



EDDIE BAZA CALVO  
Governor

RAY TENORIO  
Lieutenant Governor

*Office of the Governor of Guam*

November 16, 2011

Honorable Judith T. Won Pat, Ed.D.  
Speaker  
*I Mina'trentai Unu Na Liheslaturan Guåhan*  
155 Hesler Street  
Hagåtña, Guam 96910

Office of the Speaker  
**Judith T. Won Pat, Ed. D.**  
Date 11/16/11  
Time 3:55 PM  
Received by [Signature]

2011 NOV 17 AM 10:30  
1096  
31-11-11096 Oh

Dear Madame Speaker:

Transmitted herewith is Bill No. 141-31 (COR) "AN ACT TO ADD A NEW ITEM (37) TO SUBSECTION (k) OF §26203 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PROVIDING BUSINESS PRIVILEGE TAX EXEMPTIONS FOR CHILD CARE CENTERS AND GROUP CHILD CARE HOMES, TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES FOR MODERN CHILD CARE FACILITIES", which I signed into law on November 14, 2011 as Public Law 31-127.

*Senseramente,*

  
EDDIE BAZA CALVO

Attachment: copy of Bill

1096

**I MINA'TRENTAI UNU NA LIHESLATURAN GUÅHAN**  
**2011 (FIRST) Regular Session**

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

This is to certify that **Bill No. 141-31 (COR), "AN ACT TO ADD A NEW ITEM (37) TO SUBSECTION (k) OF §26203 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PROVIDING BUSINESS PRIVILEGE TAX EXEMPTIONS FOR CHILD CARE CENTERS AND GROUP CHILD CARE HOMES, TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES FOR MODERN CHILD CARE FACILITIES,"** was on the 8<sup>th</sup> day of November, 2011, duly and regularly passed.



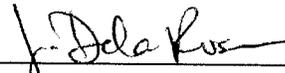
Judith T. Won Pat, Ed.D.  
Speaker

Attested:



Tina Rose Muña Barnes  
Legislative Secretary

This Act was received by *I Maga'lahaen Guåhan* this 9<sup>th</sup> day of Nov, 2011, at 4:25 o'clock P.M.



Assistant Staff Officer  
*Maga'lahaen's Office*

APPROVED:



EDWARD J.B. CALVO  
*I Maga'lahaen Guåhan*

Date:

**NOV 14 2011**

Public Law No. 31-127

*I MINA'TRENTAI UNU NA LIHESLATURAN GUÅHAN*  
**2011 (FIRST) Regular Session**

**Bill No. 141-31 (COR)**

As amended on the Floor.

Introduced by:

Dennis G. Rodriguez, Jr.  
Aline A. Yamashita, Ph.D.  
Judith T. Won Pat, Ed.D.

T. C. Ada  
V. Anthony Ada  
F. F. Blas, Jr.  
B. J.F. Cruz  
Chris M. Dueñas  
Judith P. Guthertz, DPA  
Sam Mabini, Ph.D.  
T. R. Muña Barnes  
Adolpho B. Palacios, Sr.  
v. c. pangelinan  
R. J. Respicio  
M. Silva Taijeron

**AN ACT TO *ADD* A NEW ITEM (37) TO SUBSECTION (k) OF §26203 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PROVIDING BUSINESS PRIVILEGE TAX EXEMPTIONS FOR CHILD CARE CENTERS AND GROUP CHILD CARE HOMES TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES FOR MODERN CHILD CARE FACILITIES.**

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

2        **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3        that the standards and objectives of child care facilities have progressed nationwide

1 to that of being early educational facilities, as opposed to just providing babysitting  
2 services. It has clearly been determined that such an environment is beneficial in  
3 the early development of children exposed to genuine learning experiences within  
4 a more formal setting appropriately adapted to their preschool age.

5 During recent public hearings on Bill No. 455-30 (COR), an act relative to  
6 updating and establishing modern rules and regulations for Child Care Facilities  
7 and Group Child Care Homes, many operators of child care facilities  
8 acknowledged the need for such rules; however, they considered the objective  
9 unattainable due to perceived increases in costs of operations due to the anticipated  
10 costs of meeting the higher standards.

