



Office of the Governor of Guam

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Felix P. Camacho
Governor

Michael W. Cruz, M.D.
Lieutenant Governor

08 MAY 2009

2009 MAY 11 AM 9:14 mdc

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

30-09-0595
Office of the Speaker
Judith T. Won Pat, Ed.D.
Date: 5/8/09
Time: 1:00
Received by: [Signature]

Dear Speaker Won Pat:

Transmitted herewith is Bill No. 41(LS) "AN ACT TO AMEND SECTION 2 OF PUBLIC LAW 24-33, AND TO AMEND §77301, §77302, §77303, §77305, §77306, AND §77307 OF 12, GUAM CODE ANNOTATED, RELATIVE TO THE CONSTRUCTION OF SOCCER FACILITIES IN THE SOUTHERN SPORTS COMPLEX" which was signed into law on March 13, 2009 as Public Law 30-3.

Sinseru yan Magåhet,

[Signature of Michael W. Cruz]

MICHAEL W. CRUZ, M.D.
I Maga'låhen Guåhan para pa'go
Acting Governor of Guam

Attachment: copy of Bill

I MINA'TRENTA NA LIHESLATURAN GUÅHAN  
2009 (FIRST) Regular Session


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

This is to certify that Bill No. 41 (LS), "AN ACT TO AMEND SECTION 2 OF PUBLIC LAW 24-33, AND TO AMEND §77301, §77302, §77303, §77305, §77306, AND §77307 OF TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO THE CONSTRUCTION OF SOCCER FACILITIES IN THE SOUTHERN SPORTS COMPLEX," was on the 27<sup>th</sup> day of February, 2009, duly and regularly passed.



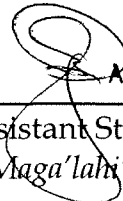
Judith T. Won Pat, Ed. D.  
Speaker

Attested:




vicente c. pangelinan  
Acting Legislative Secretary

This Act was received by *I Maga'lahaen Guåhan* this 3 day of MAR, 2009, at  
4:04 o'clock P.M.



A. RACHULAP  
Assistant Staff Officer  
*Maga'lahaen's* Office

APPROVED:



FELIX P. CAMACHO  
*I Maga'lahaen Guåhan*

Date: 13 MARCH 2009

Public Law No. 30-3

***I MINA'TRENTA NA LIHESLATURAN GUÅHAN***  
**2009 (FIRST) Regular Session**

**Bill No. 41 (LS)**

As amended on the Floor.

Introduced by:

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

**AN ACT TO *AMEND* SECTION 2 OF PUBLIC LAW 24-33, AND  
TO *AMEND* §77301, §77302, §77303, §77305, §77306, AND §77307  
OF TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO THE  
CONSTRUCTION OF SOCCER FACILITIES IN THE  
SOUTHERN SPORTS COMPLEX.**

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

2        **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3        pursuant to P.L. 24-33, the Guam Football (Soccer) Association was authorized to  
4        develop soccer facilities utilizing matching tax credit programs as authorized in  
5        Article 3, Chapter 77, Division 2, Title 12, Guam Code Annotated, located in the  
6        municipality of Dededo. The area includes, two (2) official size fields, one (1)

1 practice field, and two (2) outdoor courts for futsal has reached its capacity  
2 accommodating thirty-eight (38) clubs and six (6) national teams year round. The  
3 clubs that participate at this facility include thirteen (13) youth clubs, nine (9)  
4 women clubs, and sixteen (16) men clubs. These clubs must arrange their schedule  
5 amongst the Guam Football (Soccer) Association to use the facility.

6 *I Liheslaturan Guåhan* further finds that the soccer fields have been  
7 instrumental in the expansion of football (soccer) throughout Guam. Due to the  
8 dedicated staff and volunteers, soccer has grown and continues to increase every  
9 year. Because of its increase popularity throughout the island, there is a need to  
10 expand facilities for programs managed and operated by Guam Football (Soccer)  
11 Association.

12 *I Liheslaturan Guåhan* further finds that because of the requirement to  
13 match the tax credits with private funds, the facilities were built without exhausting  
14 the authorized amount of the tax credits. The Guam Football (Soccer) Association  
15 has secured and is able to raise additional private funds to match the remaining  
16 authorized tax credits and the government wishes to develop additional facilities in  
17 the southern part of the island utilizing the credits and the private funds.

18 Therefore, it is the intent of *I Liheslaturan Guåhan* to allow the Guam  
19 Football (Soccer) Association to develop soccer fields at the Southern Sports  
20 Complex to assist and further promote the sport of soccer for residents living in the  
21 south.

22 **Section 2.** Section 2 of P.L. 24-33 is hereby *amended* to read as follows:

23 “(a) *I Maga’lahi* is authorized to establish , through the Department  
24 of Land Management, a regulation-size soccer stadium of *no less than* thirty  
25 thousand six hundred twenty-three plus *or* minus (30,623±) square meters of  
26 land area, located within the boundaries of Lot No. 10142-New, Dededo,  
27 consisting of 242,694.07± square meters.”

1           **Section 3.** A new Subsection (b) is hereby *added* to Section 2 of Public  
2 Law 24-33, to read as follows:

3           “(b) *I Maga’lahi* is authorized to establish, through the Department  
4 of Land Management in coordination with the Agat Municipal Council and  
5 the Guam Football (Soccer) Association, regulation-size soccer fields and  
6 related facilities within a portion of the lot identified as the ‘Southern Sports  
7 Complex,’ Lot No. 477 in the Municipality of Agat, identified in the exhibit  
8 known as the Government of Guam Reserved Lands List which is annexed  
9 to Section 2(b) of Public Law Number 22-18, and placed under the charge of  
10 the Department of Land Management.”

11           **Section 4.** Subsection (a) of §77301, Title 12, Guam Code Annotated,  
12 Chapter 77, Article 3, is hereby *amended* to read as follows:

13           “(a) To the extent that any business contributes the cost of design,  
14 labor and materials that are for the construction of the Guam Football  
15 (Soccer) Association’s soccer stadium and facilities, it *shall* be entitled to  
16 credit of business privilege taxes. The basis for contribution to the project  
17 *shall* be the actual cost of the contribution plus the cost of transportation  
18 from the point of origin to its destination.”

19           **Section 5.** §77302, Title 12, Guam Code Annotated, Chapter 77, Article 3,  
20 is hereby *amended* to read as follows:

21           “**§77302. Limits of Liability.** Unless a contractor, materials  
22 supplier, designer *or* landlord/lessor has direct involvement in the operations  
23 of the soccer stadium and facilities as a director, officer, manager, employee,  
24 representative *or* agent of the Guam Football (Soccer) Association, they  
25 *shall not* be held liable for any civil *or* criminal damages *or* penalties  
26 directly or indirectly arising from *or* related to the operations, any use, *or*  
27 possession of the soccer stadium and facilities, unless it can be proven that

1 the materials *or* design work provided were substandard. As the soccer  
2 stadium and facilities is a private venture operated by the Guam Football  
3 (Soccer) Association, the government of Guam *shall not* be liable for any  
4 claims *or* damages arising from the operation of the soccer stadium and  
5 facilities. The Guam Football (Soccer) Association, its directors, agents,  
6 consultants, employees, *or* other affiliated person *or* persons *shall make no*  
7 representation that the government of Guam has any interest in the operation  
8 of such stadium and facilities.”

