



Office of the Governor of Guahan

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Felix P. Camacho  
Governor

Michael W. Cruz, M.D.  
Lieutenant Governor

31-11-013  
7:43 AM

DEC 30 2010

The Honorable Judith T. Won Pat, Ed.D.  
Speaker  
Mina' Trenta Na Liheslaturan Guahan  
155 Hessler Street  
Hagåtña, Guam 96910

Dear Speaker Won Pat:

Transmitted herewith is Substitute Bill No. 491-30 (COR) "AN ACT TO AMEND §§26201 AND 26202(e) OF ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON CONTRACTORS", which I signed into law on December 30, 2010 as **Public Law 30-230**.

2011 JAN -5 PM 1:12  
JWW

Sinseru yan Magåhet,

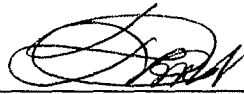
FELIX P. CAMACHO  
I Maga'låhen Guahan  
Governor of Guahan

Attachment: copy of Bill

I MINA'TRENTA NA LIHESLATURAN GUÅHAN  
2010 (SECOND) Regular Session

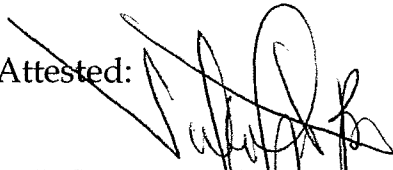
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that Substitute Bill No. 491-30 (COR), "AN ACT TO AMEND §§26201 AND 26202(e) OF ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON CONTRACTORS," was on the 22<sup>nd</sup> day of December, 2010, duly and regularly passed.



Judith T. Won Pat, Ed. D.  
Speaker

Attested:



Tina Rose Muña Barnes  
Legislative Secretary

-----

This Act was received by *I Maga'lahaen Guåhan* this \_\_\_\_\_ day of \_\_\_\_\_, 2010, at  
\_\_\_\_\_ o'clock \_\_\_\_\_.M.

\_\_\_\_\_  
Assistant Staff Officer  
*Maga'lahi's* Office

APPROVED:



FELIX P. CAMACHO  
*I Maga'lahaen Guåhan*

Date:

12/30/2010

Public Law No. 30-230

*I MINA'TRENTA NA LIHESLATURAN GUÁHAN*  
**2010 (SECOND) Regular Session**

**Bill No. 491-30 (COR)**

As substituted by the Committee on Appropriations,  
Taxation, Banking, Insurance, Retirement, and Land,  
and amended on the Floor.

Introduced by:

v. c. pangelinan  
Judith T. Won Pat, Ed.D.  
Judith P. Guthertz, DPA  
T. C. Ada  
V. Anthony Ada  
F. B. Aguon, Jr.  
F. F. Blas, Jr.  
E. J.B. Calvo  
B. J.F. Cruz  
J. V. Espaldon  
T. R. Muña Barnes  
Adolpho B. Palacios, Sr.  
R. J. Respicio  
Telo Taitague  
Ray Tenorio

**AN ACT TO *AMEND* §§26201 AND 26202(e) OF  
ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE  
ANNOTATED, RELATIVE TO THE BUSINESS  
PRIVILEGE TAX ON CONTRACTORS.**

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

2        **Section 1. Legislative Statement and Intent.** *I Liheslaturan Guáhan*  
3        finds that sound fiscal policy rests upon the creation, review, and modification of  
4        revenue statutes. As prevailing economic conditions vary over time, a periodic  
5        review of existing revenue statutes must be performed to ensure they continue to

1 be relevant, effective, and efficient in meeting the original intended policy goals. In  
2 examining the prevailing economic conditions and foreseeing trigger events, *I*  
3 *Liheslaturan Guåhan* has determined a review of these statutes is deemed  
4 necessary.

5 *I Liheslaturan Guåhan* sees the impending expansion of the military  
6 footprint qualifies as a trigger event necessitating the review. *I Liheslaturan*  
7 *Guåhan* intends that it *shall* play a constructive role forging partnerships in the  
8 military expansion, wherever possible. However, *I Liheslaturan Guåhan* also is  
9 charged to exercise its authority when necessary to ensure that the interests of the  
10 people and the resources of the island are protected.

11 At present, *I Liheslaturan Guåhan* has clarified its position in Resolution  
12 Nos. 420-30 and 444-30 in response to the military expansion and its economic  
13 impact to Guam. The tax collection estimates provided in the assessments by the  
14 Department of Defense (DoD) resulting from the military expansion *do not*  
15 account for the Department of Revenue and Taxation's (DRT) difficulty in  
16 tracking and collecting Business Privilege Taxes (BPT) from sub contractors of  
17 construction projects.

18 *I Liheslaturan Guåhan* finds that a significant portion of the increased  
19 economic activity of the expansion of the military footprint will occur in the  
20 industry. Along with the increased activity in the construction industry, there will  
21 be a concurrent increase in the complexity of financial transactions and  
22 arrangements whereby the following activities will be consummated, due to the  
23 scope of the task involved.

24 *I Liheslaturan Guåhan* recognizes that contractors outside of Guam will  
25 play a role in fulfilling the needs of the DoD in executing this expansion. However,  
26 *I Liheslaturan Guåhan* also recognizes that activities and revenues generated by  
27 the military expansion should yield economic benefits to Guam as these incomes

1 are derived from development on the island. The following concept rests upon  
2 sound financial principles of maximizing tax revenue collections and matches them  
3 to the required increased expenditures related to military expansion on Guam.

4 *I Liheslaturan Guåhan* has sought to provide a solution whereby collection  
5 and enforcement of the BPT on contractors *shall* be simplified, which would be to  
6 take four percent (4%) on the gross value of the contracts awarded by the DoD and  
7 place in escrow to be drawn down by the DRT as progress payments occur from  
8 the DoD to contractors. Through its Committee on Appropriation, *I Liheslaturan*  
9 *Guåhan* has communicated this proposal through documented correspondences  
10 and meetings with various Federal officials. In a report to Congress in March  
11 2010, the DoD responded they “are not equipped or legally responsible for  
12 tracking, monitoring, or enforcing Federal, state, and local tax or licensing laws.”  
13 Until such time the DoD agrees to administratively reserve four percent (4%) of  
14 contracts issued on Guam for local taxes or Congress adds such requirements in  
15 funding authorizations, *I Liheslaturan Guåhan* recognizes that the following issue  
16 has reached ripeness for consideration. Whereas, the ability to levy and more  
17 importantly enforce the BPT on contractors will become an administrative burden  
18 on the DRT as a result of the military expansion, *I Liheslaturan Guåhan shall*  
19 *modify territorial policy to ease the administration of the collection of the BPT on*  
20 *contractors.*

21 The present structure of the BPT statute levies the tax on subcontractors and  
22 allows primary contractors to deduct payments to said subcontractors from its  
23 gross income. The levy of BPT on the subcontractors presents logistical issues as  
24 military contracts continue to be subcontracted to companies domiciled outside  
25 Guam, who in some cases *do not* file and remit BPT taxes to the DRT.

26 By effectuating the changes enumerated in this act, the outcome *shall*  
27 reverse the deduction of gross income by contractors for services performed by

1 another contractor, which results in *no* new tax remitted by contractors, but *only*  
2 simplifies its administration. Secondly, it will simplify and limit the enforcement  
3 of BPT on primary contractors, which reduces the number of taxpayers easing  
4 enforcement and compliance activities and reducing the related cost.

5 **Section 2.** §26201 of Chapter 26 of Title 11 of the Guam Code Annotated  
6 is *amended* to read as follows:

7 **“§26201. Levy.**

8 There is hereby levied and *shall* be assessed and collected monthly  
9 privilege taxes against the persons on account of their businesses operating  
10 within and without Guam measured by the application of rates against  
11 values, gross proceeds of sales or gross income, as the case may be.”

12 **Section 3.** §26202(e) of Chapter 26 of Title 11 of the Guam Code  
13 Annotated is *amended* to read as follows:

14 “(e) Tax on Contractors. There *shall* be levied, assessed and  
15 collected a tax rate of four percent (4%) measured against the gross income  
16 of any contractor; provided, that there *shall* be deducted from the gross  
17 income of the taxpayer so much thereof as has been included in the gross  
18 income earned from another taxpayer who is a contractor as defined in §  
19 26101(b) and who has already paid the tax levied under this Subsection for  
20 goods and services that include the deductible gross income of the taxpayer  
21 who is a contractor; provided, that any person claiming a deduction under  
22 this Subsection *shall* be required to show in the person's return either the  
23 name and contractor's license number or the registration number for a  
24 professional engineer, architect or land surveyor or the Certificate of  
25 Authorization (COA) number for a business authorized to provide  
26 engineering, architecture or land surveying services by the Guam Board of

1 Registration for Professional Engineers, Architects, Land Surveyors of the  
2 person paying the tax on the amount deducted by the person.”

3 **Section 4. Notification.** (a) The Guam Contractors Licensing Board *shall*  
4 notify all licensed contractors of the change in administration of the Business  
5 Privilege Tax for contractors within thirty (30) days from the date of enactment of  
6 this Act.

7 (b) The Department of Revenue and Taxation, in conjunction with the  
8 Contractors Licensing Board and the Guam Contractors Association, *shall* create a  
9 Frequently Asked Questions (FAQ) information pamphlet on the change in  
10 administration of the Business Privilege Tax for contractors within sixty (60) days  
11 from the date of enactment of this Act.

12 **Section 5. Effective Date.** This Act *shall* be effective sixty (60) days after  
13 enactment.

