



Office of the Governor of Guahan

P.O. Box 2950 Hagåtña, GU 96932
Tel: (671) 472-8931 • Fax: (671) 477-4826 • Email: governor@guam.gov

Felix P. Camacho
Governor

Michael W. Cruz, M.D.
Lieutenant Governor

2010 MAY 19 PM 3:42

MAY 19 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 Bill No. 350-30 (COR) "AN ACT TO REPEAL §30106(c) OF CHAPTER 30, TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO EXEMPTIONS FROM THE HOTEL OCCUPANCY TAX", which I signed into law on May 17, 2010 as Public Law 30-143.

Sinseru yan Magâhet,

MICHAEL W. CRUZ, M.D.
I Maga 'lâhen Guahan para pa 'go
Acting Governor of Guahan

Attachment: copy of Bill

30-10-0461

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

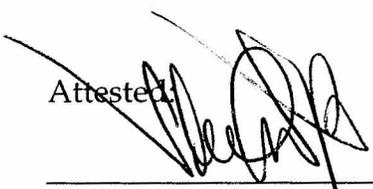
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that **Bill No. 350-30 (COR)**, "AN ACT TO REPEAL §30106 (c) OF CHAPTER 30, TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO EXEMPTIONS FROM HOTEL OCCUPANCY TAX", was on the 3rd day of May, 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 5th day of May, 2010, at
4:00 o'clock P.M.



Assistant Staff Officer
Maga'laha's Office

APPROVED:



MIKE W. CRUZ, MD
GOVERNOR OF GUAM ACTING

Date: MAY 17 2010

Public Law No. P.L. 30-143

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

Bill No. 350-30 (COR)

As amended.

Introduced by:

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

**AN ACT TO *REPEAL* §30106 (c) OF CHAPTER 30,
TITLE 11 OF THE GUAM CODE ANNOTATED,
RELATIVE TO EXEMPTIONS FROM HOTEL
OCCUPANCY TAX.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan*
3 assigns the funding of priority programs and projects of the island's tourism
4 industry a high priority particularly in light of the diminishing number of visitors
5 we are seeing today and the level of global and regional competition for tourists
6 that Guam presently encounters. It has become apparent to all who are part of the

1 industry or who are responsible for providing financial, environmental or physical
2 resources to the industry that we must build and maintain a competitive edge in
3 order to continue forward. To achieve this, we must safeguard the revenue stream
4 supporting the industry and collect the appropriate transit tax assessment on all of
5 the lodging and hospitality services provided by the industry. It is recognized that
6 the government tax collected and deposited into the Tourist Attraction Fund (TAF)
7 has become essential in providing the resources needed for this industry to evolve
8 progressively. As such, *I Liheslaturan Guåhan* wishes to embark upon viable
9 opportunities to maintain the financial integrity of the government revenues of the
10 TAF by removing collection impediments and or leakages that hinder the TAF, be
11 they policy based or systematic oversight related to the process of assessing taxes
12 and collecting revenues due to the government of Guam.

13 **Section 2.** §30106 (c) of Chapter 30, Title 11 of the Guam Code
14 Annotated is hereby *repealed* in its entirety.

15 **Section 3. Effective Date.** This Act *shall* become effective upon
16 enactment.

17 **Section 4. Severability.** *If* any provisions of this Act or the application
18 thereof to any person or circumstance is held invalid, such invalidity shall *not*
19 affect any other provision or application of this Act which can be given effect
20 without the invalid provision or application, and to this end the provisions of this
21 Act are severable.



Mina' Trenta Na Liheslaturan Guahan

Senator vicente (ben) c. pangelinan (D)

April 12, 2010

The Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina Trenta Na Liheslaturan Guahan
155 Hesler Place
Hagatna, Guam 96910

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

VIA: The Honorable Rory J. Respicio
Chairperson, Committee on Rules

2010 APR 20 PM 4:14

RE: COMMITTEE REPORT BILL NO. 350-30 (COR)

Dear Speaker Won Pat:

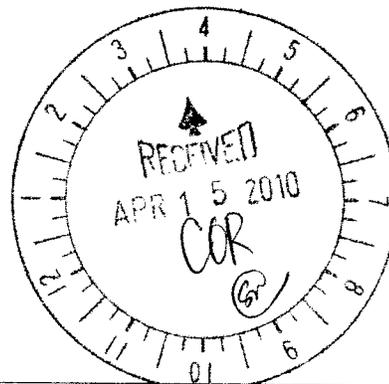
Transmitted herewith is the Committee Report on **Bill No. 350-30 (COR), An Act to Add a New §28817A and a New SubArticle B to An Act to repeal Section 30106 (c) of Chapter 30 Title 11 of the Guam Code Annotated Relative to exemptions from Hotel Occupancy Tax.**