9 **Section 6.** §77303, Title 12, Guam Code Annotated, Chapter 77, Article  
10 3, is hereby *amended* to read as follows:

11 “§77303. **Event Admissions Assessment.** The organizers of any  
12 event held at the soccer stadium and facilities for which a fee is charged for  
13 admission, *shall* pay to the government of Guam, an admissions assessment  
14 of Two Dollars (\$2.00) per paid admission of ten percent (10%) of the  
15 admission charged, whichever is less.”

16 **Section 7.** §77305, Title 12, Guam Code Annotated, Chapter 77, Article 3,  
17 is hereby *amended* to read as follows:

18 “§77305. **Cap on GRT Credits for Design and Construction of the**  
19 **Soccer Stadium and Facilities.** The total amount of credits against Gross  
20 Receipts Taxes for the design and construction of the soccer stadium and  
21 facilities authorized herein *shall not exceed* One Million Dollars  
22 (\$1,000,000).”

23 **Section 8.** §77306, Title 12, Guam Code Annotated, Chapter 77, Article  
24 3, is hereby *amended* to read as follows:

25 “§77306. **Matching Funds Required.** The tax credits provided to a  
26 contributor *shall* be in a dollar for dollar matching grant form, wherein every  
27 dollar that is given by the government of Guam to the contributor as a tax

1 credit *shall* be matched by a dollar from the Guam Football (Soccer)  
2 Federation, to be expended towards the design and construction of the soccer  
3 stadium and facilities.”

4 **Section 9.** §77307, Title 12, Guam Code Annotated, Chapter 77, Article 3,  
5 is hereby *amended* to read as follows:

6 “§77307. **Public Access to Soccer Stadium and Facilities.** As a  
7 condition for the Guam Football (Soccer) Association and its contributors to  
8 be entitled to the tax benefits of the program established in this Article, the  
9 soccer stadium and facilities must be available to the general public in  
10 accordance with the Memorandum of Understanding with the Department of  
11 Parks and Recreation governing use of the property.”

12 **Section 10. Terms and Conditions.** *I Maga'lahen Guåhan* is authorized to  
13 enter into a Memorandum of Understanding agreement with the Guam Football  
14 Association (hereinafter referred to as GFA) relative to the establishment of a  
15 soccer stadium within a portion of the lot identified as the ‘Southern Sports  
16 Complex,’ Lot No. 477 in the Municipality of Agat, identified in the exhibit known  
17 as the Government of Guam Reserved Lands List which is annexed to Section 2(b)  
18 of Public Law Number 22-18, and placed under the charge of the Department of  
19 Land Management. Applicable terms and conditions to govern the Memorandum  
20 of Understanding *shall* be formulated by GEDA and the Director of the  
21 Department of Parks and Recreation in consultation with the Mayor and the  
22 Municipal Planning Council of the Municipality of Agat, and the Mayor and the  
23 Municipal Planning Council of the Municipality of Santa Rita, and such  
24 Memorandum of Understanding *shall* be for a term of twenty-five (25) years, with  
25 an option for an additional twenty-five (25) years. Said Memorandum of  
26 Understanding *shall* be executed by *I Maga'lahi*, approved as to form by the  
27 Attorney General of Guam. The terms and conditions of the Memorandum of

1 Understanding *shall* require the GFA to indemnify the government of Guam for  
2 any liability arising from the use of the land. The Memorandum of Understanding  
3 shall restrict use of the property to those normally found at sports facilities  
4 including training areas, sports fields and stadiums, sports-related concessions and  
5 parking facilities. Any use of the property *other than* for its specified purposes  
6 *shall* render the agreement null and void.

7 **Section 11. Severability.** *If* any of the provisions of this Act or the  
8 application thereof to any person or circumstance is held invalid, such invalidity  
9 shall *not* affect any other provision or application of this Act which can be given  
10 effect without the invalid provision or application, and to this end the provisions of  
11 this Act are severable.



6

# I MINA' TRENTA NA LIHESLATURAN GUAHAN

2009 (FIRST) Regular Session

Date: 2-27-09

## VOTING SHEET

Bill No. 41(LS)

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.	✓	✓			
AGUON, Frank B., Jr.	✓				
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	✓				
RECTOR, Matthew					✓
RESPICIO, Rory J.	✓				
TAITAGUE, Telo	✓				
TENORIO, Ray	✓				
WON PAT, Judith T.	✓				

TOTAL

12

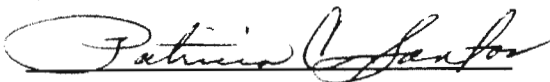
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\_\_\_\_\_

\_\_\_\_\_

1

CERTIFIED TRUE AND CORRECT:

  
Clerk of the Legislature

\* 3 Passes = No vote  
EA = Excused Absence



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

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

Chair

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

2009 FEB 12 PM 2:26mc

**February 10, 2009**

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

Hafa Adai, Madam Speaker,

The Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land, to which Bill No.41 (LS): "An Act to amend Subsection (a) and to add Subsection (b) to P.L. 24-33 Section 2 and to amend §77301, §77302, §77303, §77305, §77306, §77307 of 12 GCA Chapter 77 Article 3 Relative to the construction of soccer facilities." was referred, wishes to report its findings and recommendations TO DO PASS Bill No. 41 (LS).

The voting record is as follows:

<b>TO PASS</b>	<u>7</u>
<b>NOT TO PASS</b>	<u>0</u>
<b>TO REPORT OUT</b>	<u>0</u>
<b>TO PLACE IN INACTION FILE</b>	<u>0</u>

Copies of the Committee Report and other pertinent documents are attached. Thank you for your attention in this matter. *Si Yu'os Ma'ase!*

**vicente "ben" c. pangelinan**  
Chairman

324 W. Soledad Ave. Hagatna, Guam 96910  
Ph. 473-4236 Fax. 473-4238  
Email: senbenp@guam.net



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

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

**Chair**

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

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**February 10, 2009**

**MEMORANDUM**

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

**FFROM:** Chairman, vicente "ben" pangelinan  
Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land

**SUBJECT**

**Confirmation Report – Bill No.41 (LS) “An Act to amend Subsection (a) and to add Subsection (b) to P.L. 24-33 Section 2 and to amend §77301, §77302, §77303, §77305, §77306, §77307 of 12 GCA Chapter 77 Article 3 Relative to the construction of soccer facilities.”**

Transmitted herewith for your information and action is the report on Bill No. 41 (LS) from the Committee on Appropriation, Taxation, Banking, Insurance, Retirement, and Land

This memorandum is accompanied by the following:

1. Confirmation Voting sheet
2. Confirmation Report
3. Bill No. 41 (LS)
4. Public Hearing sign-in sheet
5. Copy of Written Testimonies
6. Notices of Public Hearing

Please take the appropriate action on the attached voting sheet. Your attention and cooperation in this matter is greatly appreciated. Should there be any questions regarding this matter, please contact my office at 473-4236. *Dangkolo' Na si Yu'os Ma'äse!*

Respectfully

**vicente c. pangelinan**  
Chairman

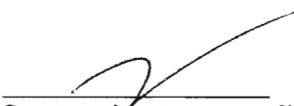
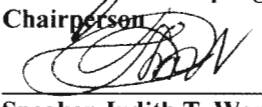
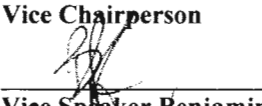
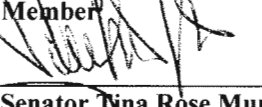
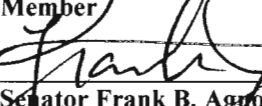
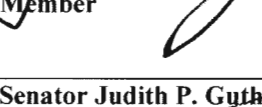
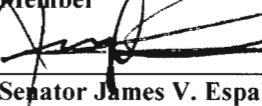
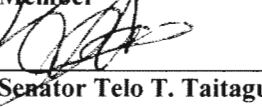
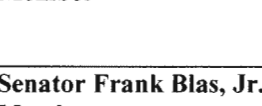
324 W. Soledad Ave. Hagatna, Guam 96910  
Ph. 473-4236 Fax. 473-4238  
Email: senbenp@guam.net

I MINA TRENTA NA LIHESLATURAN GUAHAN

Committee Voting Sheet

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

Bill No. 41 (LS): "AN ACT TO AMEND SUBSECTION (a) AND TO ADD SUBSECTION (b) TO P.L. 24-33 SECTION 2 AND TO AMEND §77301, §77302, §77303, §77305, §77306, §77307 OF 12 GCA CHAPTER 77 ARTICLE 3 RELATIVE TO THE CONSTRUCTION OF SOCCER FACILITIES.

Committee Members	To Pass	Not to Pass	Report Out	Abstain	Inactive File
 Senator Vicente C. Pangelinan Chairperson	✓				
 Speaker Judith T. Won Pat, Ed.D. Vice Chairperson	✓				
 Vice Speaker Benjamin J.F. Cruz Member	✓				
 Senator Tina Rose Muna-Barnes Member	✓				
 Senator Frank B. Agnon Jr. 11 FEB 09 Member	✓				
 Senator Judith P. Guthertz Member	✓				
 Senator James V. Espaldon Member	✓				
 Senator Telo T. Taitague Member	✓				
 Senator Frank Blas, Jr. Member					



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

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

Chair

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

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**Committee Report on**

**Bill No. 41 (LS): "An Act to amend Subsection (a) and to add Subsection (b) to P.L. 24-33 Section 2 and to Amend §77301, §77302, §77303, §77305, §77306, §77307 of 12 GCA Chapter 77 Article 3 relative to the construction of soccer facilities."**

**I. OVERVIEW**

The committee on Appropriation, Taxation, Banking, Insurance, Retirement, and Land held a public hearing Thursday, February 5, 2009 at 9:00am at I Liheslaturan Guáhans Public Hearing Room for Bill No. 41 (LS), "An Act to amend Subsection (a) and to add Subsection (b) to P.L. 24-33 Section 2 and to Amend §77301, §77302, §77303, §77305, §77306, §77307 of 12 GCA Chapter 77 Article 3 relative to the construction of soccer facilities." Notices for the public hearing were disseminated throughout all local media via facsimile and electronic mail and are attached herein meeting the requirements of the Open Government Law.

Chairman ben pangelinan called the public hearing to order on Bill No. 41 and stated that the main interest was to amend the original bill which exclusively authorized tax credits matched dollar for dollar for the development of soccer facilities in the Harmon area to extend the remaining tax credits matched with GFA own dollar to soccer facilities in the South.

**a. Committee Members and Senators present:**

Senator vicente "ben" pangelinan, Chairman  
Senator Frank Aguon, Member  
Senator Frank Blas, Jr., Member  
Senator James Espaldon, Member  
Senator Tom Ada  
Senator Matt Rector  
Senator Eddie Calvo  
Senator Matt Rector

**b. Appearing before the Committee:**

Carol S. Tayama, Mayor of Agat provided written and oral testimony

Mayor Tayama provided written and oral testimony in support of Bill 41. She read her written testimony and addressed the importance of establishing a Southern Sports Complex and that there are many people waiting for this complex. It is about time that the successes of Guam Football Association be brought forth to the people of the south. She has full confidence that GFA will pour their hearts, minds, efforts, and finances to establish regulation size soccer fields and related facilities in the Southern Sports Complex. She notes that soccer athletes will not be the only ones to benefit as it will promote sports like football, rugby, and futsal. It's about time that our children get the adequate tools they need to expand on their love of the game. She expressed that the Southern Sports Complex may one day turn someone who uses the field into a professional someday. She also thanked Senator ben pangelinan and Senator Barnes for introducing Bill 41 as it will produce a win-win situation for the Government of Guam and our taxpayer.

George Lai, Finance Chairman & Board Director of Guam Soccer Association provided oral testimony

Mr. Lai thanked Senator ben pangelinan for introducing a matching fund tax credit program for the Northern Sports Complex and introducing a similar tax credit for the Southern Sports Complex. GSA has been expressing interest in expanding its facilities to the south and believes Bill 41 will be that mechanism to do just that. He also, emphasizes the importance of the values that soccer teaches to its athletes as it promotes life lessons on and off the field. Today, soccer has an opportunity for kids to play in college. He wants soccer to benefit not only the northern part of the island but the whole island.

Pascual V. Artero, Vice President of Guam Soccer Association provided written and oral testimony

Mr. Artero provided written and oral testimony in support of Bill 41. He read his testimony and said that soccer has expanded greatly and even entertains youth at the age of 3. He stressed that soccer promotes increased spirit and fair play within our kids. It provides them leadership, character building, friendships, and respect for one another. By building another facility in the south to support this ever growing interest, it will serve the communities, both local and the military population. It is with hope that this will eventually lead teams, clubs, and organizations from off-island to consider southern Guam as a possible site for training, clinics and holding other events.

Gian Tenorio, Chairman of Competition & Board Member of Guam Soccer Association provided oral testimony

Mr. Tenorio recalls a time when he used to practice at the old Ocean View High School and struggled to find a place to practice the sport. With Bill 41, the people living in the south will not have to go further than their southern village to play soccer.

Joe Roberto, Coach of the Wolverines Soccer Club provided oral testimony

Mr. Roberto said that residents in the south have had to make due with what they have but despite all their difficulties they managed to be successful in the game. He mentioned that the first time Guam won its international soccer competition, most of the players were from the south. By giving the children a place to play, it will keep them off the streets and instill ethics, honor, and discipline. GFA's initial goal is to keep kids off the streets. Now, kids can enter college with a soccer scholarship.