14 **Section 6. Severability.** *If* any provision of this Law or its application to  
15 any person or circumstances is found to be invalid or contrary to law, such  
16 invalidity shall *not* affect other provisions or applications of this Law which can be  
17 given effect without the invalid provisions or application, and to this end the  
18 provisions of this Law are severable.

6

# I MINA' TRENTA NA LIHESLATURAN GUÅHAN

2010 (SECOND) Regular Session

Date: 12/22/10

## VOTING SHEET

SBill No. 491-30(COR)

Resolution No. \_\_\_\_\_

Question: \_\_\_\_\_

<u>NAME</u>	<u>YEAS</u>	<u>NAYS</u>	<u>NOT VOTING/ ABSTAINED</u>	<u>OUT DURING ROLL CALL</u>	<u>ABSENT</u>
ADA, Thomas C.	✓				
ADA, V. Anthony	✓				
AGUON, Frank B., Jr.					EA
BLAS, Frank F., Jr.	✓				
CALVO, Edward J.B.	✓				
CRUZ, Benjamin J. F.	✓				
ESPALDON, James V.	✓				
GUTHERTZ, Judith Paulette	✓				
MUNA-BARNES, Tina Rose	✓				
PALACIOS, Adolpho Borja, Sr.	✓				
PANGELINAN, vicente (ben) cabrera	✓				
RESPICIO, Rory J.	✓				
TAITAGUE, Telo	✓				
TENORIO, Ray	✓				
WON PAT, Judith T.	✓				

TOTAL

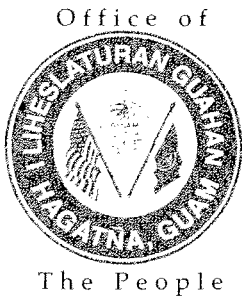
14      \_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_      1

CERTIFIED TRUE AND CORRECT:

  
Clerk of the Legislature

\* 3 Passes = No vote  
EA = Excused Absence





Mina'Trenta Na Liheslaturan Guåhan

Senator vicente (ben) c. pangelinan (D)

DEC 16 2010

**The Honorable Judith T. Won Pat, Ed.D.**

Speaker

I Mina'trenta na Liheslaturan Guåhan

155 Hesler Place

Hagåtña, Guam 96910

**VIA: The Honorable Rory J. Respicio**

Chairperson, Committee on Rules

**RE: Committee Report on Bill No. 491-30 (COR), As Substituted**

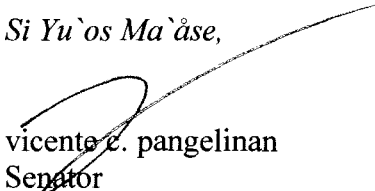
Dear Speaker Won Pat:

Transmitted herewith is the Committee Report on Bill No. 491-30 (COR), As Substituted, "An act to amend 26201 and §26202(e) of Chapter 26 Title 11 of the Guam Code Annotated, relative to the Business Privilege Tax on contractors." which was referred the Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land.

Committee votes are as follows:

3 TO PASS  
       NOT TO PASS  
2 TO REPORT OUT ONLY  
       TO ABSTAIN  
       TO PLACE IN INACTIVE FILE

*Si Yu'os Ma'åse,*

  
vicente c. pangelinan  
Senator

2010 DEC 20 AM 9:38  
J.W.P.

Chairman  
Committee on Appropriations,  
Taxation, Banking, Insurance,  
Retirement, and Land

Member  
Committee on Education

Member  
Committee on  
Municipal Affairs,  
Aviation, Housing, and  
Recreation

Member  
Committee on Labor, the  
Public Structure,  
Public Libraries, and  
Technology

**COMMITTEE REPORT  
ON**

**Bill No. 491-30 (COR)  
As Substituted**

**“An act to amend 26201 and §26202(e)  
of Chapter 26 Title 11 of the Guam  
Code Annotated, relative to the  
Business Privilege Tax on contractors.”**



Mina'Trenta Na Liheslaturan Guåhan

Senator vicente (ben) c. pangelinan (D)

DEC 16 2010

**MEMORANDUM**

**To:** All Members  
Committee on Appropriations, Taxation, Banking, Insurance,  
Retirement, and Land

**From:** Senator vicente "ben" c. pangelinan  
Committee Chairperson

**Subject: Committee Report on Bill No. 491-30 (COR) As Substituted**

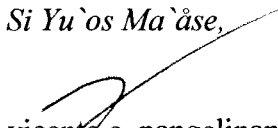
Transmitted herewith for your consideration is the Committee Report on Bill No. 491-30 (COR): As Substituted, "An act to amend 26201 and §26202(e) of Chapter 26 Title 11 of the Guam Code Annotated, relative to the Business Privilege Tax on contractors." sponsored by Senator vicente "ben" c. pangelinan.

This report includes the following:

- Committee Voting Sheet
- Committee Report Narrative
- Copy of Bill No. 491-30 (COR)
- Copy of Bill No. 491-30 (COR), As Substituted
- Public Hearing Sign-in Sheet
- Copies of Submitted Testimony & Supporting Documents
- Copy of COR Referral of Bill No.491-30 (COR)
- Notices of Public Hearing
- Copy of the Public Hearing Agenda
- Fiscal Notes

Please take the appropriate action on the attached voting sheet. Your attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact my office.

*Si Yu`os Ma`åse,*

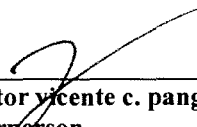

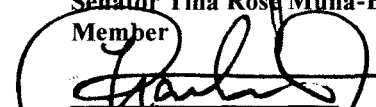
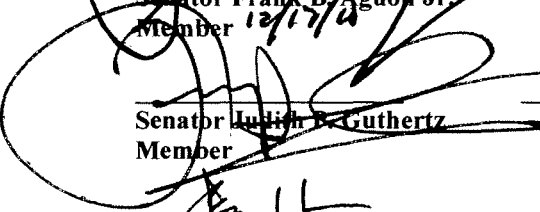
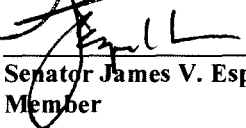
  
vicente c. pangelinan  
Senator

I MINA' TRENTA NA LIHESLATURAN GUÅHAN

Committee Voting Sheet

Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land

Bill No. 491-30 (COR), As Substituted: "An act to amend 26201 and §26202(e) of Chapter 26 Title 11 of the Guam Code Annotated, relative to the Business Privilege Tax on contractors."

Committee Members	To Pass	Not To Pass	Report Out	Abstain	Inactive Files
 Senator Vicente C. Pangelinan Chairperson	✓				
Speaker Judith T. Won Pat, Ed.D Vice Chairperson					
Vice Speaker Benjamin J.F Cruz Member					
 Senator Tina Rose Muña-Barnes Member			✓		
 Senator Frank B. Aguon Jr. Member					
 Senator Judith P. Guthertz Member					
 Senator James V. Espaldon Member			✓		
Senator Telo T. Taitague Member					
Senator Frank Blas, Jr. Member					



Office of

The People

# Mina' Trenta Na Liheslaturan Guåhan

Senator vicente (ben) c. pangelinan (D)

## Committee Report

Bill No. 491-30 (COR): “An act to amend §26201 and §26202(e) of Chapter 26 Title 11 of the Guam Code Annotated, relative to the Business Privilege Tax on contractors.”

Chairman  
Committee on Appropriations,  
Taxation, Banking, Insurance,  
Retirement, and Land

Member  
Committee on Education

Member  
Committee on  
Municipal Affairs,  
Aviation, Housing, and  
Recreation

Member  
Committee on Labor, the  
Public Structure,  
Public Libraries, and  
Technology

### I. OVERVIEW

The Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land convened a public hearing on December 3, 2010 at 8:00 am in *I Liheslatura's* Public Hearing Room.

#### **Public Notice Requirements**

Notices were disseminated via hand-delivery and e-mail to all senators and all main media broadcasting outlets on November 26, 2010 (5-Day Notice), and again on December 1, 2010 (48 Hour Notice).

#### **(a) Committee Members and Senators Present**

Senator vicente “ben” pangelinan, Chairman  
Senator Tina Rose Muña-Barnes, member  
Senator Tom Ada  
Senator Tony Ada

#### **(b) Appearing before the Committee**

None

#### **(c) Written Testimonies Submitted**

Thomas Morrison, Contractors Licensing Board  
James Martinez, Guam Contractors Association

## II. COMMITTEE PROCEEDINGS

### (a) Bill Sponsor Summary

**Chairman pangelinan:** We will proceed with Bill 491-30 (COR), which is an act to amend §26201, 26202 (e) of Chapter 6 Title XI of the Guam Code Annotated relative to the Business Privilege Tax on Contractors. Basically, Bill 491 would reverse the earlier legislation which allowed prime contractors to pass on the requirement of the payment of the subcontractor for those amounts that are subcontracted out of a prime contract award. It would require the prime contractor to pay the 4% GRT as required from his prime contract amount and not require him to pay the subcontractor the 4%. So basically, it collects it from a single contract rather than collecting the 4% from all the different subcontractors. It eases the implementation and collection of taxes at the Department of Revenue and Tax and we hope that this would facilitate greater compliance with the tax. We had Thomas Morrison from the Guam Contractors Board submit written testimony with recommended amendments on it. That was the only testimony received in this afternoon. We will continue to work with the committee and the public on additional testimony.

### (b) Testimony

None

## III. FINDINGS & RECOMMENDATIONS

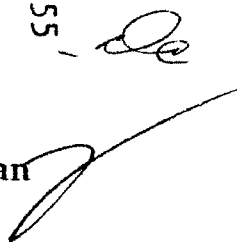
The Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land, hereby reports out Bill No. 491-30 (COR), As Substituted with the recommendation

TO REPORT OUT ONLY.

