by the fact that he belongs to the opposition. We may be considered as having gagged the opposition. But it may happen to any Member of this Assembly. Like Voltaire, I may not agree with Mr. Tatad but I will fight for his right to express those opinions. Mr. Speaker, the Revised Rules of the Batasan provide for the proponent of a question at the Question Hour the right to make comments at the end of the Question Hour. Section 63 of the Rules says:

"Comments of proponents of original questions.—At the end of the Question Hour, it shall be in order for any Member who propounded the questions to move for adjournment of the Business of the Day, and thereafter to make comments, observations and statements relative to the answers given by the official concerned. Immediately thereafter, the Minister concerned may make a reply. Both comment and reply shall be subject to the ten-minute rule."

It is for this reason that this Representation asked for the parliamentary situation and the answer that I got was categorically that the Question Hour was ended. But what have we done? The point of order was ruled not well taken and on appeal, we voted against the appeal. What happened to the right of Mr. Tatad to make his comments? It was lost in the discussion which should not have taken place under the Rules as presently worded.

The motion to adjourn the Business for the Day is not debatable. It is absolute. The mere making of the motion gives the proponent of the question and the motion the right to make his comments.

I appeal, therefore, Mr. Speaker and colleagues of this Assembly, that when questions of this nature arise, we study the matter carefully so that we will not deprive any Member of his right and make ourselves a laughingstock to those who read the record of our proceedings.

I express my thanks and gratitude to all for patiently listening to my peroration.

Thank you, Mr. Speaker.

MR. VILLEGAS. Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). The Gentleman from Negros Oriental is recognized.

MR. VILLEGAS. Will my distinguished colleague from the Industrial Labor Sector yield to one clarificatory question?

THE PRESIDING OFFICER (Mr. Garcia, M.). The Gentleman may yield if he so desires.

MR. SENO. Gladly, Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). The Gentleman from Negros Oriental may proceed with his question.

MR. VILLEGAS. Thank you, Mr. Speaker.

Does the distinguished Gentleman recall that during the discussion of that particular section, the interpretation of the Gentleman was that that right is absolute, and that when this Representation stood up and asked for clarification of the provision, the sponsor of the amendments to the Rules of this House also said that that right is absolute?

MR. SENO. We will have to look into the records to check that. I am not sure, because I was so depressed then when the ruling was made. I did not bother to listen to what was going on anymore.

MR. VILLEGAS. Yes, Mr. Speaker. I asked an interpretation of that particular section and to which the distinguished sponsor replied that the right of the proponent of the question is absolute in the sense that right after the debate during the Question Hour, he has the right to stand up and make comments on the answer of the Minister concerned.

MR. SENO. The Gentleman means the answer to the proponent of the motion?

MR. VILLEGAS. Yes.

MR. SENO. As the Gentleman knows, the proponent of the motion does not decide the issue in the proceeding.

MR. VILLEGAS. No, Mr. Speaker.

MR. SENO. Yes, I remember that that was his answer, but that was not sustained by the Chair.

MR. VILLEGAS. Mr. Speaker, what I mean is that the proponent of the question, at the end of the Question Hour, has the absolute right to stand up and make comments regarding the reply that he received.

MR. SENO. That is what I understand by that rule and, I think, I have not lost my sanity yet. Many of us, at least, would make the same interpretation and any other interpretation is not necessary. The words are very clear, and that being so, then there is no need for interpretation.

MR. VILLEGAS. In other words, the distinguished Gentleman believes that that right is absolute?

MR. SENO. I think so, because the rule says that it will be in order for the proponent of the

Fernandez (F.)	
	r ea
Fuentebella	Y ea
Ganan	Yea
Garcia (A.)	Yea
	Yea
Gato	Yea
Gatuslao	Yea
Guzman de	Yea
Hipolito	
Ilarde	
Imperial	
Kintanar	
Laurel	
Layumas	Yea
Legaspi	

ASSEMBLYMAN LEGASPI EXPLAINS HIS VOTE

MR. LEGASPI. Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). The Gentleman from Cebu is recognized.

MR. LEGASPI. I am voting no, Mr. Speaker, but may I explain my vote in just one sentence?

THE PRESIDING OFFICER (Mr. Garcia, M.). Please proceed.

MR. LEGASPI. Thank you, Mr. Speaker.

Admittedly, there are good points in the bill under consideration. Whatever the evil that is in the bill far exceeds the good that it tends to give. Since the people are now groaning under the burden of too much taxes, it is high time that we stop talking of taxes and give the people instead what is actually due them first before we think of increasing their burdens.

Thank you, Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). The Secretary-General will please resume with the voting.

