses, carnivals and other similar places of culture, leisure and amusement;

WHEREAS, reports show that there have been unabated and prevalent violations of the aforementioned provisions by some private establishments, especially by pharmaceuticals, including hospitals selling medicine; restaurants, cinema houses and other recreation centers, public utility vehicles, including motorized tricycles; hotels, circuses, carnivals, etc:

WHEREAS, reports also show that, while some restaurants grant 20% discount of food items when eaten in said establishments, they do not grant the same privilege on the purchase of take-home food, including the proportionate value added tax (VAT):

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WHEREAS, the Provincial Government plenipotentiary, finds it necessary to prompt and make aware the owners/operators of private establishments concerned/involved of their social obligations and responsibilities to the senior citizens in accordance to Section 4, paragraphs (a) and (b) of R.A. No. 7432;

WHEREAS, it is imperative, likewise, to fully enforce and implement the penalties stipulated in Section 9 of the said Act;

NOW, THEREFORE, in view of the foregoing, on motion of SP Members Alfonso C. Bince, Jr., Emmanuel C. Carancho and Eduardo R. Perez, spontaneously seconded, it was -

RESOLVED, by the Sangguniang Panlalawigan in session assembled to enact:

SECTION 1. Imposition of Grants and Scope - (a) Pursuant to Section 4, paragraph (a) of R.A. No. 7432, this Ordinance hereby emphasizes relative to utilization of transportation services, hotels and similar lodging establishment, restaurants and recreation centers and purchase of medicine anywhere in the Province of Pangasinan, shall grant the minimum discount of twenty percent (20%) discount to qualified senior citizens upon presentation of their ID's including the doctor's prescription and purchase slips as required.

(b) In consonance to the provisions of Section 4, paragraph (b) of R.A. No. 7432, this ordinance hereby intensifies that the minimum of twenty percent (20%) discount on admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals and other similar places of culture, leisure and amusement shall be allowed to qualified senior citizens.

SECTION 2. Responsibility of Implementation - Pursuant to Section 8 of R.A. No. 7432, this Ordinance hereby emphasizes that it shall be the responsibility of the Municipality through the Mayor to ensure that the provisions of said Act are implemented to its fullest.

SECTION 3. Tax Credit - Pursuant to the provisions of BIR Revenue Regulations No. 2-94 dated August 23, 1993, this Ordinance hereby emphasizes the availment of tax credit on all twenty percent (20%) discount granted by establishments herein referred to be taken up in their books of accounts as expenses deductible from their gross sales.

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SECTION 4. Miscellaneous Requirement
- This Ordinance hereby requires that all establishments involved herein shall post in a conspicuous place in their respective establishments a bill "20% discount for all qualified senior citizens under R.A. No. 7432."

SECTION 5. Penalty Clause - This Ordinance hereby adopts, in toto, the penalties under Section 9 of R.A. No. 7432 which states that violation hereof shall be punished by imprisonment not exceeding one (1) month or a fine not exceeding One Thousand Pesos (P1,000.00) or both.

SECTION 6. Effectivity - This Ordinance shall take effect after a copy hereof shall have been posted at the Provincial Capitol and other prominent places in the municipality/city/barangay halls for a minimum of three (3) consecutive weeks and published in a newspaper of general circulation in the Province for a period of two (2) consecutive weeks.

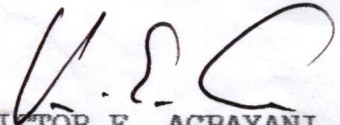
DOMINGO D. REFORMADO
Secretary to the Sanggunian

ATTESTED:



VICE GOVERNOR OSCAR B. LAMBINO
Presiding Officer

APPROVED:



VICTOR E. AGRAYANI
Governor