Committee votes are as follows:

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

Si Yu'os Ma'ase,

Senator vicente c. pangelinan
Chairperson



Committee Report on

Bill No. 350-30 (COR)

**An Act to repeal Section 30106 (c) of Chapter
30 Title 11 of the Guam Code Annotated
Relative to exemptions from Hotel Occupancy
Tax.**



Mina' Trenta Na Liheslaturan Guåhan

Senator vicente (ben) c. pangelinan (D)

April 12, 2010

MEMORANDUM

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

To: Committee Members

Member
Committee on Education

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

Subject: Committee report on Bill No. 350-30 (COR)

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

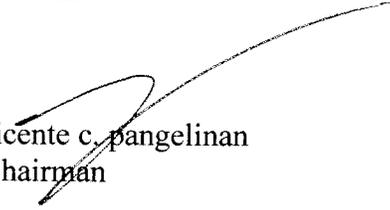
Transmitted herewith for your consideration is the Committee Report on **Bill No. 350-30(COR) An Act to repeal Section 30106 (c) of Chapter 30 Title 11 of the Guam Code Annotated Relative to exemptions from Hotel Occupancy Tax.**

This report includes the following:

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

1. Committee Voting Sheet
2. Committee Report Narrative
3. Copy of Bill No. 350-30 (COR)
4. Public Hearing Sign In Sheet
5. Copies of Written Testimony
6. Copy of COR Referral of Bill No, 350-30(COR)
7. Public Hearing Agenda
8. Notice of Public Hearing
9. Fiscal Note

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.



vicente c. pangelinan
Chairman

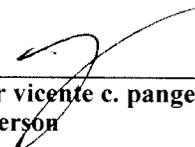
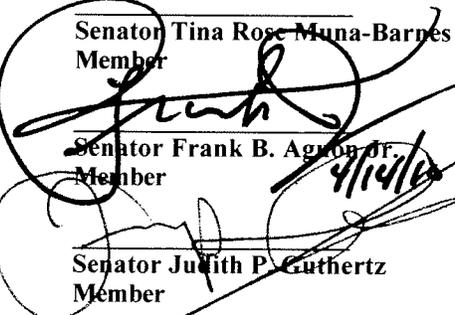
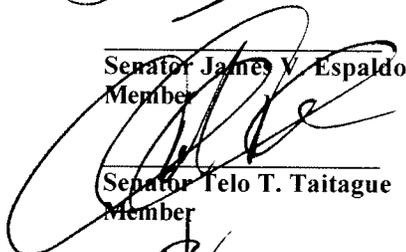
I MINA TRENTA NA LIHESLATURAN GUAHAN

Committee Voting Sheet

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

BILL NO. 350-30(COR)

An Act to repeal Section 30106 (c) of Chapter 30 Title 11 of the Guam Code
Annotated Relative to exemptions from Hotel Occupancy Tax.

Committee Members	To Pass	Not to Pass	Report Out	Abstain	Inactive File
 Senator Vicente C. Pangelinan Chairperson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Speaker Judith T. Won Pat, Ed.D Vice Chairperson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vice Speaker Benjamin J.F Cruz Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Tina Rose Muna-Barnes Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Frank B. Aguirre Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Judith P. Guthertz Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator James V. Espaldon Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Telo T. Taitague Member	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Frank Blas, Jr. Member	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Mina' Trenta Na Liheslaturan Guåhan

Senator vicente (ben) c. pangelinan (D)

Committee Report

Bill No. 350-30 (COR): An Act to repeal Section 30106 (c) of Chapter 30 Title 11 of the Guam Code Annotated Relative to exemptions from Hotel Occupancy Tax.

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 April 7, 2010 at 9:00 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 March 30, 2010 (5-Day Notice), and again on April 5, 2010 (48 Hour Notice).