11 Statistical information provided by the Department of Public Health &  
12 Social Services, relative to the forty-seven (47) licensed Child Care Facilities and  
13 Group Child Care Homes, shows there are approximately two thousand three  
14 hundred fifty (2,350) children enrolled. The range of costs for enrollment on a  
15 full-time basis ranges from an average low of Four Hundred Ten Dollars (\$410.00)  
16 to an average high of Five Hundred Dollars (\$500.00). Taking an average of Four  
17 Hundred Fifty-five Dollars (\$455.00), the monthly gross revenue is approximately  
18 One Million Sixty-nine Thousand Two Hundred Fifty Dollars (\$1,069,250), or  
19 Twelve Million Eight Hundred Thirty-one Thousand Dollars (\$12,831,000)  
20 annually. At four percent (4%), this approximate figure equates to an annual gross  
21 receipts tax revenue to the government of Five Hundred Thirteen Thousand Two  
22 Hundred Forty Dollars (\$513,240), or approximately Ten Thousand Nine Hundred  
23 Twenty Dollars (\$10,920) from each child care business when divided equally,  
24 which is not the case, but is of great value when considering the amount of funds  
25 potentially available to the child care facilities if said funds were to instead be  
26 utilized for needed improvements to achieve compliance with more stringent but  
27 appropriately modern rules and regulations.

1 This Bill, and its intent and purpose, was introduced in the Thirtieth (30<sup>th</sup>)  
2 Guam Legislature as accompanying legislation to Bill 455-30 (COR), relative to  
3 the establishment of the rules and regulations of Child Care Facilities and Group  
4 Child Care Homes. The outstanding issues remain, and must be addressed. This  
5 bill is reintroduced relative to Bill No. 70-31 (COR), now Public Law 31-73,  
6 which established the rules and regulations of Child Care Facilities and Group  
7 Child Care Homes.

8 It is the intent of *I Liheslaturan Guåhan* to facilitate the implementation of  
9 rules and regulations necessary for the safe and educationally beneficial operation  
10 of child care facilities by providing a business privilege tax exemption in an effort  
11 to provide financial relief as facilities come into appropriate compliance.

12 It is, further, the intent of *I Liheslaturan Guåhan* that the tax relief provided  
13 herein will sufficiently offset the costs of meeting the standards set forth in the  
14 rules and regulations promulgated pursuant to Article 4 – Child Welfare Services  
15 Act, of Chapter 4, Title 10, Guam Code Annotated, and thereby alleviate the need  
16 for child care facilities and group child care homes to increase their fees, which  
17 could negatively impact their clients.

18 **Section 2.** A new Item (37) is *added* to Subsection (k) of §26203 of  
19 Chapter 26, Title 11, Guam Code Annotated, to read:

20 “(37) All the gross proceeds received by child care facilities and  
21 group child care homes which are duly licensed pursuant to Article 4 – Child  
22 Welfare Services Act, of Chapter 2, Division 1 of Title 10, Guam Code  
23 Annotated, for a period of five (5) years commencing on the date that any  
24 business privilege tax would otherwise be required to be paid to the  
25 government of Guam.”

**I MINA' TRENTAI UNU NA LIHESLATURAN GUÅHAN**  
 2011 (FIRST) Regular Session

Date: 11/07/11<sup>8</sup>

**VOTING SHEET**

Bill No. 141-31 (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	✓				
BLAS, Frank F., Jr.	✓				
CRUZ, Benjamin J. F.	✓				
DUENAS, Christopher M.	✓				
GUTHERTZ, Judith Paulette	✓				
MABINI, Sam	✓				
MUNA-BARNES, Tina Rose	✓				
PALACIOS, Adolpho Borja, Sr.	✓				
PANGELINAN, vicente (ben) cabrera	✓				
RESPICIO, Rory J.	✓				
RODRIGUEZ, Dennis G., Jr.	✓				
SILVA TAIJERON, Mana	✓				
WON PAT, Judith T.	✓				
YAMASHITA, Aline A.	✓				

TOTAL

15

CERTIFIED TRUE AND CORRECT:

  
 \_\_\_\_\_  
 Clerk of the Legislature

\* 3 Passes = No vote  
 EA = Excused Absence



I Mina'trentai Unu Na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

OCT 25 2011

**The Honorable Judith T. Won Pat, Ed.D.**  
Speaker  
I Mina'trentai Una Na Liheslaturan Guåhan  
155 Hesler Place  
Hagåtña, Guam 96910

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

Vice Chairman  
Committee on Education

Member  
Committee on Rules,  
Federal, Foreign &  
Micronesian Affairs and  
Human & Natural  
Resources

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

Member  
Committee on the Guam  
Military Buildup and  
Homeland Security

Member  
Committee on Health and  
Human Services, Senior  
Citizens, Economic  
Development, and Election  
Reform