Artemio B. Ilagan, Director of the Department of Revenue & Taxation provided written and oral testimony

Mr. Ilagan provided written and oral testimony in support of Bill 41. Mr. Ilagan states DRT does not oppose the passage of Bill 41 since it allows for the use of additional private funds to match the remaining authorized tax credits in the previous public law.

Senator Ada directed his question to Mr. Ilagan and asked if this diversion of tax revenues would otherwise come to the Government of Guam by providing tax credit to the people actually building the facility.

Mr. Ilagan responded that the tax credit would not have any adverse effect as the money government of Guam contributes will be matched by another contributor. To clarify further he said there a budget and an expense and they are suppose to marry but when special needs are needed and special revenues can be identified the Legislature calls these revenues special fund.

Senator Ada questions whether this is the opportune time to introduce this bill when UOG and GCC budget request is going to fall short from what their actually going to be authorized. He suggests this could be authorized then the application for tax credit maybe pushed forward till 2012.

Mr. Ilagan responded that Guam will have increased spending in 2012 to maintain the increased of population. With the increase in revenues received by the military movement, there will be corresponding costs; it's not as if we will be receiving free money to spend.

Senator ben noted that unlike other tax credit programs GFA has to match it with its own dollar.

Senator Frank Aguon

Senator Aguon commented that this is the best economic associated program working directly with families to promote the well-being in our community.

Senator Ray Tenorio

Senator Tenorio commented that keeping kids off the street save the government money in itself.

Mr. Ilagan agrees with Senator Tenorio but reiterates that we must look at the total revenues as a whole.

Senator Eddie Calvo

Senator Calvo supports non-profit organizations that work with the government and have been successful. We should model this program in other sports like baseball and rugby.

**c. Those that provided written testimony before the Committee:**

Jordan Soriano  
Tim Brady  
Lynn Shimizu  
Tom Shimizu  
Jordan Diego  
Shyann Roberto  
Kaz Matsushita  
Pete Terlaje

**II. COMMITTEE FINDINGS AND RECOMMENDATION:**

The committee on Appropriation, Taxation, Banking, Insurance, Retirement, and Land held a public hearing Thursday, February 5, 2009 at 9:00am at I Liheslaturan Guåhans Public Hearing Room for Bill No. 41 (LS), “**An Act to amend Subsection (a) and to add Subsection (b) to P.L. 24-33 Section 2 and to Amend §77301, §77302, §77303, §77305, §77306, §77307 of 12 GCA Chapter 77 Article 3 relative to the construction of soccer facilities,**” was referred, does hereby submit recommendations to I Mina Trenta Na Liheslaturan Guahan, **TO PASS** Bill No. 41 (LS).



I MINA' TRENTA NA LIHESLATURAN GUÅHAN  
2008 (SECOND) REGULAR SESSION

Bill No. 41(LS.)

Introduced by:

v.c. pangelinan  
Tina Rose Muña Barnes

2009 JAN -9  
PM 2:28 - WAW

AN ACT TO AMEND SUBSECTION (a) AND TO ADD  
SUBSECTION (b) TO P.L. 24-33 SECTION 2 AND TO  
AMEND §77301, §77302, §77303, §77305, §77306, §77307  
OF 12 GCA CHAPTER 77 ARTICLE 3 RELATIVE TO  
THE CONSTRUCTION OF SOCCER FACILITIES.

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guahan* finds  
3 pursuant to P.L. 24.33, the Guam Football (Soccer) Association was authorized  
4 to develop soccer facilities utilizing matching tax credit programs as  
5 authorized in Article 3, Chapter 77, Division 2, Title 12, GCA, located in the  
6 municipality of Dededo. The area includes two official size fields, one practice  
7 field, and two outdoor courts for futsal has reached its capacity  
8 accommodating thirty-eight clubs and 6 national teams year round. The clubs  
9 that participate at this facility include thirteen youth clubs, nine women clubs,  
10 and sixteen men clubs. These clubs must arrange their schedule amongst the  
11 Guam Football (Soccer) Association to use the facility.

12 *I Liheslaturan Guahan* further finds that the soccer fields have been  
13 instrumental in the expansion of football (soccer) throughout Guam. Due to  
14 the dedicated staff and volunteers, soccer has grown and continues to increase

1 every year. Because of its increase popularity throughout the island, there is a  
2 need to expand facilities for programs managed and operated by Guam  
3 Football (Soccer) Association.

4 *I Liheslaturan Guahan* further finds that because of the requirement to  
5 match the tax credits with private funds, the facilities were built without  
6 exhausting the authorized amount of the tax credits. The Guam Football  
7 (Soccer) Association has secured and is able to raise additional private funds  
8 to match the remaining authorized tax credits and the government wishes to  
9 develop additional facilities in the southern part of the island utilizing the  
10 credits and the private funds.

11 Therefore, it is the intent of *I Liheslaturan Guahan* to allow the Guam  
12 Football (Soccer) Association to develop soccer fields at the Southern Sports  
13 Complex to assist and further promote the sport of soccer for residents living  
14 in the south.

15 **Section 2. Section 2 P.L. 24-33 is hereby amended to read as follows:**

16 “(a) The Governor is authorized to establish , through the Department of  
17 Land Management, a regulation-size soccer stadium of no less than 30,623±  
18 square meters of land area, located within the boundaries of Lot No. 10142-  
19 New, Dededo, consisting of 242,694.07± square meters.”

20 **Section 3. A new Subsection (b) is hereby added to Section 2, Public**  
21 **Law 24-33 to read as follows:**

22 “(b) The Governor is authorized to establish, through the Department of  
23 Land Management in coordination with the Agat Municipal Council and  
24 Guam Football (Soccer) Association to develop regulation size soccer fields

1 and related facilities.”

2           **Section 4. §77301 Title 12 Chapter 77 Article 3 is hereby amended to**  
3 **read as follows:**

4           **“§77301. Credit Against Business Privilege Taxes.** (a) To the extent that  
5 any business contributes the cost of design, labor and materials that are for the  
6 construction of the Guam Football (Soccer) Association’s soccer stadium and  
7 facilities, it shall be entitled to credit of business privilege taxes. The basis for  
8 contribution to the project shall be the actual cost of the contribution plus the  
9 cost of transportation from the point of origin to its destination.”

10           **Section 5. §77302 Title 12 Chapter 77 Article 3 is hereby amended to**  
11 **read as follows:**

12           **“§77302. Limits of Liability.** Unless a contractor, materials supplier,  
13 designer or landlord/lessor has direct involvement in the operations of the  
14 soccer stadium and facilities as a director, officer, manager, employee,  
15 representative or agent of the Guam Football (Soccer) Association, they shall  
16 not be held liable for any civil or criminal damages or penalties directly or  
17 indirectly arising from or related to the operations, any use, or possession of  
18 the soccer stadium and facilities, unless it can be proven that the materials or  
19 design work provided were substandard. As the soccer stadium and facilities  
20 is a private venture operated by the Guam Football (Soccer) Association, the  
21 government of Guam shall not be liable for any claims or damages arising  
22 from the operation of the soccer stadium and facilities. The Guam Football

1 (Soccer) Association, its directors, agents, consultants, employees, or other  
2 affiliated person or persons shall make no representation that the government  
3 of Guam has any interest in the operation of such stadium and facilities."