(a) Committee Members and Senators Present

Senator vicente "ben" pangelinan, Chairman
Speaker Judith Won Pat, Vice Chair
Senator Tina Muna Barnes, member
Senator Telo Taitague, member
Senator Adolpho B. Palacios, Sr
Senator Anthony Ada

(b) Appearing before the Committee

None

(c) Written Testimony Submitted

Mr. Gerry Perez, Director, General manager, Guam Visitor's Bureau
Ms. Mary P. Torre, President, Guam Hotel & Restaurant Association

II. COMMITTEE PROCEEDINGS

Senator pangelinan: The next item on the agenda is Bill No. 350. We have signed up Mr. Gerry Perez and Ms. Mary P. Torre, who have submitted written testimony in support of the bill. Very quickly, Bill 350 would repeal the exemption in which individuals who are employed by the federal government, foreign government or local governments who utilize a hotel room on Guam would be subjected to the assessment of the hotel occupancy tax as part of

their payment for that lodging. This was brought up in some discussions and the question was we are exempting these individuals and these government entities from paying the hotel occupancy tax. It's not a practice that's generally followed in other jurisdictions. When I, as a government official or any government employee travel to San Diego, and rents a hotel room, their bill includes the lodging tax. It did not make sense for Guam, with all of these employees, (by the way they are traveling on per diem so it doesn't increase the employee cost) they would not have as part of their lodging bill the hotel occupancy tax assessed on any other person who rents a hotel room on Guam.

The intent of the bill is to assess the hotel occupancy tax on all persons renting a hotel room on Guam regardless of who employs them. Any comments or questions?

The witnesses are not here. We thank them for being here. They were here earlier and have submitted public testimony. For the purposes of the public hearing, Bill 350 has received its public hearing.

III. FINDINGS & RECOMMENDATIONS

The Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land, hereby reports Bill No. 350-30(COR) with the recommendation TO PASS.

I MINA'TRENTA NA LIHESLATURAN GUÅHAN
THIRTIETH GUAM LEGISLATURE
2010 (FIRST) REGULAR SESSION

BILL NO. ³⁵⁰⁻³⁰ _____ (COR)

2010-01-26
BWW

Introduced by:

v. c. pangelinan
B.J.F. Cruz

**AN ACT TO REPEAL SECTION 30106 (c) OF CHAPTER
30, TITLE 11 OF THE GUAM CODE ANNOTATED
RELATIVE TO EXEMPTIONS FROM HOTEL
OCCUPANCY TAX.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan*

Guahan assigns the funding of priority programs and projects of the island's
tourism industry a high priority particularly in light of the diminishing
number of visitors we are seeing today and the level of global and regional
competition for tourists that Guam presently encounters. It has become
apparent to all who are part of the industry or who are responsible for
providing financial, environmental or physical resources to the industry that
we must build and maintain a competitive edge in order to continue forward.
To achieve this, we must safeguard the revenue stream supporting the
industry and collect the appropriate transit tax assessment on all of the
lodging and hospitality services provided by the industry. It is recognized
that the government tax collected and deposited into the TAF has become
essential in providing the resources needed for this industry to evolve
progressively. As such, *I' Liheslaturan Guahan* wishes to embark upon
viable opportunities to maintain the financial integrity of the government

1 revenues of the TAF by removing collection impediments and or leakages
2 that hinder the TAF be they policy based or systematic oversight related to
3 the process of assessing taxes and collecting revenues due to the government
4 of Guam.

5 **Section 2.** Section 30106 (c) of Chapter 30, Title 11 of the Guam
6 Code Annotated is hereby repealed in its entirety:

7 **“§ 30106. Exclusions and Exemptions.**

8 ~~(e) The tax imposed by this Chapter shall not apply to any~~
9 ~~transaction involving a sale to the government of Guam, the~~
10 ~~government of the United States, the government of any Foreign~~
11 ~~Sovereignty, or any agency or instrumentality of any of the foregoing~~
12 ~~governments in regard to any activity or function engaged in.~~

13 **Section 3. Effective Date.** This Act shall become effective upon
14 enactment.

15 **Section 4. Severability.** If any provisions of this Act or the
16 application thereof to any person or circumstance is held invalid, such
17 invalidity shall not affect any other provision or application of this Act
18 which can be given effect without the invalid provision or application, and to
19 this end the provisions of this Act are severable.