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

*Rory J. Respicio*

2011 OCT 27 PM 11:46  
*MM*

**RE: Committee Report on Bill No. 141-31, (COR), As Introduced**

Dear Speaker Won Pat:

Transmitted herewith is the Committee Report on Bill No. 141-31 (COR), As Introduced, "An Act to promote Early Childhood Learning and Development opportunities through the promotion of Modern Child Care Facilities by providing a Business Privilege Tax Exemption for Child Care Centers and Group Child Care Homes by adding a new Part (3&) to Subsection (k) of §26203, Chapter 26, Title 11 Guam Code Annotated", sponsored by Senator Dennis Rodriguez, which was referred to the Committee on Appropriations, Taxation, Public Debt, Banking, Insurance, Retirement, and Land.

Committee votes are as follows:

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

*Si Yu'os Ma'åse'*

*Vicente (ben) Cabrera Pangelinan*  
Chairman

**COMMITTEE REPORT  
ON**

**Bill No. 141-31 (COR), As Introduced**

**Sponsored by Senator Dennis Rodriguez, Jr.**

**“An act to promote early childhood learning and development opportunities through the promotion of modern child care facilities, by providing a business privilege tax exemption for child care centers and group child care homes, by adding a new Part (37) to Subsection (k) of §26203, Chapter 26, Title 11, Guam Code Annotated.”**



# I Mina'trentai Unu Na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

OCT 25 2011

## MEMORANDUM

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

Vice Chairman  
Committee on Education

Member  
Committee on Rules,  
Federal, Foreign &  
Micronesian Affairs and  
Human & Natural  
Resources

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

Member  
Committee on the Guam  
Military Buildup and  
Homeland Security

Member  
Committee on Health and  
Human Services, Senior  
Citizens, Economic  
Development, and Election  
Reform

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

**From:** Senator Vicente (ben) Cabrera Pangelinan  
Committee Chairperson

**Subject: Committee Report on Bill No. 141-31 (COR), As Introduced**

Transmitted herewith for your consideration is the Committee Report on Bill No. 141-31 (COR), As Introduced: "An act to promote early childhood learning and development opportunities through the promotion of modern child care facilities, by providing a business privilege tax exemption for child care centers and group child care homes, by adding a new Part (37) to Subsection (k) of §26203, Chapter 26, Title 11, Guam Code Annotated", sponsored by Senator Dennis Rodriguez, Jr.

This report includes the following:

1. Committee Voting Sheet
2. Committee Report Narrative
3. Copy of Bill No. 141-31 (COR), As Introduced
4. Public Hearing Sign-in Sheet
5. Copy of submitted testimony
6. Fiscal Notes
7. Copy of COR referral Bill No. 141-31 (COR), As Introduced
8. Notices of Public Hearing
9. Copy of the Public Hearing Agenda

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

*Si Yu'os Ma'åse',*

Vicente (ben) Cabrera Pangelinan  
Chairman

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

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

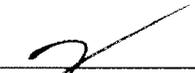
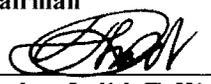
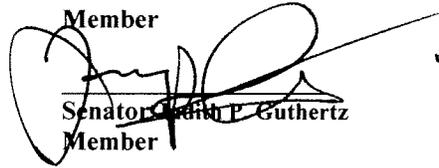
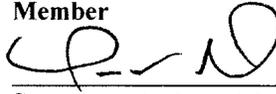
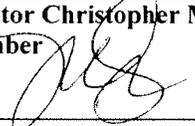
Website: <http://senbenp.com>

I MINA' TRENTAI UNU NA LIHESLATURAN GUÁHAN

Committee Voting Sheet

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

Bill No. 141-31 (COR), As Introduced "An act to promote early childhood learning and development opportunities through the promotion of modern child care facilities, by providing a business privilege tax exemption for child care centers and group child care homes, by adding a new Part (37) to Subsection (k) of §26203, Chapter 26, Title 11, Guam Code Annotated."

Committee Members	To Pass	Not To Pass	Report Out Only	Abstain	Inactive File
 Senator Vicente (ben) Cabrera Pangelinan Chairman	✓				
 Speaker Judith T. Won Pat, Ed.D Vice Chairperson	✓				
Vice Speaker Benjamin J. F. Cruz Member					
Senator Tina Rose Muña-Barnes Member					
 Senator Judith P. Guthertz Member	✓				
Senator Dennis Rodriguez, Jr. Member					
 Senator V. Anthony Ada Member			✓		
 Senator Christopher M. Duenas Member			✓		
 Senator Mana Silva Taijeron Member			✓		



**Committee Report**

Bill No. 141-31 (COR), As Introduced: "An act to promote early childhood learning and development opportunities through the promotion of modern child care facilities, by providing a business privilege tax exemption for child care centers and group child care homes, by adding a new Part (37) to Subsection (k) of §26203, Chapter 26, Title 11, Guam Code Annotated."

