

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

Bill No. 74-36 (COR) As substituted; and amended on the Floor.	Speaker Antonio R. Unpingco Legislative Session Hall Guam Congress Building May 28, 2021					
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 "Pedo" Terlaje	√					
Speaker Therese M. Terlaje	√					
Senator Mary Camacho Torres	√					

TOTAL

15

0

Aye

Nay


Not Voting/
Abstained

Out During
Roll Call

Absent

Excused

CERTIFIED TRUE AND CORRECT:



 RENNAE V. C. MENO
 Clerk of the Legislature

I = Pass

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*

Introduced by:

Joe S. San Agustin
Tina Rose Muña Barnes
Jose "Pedo" Terlaje
Clynton E. Ridgell
Mary Camacho Torres
Telo T. Taitague
Amanda L. Shelton
James C. Moylan
V. Anthony Ada
Frank Blas, Jr.
Telena Cruz Nelson
Therese M. Terlaje

AN ACT TO AMEND § 26203.2 AND REPEAL § 26203.3, BOTH OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES.

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

2 **Section 1.** § 26203.2 of Article 2, Chapter 26, Title 11, Guam Code
3 Annotated, is hereby *amended* to read as follows:

4 **“§ 26203.2. Limited Exemption for Certain Small Businesses.**

5 Notwithstanding any other provision of law, the taxes levied under this
6 Article in excess of those generated from three percent (3%) of the gross

1 proceeds of business privilege tax referenced in § 26202 shall not apply to the
2 first Two Hundred Fifty Thousand Dollars (\$250,000) earned or received per
3 taxable year by any person from real property rentals, rental others,
4 profession, retailing, service income, commission income, licensed insurance
5 premium, and/or farming, whose gross annual income is in excess of Fifty
6 Thousand Dollars (\$50,000) but not more than Five Hundred Thousand
7 Dollars (\$500,000) during the most recent tax year; provided, however, that
8 such person(s) shall be fully subject to three percent (3%) of the gross
9 proceeds of business privilege tax referenced in § 26202, subject to the
10 existing requirements and exemptions referenced elsewhere in this Article.
11 The exemption set forth in this Section shall apply annually, commencing on
12 the first day of the month of the new tax year, based on the gross annual
13 income of a person during the most recent year, and shall end on the last day
14 of the last month of the same tax year.”

15 **Section 2.** § 26203.3 of Article 2, Chapter 26, Title 11, Guam Code
16 Annotated, is hereby *repealed*.

17 **Section 3. Severability.** If any provision of this Act or its application to any
18 person or circumstance is found to be invalid or contrary to law, such invalidity shall
19 not affect other provisions or applications of this Act that can be given effect without
20 the invalid provision or application, and to this end the provisions of this Act are
21 severable.

22 **Section 4. Effective Date.** This Act shall be effective upon enactment and
23 apply retroactively to January 1, 2020.