20



Mina' Trenta Na Liheslaturan Guahan
THIRTIETH GUAM LEGISLATURE
Senator vicente "ben" c. pangelinan

COMMITTEE ON APPROPRIATIONS, TAXATION, BANKING, INSURANCE, RETIREMENT AND LAND
PUBLIC HEARING
Wednesday, April 7, 2010
BILL NO. 350-30 (COR)
SIGN UP SHEET

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
G. P RENZ	GV B	648 1483		✓		Yes
MARY P. TORRES	GHTCA	649-1697		✓	X	YES

*Have
Sign*



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

Testimony on Bill Number 350-30

April 7, 2010

SUMMARY

"An act to repeal section 30106 (c) of Chapter 30, Title 11 of the Guam Code Annotated Relative to Exemptions from Hotel Occupancy Tax".

Hafa Adai,

Good morning, Mr. Chairman, and the Committee on Appropriations, Taxation, Banking, Insurance, Retirement & Land. My name is Gerald S.A. Perez, general manager of the Guam Visitors Bureau. Thank you for giving us the opportunity to testify before you today.

Mr. Chairman, the Guam Visitors Bureau thanks you and the Tourism Committee chairman for your interest, and Legislative initiative, to safeguard the tax revenues Guam needs to grow and sustain our tourism industry.

We agree in principle to repeal Section 30106 (c) of Chapter 30, Title 11 of the Guam Code Annotated relative to exemptions from hotel occupancy tax.

Officials, or members of the government of the United States, the government of any foreign sovereign, or any agency or instrumentality of any foregoing governments should not be exempted from the hotel occupancy taxes. Hotel



occupancy taxes should also be applicable to military contractors on official government business.

As you may know, off duty military personnel on port call or personal vacation are not exempt from paying hotel occupancy taxes under the current statute. Hotels, travel planners, and travel agencies specializing with military travel already offer discounts off many hotel rack rates.

Our industry welcomes these visitors since they are incremental and usually outside of most conservative budget forecasts. These visitors contribute a higher level of on-island spend with some estimates as high as \$200 per day. Most retailers report an increase in sales of consumer goods such as clothing, athletic shoes, and video games from military personnel. Restaurants and taverns also report higher sales during Navy ship visits. The taxes collected from both the gross receipts and income contribute to the general fund while the hotel occupancy taxes contribute to the Tourist Attraction Fund.

We agree with the bill's sponsors' view that hotel occupancy taxes help fuel the island's marketing and competitive edge. As the military and other federal or foreign government activity heightens in line with the Guam build up, it is essential that we safeguard against the erosion of hotel occupancy taxes needed to improve the island's tourism plant and marketing programs.

As the Guam Visitor Bureau and other stakeholders look to grow our tourism industry, we also have to become mindful of managing our resources. Visitor stays should also contribute to the maintenance and repair from normal wear and tear of our island's streets, sidewalks, and other infrastructure critical to maintaining our tourism plant. Removing the exemption of hotel occupancy hotel tax will increase Tourist Attraction Fund revenues that can be spent accordingly.

Si Yu'os Ma'ase,

GERALD S.A. PEREZ

General Manager

cc: GVB Board of Directors



Guam Hotel and Restaurant Association

Harmon Commercial Plaza, Suite 202, 177 Ilipog Drive, Tamuning, Guam 96913

P.O. Box 8565, Tamuning, GU 96931

Tel: (671) 649-1447 • Fax: (671) 649-8565 • E-Mail: info@ghra.org • Website: www.ghra.org

April 7, 2010

sent via e-mail e-mail: senbenp@guam.net

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

Dear Senator Ben:

On behalf of the Guam Hotel & Restaurant Association, I am providing oral and written testimony in support of Bill No. 350-30 (COR) to repeal section 30106 (c) of Chapter 30, TITLE 11 of the Guam Code Annotated Relative to Exemptions from Hotel Occupancy Tax.

As the leading tourism Non-Government Organization (NGO), the GHRA strives to be an active corporate citizen in the community and works with others to improve the overall quality of life in the Island of Guam. We appreciate your support of the tourism industry and understand the intent of the legislation.

Please know the GHRA has been working directly with the Department of Revenue & Taxation on the clarification and documentation on the interpretation, policy, administration, and enforcement of the on the law with reference to Exclusions and Exemptions involving a sale specifically related to:

Section 30106 c. To the Government of Guam, the government of the United States, the government of any Foreign Sovereignty, or any agency or instrumentality of any of the foregoing governments in regards to any activity or function engaged in.

Section 30106 d. To persons or organizations exclusively involved for religious, scientific, educational purposes...