THE SECRETARY-GENERAL, reading:

Leido	
Leon de	Yea
Lerum	
Leviste	
Liwag	
Locsin	Yea
Logarta	- •••
Lood	
Loong	Yea
Lumauig	
Madamba	1.000

Mamaluba	Yea
Mangiliman	I ea
Мара	Yea
Marcos	
Mate	**
Medina	••
Melgazo	
Mendiola	•••
Millora	Yea
Monfort	Yea
Montelibano	Yea
Montemayor	
Montes	•
Nario	Yea
Natividad	~ ~ ~
Navarro	Yea
Nuñez	•••
Oca	••=
Ocampo de	Yea
Ongpin	
Ople	
Ortega	
Ortiz	
Pacasum	Yea
Pacificador	
Padilla	Yea
Palma	Yea
Palma Gil	
Pangandaman	Yea
Patalinjug	
Paterno	Yea
Pelaez	
Peña	
Peralta	
Perez (B.)	
Perez (L.)	
Pernes	
Peyuan	Yea
Pimentel	
Puno	
Puyat	
Puzon	
Quiambao	
Ramas	
Raquiza	
Regalado	••••

MR. REGALADO. Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). The Gentleman from Misamis Occidental is recognized.

MR. REGALADO. May I put into the Record the written explanation of my vote?* I vote yes, Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). Let it be so recorded.

^{*} See Appendix.

Reyes	Yea
Roldan	
Roman	Yea
Romulo	
Roño	Yea
Rosario del	
Royeca	Yea
San Juan	
Santos	Yea
Sarmiento	Yea
Seno	

MR. SENO. Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). The Gentleman from the Industrial Labor Sector is recognized.

MR. SENO. May I explain my vote, Mr. Speaker?

THE PRESIDING OFFICER (Mr. Garcia, M.). Yes, the Gentleman may proceed, subject to the threeminute rule.

ASSEMBLYMAN SENO EXPLAINS HIS VOTE

MR. SENO. Thank you, Mr. Speaker.

The labor sector is not satisfied with this bill because it demands a P15,000 exemption for married couples; P9,000 for single individuals, and P5,000 for each dependent. However, it realizes that this is the best that could be obtained at the present time.

So, I vote yes.

THE PRESIDING OFFICER (Mr. Garcia, M.). The Secretary-General will take note.

THE SECRETARY-GENERAL, reading:

Sinsuat Ye	
Sison (D.)	a
Sison (J.) Ye	a
Soller	
Tan	
Tanco	
Taruc Ye	a
Tatad	
Teodoro Ye	a
Tolentino	a
Torres	a
Tumagay	2a
Tumbokon	ea
Tupas	e a
Tupay	e a
Tupaz	
Tuvera	
Valdez Y	ea

Valle del	
Varela	Yea
Velasco	
Veloso (A.)	Yea
Veloso (F.)	
Vera de	Yea
Villafuerte	Yea
Villar	Yea
Villariba	Yea
Villegas	

MR. VILLEGAS. Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). The Gentleman from Negros Oriental is recognized.

MR. VILLEGAS. May I be allowed to explain my vote, Mr. Speaker?

THE PRESIDING OFFICER (Mr. Garcia, M.). The Gentleman may proceed, subject to the three-minute rule.

ASSEMBLYMAN VILLEGAS EXPLAINS HIS VOTE

MR. VILLEGAS. Mr. Speaker, considering that the rates imposed under this Cabinet Bill No. 34 are far lower than the present rates imposed by our Internal Revenue Code on the fixed income earners, I am, therefore, constrained to vote yes to this cabinet bill.

I wish to state further that I congratulate the original proponents of this bill because this is the first time that a party in power has seen it fit to reduce the burden and alleviate the difficult plight of our people. I, therefore, hope that this will only be the beginning, and that the party in power will continue to do it.

I congratulate once again the party in power.

Thank you, Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). Thank you, Gentleman from Negros Oriental.

THE SECRETARY-GENERAL, reading:

Virata	Yea
Yballe	Yea
Yñiguez	Yea
Yulo	*******
Zamora	Yea
Zapata	Yea

SECOND ROLL CALL

THE PRESIDING OFFICER (Mr. Garcia, M.). The Secretary-General will conduct a second call for those who have not registered their votes. THE SECRETARY-GENERAL, reading:

Alba
Alberto
Aldaba
Almendras
Amante
Aspiras
Azurin
Bayot
Benitez (J.)
Britanico Yea
Cabangbang
Caram
Carunungan
Cervantes
Cimafranca
Corominas
Cosalan
Dans
Diaz
Dimaporo
Dolor
Duavit
Elizalde
Fernandez (E.) Yea
Fernandez (F.)

MR. FERNANDEZ (F.). Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia M.). The Gentleman from Cebu is recognized.

MR. FERNANDEZ (F.). Mr. Speaker, may I explain my vote?

THE PRESIDING OFFICER (Mr. Garcia, M.). The Gentleman may proceed, subject to the three-minute rule.

ASSEMBLYMAN FERNANDEZ (F.) EXPLAINS HIS VOTE

MR. FERNANDEZ (F.). Thank you, Mr. Speaker.