**I. OVERVIEW**

The Committee on Appropriations, Taxation, Public Debt, Banking, Insurance, Retirement, and Land convened a public hearing on July 11, 2011 at 9:00am in *I Liheslatura's* Public Hearing Room.

**Public Notice Requirements**

Notices for the public hearing were disseminate via hand-delivery and electronic mail to all senators and all main media broadcasting outlets on July 4, 2011 (5 day notice), and again on July 7 (48 hour notice).

**(a) Committee Members and Senators present:**

Senator Vicente (ben) Cabrera Pangelinan, Chairman  
Senator Anthony Ada, Member  
Senator Aline Yamashita  
Senator Sam Mabini

**(b) Appearing before the committee:**

Ms. Delilah Charfauros, President, Guam Child Care and Development Association  
Mr. James Gillan, Director, Department of Public Health and Social Services  
Ms. Alma Underwood, Owner, Honey Bee Kids Center  
Mr. Ted Guerrero, Tina's Learning Center  
Mr. Gerald Huffer, Adventures in Learning  
Ms. Tisha Hefflin, Precious Ones

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

Vice Chairman  
Committee on Education

Member  
Committee on Rules,  
Federal, Foreign &  
Micronesian Affairs and  
Human & Natural  
Resources

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

Member  
Committee on the Guam  
Military Buildup and  
Homeland Security

Member  
Committee on Health and  
Human Services, Senior  
Citizens, Economic  
Development, and Election  
Reform

**(c) Written Testimony Submitted:**

Mr. James Gillan, Director, Department of Public Health and Social Services

Ms. Alma Underwood, Owner, Honey Bee Kids Center

**II. COMMITTEE PROCEEDINGS**

**(a) Bill Sponsor Summary**

**Senator Vicente Pangelinan.** As we wait for other members of the public to come to testify, we have Ms. Charfauros here with us who would like to present testimony on Bill No. 141-31, “An act to promote early childhood learning and development opportunities through the promotion of modern child care facilities, by providing a business privilege tax exemption for child care centers and group child care homes, by adding a new Part (37) to Subsection (k) of §26203, Chapter 26, Title 11, Guam Code Annotated”.

Since the author of the legislation is here, we thought that we would allow Ms. Charfauros to present her testimony so she does not have to come back at 5:30pm (time allotted to receive testimony on Bill No. 141), or she can come back and present it again, if she wishes for other Senators that may join us at that time. But, what is important is that we put it on the record and it will be available to every member.

Before we begin receiving the public testimony, I would like to give an opportunity to the author of the legislation, Senator Aline Yamashita to give us an explanation of the bill. Thank you very much.

**Senator Aline Yamashita.** Thank you very much Speaker Ben. Thank you very much Delilah for being with us and I do know there will be other Senators coming; some have been walking in and out. Thank you for willing to speak with us now.

This measure was actually crafted by Senator Rodriguez, who I am sure will be joining us. He has given me the honor of co-sponsoring. As you know, unanimously this 31<sup>st</sup> Guam Legislature updated the Child Care Rules and Regs for our families and our small businesses. You [directed to Ms. Delilah Charfauros] are always present and there have always been concerns about how we need to give support to small businesses. Certainly the standards would require that we would have more people on the floor with our children, that we would have a certain footage requirements, training and standards and all of those types of standards that will ensure that high quality [service] is occurring for our growing minds and growing bodies. It was 30 years to get to this point. But, more certain was that the last seven years, as we met continuously, yourself and other care owners/directors made it very clear that as you worked tirelessly for our families and their growing children, it was very difficult to make ends meet and we understood that.

What Senator Rodriguez did was craft a bill that would provide a business privilege tax for those running a care center, at least for five years so that you are given some kind of relief as you come up to standards with the rules and regs that are in place and there was an agreement that the fees would not be raised because there others in the business community who said, if you give them that tax break, they would just turn around and make their fees higher. So, Senator Rodriguez had put in a certain section there. Now, this is a beginning. As in everything else, that's why we have a public hearing. That's why Speaker Ben is having this so that we can hear from you and others about how this will help you in your business as you provide quality care for our growing children. Thank you very much Speaker Ben.