Please know we support the repeal because the hotel occupancy tax contributes to the Tourism Attraction Fund (TAF) which supports the promotions and marketing efforts of the tourism industry through the Guam Visitors Bureau and services the debt for capital improvement projects. These funds are technically considered a pass through, but should continue to be protected to ensure that it benefits Guam and the tourism industry. In addition, it should be noted that sections 30106 c and d represent a small percentage of people who qualify and are exempted from paying the excise tax, therefore should not have a huge impact.

The GHRA advocates just legislation that is fair and protects the interest of the people of Guam, the business community and the hospitality industry which directly employs 20,000 people (35% of the population), contributes \$37.9 million annually for Gross Receipts Tax and collects \$20 million annually for Hotel Occupancy Tax.

Regards,

Mary P. Torre
President
Guam Hotel & Restaurant Association

**Bureau of Budget & Management Research
Fiscal Note of Bill No. 350-30**

AN ACT TO REPEAL SECTION 30106 (c) OF CHAPTER 30, TITLE 11 OF THE GUAM CODE ANNOTATED RELATIVE TO EXEMPTIONS FROM HOTEL OCCUPANCY TAX.

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:	\$9,592,193
Department's Other Fund (Specify) appropriation(s) to date: \$755,482 (Tax Collection Enhancement Fund) / \$1,542,232 (Better Public Service Fund)	\$2,297,714
Total Department/Agency Appropriation(s) to date:	\$11,889,907

Fund Source Information of Proposed Appropriation

	General Fund:	Other:	Total:
FY 2010 Adopted Revenues	\$540,218,638	\$112,566,011	\$652,784,649
FY 2010 Appro. (P.L. 30-55 thru 30-112)	(\$540,228,724)	(\$120,120,186)	(\$660,348,910)
Sub-total:	(\$10,086)	(\$7,554,175)	(\$7,564,261)
Less appropriation in Bill	\$0	\$0	\$0
Total:	(\$10,086)	(\$7,554,175)	(\$7,564,261)

Estimated Fiscal Impact of Bill

	One Full Fiscal Year	For Remainder of FY 2010 (if applicable)	FY 2011	FY 2012	FY 2013	FY 2014
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Tourist Attraction Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions? / x / Yes // 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
// Requested agency comments not received by due date // Other: _____

APR 7/10

APR 12 2010

Analyst: _____ Date: 4/7/10 Director: _____ Date: _____
Michael M. Aflague, B&M Analyst, BBMR Bertha M. Duenas, Director, BBMR

Footnotes: Reference attached comments submitted by the Department of Revenue and Taxation (memo dated 4/7/10).



COMMITTEE ON RULES

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

155 Hesler Place, Hagatña, Guam 96910 • tel: (671)472-7679 • fax: (671)472-3547 • roryforguam@gmail.com

**SENATOR
RORY J.
RESPICIO
CHAIRPERSON**

**SENATOR
Judith P. Guthertz
VICE
CHAIRPERSON**

**MAJORITY
MEMBERS:**

**Judith T. Won Pat
SPEAKER**

**Benjamin J. F. Cruz
VICE SPEAKER**

**Tina Rose Muña Barnes
LEGISLATIVE SECRETARY**

**Thomas C. Ada
SENATOR**

**Frank B. Aguon, Jr.
SENATOR**

**Adolpho B. Palacios, Sr.
SENATOR**

**Vicente C. Pangelinan
SENATOR**

**MINORITY
MEMBERS:**

**Frank F. Blas, Jr.
SENATOR**

**James V. Espaldon
SENATOR**

March 23, 2010

MEMORANDUM

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

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

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

Subject: Referral of Bill Nos. 350-30(COR) and 351-30(COR)

As Chairperson of the Committee on Rules, I am forwarding my referral of Bill Nos. 350-30(COR) and 351-30(COR).

Please ensure that the subject bills are referred, in my name, to the respective committees, 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 Tajalle at 472-7679.

Si Yu'os Ma'åse'!

