



Republic of the Philippines

**CITY COUNCIL**

Quezon City

15<sup>th</sup> City Council  
75<sup>th</sup> Regular Session

PR2003-128

RESOLUTION NO. SP- **2184**, S-2003

A RESOLUTION SUPPORTING SENATE BILL NO. 584, ENTITLED: "AN ACT GRANTING SINGLE UNMARRIED WOMEN WITH CHILDREN SAME BASIC PERSONAL EXEMPTION AND ADDITIONAL EXEMPTION FOR DEPENDENTS AS ENJOYED BY MARRIED WOMEN, AMENDING FOR THE PURPOSE THE NATIONAL INTERNAL REVENUE CODE OF 1997," AUTHORED BY SENATOR LOREN LEGARDA-LEVISTE.

Introduced by Councilors BERNADETTE HERRERA-DY, VOLTAIRE GODOFREDO L. LIBAN III, RAMON P. MEDALLA, ERIC Z. MEDINA, MARY ANN L. SUSANO, JORGE L. BANAL, FRANZ S. PUMAREN, WENCEROM BENEDICT C. LAGUMBAY, DANTE M. DE GUZMAN, JESUS MANUEL C. SUNTAY, ANTONIO E. INTON, JR., JANET M. MALAYA, RICARDO R. DEL ROSARIO and RESTITUTO B. MALAÑGEN.

WHEREAS, the State recognizes the vital role of women in nation building and shall ensure the fundamental equality before the law of men and women;

WHEREAS, under the National Internal Revenue Code of 1997, a single unmarried woman with children falls under the category of "head of the family" with a basic personal exemption of TWENTY-FIVE THOUSAND PESOS (P25,000.00);

WHEREAS, it does not grant additional exemption of EIGHT THOUSAND PESOS (P8,000.00) for her children, this has restricted her economic mobility and added more strain to her difficult situation of providing for the financial needs of her family single-handedly;

WHEREAS, what the present revenue code grants to married woman with dependents should also be granted to these single mothers, for after all, both are doing the same role that of being a mother;

*[Handwritten signatures and initials]*

*orig.*

WHEREAS, this bill seeks to grant single unmarried women with one or more illegitimate, recognized natural or legally adopted children living with and dependent upon her for their chief support, where such children are not more than twenty-one (21) years of age, unmarried and not gainfully employed or where such children, regardless of age are incapable of self-support because of mental or physical defect, basic personal exemption of THIRTY-TWO THOUSAND PESOS (P32,000.00) and additional exemption of EIGHT THOUSAND PESOS (P8,000.00) for each dependent not exceeding four (4), the same exemptions granted to married women under Section 35, Paragraphs A and B of the National Internal Revenue Code of 1991;

WHEREAS, considering the significance of this measure to all mothers who play a crucial role in molding the youth for the future of the society and the progress of the country as well.

NOW, THEREFORE,

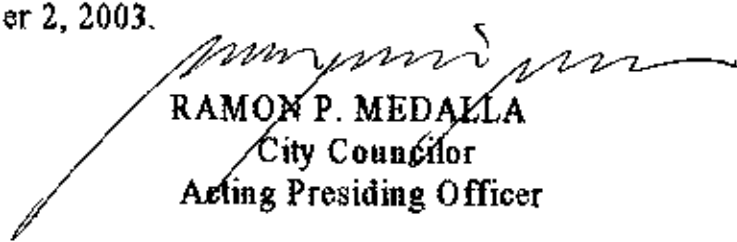
BE IT RESOLVED BY THE CITY COUNCIL OF QUEZON CITY IN SESSION ASSEMBLED, to support, as it does hereby support, Senate Bill No. 584, entitled: "An act granting single unmarried women with children same basic personal exemption and additional exemption for dependents as enjoyed by married women, amending for the purpose the National Internal Revenue Code of 1997," authored by Senator Loren Legarda-Leviste.

RESOLVED, FURTHER, to furnish Senator Loren Legarda-Leviste the Senate President, the Senate Majority Floor Leader and the Senate Minority Floor Leader with copies of this Resolution.

ADOPTED : September 2, 2003.

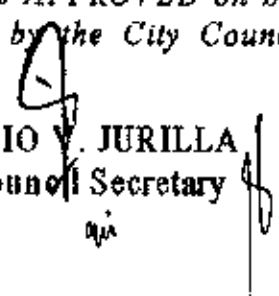
ATTESTED :

EUGENIO V. JURILLA  
City Council Secretary

  
RAMON P. MEDALLA  
City Councilor  
Acting Presiding Officer

CERTIFICATION

*This is to certify that this Resolution which was APPROVED on Second Reading on September 2, 2003, was CONFIRMED by the City Council on September 16, 2003.*

  
EUGENIO V. JURILLA  
City Council Secretary