4 **Section 6. §77303 Title 12 Chapter 77 Article 3 is hereby amended to**  
5 **read as follows:**

6 **"§77303. Event Admissions Assessment.** The organizers of any event  
7 held at the soccer stadium and facilities for which a fee is charged for  
8 admission, shall pay to the government of Guam, an admissions assessment of  
9 Two Dollars (\$2.00) per paid admission of ten percent (10%) of the admission  
10 charged, whichever is less."

11 **Section 7. §77305 Title 12 Chapter 77 Article 3 is hereby amended to**  
12 **read as follows:**

13 **"§77305. Cap on GRT Credits for Design and Construction of the**  
14 **Soccer Stadium and Facilities.** The total amount of credits against Gross  
15 Receipts Taxes for the design and construction of the soccer stadium and  
16 facilities authorized herein shall not exceed One Million Dollars (\$1,000,000)."

17 **Section 8. §77306 Title 12 Chapter 77 Article 3 is hereby amended to**  
18 **read as follows:**

19 **"§77306. Matching Funds Required.** The tax credits provided to a  
20 contributor shall be in a dollar for dollar matching grant form, wherein every  
21 dollar that is given by the government of Guam to the contributor as a tax  
22 credit shall be matched by a dollar from the Guam Football (Soccer)

1 Federation, to be expended towards the design and construction of the soccer  
2 stadium and facilities.

3 **Section 9. §77307 Title 12 Chapter 77 Article 3 is hereby amended to**  
4 **read as follows:**

5 **“§77307. Public Access to Soccer Stadium and Facilities.** As a condition  
6 for the Guam Football (Soccer) Association and its contributors to be entitled  
7 to the tax benefits of the program established in this Article, the soccer  
8 stadium and facilities must be available to the general public in accordance  
9 with the Memorandum of Understanding with the Department of Parks and  
10 Recreation governing use of the property.”

11 **Section 10. Severability.** If any of the provisions of this Act or the  
12 application thereof to any person or circumstance is held invalid, such  
13 invalidity shall not affect any other provision or application of this Act which  
14 can be given effect without the invalid provision or application, and to this  
15 end the provisions of this Act 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

February 5, 2009  
 Bill No. 41

Sign In Sheet

Name	Address	Phone Number	Email	Written	Oral
GEORGE LAI	BAR. HTS.	988-1888	george.lai@com	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ARUL S. TAYLOR	AGAT	888-1492	agathayors@agat.lhstatul.com	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
JOE ROSEBERRY	IPAN	777-0471	jifint@ite.net	<input type="checkbox"/>	<input checked="" type="checkbox"/>
VICENTE SANCHEZ				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>



# Office of the Mayor

*Ofisinaan Mahot Agat*  
MUNICIPALITY OF AGAT

*Carol S. Tuyama*  
Mayor

*Jesus B. Chaco*  
Vice Mayor

B-41

## TESTIMONY

On

Bill No. 41

February 5, 2009

Guam Legislature Public Hearing Room

"An Act to amend Subsection (a) and to add Subsection (b) to P.L. 24-33 Section 2; and, to amend §77301, §77302, §77303, §77305, §77306 and §77307 of 12 GCA, Chapter 77 Article 3 relative to the construction of soccer facilities."

It's about time.

As Mayor of the Municipality of Agat and as President of the Mayor's Council of Guam, I am in full support of Bill No. 41. The many players, coaches, athletes, children, youth, adults, spectators, parents, grandmas, grandpas... *everyone in the south...* have been waiting for the day that an organization such as the Guam Football (Soccer) Association would step up to the field (no pun intended) and make my goal of establishing the Southern Sports Complex become a reality.

It's about time.

We have all witnessed the tremendous success the Guam Football (Soccer) Association has had in the construction and management of the Northern Sports Complex. The fields are in constant use and has benefited hundreds of our children and athletes from all over Guam, and yes many come from the south. This success will certainly be a goal of the Guam Football (Soccer) Association as they pour their hearts, minds, efforts, and finances to establishing regulation size soccer fields and related facilities in the Southern Sports Complex. These soccer fields and related facilities will also promote other sports such as football, rugby, and futsal.

It's about time.

With the economic turmoil we see in today's world, we all know that taxes collected by our government will continue to decrease. It certainly is in our government's best interest and in ours as taxpayers that we allow the Guam Football (Soccer) Association to enter into this public-private partnership. Together, this is a win-win situation where the Southern Sports Complex can also be an avenue to international exposure as the Guam Football (Soccer) Association has already proven through the many off-island teams that have competed at the Northern Sports



# Office of the Mayor

*Ufistinán Mahot Agat*  
MUNICIPALITY OF AGAT

*Carol S. Tayama*  
Mayor

*Jesus B. Chaco*  
Vice Mayor

Complex. Additionally, many of our own children and athletes will have a true opportunity to develop their skills and athletic prowess from the establishment of these regulation size fields and facilities.

It's about time.

We have seen our children and athletes become respected and recognized in many countries through tough competition. It is by providing them the adequate tools and playing fields that we can continue to count on seeing more of our "own" making Guam proud as they show the world the true Chamorro spirit through sports. I have no doubt that the establishment of soccer fields and related facilities at the Southern Sports Complex will be the breeding ground to turn someone who uses the field to turn professional someday.

It's about time.

I will like to take this opportunity to publicly thank the Guam Football (Soccer) Association for their sacrifices and their ability to make the Northern Sports Complex the success story that it is. It speaks volumes as to how a private-public partnership can and does work and how it benefits all concerned. Please allow them to take the successes they have proven in northern Guam to benefit southern Guam.

***IT REALLY IS ABOUT TIME!***

Thank you for giving me this opportunity to wholeheartedly testify in favor of Bill No. 41.  
Thank you Senator Ben Pangelinan and Senator Tina Muna-Barnes for introducing this bill.

Senseramente,

MAYOR CAROL S. TAYAMA  
President, Mayor's Council of Guam  
Mayor of Agat





Dipattamenton Korporasion yan Adu'ána

DEPARTMENT OF

# REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

FELIX P. CAMACHO, Governor Maga'lahi  
MICHAEL W. CRUZ, MD, Lt. Governor Tifente Gubetnadot

ARTEMIO B. ILAGAN, Director  
Direktor  
PAUL J. PABLO, Acting Deputy Director  
Act of Segundo Direktor

January 5, 2009

Honorable Vicente (Ben) Pangelinan, Senator  
Chairman  
Committee on Appropriations, Taxation,  
Banking, Insurance, Retirement and Land

Re: Bill No. 41(LS): AN ACT TO AMEND SUBSECTION (a) AND TO ADD SUBSECTION (b) TO P.L. 24-33 SECTION 2 AND TO AMEND §77301, §77302, §77303, §77305, §77306, §77307 OF 12 GCA CHAPTER 77 ARTICLE 3 RELATIVE TO THE CONSTRUCTION OF SOCCER FACILITIES.