(1) Attachment

Sen. Respicio 3/23/10 1:45

MM

I Mina'Trenta Na Liheslaturan Guåhan
Bill Log Sheet
Page 1 of 1

Bill No.	Sponsor(s)	Title	Date Introduced	Date Referred	Committee Referred	Public Hearing Date	Date Committee Report Filed	Status (Date)
B350-30 (COR)	v. c. pangelinan, J.F. Cruz	An Act To Repeal Section 30106 (c) Of Chapter 30, Title 11 of the Guam Code Annotated relative to exemptions from hotel occupancy tax.	3/22/10 12:26 p.m.	3/23/10	Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land			
B351-30 (COR)	v. c. pangelinan, B. J.F. Cruz	An act to add a new Article 3 of Chapter 36 to title 18, Guam Code Annotated and to add a new item (5) to §10104(a) of Chapter 10, Title 5 Guam Code Annotated; relative to the establishment of a secure and fair enforcement for Mortgage Licensing Act.	3/22/10 12:26 p.m.	3/23/10	Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land			



Mina'Trenta Na Liheslaturan Guahan

Senator vicente (ben) c. pangelinan (D)

March 31, 2010

Memorandum

To: All Senators

From: Senator vicente c. pangelinan

Re: Public Hearing - FIRST NOTICE

Chairman
Committee on
Appropriations, Taxation,
Banking, Insurance, 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 on numerous bills beginning at **9:00am on Wednesday, April 7, 2010** at the Guam Legislature's Public Hearing Room. The following bills are on the agenda:

Bill No. 345-30 (COR): (Taitague) An Act to add a New Article 2 to Chapter 30 of 5GCA Relative to authorizing the office of the Attorney General to recover costs associated with providing statutorily mandated legal services to agencies and programs that are not supported by the tax-base of the government of Guam.

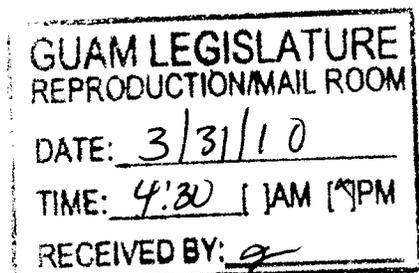
Bill No. 349-30 (COR): (Muna Barnes) An Act to *add* a New §80105 (c) to Chapter 80 of Title 21, Guam Code Annotated Relative to the transfer of properties under the jurisdiction of the Port Authority of Guam to the jurisdiction of the Guam Ancestral Lands Commission.

Bill No. 350-30 (COR): (pangelinan) An Act to repeal Section 30106 (c) of Chapter 30 Title 11 of the Guam Code Annotated Relative to exemptions from Hotel Occupancy Tax.

Bill No. 351-30 (COR): (pangelinan) An Act to Add a New Article 3 of Chapter 36 to Title 18 Guam Code Annotated Relative to the establishment of a Secure and Fair Enforcement for Mortgage Licensing Act.

For copies of the bill, you can log onto www.guamlegislature.com or www.senbenp.com

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First Notice for Public Hearing for Wednesday, April 7, 2010 beginning at 9:00am. Please see attached.

--
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**Public Hearing Notice
 Wednesday, April 7, 2010
 Guam Legislature Public Hearing Room**

**Agenda
 9:00am**

Bill No. 345-30 (COR): (Taitgue) An Act to add a New Article 2 to Chapter 30 of 5GCA Relative to authorizing the office of the Attorney General to recover costs associated with providing statutorily mandated legal services to agencies and programs that are not supported by the tax-base of the government of Guam.

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Public Hearing Notice Wednesday, April 7, 2010 Guam Legislature Public Hearing Room

