





I MINA'TRENTAI KUÁTTRO NA LIHESLATURAN GUÁHAN
RESOLUTION STATUS

Resolution No.	Sponsor	Title	Date Intro	Date of Presentation	Date Adopted	Date Referred	Referred to	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
493-34 (COR)	Michael F.Q. San Nicolas Régine Biscoe Lee Thomas C. Ada Joe S. San Agustin	Relative to respectfully requesting the United States Census Bureau and the Department of Interior to include in each five- (5-) year enumeration of compact migrants on Guam a question of whether such migrants are a recipient of Earned Income Tax Credit (EITC) funds	8/30/18 2:11 p.m.							

I MINA'TRENTAI KUÁTTRO NA LIHESLATURAN GUÁHAN
2018 (SECOND) Regular Session

Resolution No. 493-34 (COR)

Introduced by:

Michael F.Q. San Nicolas 
Régine Biscoe Lee 
Thomas C. Ada 
Joe S. San Agustin 

Relative to respectfully requesting the United States Census Bureau and the Department of Interior to include in each five- (5-) year enumeration of compact migrants on Guam a question of whether such migrants are a recipient of Earned Income Tax Credit (EITC) funds.

2018 AUG 30 PM 2:11 A-C

- 1 **BE IT RESOLVED BY *I LIHESLATURAN GUÁHAN*:**
- 2 **WHEREAS**, the Compacts of Free Association were finalized by the
- 3 enactment of the Compact of Free Association Acts, U.S. Public Law 99-239 (for
- 4 the Federated States of Micronesia (FSM) and the Republic of the Marshall Islands
- 5 (Marshall Islands)) and Public Law 99-658 (for the Republic of Palau (Palau)); and
- 6 **WHEREAS**, under Section 141(a) of each of the Compacts of Free
- 7 Association, citizens of the Freely Associated States, which include the FSM,
- 8 Marshall Islands, and Palau, may enter, engage in occupations, and establish
- 9 residence as a nonimmigrant in the United States; and
- 10 **WHEREAS**, the United States Congress has provided for annual
- 11 reimbursements, commonly referred to as compact impact grants, to defray
- 12 jurisdictions' costs for services to compact migrants; and

1 **WHEREAS**, Guam and other affected jurisdictions report compact-related
2 costs to the Department of Interior to both document the costs of compact
3 migration and make a case for increased funding from the United States Congress;
4 and

5 **WHEREAS**, during fiscal year 2018, Guam was allocated fourteen million
6 nine hundred thousand dollars (\$14,900,000); and

7 **WHEREAS**, the Supreme Court of Guam held in an Opinion filed February
8 9, 2001, that the Earned Income Tax Credit (EITC) applied in Guam under the
9 Guam Territorial Income Tax levied under the Organic Act of Guam, 48 U.S.C.
10 §1421i; and

11 **WHEREAS**, as residents of Guam, compact migrants are taxed under the
12 Guam Territorial Income Tax and thus their tax liability is reduced through the
13 EITC when they qualify. The requirement to pay EITC to compact migrants is
14 unique to Guam since it is required to mirror the federal income tax code. EITC
15 liabilities are thus paid by the taxpayers of Guam and are not reimbursed to Guam
16 by the U.S. Treasury; and

17 **WHEREAS**, when the government of Guam is able to show the number of
18 compact migrants that receive the EITC, the documented costs of compact
19 migration will be more accurately reflected and will make a stronger case for more
20 equitable reimbursement when the cost to the taxpayers of Guam includes the
21 EITC liability, which comprises a portion of the EITC payments, which have
22 grown from approximately six million two hundred thousand dollars (\$6,200,000)
23 for tax year 2000 to approximately fifty-five million two hundred thousand dollars
24 (\$55,200,000) for tax year 2016, the most recent year reported in a Government-
25 wide financial audit; and

1 **WHEREAS**, the enumeration of compact migrants occurs every five (5)
2 years, with the next enumeration to occur in December 2018; and

3 **WHEREAS**, if the enumeration of compact migrants in this and future years
4 includes a question of whether such migrants are a recipient of Earned Income Tax
5 Credit (EITC) funds, then this extraordinary cost faced by the government of
6 Guam will be documented by the United States federal government; and now
7 therefore be it

8 **RESOLVED**, that *I Mina'Trentai Kuattro Na Liheslaturan Guåhan* does
9 hereby, on behalf of the people of Guam, respectfully request the United States
10 Census Bureau and the Department of Interior to include in each five- (5-) year
11 enumeration of compact migrants on Guam a question of whether such migrants
12 are a recipient of Earned Income Tax Credit (EITC) funds; and be it further

13 **RESOLVED**, that the Speaker and the Chairperson of the Committee on
14 Rules certify, and the Legislative Secretary attest to, the adoption hereof, and that
15 copies of the same be thereafter transmitted to Dr. Ron S. Jarmin, U.S. Census
16 Bureau; Ryan Zinke, Secretary of Interior; the Honorable Madeleine Z. Bordallo,
17 Guam's Delegate to the United States Congress; and the Honorable Eddie Baza
18 Calvo, *I Maga'lahaen Guåhan*.

DULY AND REGULARLY ADOPTED ON THE ___ DAY OF _____, 2018.

BENJAMIN J.F. CRUZ
Speaker

REGINE B. LEE
Chairperson, Committee on Rules

REGINE B. LEE
Legislative Secretary