2010 NOV -8 PM 3: 55

I MINA' TRENTA NA LIHESLATURAN GUÅHAN  
2010 (SECOND) REGULAR SESSION

Bill No. 491-30 (CAR)  
Introduced by:

v.c. pangelinan 

AN ACT TO AMEND §26201 AND §26202(e) OF CHAPTER 26 TITLE  
11 OF THE GUAM CODE ANNOTATED, RELATIVE TO THE  
BUSINESS PRIVILEGE TAX ON CONTRACTORS

BE IT ENACTED BY THE PEOPLE OF GUAM:

1           **SECTION 1. Legislative Statement and Intent.** *I Liheslaturan Guahan*

2 finds that sound fiscal policy rest upon the creation, review, and modification of revenue

3 statutes. As prevailing economic conditions vary over time, a periodic review of existing

4 revenue statutes must be performed to ensure they continue to be relevant, effective, and

5 efficient in meeting the original intended policy goals. In examining the prevailing

6 economic conditions and foreseeing trigger events, *I Liheslaturan Guahan* has

7 determined a review of these statutes is deemed necessary.

8           *I Liheslaturan Guahan* sees the impending expansion of the military footprint

9 qualifies as a trigger event necessitating the review. *I Liheslaturan Guahan* intends that it

10 shall play a constructive role forging partnerships in the military expansion, wherever

11 possible. However, *I Liheslaturan Guahan* also is charged to exercise its authority when

12 necessary to ensure that the interest of the people and the resources of the island are

13 protected.

14           At present, *I Liheslaturan Guahan* has clarified its position in Resolutions 420-30

15 and 444-30 in response to the military expansion and its economic impact to Guam. The

16 tax collection estimates provided in the assessments by the Department of Defense

1 (DoD) resulting from the military expansion do not account for the Department of  
2 Revenue and Taxation's (DRT) difficulty in tracking and collecting Business Privilege  
3 Taxes (BPT) from sub contractors of construction projects.

4 *I Liheslaturan Guahan* finds that a significant portion of the increased economic  
5 activity of the expansion of the military footprint will occur in the construction industry.  
6 Along with the increased activity in the construction industry, there will be a concurrent  
7 increase in the complexity of financial transactions and arrangements whereby the  
8 following activities will be consummated, due to the scope of the task involved.

9 *I Liheslaturan Guahan* recognizes that contractors outside of Guam will play a  
10 role in fulfilling the needs of the DoD in executing this expansion. However, *I*  
11 *Liheslaturan Guahan* also recognizes that activities and revenues generated by the  
12 military expansion should yield economic benefits to Guam as these incomes are derived  
13 from development on the island. The following concept rests upon sound financial  
14 principles of maximizing tax revenue collections and match them to the required  
15 increased expenditures related to military expansion on Guam.

16 *I Liheslaturan Guahan* has sought to provide a solution whereby collection and  
17 enforcement of the BPT on contractors shall be simplified, which would be to take four  
18 percent (4%) on the gross value of the contracts awarded by the DoD and place in escrow  
19 to be drawn down by the DRT as progress payments occur from the DoD to contractors.  
20 Through its Committee on Appropriation, *I Liheslaturan Guahan* has communicated this  
21 proposal through documented correspondences and meetings with various Federal  
22 officials. In a report to Congress in March 2010, the DoD responded they "are not  
23 equipped or legally responsible for tracking, monitoring, or enforcing Federal, state, and  
24 local tax or licensing laws." Until such time the DoD agrees to administratively reserve  
25 4% of contracts issued on Guam for local taxes or Congress adds such requirements in  
26 funding authorizations, *I Liheslaturan Guahan* recognizes that the following issue has  
27 reached ripeness for consideration. Whereas, the ability to levy and more importantly  
28 enforce the BPT on contractors will become an administrative burden on the DRT as a  
29 result of the military expansion, *I Liheslaturan Guahan* shall modify territorial policy to  
30 ease the administration of the collection of the BPT on contractors.



1           The present structure of the BPT statute levies the tax on subcontractors and  
2 allows primary contractors to deduct payments to said subcontractors from its gross  
3 income. The levy of BPT on the subcontractors presents logistical issues as military  
4 contracts continue to be subcontracted to companies domiciled outside Guam who in  
5 some cases do not file and remit BPT taxes to the DRT.

6           By effectuating the changes enumerated in this act, the outcome shall reverse the  
7 deduction of gross income by contractors for services performed by another contractor,  
8 which results in no new tax remitted by contractors, but only simplifies its administration.  
9 Secondly, it will simplify and limit the enforcement of BPT on primary contractors,  
10 which reduces the number of taxpayers easing enforcement and compliance activities  
11 and reducing the related cost.

12           **SECTION 2.** § 26201 of Chapter 26 of Title 11 of the Guam Code Annotated is  
13 amended to read as follows:

14           **“§ 26201. Levy.**

15           There is hereby levied and shall be assessed and collected monthly privilege  
16 taxes against the persons on account of their businesses ~~and other activities in~~  
17 operating within and without Guam measured by the application of rates against  
18 values, gross proceeds of sales or gross income, as the case may be.”

19           **SECTION 3.** § 26202(e) of Chapter 26 of Title 11 of the Guam Code Annotated  
20 is amended to read as follows:

21           **“§ 26202. Rates.**

22           (e) Tax on Contractors. There shall be levied, assessed and collected a tax  
23 rate of four percent (4%) measured against the gross income of any contractor;  
24 provided, that there shall be deducted from the gross income of the taxpayer so  
25 much thereof as has been included in ~~the measure of tax levied under this~~  
26 Subsection on the gross income earned from another taxpayer who is a contractor  
27 as defined in § 26101(b) and who has already paid the tax levied under this  
28 Subsection for goods and services that include the deductible gross income of the  
29 taxpayer who is a contractor; provided, that any person claiming a deduction  
30 under this Subsection shall be required to show in the person's return either the

1 name and contractor's license number or the registration number for a professional  
2 engineer, architect or land surveyor or the Certificate of Authorization (COA)  
3 number for a business authorized to provide engineering, architecture or land  
4 surveying services by the Guam Board of Registration for Professional Engineers,  
5 Architects, Land Surveyors of the person paying the tax on the amount deducted  
6 by the person.

7 **SECTION 4.** Notification. (a) The Guam Contractors Licensing Board shall  
8 notify all licensed contractors of the change in administration of the Business Privilege  
9 Tax for contractors within thirty days (30) from the date of enactment of this Act.

10 (b) The Department of Revenue and Taxation in conjunction with the Contractors  
11 Licensing Board shall create and present a workshop which includes training for all  
12 licensed contractors about the change in administration of the Business Privilege Tax for  
13 contractors within sixty days (60) from the date of enactment of this Act.

14 **SECTION 5.** Effective Date. This Act shall be effective sixty days (60) after  
15 enactment.

16 **SECTION 6.** Severability. If any provision of this Law or its application to any  
17 person or circumstances is found to be invalid or contrary to law, such invalidity shall not  
18 affect other provisions or applications of this Law which can be given effect without the  
19 invalid provisions or application, and to this end the provisions of this Law are severable.

**I MINA' TRENTA NA LIHESLATURAN GUÅHAN**  
**2010 (SECOND) REGULAR SESSION**

**Bill No. 491-30 (COR)**  
**As Substituted by the Committee on**  
**Appropriations, Taxation, Banking,**  
**Insurance, Retirement and Land**

**Introduced by:**

**v.c. pangelinan**

**AN ACT TO AMEND §§ 26201 AND 26202 OF CHAPTER 26 TITLE 11**  
**OF THE GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS**  
**PRIVELEDGE TAX ON CONTRACTORS**

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

1           **SECTION 1. Legislative Statement and Intent.** *I Liheslaturan Guahan*  
2 finds that sound fiscal policy rest upon the creation, review, and modification of revenue  
3 statutes. As prevailing economic conditions vary over time, a periodic review of existing  
4 revenue statutes must be performed to ensure they continue to be relevant, effective, and  
5 efficient in meeting the original intended policy goals. In examining the prevailing  
6 economic conditions and foreseeing trigger events, *I Liheslaturan Guahan* has  
7 determined a review of these statutes is deemed necessary.

8           *I Liheslaturan Guahan* sees the impending expansion of the military footprint  
9 qualifies as a trigger event necessitating the review. *I Liheslaturan Guahan* intends that it  
10 shall play a constructive role forging partnerships in the military expansion, wherever  
11 possible. However, *I Liheslaturan Guahan* also is charged to exercise its authority when  
12 necessary to ensure that the interest of the people and the resources of the island are  
13 protected.

1           At present, *I Liheslaturan Guahan* has clarified its position in Resolutions 420-30  
2 and 444-30 in response to the military expansion and its economic impact to Guam. The  
3 tax collection estimates provided in the assessments by the Department of Defense  
4 (DoD) resulting from the military expansion do not account for the Department of  
5 Revenue and Taxation's (DRT) difficulty in tracking and collecting Business Privilege  
6 Taxes (BPT) from sub contractors of construction projects.

7           *I Liheslaturan Guahan* finds that a significant portion of the increased economic  
8 activity of the expansion of the military footprint will occur in the construction industry.  
9 Along with the increased activity in the construction industry, there will be a concurrent  
10 increase in the complexity of financial transactions and arrangements whereby the  
11 following activities will be consummated, due to the scope of the task involved.

