

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN

2021 (FIRST) Regular Session

VOTING RECORD

Bill No. 164-36 (COR) As amended by the Committee on General Government Operations, Appropriations, and Housing; and further amended on the Floor.	Speaker Antonio R. Unpingco Legislative Session Hall Guam Congress Building August 6, 2021
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NAME	Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused
Senator V. Anthony Ada	✓					
Senator Frank Blas Jr.	✓					
Senator Joanne Brown	✓					
Senator Christopher M. Dueñas	✓					
Senator James C. Moylan	✓					
Vice Speaker Tina Rose Muña Barnes					✓	✓
Senator Telen Cruz Nelson	✓					
Senator Sabina Flores Perez	✓					
Senator Clynton E. Ridgell	✓					
Senator Joe S. San Agustin	✓					
Senator Amanda L. Shelton	✓					
Senator Telo T. Taitague	✓					
Senator Jose "Pedro" Terlaje	✓					
Speaker Therese M. Terlaje	✓					
Senator Mary Camacho Torres					✓	✓

TOTAL

13
Aye

0
Nay


**Not
Voting/
Abstained**

**Out
During
Roll Call**

2
Absent

2
Excused

CERTIFIED TRUE AND CORRECT:



RENNAE V. C. MENO
Clerk of the Legislature

I = Pass

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
2021 (FIRST) Regular Session

Bill No. 164-36(COR)

As amended by the Committee on General
Government Operations, Appropriations, and
Housing.

Introduced by:

Therese M. Terlaje

James C. Moylan

Joe S. San Agustin

AN ACT RELATIVE TO AMENDING THE *RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020* TO REMOVE IMPEDIMENTS TO THE ISSUANCE OF PAYMENTS TO ELIGIBLE GUAM RESIDENTS DURING THE STATE OF PUBLIC HEALTH EMERGENCY DUE TO THE CORONAVIRUS DISEASE (COVID-19) PANDEMIC.”

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Amend Section 4 of P.L. 35-136. Section 4 of P.L. 35-136 is**
3 **amended to read:**

4 **“Section 4. Delivery of Payments.** Notwithstanding any other
5 provision of law, or rule or regulation, the Director may certify and disburse
6 payments pursuant to this Act. No payment shall be made or allowed under
7 this Act after December 31, ~~2021~~ 2023.”

8 **Section 2. Amend Section 5 of P.L. 35-136. Section 5 of P.L. 35-136 is**
9 **amended to read:**

10 **“Section 5. Funding.** Notwithstanding any other provision of law, or
11 rule or regulation, *I Maga'hågan Guåhan* is authorized to transfer ~~up to Thirty~~

1 Million Dollars (~~\$30,000,000~~), plus any additional amount needed to fund the
2 payments required by this Act and for administrative costs, to the Department
3 of Revenue and Taxation, for the purposes of this Act, as may be available
4 from the following:

5 (a) Fiscal Year 2021 General Fund appropriations; and

6 (b) any federal appropriations that can be used for the
7 purposes of this Act.

8 No local funds may be used for this Program as long as federal funds
9 that can be used for the purposes of this Act are available to encumber,
10 obligate, or expend. Any funds transferred pursuant to this Act shall only be
11 used for the purposes of this Act. Payments under this Act shall be required
12 only if payments can be funded under a federal coronavirus relief package or
13 such other federal funds as are appropriate and lawful.”

14 **Section 3. Amend Section 6 of P.L. 35-136. Section 6 of P.L. 35-136 is**
15 **amended to read:**

16 “**Section 6. Reporting.** ~~Upon the lifting of the public health~~
17 ~~emergency declaration for Guam, the~~ The Department of Revenue and
18 Taxation and the Department of Administration shall submit a report to the
19 Speaker of *I Liheslaturan Guåhan*, which shall include the cumulative amount
20 of payments made under the Recovery Income Support and Empowerment
21 (RISE) Program, the total administrative costs to facilitate this Act, and the
22 authorized amounts transferred by *I Maga'hågan Guåhan* under Section 5 of
23 this Act.”