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9:00am

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7	Y	42:08.71	1164	Virgilio Estacion	52	GM	50:01.01	1245	Zane Isim	18	J	55:36.62
16	J	42:10.18	1165	Mike Hayden	68	S	50:04.55	1246	Dwight Bernard	51	GM	55:37.06
25	O	42:10.58	1166	Nate Respicio	21	O	50:07.40	1247	James Howard Jr.	8	Y	55:37.68
7	Y	42:11.30	1167	Darien Blas	10	Y	50:10.42	1248	Jaka Bernars	15	J	55:38.12
31	SM	42:12.58	1168	Austin Domingo	19	J	50:10.87	1249	Frederick Alacard	14	J	55:39.71
12	Y	42:15.90	1169	Travis Mesa	49	J	50:11.93	1250	Kyle Deleon	6	Y	55:46.54
		42:18.02	1170	Eddie Sato	16	M	50:14.71	1251	Robert Quindara	17	J	55:50.40
0	Y	42:27.96	1171	Maynard	14	J	50:15.18	1252	Jean DeLeon	31	SM	55:52.24
20	O	42:30.98	1172	Michael S. Racuyal	27	O	50:15.49	1253	Anne Quilantary	20	O	55:54.43
41	M	42:34.68	1173	Casey	8	Y	50:18.62	1254	Joe L. Flores	42	M	55:56.21
27	O	42:35.11	1174	Myles Monez	40	M	50:20.30	1255	2nd Life	58	GM	55:58.81
20	O	42:36.17	1175	Alporeno Q.	46	M	50:26.02	1256	Jason S.	26	O	56:11.49
11	Y	42:38.90	1176	Bing An	45	M	50:26.55	1257	John Matnas	42	M	56:12.52
54	GM	42:42.31	1177	Andrew Limfueco	21	O	50:28.33	1258	Troy Torres	29	O	56:12.89
9	Y	42:45.34	1178	Elias Abulencia	13	Y	50:31.36	1259	Angelo Q.	6	Y	56:13.34
14	J	42:45.87	1179	Rj Ubaido	10	Y	50:41.87	1260	Ron Abshire	54	GM	56:18.26
48	M	42:49.30	1180	Kody	7	Y	50:59.34	1261	R. Niet	81	Mko	56:30.34
10	Y	42:51.46	1181	No Name		Y	51:13.65	1262	Raymond Sinamban	34	SM	56:30.99
45	M	43:00.43	1182	Jon J.	11	Y	51:14.34	1263	Chede M. Lumahan	22	O	56:37.37
6	Y	43:02.02	1183	Marvin	34	SM	51:15.55	1264	Mharc Mendoza	8	Y	56:48.30
46	M	43:03.11	1184	Noli V.	53	GM	51:21.46	1265	Brian Arceo	23	O	56:50.14
6	Y	43:03.58	1185	Ref Gabriel Flores	12	Y	51:24.20	1266	Pat Wolff	61	S	56:50.87
58	GM	43:11.55	1186	Rocilio Mendoza	16	J	51:25.08	1267	Juan	45	M	56:53.86
36	SM	43:14.21	1187	Emmanuel E.	16	J	51:26.21	1268	Danny Pobre	59	GM	56:55.08
45	M	43:18.84	1188	Amiel Alba	15	J	51:28.74	1269	RSEL	4	Y	56:55.55
42	M	43:23.30	1189	Joffin Kebekol	49	M	51:31.62	1270	Jim Blend	66	S	56:56.93
42	M	43:31.93	1190	No Name		Y	51:35.21	1271	Edden T.	9	Y	56:58.68
45	M	43:32.84	1191	Saxon Isim	10	Y	51:41.18	1272	Matthew Ecijan	7	Y	57:00.77
16	J	43:35.21	1192	Giordan Kho	11	Y	51:45.02	1273	Christian Ecijan	9	Y	57:01.08
21	M	43:35.80	1193	William Guinattu	32	SM	51:45.84	1274	Darwin Ecijan	45	M	57:05.81
40	M	43:40.40	1194	Carlo T.	20	O	51:47.26	1275	Antonio Cura	75	Mko	57:09.30
46	M	43:40.71	1195	Micaiah	10	Y	51:50.46	1276	Renegene Mendiola	12	Y	57:10.46
34	SM	43:42.40	1196	Justin De Guzman	5	Y	51:51.08	1277	Alex Menritoe Jr.	17	J	57:18.99
11	Y	43:42.96	1197	Kris Zablan	14	J	51:54.93	1278	Arton Valencia	18	J	57:20.24
7	Y	43:44.78	1198	Duc Dao	58	GM	51:56.78	1279	KC	22	O	57:21.34
37	SM	43:49.32	1199	Robert Torres	31	SM	51:59.96	1280	Aaron	7	Y	57:26.46
49	M	43:52.87	1200	Douglas Venton	15	J	52:00.99	1281	Armedo Lev	30	SM	57:27.55
46	M	44:01.18	1201	Jesus V. Bernal	52	GM	52:03.49	1282	Kenneth B. Duenas	47	M	57:34.96
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10	Y	44:13.14	1204	Christian DeGuzman	10	Y	52:14.46	1285	Steven Esmeralda	17	J	57:52.08
10	Y	44:13.86	1205	No Name	0	Y	52:15.52	1286	Jon Talavera	13	Y	57:52.56
	Y	44:18.96	1206	Emmanuel Estebat	17	J	52:18.30	1287	to 1329			Names were not provided.
	Y	44:27.49	1207	No Name		Y	52:26.90					
3	Y	44:27.77	1208	Pablo S. Rotnag Jr.	50	GM	52:38.46					
0	Y	44:28.49										
36	SM	44:29.81										
59	GM	44:30.11										
62	S	44:36.14										
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34	SM	47:14.14										
43	M	47:32.34										
43	M	47:40.24										
17	J	47:42.58										
48	M	47:44.24										
19	J	47:49.30										
49	M	47:49.78										
41	M	47:50.84										
43	M	47:51.39										
41	M	47:52.02										
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47	M	48:16.40										
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Office of the People