Dear Senator Pangelinan:

The Department of Revenue & Taxation (DRT) hereby submits its position on the abovementioned bill. DRT does not oppose the passage of this bill since it allows for the use of additional private funds to match the remaining authorized tax credits in the previous public law.

DRT, however, advises that any proposed legislation that would impact the Government of Guam's revenue sources should be carefully considered along with the current financial situation we face.

  
ARTEMIO B. ILAGAN  
Director

PERSONAL TESTIMONY

RE: BILL NO. 41

Submitted by:

Pascual V. Artero, Vice President of GFA and President of Dededo Soccer Club

*Hafa Adai!* I appear before you today to express my support for Bill No. 41. The bill as introduced provides the framework of bringing about greater efficiency and improvement in the development in the sport of soccer to the people of Guam. By amending some parts of the Bill it will considerably be beneficial in more ways than one. Thru the leadership of member clubs, it's volunteers, it's parents, grand parents and officers within their organization, soccer has grown and continues to be a vital source as an outlet not only to the youth but also, to the adults.

The sport of soccer in general stretches its participation of players from the most northern to the most southern parts of the island. Thru this sport, it has provided opportunities, has set goals and ultimately some personal achievement in the long run.

I have seen the sport grow and expand over the years. I believe that it is now the Number 1 sport in the entire island. The clubs associated with GFA has seen their numbers grow year after year. A testament of the programs that is provided yearly.

We now as an organization has seen an increase of spirited and fair play and involvement from youngsters in all private, middle and high schools located in the southern parts of Guam. Their participation has grown tremendously and has provided leadership, character building, friendships and respect for one another.

By building another facility in the south to support this ever growing interest, it will serve the communities, both locally and our military.

It is with hope that this will eventually lead to teams, clubs and organizations from off-island to consider Southern Guam a possible site for training, clinics and holding other events.

Our former senator and friend the late Senator Tony Unpingco was an advocate of youth sports especially here in the south. He would be smiling right now and be giving his support of this bill, if he was still here.

Thank you for the opportunity to express my opinion on Bill No. 41

February 4, 2009

Senator Benjamin Pangelinan  
The 29<sup>th</sup> Guam Legislature  
155 Hesler Place  
Hagatna, Guam 96910

**Re: Guam Legislature Public Hearing Bill 41**

Dear Senator Pangelinan:

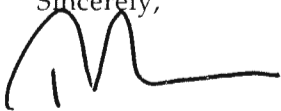
Wings Soccer Club has been running since 1985. Our club has teams in all ages from U-6 to U-16. Over the years we have expanded our teams and members providing a range of skills necessary to be competitive in the Robbie Webber Competition.

In recent years there have been more teams and players entering the competition. We believe that there is a shortage of soccer fields in Guam for teams to practice and play on. Outside of the club teams middle school and high school also have problems in finding location during their seasonal competitions.

Wings Soccer Club wishes to support GFA in helping create new soccer fields and facilities for teams in Southern Guam. We believe by giving these teams and players the opportunity and convenience to improve their skills for practice and competition games will no doubt increase awareness and interest in the expansion of our game.

Please feel free to contact us regarding the above-mentioned.

Sincerely,

A handwritten signature in black ink, appearing to be 'Tim Brady', with a stylized, cursive-like script.

Tim Brady  
General Secretary  
Wings Soccer Club

February 4, 2009

Senator Benjamin Pangelinan  
The 29<sup>th</sup> Guam Legislature  
155 Hesler Place  
Hagatna, Guam 96910

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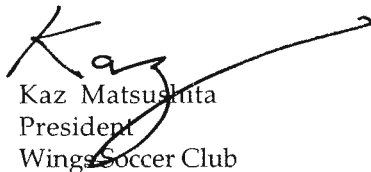
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Please feel free to contact us regarding the above-mentioned.

Sincerely,

  
Kaz Matsushita  
President  
Wings Soccer Club

## Roberto Enterprise

---

**From:** Lynn Shimizu [lynshimizu@guam.net]  
**Sent:** Monday, February 02, 2009 11:37 PM  
**To:** Roberto Enterprise  
**Subject:** Southern Soccer Field

February 2, 2009

Dear Senators,

First of all, I would like to express my sincere gratitude to all the coaches who have coached soccer for my children during the past 13 years. As a family we have spent a lot of time at the soccer field with our children learning the skills and the game. It has brought a sense of warmth, determination, encouragement and sacrifices through the years. Not to mention, the close knit family & friends we have made. Our family and extended families have grown to be pure soccer fanatics!

Secondly, while watching and supporting our kids throughout the years during youth leagues, interscholastic sports and being a part of the national team we had to drive very far to get to where we were going. Nevertheless, no matter how far it was we took our kids because they were committed and loved the sport so much. To them it's their life, love and passion. Give us a chance to help more kids get involved in soccer. Those unfortunate kids who would like to join but don't have transportation. It's a good thing keeping them safe and off the streets.

In closing I'd like to say "It's for the love of the game."

Sincerely Yours,

Tom & Lynn Shimizu & family

Bill 41

Dear Senators,

I Love Soccer. Please

support us with

this sport.

Thank you,

Jordan Soriano

6 years old

Talofoto

Dear Senators,  
Soccer Rocks! Please build more soccer  
fields down south for my friends and  
family to enjoy.

Thank you,  
Jordan Diego  
Age: 7  
Toloto Elementary

Parents:  
Tom and Joann Diego  
789-3344 (Hm)  
Email: galaide@telequam.net

Bill 41

**TUMON SOCCER CLUB**

210 Archbishop F.C. Flores  
Street Hagatna, Guam 96910  
Telephone 671- 482-9109

February 4, 2009

Mr. Richard Lai  
President, Guam Football Association

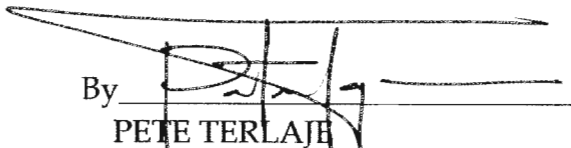
Greetings and Hafa Adai:

The Tumon Soccer Club is one of the oldest soccer clubs on Guam, and has been a devoted to developing our youth through the sport for more than 20 years. In order to see our sport develop and grow we are in support of building fields and stadia that will aide in footballs development here on Guam.

The Guam Football Association as you may know does not have enough fields to support our youth clubs for them to play and train. Any additional space and fields is always an added plus. Please provide this as testimony to our government and legislators from our Tumon youth, coaches, parents and administrators for continued support and growth and allow the construction and use of lands to further all kids and adults on Guam. Please see the attached documents containing signatures from our club in support of the Bill to have the fields either in the south, north or central to be built. Thank you in this regard.