12           *I Liheslaturan Guahan* recognizes that contractors outside of Guam will play a  
13 role in fulfilling the needs of the DoD in executing this expansion. However, *I*  
14 *Liheslaturan Guahan* also recognizes that activities and revenues generated by the  
15 military expansion should yield economic benefits to Guam as these incomes are derived  
16 from development on the island. The following concept rests upon sound financial  
17 principles of maximizing tax revenue collections and match them to the required  
18 increased expenditures related to military expansion on Guam.

19           *I Liheslaturan Guahan* has sought to provide a solution whereby collection and  
20 enforcement of the BPT on contractors shall be simplified, which would be to take four  
21 percent (4%) on the gross value of the contracts awarded by the DoD and place in escrow  
22 to be drawn down by the DRT as progress payments occur from the DoD to contractors.  
23 Through its Committee on Appropriation, *I Liheslaturan Guahan* has communicated this  
24 proposal through documented correspondences and meetings with various Federal  
25 officials. In a report to Congress in March 2010, the DoD responded they "are not  
26 equipped or legally responsible for tracking, monitoring, or enforcing Federal, state, and  
27 local tax or licensing laws." Until such time the DoD agrees to administratively reserve  
28 4% of contracts issued on Guam for local taxes or Congress adds such requirements in  
29 funding authorizations, *I Liheslaturan Guahan* recognizes that the following issue has  
30 reached ripeness for consideration. Whereas, the ability to levy and more importantly  
31 enforce the BPT on contractors will become an administrative burden on the DRT as a

1 result of the military expansion, *I Liheslaturan Guahan* shall modify territorial policy to  
2 ease the administration of the collection of the BPT on contractors.

3 The present structure of the BPT statute levies the tax on subcontractors and  
4 allows primary contractors to deduct payments to said subcontractors from its gross  
5 income. The levy of BPT on the subcontractors presents logistical issues as military  
6 contracts continue to be subcontracted to companies domiciled outside Guam who in  
7 some cases do not file and remit BPT taxes to the DRT.

8 By effectuating the changes enumerated in this act, the outcome shall reverse the  
9 deduction of gross income by contractors for services performed by another contractor,  
10 which results in no new tax remitted by contractors, but only simplifies its administration.  
11 Secondly, it will simplify and limit the enforcement of BPT on primary contractors,  
12 which reduces the number of taxpayers easing enforcement and compliance activities  
13 and reducing the related cost.

14 **SECTION 2.** § 26201 of Chapter 26 of Title 11 of the Guam Code Annotated is  
15 amended to read as follows:

16 **“§ 26201. Levy.**

17 There is hereby levied and shall be assessed and collected monthly privilege  
18 taxes against the persons on account of their businesses ~~and other activities in~~  
19 operating within and without Guam measured by the application of rates against  
20 values, gross proceeds of sales or gross income, as the case may be.”

21 **SECTION 3.** § 26202(e) of Chapter 26 of Title 11 of the Guam Code Annotated  
22 is amended to read as follows:

23 **“§ 26202. Rates.**

24 (e) Tax on Contractors. There shall be levied, assessed and collected a tax  
25 rate of four percent (4%) measured against the gross income of any contractor;  
26 provided, that there shall be deducted from the gross income of the taxpayer so  
27 much thereof as has been included ~~in the measure of tax levied under this~~  
28 Subsection on the gross income earned from another taxpayer who is a contractor  
29 as defined in § 26101(b) and who has already paid the tax levied under this  
30 Subsection for goods and services that include the deductible gross income of the

1        taxpayer who is a contractor; provided, that any person claiming a deduction  
2        under this Subsection shall be required to show in the person's return either the  
3        name and contractor's license number or the registration number for a professional  
4        engineer, architect or land surveyor or the Certificate of Authorization (COA)  
5        number for a business authorized to provide engineering, architecture or land  
6        surveying services by the Guam Board of Registration for Professional Engineers,  
7        Architects, Land Surveyors of the person paying the tax on the amount deducted  
8        by the person.

9        **SECTION 4.** Notification. (a) The Guam Contractors Licensing Board shall  
10       notify all licensed contractors of the change in administration of the Business Privilege  
11       Tax for contractors within thirty days (30) from the date of enactment of this Act.

12       (b) The Department of Revenue and Taxation in conjunction with the Contractors  
13       Licensing Board and the Guam Contractors Association shall create ~~and present a~~  
14       ~~workshop which includes training for all licensed contractors about the a~~ Frequently  
15       Asked Questions (FAQ) information pamphlet on the change in administration of the  
16       Business Privilege Tax for contractors within sixty days (60) from the date of enactment  
17       of this Act.

18       **SECTION 5.** Effective Date. This Act shall be effective sixty days (60) after  
19       enactment.

20       **SECTION 6.** Severability. If any provision of this Law or its application to any  
21       person or circumstances is found to be invalid or contrary to law, such invalidity shall not  
22       affect other provisions or applications of this Law which can be given effect without the  
23       invalid provisions or application, and to this end the provisions of this Law are severable.



**Mina' Trenta Na Liheslaturan Guahan**  
**THIRTIETH GUAM LEGISLATURE**

**Senator vicente "ben" c. pangelinan**

---

**COMMITTEE ON APPROPRIATIONS, TAXATION, BANKING, INSURANCE, RETIREMENT AND LAND**  
**PUBLIC HEARING**  
**Friday, December 3, 2010**  
**Bill No. 491-30 (COR)**  
**SIGN UP SHEET**

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT	
						Yes	No
Thomas Morrison	P.O. Box 13305 Tamuning, GU 96921	482-5346	morrison671@gmail	✓		Yes	



## Guam Contractors Association

December 13, 2010

The Honorable Vicente C. Pangelinan  
Chairman, Committee on Appropriations, Taxation, Banking,  
Insurance, Retirement, and Land  
Suite 101 Quan Building  
324 W. Soledad Ave.  
Hagåtña, Guam 96910

*Hafa Adai!* Senator Pangelinan,

The Guam Contractors Association supports the intent of Bill 491 to streamline the collection of Gross Receipts Taxes. GCA agrees that it will be more efficient for the government to collect GRT from a few contractors rather than the many that will be participating in the military build up.

GCA is concerned, though, that the legislation does not provide enough clarity on how the prime contractor will pay the Department of Revenue and Taxation its portion and the portion of the subcontractors' GRT. Confusion in the law could lead to the Department of Revenue and Taxation collecting GRT on the prime and the sub-contractors. The GCA recommends that procedures and the requirements of the Department of Revenue and Taxation on how it will determine which contractor will pay the GRT be codified into law so every contractor is clear on how and when the GRT shall be paid to the Department of Revenue and Taxation.

Thank you for your consideration of the above.

Sincerely,

A handwritten signature in black ink that reads "James A. Martinez".

James A. Martinez  
President



*A Proud Member*







# CONTRACTORS LICENSE BOARD

*Inetnon Malisensiyen Kontratista*  
542 North Marine Corp Drive A. – Tamuning, Guam 96911  
649-2211, 9676, 646-7626, 649-2965 649-2210(Fax)



FELIX P. CAMACHO  
GOVERNOR

THOMAS A. MORRISON  
EXECUTIVE DIRECTOR

MICHAEL W. CRUZ, M.D.  
LIEUTENANT GOVERNOR

---

**Written/Oral Testimony by Thomas A. Morrison,  
Executive Director of the Contractors License Board.  
Before the Committee on Appropriations, Taxation, Banking, Insurance and Land.  
December 3, 2010**

Good morning Chairman Pangelinan, members of the Committee on Appropriations, Taxation, Banking, Insurance and Land, I am presenting the Contractors License Board's response to the Bill No. 491-30 (COR).

There are limited situations where the provisions of our Contractors' License Board (CLB) Law do not apply to contracting services performed within island of Guam. More than 40 years ago, the United States Supreme Court in *Leslie Miller, Inc. v. State of Arkansas* (1956) 352 U.S. 187, 189-190 (*Leslie Miller*) determined that a state may not impose its contractor's licensing requirements on work performed on federal property.

More recently, the Guam Attorney General's Opinion CLB 93-0543, dated June 17, 1993 states that with the exception of domestic contractors, contractors with contracts exclusively on military installations are not required to obtain a contractor's license with the CLB.

For contractors who are not required to obtain a contractor's license under the above exception, they are required to obtain a business license from the Department of Revenue and Taxation's (DRT's) General Licensing Branch before they begin any project. If a contractor later decided to expand it's contracting business to the local community (outside military installations), it would then be required to obtain a contractor's license from the CLB.

Therefore, since the DRT have the full authority to require all contractors to include military contractors to obtain a business license regardless of the above exception, the CLB recommends the following amendment to **SECTION 4. Notification (a)**.

**SECTION 4. Notification. (a)** ~~The Guam Contractors Licensing Board~~ Department of Revenue and Taxation shall notify all licensed contractors of the change in administration of the Business Privilege Tax for contractors within thirty days (30) from the date of enactment of this Act.

If you have any questions regarding this letter, please contact my office.