Public Hearing Notice
Wednesday, April 7, 2010
Guam Legislature Public Hearing Room

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9:00am

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Senator vicente (ben) c. pangelinan (D)

April 5, 2010

Memorandum

To: All Senators
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Re: Public Hearing - SECOND NOTICE

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The Committee on Appropriations, Taxation, Banking, Insurance and Land will conduct a public hearing on numerous bills beginning at **9:00am on Wednesday, April 7, 2010** at the Guam Legislature's Public Hearing Room. The following bills are on the agenda:

Bill No. 345-30 (COR): (Taitague) An Act to add a New Article 2 to Chapter 30 of 5GCA Relative to authorizing the office of the Attorney General to recover costs associated with providing statutorily mandated legal services to agencies and programs that are not supported by the tax-base of the government of Guam.

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For copies of the bill, you can log onto www.guamlegislature.com or www.senbenp.com

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**Public Hearing Notice
Wednesday, April 7, 2010
Guam Legislature Public Hearing Room**

Agenda

9:00am

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Public Hearing Notice
Wednesday, April 7, 2010
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I MINA' TRENTA NA LIHESLATURAN GUÅHAN

2010 (SECOND) Regular Session

Date: 5/3/2010

VOTING SHEET

Bill No. 350-30(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.	✓				
BLAS, Frank F., Jr.	✓				
CALVO, Edward J.B.	✓				
CRUZ, Benjamin J. F.					EA
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					EA
WON PAT, Judith T.	✓				

TOTAL

13 _____ _____ _____ 2

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* 3 Passes = No vote
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I MINA'TRENTA NA LIHESLATURAN GUÅHAN
THIRTIETH GUAM LEGISLATURE
2010 (FIRST) REGULAR SESSION

BILL NO. ³⁵⁰⁻³⁰ _____ (COR)

Introduced by:

v. c. pangalipan
B.J.F. Cruz

2010 FEB 22 PM 12: 26
Luis

AN ACT TO REPEAL SECTION 30106 (c) OF CHAPTER
30, TITLE 11 OF THE GUAM CODE ANNOTATED
RELATIVE TO EXEMPTIONS FROM HOTEL
OCCUPANCY TAX.

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan*

3 *Guahan* assigns the funding of priority programs and projects of the island's
4 tourism industry a high priority particularly in light of the diminishing
5 number of visitors we are seeing today and the level of global and regional
6 competition for tourists that Guam presently encounters. It has become
7 apparent to all who are part of the industry or who are responsible for
8 providing financial, environmental or physical resources to the industry that
9 we must build and maintain a competitive edge in order to continue forward.
10 To achieve this, we must safeguard the revenue stream supporting the
11 industry and collect the appropriate transit tax assessment on all of the
12 lodging and hospitality services provided by the industry. It is recognized
13 that the government tax collected and deposited into the TAF has become
14 essential in providing the resources needed for this industry to evolve
15 progressively. As such, *I' Liheslaturan Guahan* wishes to embark upon
16 viable opportunities to maintain the financial integrity of the government

1 revenues of the TAF by removing collection impediments and or leakages
2 that hinder the TAF be they policy based or systematic oversight related to
3 the process of assessing taxes and collecting revenues due to the government
4 of Guam.

5 **Section 2.** Section 30106 (c) of Chapter 30, Title 11 of the Guam
6 Code Annotated is hereby repealed in its entirety:

7 **“§ 30106. Exclusions and Exemptions.**

8 ~~(e) The tax imposed by this Chapter shall not apply to any~~
9 ~~transaction involving a sale to the government of Guam, the~~
10 ~~government of the United States, the government of any Foreign~~
11 ~~Sovereignty, or any agency or instrumentality of any of the foregoing~~
12 ~~governments in regard to any activity or function engaged in.~~

13 **Section 3. Effective Date.** This Act shall become effective upon
14 enactment.

15 **Section 4. Severability.** If any provisions of this Act or the
16 application thereof to any person or circumstance is held invalid, such
17 invalidity shall not affect any other provision or application of this Act
18 which can be given effect without the invalid provision or application, and to
19 this end the provisions of this Act are severable.

20