24 **Section 4. Add a new section 8 to P.L. 35-136. A new section 8 is added**
25 **to P.L. 35-136 to read:**

26 “**Section 8. Required Documents.** The following documentation must
27 be submitted in such form as prescribed by the Director to qualify for payment

1 under the Program. Additional documentation may be required, as deemed
2 necessary, upon verification of the documentation listed in this Section. These
3 documents shall be subject to review and verification. Applications will be
4 processed, on a first-in, first-out basis, only when they are completed,
5 including all required documents.

6 (a) Completed Form 8821, Tax Information
7 Authorization, to authorize the Department of Revenue and
8 Taxation to inspect and receive Guam Form 1040 Individual
9 Income Tax Return and return information for tax years 2020 and
10 2019 submitted by individuals, for the purpose of administering
11 the Program;

12 (b) Copy of Form SSA-1099 or Form RRB-1099,
13 Social Security Benefit Statement, for calendar year 2020, if an
14 individual is an SSB recipient who is not required to file a tax
15 return for tax years 2020 or 2019;

16 (c) Social security card number(s) for individuals;

17 (d) Application for RISE Program;

18 (e) any additional documents required, as deemed
19 necessary by the Director of the Department of Revenue and
20 Taxation.”

21 **Section 5. Amend Section 7 of P.L. 35-136. Section 7 of P.L. 35-136 is**
22 **amended to read:**

23 **“Section 7. Rules and Regulations.**

24 (a) Adoption. ~~*I Liheslaturan Guåhan* hereby adopts the Rules and~~
25 ~~Regulations, attached as “Exhibit A” entitled “Rules and Regulations for the~~
26 ~~Recovery Income Support and Empowerment (RISE) Program.”~~

1 ~~(b) Additional Rules and Regulations.~~ Notwithstanding any
2 provision of the Guam Administrative Adjudication Law, the Director of the
3 Department of Revenue and Taxation may, if necessary, ~~within thirty (30)~~
4 ~~business days of the enactment of this Act~~, promulgate additional rules and
5 regulations not stipulated in this Act to implement the Recovery Income
6 Support and Empowerment (RISE) Program, and shall transmit such rules and
7 regulations to the Speaker of *I Liheslaturan Guåhan*.”

8 **Section 6.-Severability.** If any provision of this Act or its application
9 to any person or circumstance is found to be invalid or contrary to the law,
10 such invalidity shall not affect other provisions or applications of this Act that
11 can be given effect without the invalid provision or application, and to this
12 end the provisions of this Act are severable.

13 **Section 7.-Effective Date.** This Act *shall* be effective upon enactment.

1

~~“EXHIBIT A”~~

2 *Rules and Regulations for the Recovery Income Support and Empowerment (RISE)*

3

Program

1 ***Rules and Regulations for the Recovery Income Support and Empowerment***
2 ***(RISE) Program***

3 **~~Section 1. Eligible Individuals.~~** For the purposes of this Program, an
4 eligible individual means:

5 (a) ~~a Guam taxpayer who has:~~

6 (1) ~~filed a Guam Form 1040 Individual Income Tax Return~~
7 ~~for tax year 2020; or~~

8 (2) ~~received a Form SSA-1099 or Form RRB-1099 for Social~~
9 ~~Security Benefits for calendar year 2020 and is not required to file a~~
10 ~~Guam income tax return for tax years 2020 or 2019; or~~

11 (3) ~~not filed a Guam income tax return for tax years 2020 or~~
12 ~~2019 since he or she did not meet the income threshold and is not~~
13 ~~required to file a tax return for tax years 2020 or 2019;~~

14 (b) ~~a Guam resident in 2020;~~

15 (c) ~~a Guam taxpayer whose adjusted gross income meets the~~
16 ~~threshold amount stated in Section 2; and~~

17 (d) ~~an individual other than:~~

18 (1) ~~any individual employed by the government of Guam or~~
19 ~~the federal government at any time during the tax year 2020;~~

20 (2) ~~any individual who retired from the government of Guam~~
21 ~~or the federal government and was employed by the government of~~
22 ~~Guam or the federal government at any time during the tax year 2020;~~

