

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



**Eighteenth Congress**  
First Regular Session

**2114**

**HOUSE BILL NO.** \_\_\_\_\_

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Introduced by Honorable Erico Aristotle C. Aumentado

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**EXPLANATORY NOTE**

The devastating floods causing tremendous damage to lives and properties are due partly to the denudation of our forest land, private properties, idle lands, and watershed areas of the public domain.

This slow reforestation of these lands is due to the lack of incentive by both the national and local governments. It has been noted that the LGUs, in more cases than not, have imposed high realty taxes on trees as improvement of the taxable land which discouraged land owners to plant forestall or even fruit bearing trees thereon because of exorbitant local taxation.

The reforestation by the private sector of the public lands, watershed and denuded forest lands, is not moving fast enough for lack of incentives and government support.

It must be emphasized that trees are vital in the environmental ecosystem. The trees can serve as flood controls, typhoon breakers, and in the case of mangroves, as tidal buffers which mitigates the impact of tidal action in the shorelines. In the shorelines. The trees also can help preserve underground water, and ensure water to rivers, creeks and streams that feed into hydro power and irrigation facilities to irrigate rice lands and in some cases, provide potable water to the inhabitants.

As aptly said by internationally renowned Architect Felino Palafox, Jr., the trees are elements to our environment and major components in flood controls as well as wind and tidal breakers. They must be preserved which could only be done by providing the planters with incentives as a seven year tax free regime to allow them time to grow and nourish trees. In fact, taxes and fees should only be enforced by the government when the trees are being harvested for commercial purposes.

Therefore, approval of this bill is earnestly requested.

  
ERICO ARISTOTLE C. AUMENTADO

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AN ACT  
PROVIDING FOR SEVEN (7) – YEAR TAX FREE INCENTIVE FOR PLANTATION IN  
PRIVATE AND PUBLIC LANDS, AND FOR OTHER PURPOSES

*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 “Tree Planting Seven-Year Incentive Act of 2016.

Section 2. The trees planted in private and public lands are hereby declared free from taxation or government fees within a period of seven (7) years to allow the planters thereof time care, nourish and maintain the growth of trees until they shall reach the commercial value stage thereof.

Section 3. This incentive shall also cover trees planted in watershed areas to accelerate the reforestation of denuded watershed which are needed to sustain the flow of rivers, streams and creeks especially those supporting potable drinking water, hydro electric power, and irrigation facilities.

Section 4. All laws, presidential decrees, executive orders, rules and regulations or parts thereof which are inconsistent herewith are hereby deemed repealed or modified accordingly.

Section 5. This Act shall take effect fifteen (15) days after its publication in at least (2) national newspapers of general circulation.

Approved.