Sincerely,

Thomas Morrison  
Executive Director,  
Contractors License Board

**Bureau of Budget & Management Research  
Fiscal Note of Bill No. 491-30**

**AN ACT TO AMEND §26201 AND §26202(e) OF CHAPTER 26 TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON CONTRACTORS.**

Department/Agency Appropriation Information	
Dept./Agency Affected: Department of Revenue & Taxation	Dept./Agency Head: Artemio B. Ilagan
Department's General Fund (GF) appropriation(s) to date:	9,318,618
Department's Other Fund (Specify) appropriation(s) to date: \$826,749 (TCEF) / \$1,576,609 (BPSF)	2,403,358
<b>Total Department/Agency Appropriation(s) to date:</b>	<b>\$11,721,976</b>

Fund Source Information of Proposed Appropriation			
	General Fund:	(Specify Special Fund):	Total:
FY 2010 Unreserved Fund Balance <sup>1</sup>		\$0	\$0
FY 2011 Adopted Revenues	\$535,231,228	\$0	\$535,231,228
FY 2011 Appro. (P.L. 30-196)	(\$538,812,874)	\$0	(\$538,812,874)
Sub-total:	(\$3,581,646)	\$0	(\$3,581,646)
Less appropriation in Bill	\$0	\$0	\$0
<b>Total:</b>	<b>(\$3,581,646)</b>	<b>\$0</b>	<b>(\$3,581,646)</b>

Estimated Fiscal Impact of Bill						
	One Full Fiscal Year	For Remainder of FY 2011 (if applicable)	FY 2012	FY 2013	FY 2014	FY 2015
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
(Specify Special Fund)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

- Does the bill contain "revenue generating" provisions? / / Yes / x / No  
If Yes, see attachment
- Is amount appropriated adequate to fund the intent of the appropriation? / x / N/A / / Yes / / No  
If no, what is the additional amount required? \$ \_\_\_\_\_ / x / N/A
- Does the Bill establish a new program/agency? / / Yes / x / No  
If yes, will the program duplicate existing programs/agencies? / / N/A / / Yes / x / No  
Is there a federal mandate to establish the program/agency? / / Yes / x / No
- Will the enactment of this Bill require new physical facilities? / / Yes / x / No
- Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: / x / Yes / / No  
/x / Requested agency comments not received by due date / / Other: \_\_\_\_\_

Analyst: Michael M. Aflague, B&M Analyst Date: 11/11/10 Director: Bertha M. Duenas, Director Date: **NOV 17 2010**

Footnotes: The Bill has a potential for additional funding impact, however in its present form that impact cannot be determined at this time.



# COMMITTEE ON RULES

*I Mina' Trenta na Liheslaturan Guåhan* • 30th Guam Legislature

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November 9, 2010

## MEMORANDUM

**To:** Pat Santos  
*Clerk of the Legislature*

**Attorney Therese M. Terlaje**  
*Legislative Legal Counsel*

**From:** Senator Rory J. Respicio  
*Chairperson, Committee on Rules*

**Subject:** Referral of Bill No. 491-30 (COR)

As Chairperson of the Committee on Rules, I am forwarding my referral of Bill No. 491-30 (COR).

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all Senators of *I Mina' Trenta Na Liheslaturan Guåhan*.

Should you have any questions, please contact Stephanie Mendiola or Elaine V. Tajalle at 472-7679.

*Si Yu'os Ma'åse'!*

(1) Attachment

*I Mina'Trenta Na Liheslaturan Guåhan*

**Bill Log Sheet**

Page 1 of 1

<b>Bill No.</b>	<b>Sponsor(s)</b>	<b>Title</b>	<b>Date Introduced</b>	<b>Date Referred</b>	<b>120 Day Deadline</b>	<b>Committee Referred</b>	<b>Public Hearing Date</b>	<b>Date Committee Report Filed</b>	<b>Status (Date) Passed? Failed? Vetoed? Overridden? Public Law?</b>
B491-30 (COR)	v. c. pangelinan	AN ACT TO AMEND §26201 AND §26202(e) OF CHAPTER 26 TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON CONTRACTORS.	11/8/10 12:50 p.m.	11/9/10		Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land			



Mina'Trenta Na Liheslaturan Guåhan

Senator vicente (ben) c. pangelinan (D)

November 26, 2010

Memorandum

To: All Senators

From: Senator ben pangelinan

Re: Public Hearing Notice – FIRST NOTICE

Chairman  
Committee on Appropriations,  
Taxation, Banking, Insurance,  
Retirement, and Land

Member  
Committee on Education

Member  
Committee on  
Municipal Affairs,  
Aviation, Housing, and  
Recreation

Member  
Committee on Labor, the  
Public Structure,  
Public Libraries, and  
Technology

The Committee on Appropriations, Taxation, Banking, Insurance and Land will conduct a public hearing beginning at **8:30am, Friday, December 3, 2010** at the Guam Legislature's Public Hearing Room. The following bills are the agenda;

**Bill No. 421-30 (COR): An Act to create a Festival of Pacific Arts Revolving Fund**

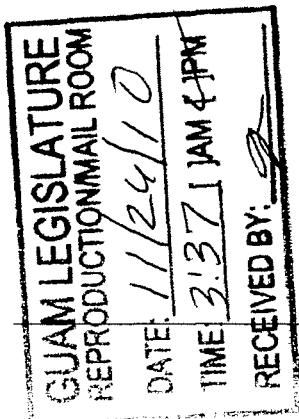
**Bill No. 429-s0 COR): An act to amend §26404 of Chapter 26 Title 11 Guam Code Annotated to eliminate the tax exemption on liquid fuels transshipped through Guam, and to create an environmental risk mitigation fund.**

**Bill No. 430-30 (COR: An Act to appropriate the sum of One Hundred Forty-One Thousand Dollars from the General Fund for FY 2011 to the Guam Election Commission to pay for prior year's obligation.**

**Bill No. 440-30 (COR): An Act to authorize the sale of a portion of Lot No. 87-4-2-R1, not to exceed 114± Square meters, under the inventory of Chamorro Land Trust**

**Bill No. 449-30 (COR): An Act to Relative to re-zoning Lot No. 10117-R6, located in the Municipality in Dededo, From Commercial ("C") to Light Industrial (M1) for purposes of establishing business related to construction and warehouse activities.**

**Bill No. 458-30 (COR): An Act to rezone Lot Nos. 3261-R4, 3261-2, 3261-1-R3, 3261-1-2 and 3261-1-1 R1 all in the Municipality of Chalan Pago from Residential "R-1" to Light Industrial "M1" zone.**



324 W. Soledad Ave. Suite 100, Hagåtña, Guam 96910

Tel: (671) 473-(4BEN) 4236 - Fax: (671) 473-4238 - Email: senbenp@guam.net

Memo to: All Senators  
November 26, 2010  
Page 2

**Bill No. 462-30 (COR): An act to add a new Section 9 and 10 to Chapter VIII of Public Law 30-196 Relative to providing to the Mayors Council of Guam continuing appropriation and an authorization for payments of prior year obligations.**

**Bill No. 471-30 (COR): An act to rezone Lot No. 5, Block No. 3 Tract 172 Agricultural Subdivision of Lot No. 10065 Mogfog, Dededo to Commercial Zone "C" for the purpose of constructing a multi-purpose community center for public usage.**

**Bill No. 472-30 (COR): An act to authorize the Governor of Guam to convey Lot 5412-2 in the municipality of Mangilao to the Guam Power Authority to provide necessary land for the development of a consolidated central office.**

**Bill No. 484-30 (COR): An act to appropriate funds for the repairs to the Agat Gym.**

**Bill No. 491-30 (COR): An act to amend §26201 and §26202(e) of Chapter 6 Title 11 of The Guam Code Annotated, Relative to the Business Privilege Tax on Contractors**

**Bill No. 492-30 (COR): An Act to distribute additional COLA Award payments for certifications of claim issued and to authorize the sale of General Obligation Promissory Notes for payments to "COLA" Awardees in reference to Superior Court Case No. SP0206-93.**

**Bill No. 493-30 (COR): An Act to zone the previously unzoned Lot No. 165-R4 in the Municipality of Piti to Light Industrial (M-1) Zone.**

**Bill No. 494-30 (COR): An Act to zone Apra Harbor Reservation Lot F-12-1 and Lot F-12-R1, in the Municipality of Piti, to Light Industrial ("M-1") Zone.**

cc: Tom Unsiong, Sergeant-at-Arms  
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Joe Leon Guerrero <sgtarms@guamlegislature.org>,  
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Pat Santos <psantos@guamlegislature.org>

date Fri, Nov 26, 2010 at 4:00 PM  
subject Public Hearing - FIRST NOTICE  
mailed-by guamlegislature.org

Please see attached

--  
Lisa Cipollone  
Chief of Staff  
Office of Senator ben c. pangelinan  
(671) 473-4236  
cipo@guamlegislature.org

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Reply

Senator ben pangelinan will hold a public hearing on Friday, December 3 beginning at 8:30am. Below is the agenda.

INEKUNGOK PUPBLEKO (PUBLIC HEARING)

Betnes, gi diha 3 gi Disembre 2010 (Friday, December 3, 2010)

Kuátton Inekungok Pubbleko gi I Liheslaturan Guáhan (Guam Legislature Public Hearing Room)

Gi alas 8:30 gi ega'an (8:30 AM)

TAREHA (AGENDA)

I Priniponi Siha:

Bill No. 421-30 (COR): An Act to create a Festival of Pacific Arts Revolving Fund

Bill No. 429-s0 COR): An act to amend §26404 of Chapter 26 Title 11 Guam Code Annotated to eliminate the tax exemption on liquid fuels transhipped through Guam, and to create an environmental risk mitigation fund.

Bill No. 430-30 (COR): An Act to appropriate the sum of One Hundred Forty-One Thousand Dollars from the General Fund for FY 2011 to the Guam Election Commission to pay for prior year's obligation.

Bill No. 440-30 (COR): An Act to authorize the sale of a portion of Lot No. 87-4-2-R1, not to exceed 114+ Square meters, under the inventory of Chamorro Land Trust

Bill No. 449-30 (COR): An Act to Relative to re-zoning Lot No. 10117-R6, located in the Municipality in Dededo, From Commercial ("C") to Light Industrial (M1) for purposes of establishing business related to construction and warehouse activities.