Sincerely,

**TUMON SOCCER CLUB**

By   
PETE TERLAJA  
Coach



LIST OF SIGNATURES IN SUPPORT OF BUILDING AND PROVIDING A SOCCER FIELD IN THE SOUTHERN PART OF GUAM.

Name	Signature	Tel.	Address
Dr. S. Dulla		754-2235	Chalan Pago
Nathan J. Tuoch		777-7137	IPAN TALOFORO.
AMY MARCELINO		688-8404	Dededo
Jerel CRUZ		488-2016	Dededo
DEBBIE HARTZLER		688-6992	Maite
Malti Kotwal		<del>734</del> 34-7668	Mangilao
Sisank Kotwal		<del>734</del> 483-1239	Mangilao
Smriti Kotwal		734-7068	Mangilao
Alyssa SANTOS		488-3361	Simiyua
Ava Garcia		734-8200	Mangilao
Daniel Dulk		734-2235	Chalan Pago
Christine Cruz		637-8677	Dededo
CRUZ, Roschelle L.		472-4562	Beniguda
Dartene S. Blas		653-4840	Yigo
Ray D Dromin		653-7800	Yigo
Kyu Joon YEON		777-0039	TUMON
David John Cruz		698-8677	Dededo
Dencesha Blas		482-0091	Yigo

LIST OF SIGNATURES IN SUPPORT OF BUILDING AND PROVIDING A SOCCER FIELD IN THE SOUTHERN PART OF GUAM.

Name	Signature	Tel.	Address
Rebecca A. Charfauros		477-4478	131 Gutierrez Ct
Valerie P. Ogo		789-3503	Ayana Hpts, GU 96910 1037 Chalan Kanton Tasi Yona Gu 96911
GINA EVOUT		969-1830	33 orchid lane Dededo, GU 96929
Erin M. Mendiola		789-0066	277 Laguna Ct. Windward Hills Yona
Steve E. Shimizu		477-4863	Gu. 96915
Bobby S. Kuisipic		477-7436	Singana Gu.
Carmen A. Laguana		477-2334	22A Calle Voperer Mangmong
Reid J. Laguana		477-2334	27 B Sablan St
JOE PAULINO		483-2103	Agera Hts
LOUISA MENDIOLA		483-1912	239 CALVO BEACH ROAD IPAW-TALOFAD, GU 96911
Janeen M. Bais		689-4901	196 MENDIOLA LANE SINA 96929 A
Justina Garcia		734-8200	P.O. BOX 1713 Yigo 96929 A 255 Mamis St mangilao
Brandon Laguana			Sablan St. ager
Amber Mendiola			and AVE Heights
Jerimiah Garcia		734-8200	<del>Amber</del>
Johana Garcia			217 Laguna Ct windward
255 Mamis street mangilao			
Ian Charfauros		477-4478	Hills Yona GU 96915
Ira Charfauros		477-4478	main street mamit

LIST OF SIGNATURES IN SUPPORT OF BUILDING AND PROVIDING A SOCCER FIELD IN THE SOUTHERN PART OF GUAM.

Name	Signature	Tel.	Address
Kevin	Kevin	789-3503	Yona
Jeffrey	Jeffrey	134-8200	257 mamas Street minikao
Brandon Cruz	Brandon Cruz	472-4562	Barrigada, Ryans Cir.
Tristan Pardo	Tristan Pardo	669-8862	Tamuning
<del>Ryan Tuooh</del>	<del>[Signature]</del>	<del>777-7737</del>	
Jason Santos	Jason Santos	477-1965	Ginigama
Jerel Cruz	Jerel Cruz	488-2016	Dededo
Corinth Aguon	Corinth Aguon	637-5300	Dededo
Sean Lizama	Sean Lizama	477-9841	Guam Piti
Josh Cepeda	[Signature]	734-1979	Barrigada, Jackson Road
Ryan Tuooh	[Signature]	777-7737	



Office of the People

Senator  
**ben pangelinan**

# Notice of Public Hearing

Date: Thursday, February 5, 2009

Time: 9:00am

Place: Guam Legislature Public Hearing Room

## Agenda

DOA and Rev Tax

- Update on Income Tax Payments (current and prior years)
- Close-out financial/status report on the Economic Stimulus Package
- Provision for Withholding Tax and Refund Set-aside

**Bill No. 35:** An Act to repeal and re-enact Section 4 of Public Law 26-10 relative to the composition and duties of the taskforce and return of Tiyan properties

**Bill No. 41:** An Act to amend Subsection (a) and to add Subsection (b) to P.L.O. 24-33 Section 2 and to amend Sections 77301, 77302, 77303, 77305, 77306, 77307 of 12 GCA Chapter 77 Article 3 relative to the construction of soccer facilities

**Bill No. 42:** An act to amend Section 5 of P.L. 29-106, relative to the appropriation of Five Million Eight Hundred Thousand Dollars (\$5,800,000.00) to the GPSS for textbooks

Confirmation Hearings for:

Edelfrida Artero Ada, Member, Guam Banking & Insurance Board  
Danilo M. Rapadas, Member, Guam Banking & Insurance Board

For copies of the bills, you can log onto [www.guamlegislature.com](http://www.guamlegislature.com)  
If you require any special accommodations, please contact the Office of Senator ben pangelinan at 473-4236 or email [senbenp@guam.net](mailto:senbenp@guam.net)

1-29-09



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

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Date: Thursday, February 5, 2009

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PDN 1-29-09

Pacific Daily News Tuesday, February 3, 2009 g



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

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**Confirmation hearings for:**

Edelfrida Artero Ada, Member Guam Banking & Insurance Board  
Danilo M. Rapadas, Member Guam Banking & Insurance Board

For copies of the bills, you can log onto [www.guamlegislature.com](http://www.guamlegislature.com). If you require special accommodations, please contact the Office of Senator Ben pangelinan at 473-4236 or email [senbenp@guam.net](mailto:senbenp@guam.net).



Office of the People  
Senator  
ben pangelinan

**Notice of Public Hearing**

Date: Thursday, February 5, 2009

Time: 9:00am

Place: Guam Legislature Public Hearing Room

**Agenda**

**DOA and Rev Tax**

- Update on Income Tax Payments (current and prior years);
- Close-out financial/status report on the Economic Stimulus Package;
- Provision for Withholding Tax and Refund Set-aside

**Bill No. 35:** An Act to repeal and re-enact Section 4 of Public Law 26-10 relative to the composition and duties of the taskforce and return of Tiyan properties

**Bill No. 41:** An Act to amend Subsection (a) and to add Subsection (b) to P.L.O. 24-33 Section 2 and to amend Sections 77301, 77302, 77303, 77305, 77306, 77307 of 12 GCA Chapter 77 Article 3 relative to the construction of soccer facilities.

**Bill No. 42:** An act to amend Section 5 of P.L. 29-106; relative to the appropriation of Five Million Eight Hundred Thousand Dollars (\$5,800,000.00) to the GPSS for textbooks.