Mr. Speaker, during the period of interpellations, we pointed out that by eliminating the system of deductions with respect to fixed or compensation income where the chances of under-declaration are nil, while retaining said system with respect to business and other variable income where underdeclaration is admittedly a problem, Cabinet Bill No. 34 grants a premium to the less honest taxpayers and at the same time penalizes the honest ones. We also demonstrated by citing the example of a family man with four children with an income of P16,250 in a year, that under Cabinet Bill No. 34, the low-income earner (who is not paying any income tax under the present system because his income hardly uses up all allowable

deductions) will now be paying taxes on that portion of his income that heretofore corresponded to the allowable deductions such as tuition fees for his children in high school, medical care for his family taxes that he pays the government, interest on his housing loan and savings absconded by irresponsible officials of investment houses.

Cabinet Bill No. 34 is beneficial, on account of lower tax rates that it imposes, to income earners who are now paying taxes in spite of the deductions allowed by present law. And yet even upon this class of taxpayers, Cabinet Bill No. 34 foists some stark discrimination. A fixed or compensation income earner whose income exceeds **P60,000** in one year will pay a higher tax rate—19%—than a stockholder of a corporation or a partner in a partnership who will pay only 15% on the same or even higher amount of income. And as his income exceeds **P100,000**, he will pay higher rate—24% than an investor in the money market, who will pay only 20% on the same or higher amount of income.

But the discrimination does not end here, Mr. Speaker. Within the group of stockholders and partners and money market placers are small investors whose investments came mostly from savings accumulated through the years by sheer personal financial restraint. Because their investments are small, the returns therefrom are correspondingly small. But just the same, they will pay the same rate of tax as their fellow investors who may be raking in ten, a hundred, a thousand or even a million times more than they earn.

With all the aforecited disparities, Cabinet Bill No. 34 is definitely not equitable. It is definitely not progressive. Hence, it is violative of paragraph 1, Section 17, Article VIII of the Constitution.

For these reasons, I cast a no vote to Cabinet Bill No. 34.

THE PRESIDING OFFICER (Mr. Garcia M.). It is so noted.

The Secretary-General will continue.

THE SECRETARY-GENERAL, reading:

Floro	
Hipolito	
Ilarde	
Imperial	
Kintanar	
Laurel .	
Leido	
Liwag	
Logarta	*******
Lood	•••••••••••••••••••••••••••••••••••••••
Madamba	·····

Marcos	
Mate	
Medina	Van
Mendiola	rea
Montes	
Nuñez	
Oca	
Ongpin	
Ople	
Pacificador	
Palma Gil	
Patalinjug	
Pelaez	Yea
Peña	
Peralta	
Perez (B.)	
Perez (L.)	
Pernes	
Pimentel	
Puyat	
Puzon	
Raquiza	
Romulo	
San Juan	
Soller	
Tan	
Tanco	
Tatad	
Tupaz	
Tuvera	
Valle del	
Velasco	
Yulo	

APPROVAL OF C. B. NO. 34 ON THIRD READING

THE PRESIDING OFFICER (Mr. Garcia M.). The result shows that there are 115 votes in favor, 2 against, and 1 abstention. Cabinet Bill No. 34 is therefore approved on Third Reading.

SUSPENSION OF SESSION

MR. ALBANO. Mr. Speaker, may I ask for a recess?

THE PRESIDING OFFICER (Mr. Garcia M.). The Chair declares a recess.

RESUMPTION OF SESSION

THE PRESIDING OFFICER (Mr. Garcia, M.). The session is resumed.

The Acting Floor Leader is recognized.

CONSIDERATION OF C.R. NO. 297 ON THE RULES OF PROCEDURE IN IMPEACHMENT PROCEEDINGS (Continuation) PERIOD OF SPONSORSHIP AND DEBATE

MR. ALBANO. Mr. Speaker, I move that we now continue the consideration of Committee Report No. 297 on the proposed Rules of Procedure in Impeachment Proceedings.

May I ask that the distinguished Minister of State for Public Works and Highways, the Honorable Ronaldo B. Zamora, be recognized?

THE PRESIDING OFFICER (Mr. Garcia, M.). The distinguished sponsor is recognized.

MR. ALBANO. Mr. Speaker, if there are no more interpellations, I move that we . . .

MR. PERNES. Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). What is the pleasure of the Gentleman from Siquijor?

MR. PERNES. Mr. Speaker, may I be allowed to interpellate the honorable sponsor?

THE PRESIDING OFFICER (Mr. Garcia, M.). The sponsor may yield if he so desires.

MR. ZAMORA. Very willingly, to the Gentleman from Siquijor, Mr. Speaker.

MR. PERNES. Thank you, Mr. Speaker.

MR. VALDEZ. Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). What is the pleasure of the Gentleman from Sultan Kudarat?

MR. VALDEZ. Mr. Speaker, with due respect to the Gentleman from Siquijor, may I manifest that during the regular session of November 23, 1981, I made a reservation to interpellate the distinguished sponsor? Considering, however, that I was made to understand that I could bring out the matters I wish to clarify during the period of amendments, I withdraw my reservation, Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). The reservation is withdrawn.

MR. VALDEZ. Thank you, Mr. Speaker.

THE PRESIDING OFFICER (Mr. Garcia, M.). The Gentleman from Siguijor will please proceed with his questions.

MR. PERNES. Thank you, Mr. Speaker.