23 (3) ~~a nonresident alien individual;~~

24 (4) ~~a deceased individual; or~~

25 (5) ~~an estate or trust.~~

26 **~~Section 2. Adjusted Gross Income Threshold Amounts.~~** Taxpayers
27 whose ~~Adjusted Gross Income reported on the Guam Form 1040 Individual Tax~~

1 ~~Return for tax year 2020 exceeds the following maximum adjusted gross income~~
2 ~~shall not be eligible for this Program:~~

3 ~~(a) Forty Thousand Dollars (\$40,000) in the case of an individual~~
4 ~~return; or~~

5 ~~(b) Eighty Thousand Dollars (\$80,000) in the case of a joint return.~~

6 ~~**Section 3. Filing of a Tax Return.** Eligible individuals who are required to~~
7 ~~file a Guam Form 1040 Individual Income Tax Return for tax years 2020 or 2019~~
8 ~~must have filed a tax return and meet the AGI threshold requirements under Section~~
9 ~~2 to qualify for payment under the Program. Eligible individuals who did not file a~~
10 ~~Guam income tax return since they did not meet the income thresholds and are not~~
11 ~~required to file a tax return for tax years 2020 or 2019 must file a Recovery Income~~
12 ~~Support and Empowerment (RISE) Program Payment for Non-Filers form.~~

13 ~~**Section 4. Filing a Claim for Payment.** Eligible individuals must register~~
14 ~~at the website specified by the Director of the Department of Revenue and Taxation~~
15 ~~to fill out and submit the application online, along with the required documents~~
16 ~~pursuant to Section 5, or must file an application and submit the required documents~~
17 ~~in such other form as prescribed by the Director.~~

18 ~~**Section 5. Required Documents.** The following documentation must be~~
19 ~~submitted to qualify for payment under the Program. Additional documentation may~~
20 ~~be required, as deemed necessary, upon verification of the documentation listed in~~
21 ~~this Section. These documents shall be subject to review and verification.~~
22 ~~Applications will be processed, on a first-in, first-out basis, only when they are~~
23 ~~completed, including all required documents.~~

24 ~~(a) Completed Form 8821, *Tax Information Authorization*, to~~
25 ~~authorize the Department of Revenue and Taxation to inspect and receive~~
26 ~~Guam Form 1040 Individual Income Tax Return and return information for~~

1 tax years 2020 and 2019 submitted by individuals, for the purpose of
2 administering the Program;

3 (b) ~~Copy of Form SSA-1099 or Form RRB-1099, *Social Security*~~
4 ~~*Benefit Statement*, for calendar year 2020, if an individual is an SSB recipient~~
5 ~~who is not required to file a tax return for tax years 2020 or 2019;~~

6 (c) ~~Social security card number(s) for individuals;~~

7 (d) ~~Guam Mayor's verification;~~

8 (e) ~~Application for RISE Program;~~

9 (f) ~~Employment certification documentation; and~~

10 (g) ~~any additional documents required, as deemed necessary by the~~
11 ~~Director of the Department of Revenue and Taxation.~~

12 **Section 6. Payment Amount.** ~~A one-time payment of Eight Hundred~~
13 ~~Dollars (\$800) shall be allowed for each eligible individual; and One Thousand Six~~
14 ~~Hundred Dollars (\$1,600) in the case of eligible individuals filing a joint return.~~

15 **Section 7. Alternate Tax Year.** ~~If the eligible individual has not filed a~~
16 ~~Guam Form 1040 individual income return (or joint return in the case of eligible~~
17 ~~individuals filing jointly) for tax year 2020 at the time of implementation of the~~
18 ~~Program, said taxpayer may qualify for this Program if they filed a Guam Form 1040~~
19 ~~individual income tax return for tax year 2019. The Director may substitute tax year~~
20 ~~2019 for tax year 2020 to determine eligibility for this Program.~~

21 **Section 8. Funding.** ~~The maximum amount allowed to be paid under the~~
22 ~~Program, not including administrative costs, is Thirty Million Dollars~~
23 ~~(\$30,000,000).~~