Bill No. 458-30 (COR): An Act to rezone Lot Nos. 3261-R4, 3261-2, 3261-1-R3, 3261-1-2 and 3261-1-1 R1 all in the Municipality of Chalan Pago from Residential "R-1" to Light Industrial "M1" zone.

Bill No. 462-30 (COR): An act to add a new Section 9 and 10 to Chapter VIII of Public Law 30-196 Relative to providing to the Mayors Council of Guam continuing appropriation and an authorization for payments of prior year obligations.



Bill No. 471-30 (COR): An act to rezone Lot No. 5, Block No. 3 Tract 172 Agricultural Subdivision of Lot No. 10065 Mogfog, Dededo to Commercial Zone "C" for the purpose of constructing a multi-purpose community center for public usage.

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Bill No. 494-30 (COR): An Act to zone Apra Harbor Reservation Lot F-12-1 and Lot F-12-R1, In the Municipality of Piti, to Light Industrial ("M-1") Zone.

--  
Lisa Cipollone  
Chief of Staff  
Office of Senator ben c. pangelinan  
(671) 473-4236  
cipo@guamlegislature.org

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**SOUL (Reuters)** – South Korea said on Thursday it would increase troops on islands near North Korea with Pyongyang warning it would lower its bombardment earlier in the week with more attacks as its wealthy neighbor tried any provocations.”

The sudden spike in tension in the world’s fastest growing economic region is putting mounting pressure on China to rein in its prickly ally. South Korean media reports said Tuesday’s artillery attack was likely personally ordered by elusive North Korean leader Kim Jong-il.

“(North Korea) will wage a second and even third rounds of attacks without any hesitation, warmongers in South Korea like reckless military provocations again,” the North’s KCNA news agency, using typically effusive language, quoted a statement from the military as saying.

“The U.S. cannot evade the blame for the recent shelling,” it added. “If the U.S. truly desires

detente on the Korean peninsula, it should not thoughtlessly shelter the South Korean puppet forces but strictly control them so that they may not commit any more adventurous military provocations.”

The United States and South Korea are to hold joint military exercises next week, with the aircraft carrier USS George Washington participating, although KCNA made no mention of that.

“Over telephone talks with Secretary (of State) Hillary Clinton, we agreed that through the drill, we will be able to ...send a clear message to the North in relation to the recent situation,” a South Korean Foreign Ministry spokesman said.

North Korean leader Kim Jong-un, visited the Yellow Sea coastal artillery base from where shells were fired at a South Korean island near the disputed maritime boundary just hours before the attack, newspapers in Seoul said.

South Korea’s military was

“focusing on the possibility of Kim Jong-il and his son approving the shelling of Yeonpyeong,” the Chosun Ilbo quoted an unnamed member of the National Assembly’s Defense Committee as saying.

The government declined

At least four people, including two civilians, were killed and dozens of houses destroyed on the island in the heaviest attack by the North since the Korean War ended in 1953.

**Emergency meeting**

It marked the first civilian deaths in an assault since the bombing of a South Korean airliner in 1987. North Korea said the shelling was in self-defense after Seoul fired shells into its waters.



**Mina’ Trenta Na Lihelaturan Guahan THIRTIETH GUAM LEGISLATURE**

**Senator vicente “ben” pangelinan Office of the People**

**INEKUNGOK PUPBLEKO (PUBLIC HEARING)**

**Betnes, gi diha 3 gi Disembre 2010 (Friday, December 3, 2010)**

**Kuáttón Inekungok Pupbleko gi Lihelaturan Guáhan (Guam Legislature Public Hearing Room)**

**Gi alas 8:30 gi ega’an (8:30 AM)**

**TAREHA (AGENDA)**

**I Prinsiponi Siha:**

- Bill No. 421-30 (COR):** An Act to create a Festival of Pacific Arts Revolving Fund
- Bill No. 429 (Ada):** An act to amend §26404 of Chapter 26 Title 11 Guam Code Annotated to eliminate the tax exemption on liquid fuels transshipped through Guam and to create an environmental risk mitigation fund.
- Bill No. 430-30 (COR):** An Act to appropriate the sum of One Hundred Forty-One Thousand Dollars from the General Fund for FY 2011 to the Guam Election Commission to pay for prior year’s obligation.
- Bill No. 440-30 (COR):** An Act to authorize the sale of a portion of Lot No. 874-2-R1 not to exceed 114+ Square meters, under the inventory of Chamorro Land Trust
- Bill No. 449-30 (COR):** An Act to Relative to re-zoning Lot No. 10117-R6, located in the Municipality in Dededo, From Commercial (“C”) to Light Industrial (M1) for purposes of establishing business related to construction and warehouse activities.
- Bill No. 458-30 (COR):** An Act to rezone Lot Nos. 3261-R4, 3261-2, 3261-1-R3, 3261-1-2 and 3261-1-1 R1 all in the Municipality of Chalan Pago from Residential “R-1” to Light Industrial “M1” zone:

**Bill No. 462-30 (COR):** An act to add a new Section 9 and 10 to Chapter VIII of Public Law 30-196 Relative to providing to the Mayors Council of Guam continuing appropriation and an authorization for payments of prior year obligations.

**Bill No. 471-30 (COR):** An act to rezone Lot No. 5, Block No. 3 Tract 172 Agricultural Subdivision of Lot No. 10065 Mogfog, Dededo to Commercial Zone “C” for the purpose of constructing a multi-purpose community center for public use

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**Bill No. 484-30 (COR):** An act to appropriate funds for the repairs to the Agat Gym.

**Bill No. 491-30 (COR):** An act to amend §26201 and §26202(e) of Chapter 6 Title 11 of The Guam Code Annotated, Relative to the Business Privilege Tax on Contractors

**Bill No. 492-30 (COR):** An Act to distribute additional COLA Award payments for certifications of claim issued and to authorize the sale of General Obligation Promissory Notes for payments to “COLA” Awardees in reference to Superior Court Case No. SP0206-93.

**Bill No. 493-30 (COR):** An Act to zone the previously unzoned Lot No. 165-R4 in the Municipality of Piti to Light Industrial (M-1) Zone.

**Bill No. 494-30 (COR):** An Act to zone Apra Harbor Reservation Lot F-12-1 and Lot F-12-R1, in the Municipality of Piti, to Light Industrial (“M-1”) Zone.

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**Joaquin C. Flores, P.E.**  
*General Manager*

**'ATION FOR BID**

by the **GUAM POWER AUTHORITY** Bond Funds.

<b>TIME:</b>	<b>DESCRIPTION:</b>
10 2:00 P.M.	GPA Upgrade Fire Protection and Smoke Alarm Systems at Dededo Diesel Power Plant (\$150.00 non-refundable payment)
10 2:00 P.M.	GPA Upgrade Fire Protection and Smoke Alarm Systems at Yigo CT Power Plant (\$150.00 non-refundable payment)

Procurement Office, 1<sup>st</sup> Floor, GPA Central Office, 1911 Route 16, Harmon, must be made at our GPA Customer Services Department prior to issuance of roster with GPA’s Procurement Division to be able to participate in the bid. 3055 to register. Registration is required to ensure that all “Amendments to all bidders throughout the bid process.

FRIDAY, NOVEMBER 26, 2010  
 MARIANAS VARIETY GUAM EDITION 15



Mina' Trenta Na Liheslaturan Guahan

Senator vicente (ben) c. pangelinan (D)

December 1, 2010

Memorandum

To: All Senators

From: Senator ben pangelinan

Re: Public Hearing Notice – SECOND NOTICE

Chairman  
Committee on Appropriations,  
Taxation, Banking, Insurance,  
Retirement, and Land

Member  
Committee on Education

Member  
Committee on  
Municipal Affairs,  
Aviation, Housing, and  
Recreation

Member  
Committee on Labor, the  
Public Structure,  
Public Libraries, and  
Technology

The Committee on Appropriations, Taxation, Banking, Insurance and Land will conduct a public hearing beginning at **8:30 am, December 3, 2010** at the Guam Legislature's Public Hearing Room. The following bills are on the agenda:

**Bill No. 492-30 (COR): An Act to distribute additional COLA Award payments for certifications of claim issued and to authorize the sale of General Obligation Promissory Notes for payments to "COLA" Awardees in reference to Superior Court Case No. SP0206-93.**

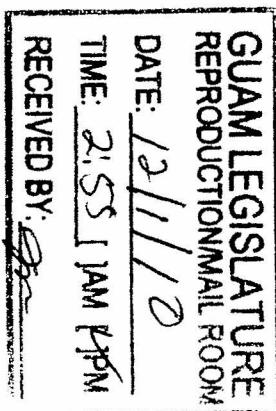
**Bill No. 421-30 (COR): An Act to create a Festival of Pacific Arts Revolving Fund**

**Bill No. 429-30 (COR): An act to amend §26404 of Chapter 26 Title 11 Guam Code Annotated to eliminate the tax exemption on liquid fuels transshipped through Guam, and to create an environmental risk mitigation fund.**

**Bill No. 430-30 (COR): An Act to appropriate the sum of One Hundred Forty-One Thousand Dollars from the General Fund for FY 2011 to the Guam Election Commission to pay for prior year's obligation.**

**Bill No. 440-30 (COR): An Act to authorize the sale of a portion of Lot No. 87-4-2-R1, not to exceed 114± Square meters, under the inventory of Chamorro Land Trust**