**Confirmation Hearings for:**

Edelfrida Artero Ada, Member, Guam Banking & Insurance Board  
Danilo M. Rapadas, Member, Guam Banking & Insurance Board

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I MINA' TRENTA NA LIHESLATURAN GUÅHAN  
2008 (SECOND) REGULAR SESSION

Bill No. 41(LS.)

Introduced by:

v.c. pangelinan  
Tina Rose Muña Barnes

2009 JAN -9 PM 2:28 - *www*

AN ACT TO AMEND SUBSECTION (a) AND TO ADD  
SUBSECTION (b) TO P.L. 24-33 SECTION 2 AND TO  
AMEND §77301, §77302, §77303, §77305, §77306, §77307  
OF 12 GCA CHAPTER 77 ARTICLE 3 RELATIVE TO  
THE CONSTRUCTION OF SOCCER FACILITIES.

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guahan* finds  
3 pursuant to P.L. 24.33, the Guam Football (Soccer) Association was authorized  
4 to develop soccer facilities utilizing matching tax credit programs as  
5 authorized in Article 3, Chapter 77, Division 2, Title 12, GCA, located in the  
6 municipality of Dededo. The area includes two official size fields, one practice  
7 field, and two outdoor courts for futsal has reached its capacity  
8 accommodating thirty-eight clubs and 6 national teams year round. The clubs  
9 that participate at this facility include thirteen youth clubs, nine women clubs,  
10 and sixteen men clubs. These clubs must arrange their schedule amongst the  
11 Guam Football (Soccer) Association to use the facility.

12 *I Liheslaturan Guahan* further finds that the soccer fields have been  
13 instrumental in the expansion of football (soccer) throughout Guam. Due to  
14 the dedicated staff and volunteers, soccer has grown and continues to increase

1 every year. Because of its increase popularity throughout the island, there is a  
2 need to expand facilities for programs managed and operated by Guam  
3 Football (Soccer) Association.

4 *I Liheslaturan Guahan* further finds that because of the requirement to  
5 match the tax credits with private funds, the facilities were built without  
6 exhausting the authorized amount of the tax credits. The Guam Football  
7 (Soccer) Association has secured and is able to raise additional private funds  
8 to match the remaining authorized tax credits and the government wishes to  
9 develop additional facilities in the southern part of the island utilizing the  
10 credits and the private funds.

11 Therefore, it is the intent of *I Liheslaturan Guahan* to allow the Guam  
12 Football (Soccer) Association to develop soccer fields at the Southern Sports  
13 Complex to assist and further promote the sport of soccer for residents living  
14 in the south.

15 **Section 2. Section 2 P.L. 24-33 is hereby amended to read as follows:**

16 “(a) The Governor is authorized to establish , through the Department of  
17 Land Management, a regulation-size soccer stadium of no less than 30,623±  
18 square meters of land area, located within the boundaries of Lot No. 10142-  
19 New, Dededo, consisting of 242,694.07± square meters.”

20 **Section 3. A new Subsection (b) is hereby added to Section 2, Public**  
21 **Law 24-33 to read as follows:**

22 “(b) The Governor is authorized to establish, through the Department of  
23 Land Management in coordination with the Agat Municipal Council and  
24 Guam Football (Soccer) Association to develop regulation size soccer fields

1 and related facilities.”

2           **Section 4. §77301 Title 12 Chapter 77 Article 3 is hereby amended to**  
3 **read as follows:**

4           **“§77301. Credit Against Business Privilege Taxes.** (a) To the extent that  
5 any business contributes the cost of design, labor and materials that are for the  
6 construction of the Guam Football (Soccer) Association’s soccer stadium and  
7 facilities, it shall be entitled to credit of business privilege taxes. The basis for  
8 contribution to the project shall be the actual cost of the contribution plus the  
9 cost of transportation from the point of origin to its destination.”

10           **Section 5. §77302 Title 12 Chapter 77 Article 3 is hereby amended to**  
11 **read as follows:**

12           **“§77302. Limits of Liability.** Unless a contractor, materials supplier,  
13 designer or landlord/lessor has direct involvement in the operations of the  
14 soccer stadium and facilities as a director, officer, manager, employee,  
15 representative or agent of the Guam Football (Soccer) Association, they shall  
16 not be held liable for any civil or criminal damages or penalties directly or  
17 indirectly arising from or related to the operations, any use, or possession of  
18 the soccer stadium and facilities, unless it can be proven that the materials or  
19 design work provided were substandard. As the soccer stadium and facilities  
20 is a private venture operated by the Guam Football (Soccer) Association, the  
21 government of Guam shall not be liable for any claims or damages arising  
22 from the operation of the soccer stadium and facilities. The Guam Football



1 (Soccer) Association, its directors, agents, consultants, employees, or other  
2 affiliated person or persons shall make no representation that the government  
3 of Guam has any interest in the operation of such stadium and facilities.”

4 **Section 6. §77303 Title 12 Chapter 77 Article 3 is hereby amended to**  
5 **read as follows:**

6 “§77303. **Event Admissions Assessment.** The organizers of any event  
7 held at the soccer stadium and facilities for which a fee is charged for  
8 admission, shall pay to the government of Guam, an admissions assessment of  
9 Two Dollars (\$2.00) per paid admission of ten percent (10%) of the admission  
10 charged, whichever is less.”

11 **Section 7. §77305 Title 12 Chapter 77 Article 3 is hereby amended to**  
12 **read as follows:**

13 “§77305. **Cap on GRT Credits for Design and Construction of the**  
14 **Soccer Stadium and Facilities.** The total amount of credits against Gross  
15 Receipts Taxes for the design and construction of the soccer stadium and  
16 facilities authorized herein shall not exceed One Million Dollars (\$1,000,000).”

17 **Section 8. §77306 Title 12 Chapter 77 Article 3 is hereby amended to**  
18 **read as follows:**

19 “§77306. **Matching Funds Required.** The tax credits provided to a  
20 contributor shall be in a dollar for dollar matching grant form, wherein every  
21 dollar that is given by the government of Guam to the contributor as a tax  
22 credit shall be matched by a dollar from the Guam Football (Soccer)

1 Federation, to be expended towards the design and construction of the soccer  
2 stadium and facilities.

3 **Section 9. §77307 Title 12 Chapter 77 Article 3 is hereby amended to**  
4 **read as follows:**

5 “§77307. **Public Access to Soccer Stadium and Facilities**. As a condition  
6 for the Guam Football (Soccer) Association and its contributors to be entitled  
7 to the tax benefits of the program established in this Article, the soccer  
8 stadium and facilities must be available to the general public in accordance  
9 with the Memorandum of Understanding with the Department of Parks and  
10 Recreation governing use of the property.”

11 **Section 10. Severability.** If any of the provisions of this Act or the  
12 application thereof to any person or circumstance is held invalid, such  
13 invalidity shall not affect any other provision or application of this Act which  
14 can be given effect without the invalid provision or application, and to this  
15 end the provisions of this Act are severable.