**Bill No. 449-30 (COR): An Act to Relative to re-zoning Lot No. 10117-R6, located in the Municipality in Dededo, From Commercial ("C") to Light Industrial (M1) for purposes of establishing business related to construction and warehouse activities.**



*All Senator*

Memo to Senators  
December 1, 2010  
Page 2

**Bill No. 458-30 (COR): An Act to rezone Lot Nos. 3261-R4, 3261-2, 3261-1-R3, 3261-1-2 and 3261-1-1 R1 all in the Municipality of Chalan Pago from Residential "R-1" to Light Industrial "M1" zone.**

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**Bill No. 471-30 (COR): An act to rezone Lot No. 5, Block No. 3 Tract 172 Agricultural Subdivision of Lot No. 10065 Mogfog, Dededo to Commercial Zone "C" for the purpose of constructing a multi-purpose community center for public usage.**

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**Bill No. 493-30 (COR): An Act to zone the previously unzoned Lot No. 165-R4 in the Municipality of Piti to Light Industrial (M-1) Zone.**

**Bill No. 494-30 (COR): An Act to zone Apra Harbor Reservation Lot F-12-1 and Lot F-12-R1, in the Municipality of Piti, to Light Industrial ("M-1") Zone.**

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### 2nd Notice - Public Hearing

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date Wed, Dec 1, 2010 at 12:35 PM

subject 2nd Notice - Public Hearing

mailed-by guamlegislature.org

Please see attached memo regarding public hearing by Senator pangelinan for Friday, December 3, 2010 beginning at 8.30am at the Guam Legislature Public Hearing Room.

--  
 Lisa Cipollone  
 Chief of Staff  
 Office of Senator ben c pangelinan  
 (671) 473-4236  
 cipo@guamlegislature.org

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date Wed, Dec 1, 2010 at 12:28 PM

subject Second Public Hearing Notice

mailed-by guamlegislature.org

Senator ben pangelainan will conduct a public hearing on Friday, December 3, 2010. The following bills are on the agenda:

**INEKUNGOK PUPBLEKO  
(PUBLIC HEARING)**

**Betnes, gi diha 3 gi Disembre 2010  
(Friday, December 3, 2010)**

**Kuáttón Inekungok Pubbleko gi I Liheslaturan Guáhan  
(Guam Legislature Public Hearing Room)**

**Gi alas 8:30 gi ega'an  
(8:30 AM)**

**TAREHA  
(AGENDA)**

**I Priniponi Siha:**

Bill No. 492-30 (COR): An Act to distribute additional COLA Award payments for certifications of claim issued and to authorize the sale of General Obligation Promissory Notes for payments to "COLA" Awardees in reference to Superior Court Case No. SP0206-93.

Bill No. 421-30 (COR): An Act to create a Festival of Pacific Arts Revolving Fund

Bill No. 429-30 (COR): An act to amend §26404 of Chapter 26 Title 11 Guam Code Annotated to eliminate the tax exemption on liquid fuels transshipped through Guam, and to create an environmental risk mitigation fund.

Bill No. 430-30 (COR): An Act to appropriate the sum of One Hundred Forty-One Thousand Dollars from the General Fund for FY 2011 to the Guam Election Commission to pay for prior year's obligation.

Bill No. 440-30 (COR): An Act to authorize the sale of a portion of Lot No. 87-4-2-R1, not to exceed 114± Square meters, under the inventory of Chamorro Land Trust

Bill No. 449-30 (COR): An Act to Relative to re-zoning Lot No. 10117-R6, located in the Municipality in Dededo, From Commercial ("C") to Light Industrial (M1) for purposes of establishing business related to construction and warehouse activities.

Bill No. 458-30 (COR): An Act to rezone Lot Nos. 3261-R4, 3261-2, 3261-1-R3, 3261-1-2 and 3261-1-1 R1 all in the Municipality of Chalan Pago from Residential "R-1" to Light Industrial "M1" zone.

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Bill No. 491-30 (COR): An act to amend §26201 and §26202(e) of Chapter 6 Title 11 of The Guam Code Annotated, Relative to the Business Privilege Tax on Contractors

Bill No. 493-30 (COR): An Act to zone the previously unzoned Lot No. 165-R4 in the Municipality of Piti to Light Industrial (M-1) Zone.

Bill No. 494-30 (COR): An Act to zone Apra Harbor Reservation Lot F-12-1 and Lot F-12-R1, in the Municipality of Piti, to Light Industrial ("M-1") Zone.

--  
Lisa Cipollone  
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**THIRTIETH GUAM LEGISLATURE**  
 Senator Vicente "Ben" C. Pangellinan  
 Office of the People

**MEKINGLOK PURPLELO**  
 (PUBLIC HEARING)

*Requis, gi dila 3 gi Diciembre 2010*  
 (Friday, December 3, 2010)

*Kudlan hekarngak Poptolelo gi 11 Mesdaturan Guahan*  
 (Guam Legislature Public Hearing Room)

*Gi alas 8:30 gi agorin*  
 (8:30 AM)  
**TAASA**  
 (AGENDA)

*1. Phiphon' Sira*

**Bill No. 492-30 (CONR):** An Act to deobligate ecological OLA Award payments for certifications of claim issued and to authorize the sale of General Obligation Promissory Notes for payments to "OLAN" Awardes in reference to Superior Court Case No. SP2006-92.

**Bill No. 421-30 (CONR):** An Act to create a Festival of Pacific Arts Heavily Fund

**Bill No. 429-30 (CONR):** An act to amend §284(a) of Chapter 28 Title 11 Guam Code Annotated to eliminate the tax exemption on liquid fuels transported through Guam, and to create an environmental risk mitigation fund

**Bill No. 430-30 (CONR):** An Act to appropriate the sum of One Hundred Forty-One Thousand Dollars from the General Fund for FY 2011 to the Guam Beadon Commission to pay for prior year's obligation.

**Bill No. 440-30 (CONR):** An Act to authorize the sale of a portion of Lot No. 87-4-2-R1, not to exceed the Square meters under the tenancy of Orennono Land Trust

**Bill No. 449-30 (CONR):** An Act to Repeal to rezone Lot No. 1017-PE located in the Municipality of Dededo, From Commercial ("C") to Light Industrial (MI) for purposes of establishing business related to construction and waste reuse activities.

**Bill No. 458-30 (CONR):** An Act to rezone Lot Nos. 3261-R4, 3261-2, 3261-HQ, 3261-H2 and 3261-H1 R1 all in the Municipality of Oroteo Pago from Residential "R-F" to Light Industrial "I" zone.

**Bill No. 462-30 (CONR):** An act to add a new Section 9 and 10 to Chapter VII of Public Law 30-106 Relating to providing to the Mejeos Council of Guam continuing appropriation and an authorization for payments of prior year obligations.

**Bill No. 471-30 (CONR):** An act to rezone Lot No. 5, Block No. 3 Tract 172 Agricultural Subdivision of Lot No. 100065 Moplon, Dededo to Commercial Zone "C" for the purpose of constructing a multi-purpose community center for public usage.

**Bill No. 472-30 (CONR):** An act to authorize the Governor of Guam to convey Lot 5412-2 in the municipality of Mangilao to the Guam Power Authority to provide necessary land for the development of a concealed central office.

**Bill No. 484-30 (CONR):** An act to appropriate funds for the repairs to the Agat Gym.

**Bill No. 491-30 (CONR):** An act to amend §282(1) and §282(2)(e) of Chapter 6 Title 11 of the Guam Code Annotated, Relative to the Business Privilege tax on Contractors

**Bill No. 493-30 (CONR):** An Act to zone the previously unzoned Lot No. 165-R4 in the Municipality of Pal to Light Industrial (Ih-1) Zone.

**Bill No. 494-30 (CONR):** An Act to zone Aona Hevior Reservation Lot F-24 and Lot F-2-R1 in the Municipality of Pal, to Light Industrial (Ih-1) Zone.

*Yanguan un nissia request na artikho pal fact agorin | Herbet Semuel Ben Pangasinan | gi 473-4226/27 | Email al senben@guamnet, pssion helem gi | Ungekol gi | http://www.senben.com. Email na nissia | Ingekol nu | fondon guahenemaria.*

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Mina' Trenta Na Lihelaturan Guahan  
THIRTIETH GUAM LEGISLATURE  
Senator vicente "ben" pangellinan  
Office of the People



INEKUNGOK PUPBLEKO (PUBLIC HEARING)

Betnes, gi diha 3 gi Disembre 2010  
(Friday, December 3, 2010)

Kuáttón Inekungok Puppbleko gi | Lihelaturan Guahan  
(Guam Legislature Public Hearing Room)

Gi alias 8:30 gi ega'an (8:30 AM)

TAREHA (AGENDA)

I Prinsipni Siha:

Bill No. 492-30 (COR): An Act to distribute additional COLA Award payments for certifications of claim issued and to authorize the sale of General Obligation Promissory Notes for payments to "COLA" Awardees in reference to Superior Court No. SP0206-83.

Bill No. 421-30 (COR): An Act to create a Festival of Pacific Arts Revolving Fund

Bill No. 429 (Ada): An act to amend §26404 of Chapter 26 Title 11 Guam Code Annotated to eliminate the tax exemption on liquid fuels transhipped through Guam, and to create an environmental risk mitigation fund.

Bill No. 430-30 (COR): An Act to appropriate the sum of One Hundred Forty-One Thousand Dollars from the General Fund for FY 2011 to the Guam Election Commission to pay for prior year's obligation.

Bill No. 440-30 (COR): An Act to authorize the sale of a portion of Lot No. 87-4-2-R1, not to exceed 114+ Square meters, under the inventory of Chamorro Land Trust

Bill No. 449-30 (COR): An Act to Relative to re-zoning Lot No. 10117-R6, located in the Municipality in Dededo, From Commercial ("C") to Light Industrial (M1) for purposes of establishing business related to construction and warehouse activities.

Bill No. 458-30 (COR): An Act to rezone Lot Nos. 3261-R4, 3261-2, 3261-1-R3, 3261-1-2 and 3261-1-1-R1 all in the Municipality of Chalan Pago from Residential "R-1" to Light Industrial "M1" zone.

Bill No. 462-30 (COR): An act to add a new Section 9 and 10 to Chapter VIII of Public Law 30-196 Relative to providing to the Mayors Council of Guam continuing appropriation and an authorization for payments of prior year obligations.

Bill No. 471-30 (COR): An act to rezone Lot No. 5, Block No. 3 Tract 172 Agricultural Subdivision of Lot No. 10065 Mogfog, Dededo to Commercial Zone "C" for the purpose of constructing a multi-purpose community center for public useage.

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Bill No. 491-30 (COR): An act to amend §26201 and §26202(e) of Chapter 6 Title 11 of The Guam Code Annotated, Relative to the Business Privilege Tax on Contractors

Bill No. 493-30 (COR): An Act to zone the previously unzoned Lot No. 185-R4 in the Municipality of Piti to Light Industrial (M-1) Zone.

Bill No. 494-30 (COR): An Act to zone Apra Harbor Reservation Lot F-12-1 and Lot F-12-R1, in the Municipality of Piti, to Light Industrial ("M-1") Zone.

Yanggen un nisisita espesiat na setbisio put fabot agang i liffinan Sensadot ben pangellinan gi 473-423677, i-mel si senbenp@guam.net, patseino halom gi i uepsait gi www.senbenp.com. Este na nutisitu inapasi nu i fandon gubetnamento.



**Mina' Trenta Na Liheslaturan Guahan**  
**THIRTIETH GUAM LEGISLATURE**

**Senator vicente "ben" c. pangelinan**  
**Office of the People**

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**INEKUNGOK PUPBLEKO**  
**(PUBLIC HEARING)**

**Betnes, gi diha 3 gi Disembre 2010**  
**(Friday, December 3, 2010)**

**Kuátton Inekungok Pubbleko gi I Liheslaturan Guahan**  
**(Guam Legislature Public Hearing Room)**

**Gi alas 8:30 gi ega'an**  
**(8:30 AM)**

**TAREHA**  
**(AGENDA)**

***I Priniponi Siha:***

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I MINA' TRENTA NA LIHESLATURAN GUÅHAN  
2010 (SECOND) REGULAR SESSION

Bill No. 491-30 (CAR)

Introduced by:

v.c. pangelinan

AN ACT TO AMEND §26201 AND §26202(e) OF CHAPTER 26 TITLE  
11 OF THE GUAM CODE ANNOTATED, RELATIVE TO THE  
BUSINESS PRIVILEGE TAX ON CONTRACTORS

BE IT ENACTED BY THE PEOPLE OF GUAM:

1           **SECTION 1. Legislative Statement and Intent.** *I Liheslaturan Guahan*  
2 finds that sound fiscal policy rest upon the creation, review, and modification of revenue  
3 statutes. As prevailing economic conditions vary over time, a periodic review of existing  
4 revenue statutes must be performed to ensure they continue to be relevant, effective, and  
5 efficient in meeting the original intended policy goals. In examining the prevailing  
6 economic conditions and foreseeing trigger events, *I Liheslaturan Guahan* has  
7 determined a review of these statutes is deemed necessary.

8           *I Liheslaturan Guahan* sees the impending expansion of the military footprint  
9 qualifies as a trigger event necessitating the review. *I Liheslaturan Guahan* intends that it  
10 shall play a constructive role forging partnerships in the military expansion, wherever  
11 possible. However, *I Liheslaturan Guahan* also is charged to exercise its authority when  
12 necessary to ensure that the interest of the people and the resources of the island are  
13 protected.

14           At present, *I Liheslaturan Guahan* has clarified its position in Resolutions 420-30  
15 and 444-30 in response to the military expansion and its economic impact to Guam. The  
16 tax collection estimates provided in the assessments by the Department of Defense

1 (DoD) resulting from the military expansion do not account for the Department of  
2 Revenue and Taxation’s (DRT) difficulty in tracking and collecting Business Privilege  
3 Taxes (BPT) from sub contractors of construction projects.

4 *I Liheslaturan Guahan* finds that a significant portion of the increased economic  
5 activity of the expansion of the military footprint will occur in the construction industry.  
6 Along with the increased activity in the construction industry, there will be a concurrent  
7 increase in the complexity of financial transactions and arrangements whereby the  
8 following activities will be consummated, due to the scope of the task involved.

9 *I Liheslaturan Guahan* recognizes that contractors outside of Guam will play a  
10 role in fulfilling the needs of the DoD in executing this expansion. However, *I*  
11 *Liheslaturan Guahan* also recognizes that activities and revenues generated by the  
12 military expansion should yield economic benefits to Guam as these incomes are derived  
13 from development on the island. The following concept rests upon sound financial  
14 principles of maximizing tax revenue collections and match them to the required  
15 increased expenditures related to military expansion on Guam.

16 *I Liheslaturan Guahan* has sought to provide a solution whereby collection and  
17 enforcement of the BPT on contractors shall be simplified, which would be to take four  
18 percent (4%) on the gross value of the contracts awarded by the DoD and place in escrow  
19 to be drawn down by the DRT as progress payments occur from the DoD to contractors.  
20 Through its Committee on Appropriation, *I Liheslaturan Guahan* has communicated this  
21 proposal through documented correspondences and meetings with various Federal  
22 officials. In a report to Congress in March 2010, the DoD responded they “are not  
23 equipped or legally responsible for tracking, monitoring, or enforcing Federal, state, and  
24 local tax or licensing laws.” Until such time the DoD agrees to administratively reserve  
25 4% of contracts issued on Guam for local taxes or Congress adds such requirements in  
26 funding authorizations, *I Liheslaturan Guahan* recognizes that the following issue has  
27 reached ripeness for consideration. Whereas, the ability to levy and more importantly  
28 enforce the BPT on contractors will become an administrative burden on the DRT as a  
29 result of the military expansion, *I Liheslaturan Guahan* shall modify territorial policy to  
30 ease the administration of the collection of the BPT on contractors.

1 The present structure of the BPT statute levies the tax on subcontractors and  
2 allows primary contractors to deduct payments to said subcontractors from its gross  
3 income. The levy of BPT on the subcontractors presents logistical issues as military  
4 contracts continue to be subcontracted to companies domiciled outside Guam who in  
5 some cases do not file and remit BPT taxes to the DRT.

6 By effectuating the changes enumerated in this act, the outcome shall reverse the  
7 deduction of gross income by contractors for services performed by another contractor,  
8 which results in no new tax remitted by contractors, but only simplifies its administration.  
9 Secondly, it will simplify and limit the enforcement of BPT on primary contractors,  
10 which reduces the number of taxpayers easing enforcement and compliance activities  
11 and reducing the related cost.

12 **SECTION 2.** § 26201 of Chapter 26 of Title 11 of the Guam Code Annotated is  
13 amended to read as follows:

14 **“§ 26201. Levy.**

15 There is hereby levied and shall be assessed and collected monthly privilege  
16 taxes against the persons on account of their businesses ~~and other activities in~~  
17 operating within and without Guam measured by the application of rates against  
18 values, gross proceeds of sales or gross income, as the case may be.”

19 **SECTION 3.** § 26202(e) of Chapter 26 of Title 11 of the Guam Code Annotated  
20 is amended to read as follows:

21 **“§ 26202. Rates.**

22 (e) Tax on Contractors. There shall be levied, assessed and collected a tax  
23 rate of four percent (4%) measured against the gross income of any contractor;  
24 provided, that there shall be deducted from the gross income of the taxpayer so  
25 much thereof as has been included ~~in the measure of tax levied under this~~  
26 Subsection on the gross income earned from another taxpayer who is a contractor  
27 as defined in § 26101(b) and who has already paid the tax levied under this  
28 Subsection for goods and services that include the deductible gross income of the  
29 taxpayer who is a contractor; provided, that any person claiming a deduction  
30 under this Subsection shall be required to show in the person's return either the

1 name and contractor's license number or the registration number for a professional  
2 engineer, architect or land surveyor or the Certificate of Authorization (COA)  
3 number for a business authorized to provide engineering, architecture or land  
4 surveying services by the Guam Board of Registration for Professional Engineers,  
5 Architects, Land Surveyors of the person paying the tax on the amount deducted  
6 by the person.

7 **SECTION 4.** Notification. (a) The Guam Contractors Licensing Board shall  
8 notify all licensed contractors of the change in administration of the Business Privilege  
9 Tax for contractors within thirty days (30) from the date of enactment of this Act.

10 (b) The Department of Revenue and Taxation in conjunction with the Contractors  
11 Licensing Board shall create and present a workshop which includes training for all  
12 licensed contractors about the change in administration of the Business Privilege Tax for  
13 contractors within sixty days (60) from the date of enactment of this Act.

14 **SECTION 5.** Effective Date. This Act shall be effective sixty days (60) after  
15 enactment.

16 **SECTION 6.** Severability. If any provision of this Law or its application to any  
17 person or circumstances is found to be invalid or contrary to law, such invalidity shall not  
18 affect other provisions or applications of this Law which can be given effect without the  
19 invalid provisions or application, and to this end the provisions of this Law are severable.