**Senator Vicente Pangelinan.** Thank you very much Senator Yamashita. We will go ahead and receive the testimony from Ms. Charfauros. Ms. Charfauros, you may proceed.

**(b) Testimony**

**1) Ms. Delilah Charfauros, Guam Child Care and Development Association**

**Ms. Delilah Charfauros.** Hello, my name is Delilah Charfauros. I represent the Guam Child Care and Development Association, representing Guam's island day cares. I think this is a good bill because it gives these businesses a little leeway and it's going to help them save some money. I thank you so much for creating this bill. I hope in the future that we have this communication and that we find more things that we can do to make these day care businesses handle their financial issues with ease instead of having to worry about so many issues.

I like the fact that you put the percentage of how much they could raise up their day care in order so that we can reach an agreement. We do care for the children of our island and we are willing to meet you guys halfway if you just support us in any way you can. Thank you so much.

**Senator Vicente Pangelinan.** Thank you very much. Any questions? Senator Tony Ada?

**PANEL COMMENTS AND QUESTIONS**

**Senator Tony Ada.** Thank you Mr. Chairman. I just have a question. Have you taken the consensus of your association? As you know there's options here; the first option is to take the credit and you can only raise your enrollment fee by 5% - no more than 5% per year. The other one is that if you don't take advantage of the abatement of the tax, you can increase as you wish. Have you gotten feedback of how many day cares are willing to participate in taking advantage of the tax break verses not?

**Ms. Delilah Charfarous.** A lot of them are just happy with this idea. We spoke briefly with...when this bill that came about. We haven't done an overall count on which option they would prefer. Anything is better than nothing at this point. They've always been trying to bring

this up many years back. At least now it has hit the floor and you got a bill that helps the day cares.

**Senator Tony Ada.** Do you feel that this would be able to have the day cares come up to par with the rules and regulations that have been put into place and to be able to meet those rules and regulations come five years after this program has been suspended and everybody should be on track by then?

**Ms. Delilah Charfarous.** I think they can manage. It's the baby steps that count and we'll eventually try to figure out what we can do next with the other issues or other obstacles that may come our way.

**Senator Tony Ada.** Thank you, Mr. Chairman.

**Senator Vicente Pangelinan.** Thank you very much Senator Ada. Ms. Charfarous, do you have any idea how many children are being placed in day care?

**Ms. Delilah Charfarous.** There's a lot. If you think of the island, about how many day cares we have; maybe about 49 day cares on island and maybe capacities run from 40 and up. A lot of children are attending day cares more than ever and even Headstart. There is a need and there is a waiting list and that tells us that a lot of these parents need good childcare and need some place safe to put their children in.

**Senator Vicente Pangelinan.** Of the enrollment, how many are enrolled under the block grant program? Would you have any estimate on that?

**Delilah Charfarous.** For a lot of these day cares that have been running for a very long time, I would say maybe 70% to 80% even close to 90% is from block grant. You see a lot of the day care show up and represent to express their concerns with many issues. I say quite a lot. That's what keeps the business running and that's what keeps these business owners coming to these hearings so that we can try to make a workable solution and express our concerns, if any.

**Senator Vicente Pangelinan.** Thank you very much, I have no further questions. Any other questions from the panel? If not, thank you very much. Once again, you are welcome to come back at 5:30pm when we reconvene. But for your purposes, you have adequately entered into the record your public testimony and we will make sure that all members are given a copy of the transcripts as well as the committee report, which would ensure that your comments will reach all of the members. Si Yu'os Ma'ase.

**Senator Vicente Pangelinan.** We will be in a short recess.

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**Senator Vicente Pangelinan.** This Committee is back in session from its short recess. The final item on the Committee's agenda today is Bill No. 141-31. We have with us this afternoon signed up to testify -- I want to say that earlier, the presence of individuals that were

interested in testifying on this were informed that we scheduled this hearing at 5:30pm and assured them that we would be here to listen to them. If we start now, we will go through testimonies that are here and by the time we finish with accepting the testimonies of the individuals, we will provide the opportunity for those individuals that were here earlier to provide their testimony.

At this time, I would like to, once again give the opportunity to the co-sponsor of the bill, Senator Aline Yamashita. Senator Rodriguez was involved in earlier meetings today. I am sure he is on his way. We scheduled this hearing at this time to give an opportunity to operators of day cares who may be affected by this legislation. We would ask that those who have signed up – we have Mr. James Gillan from the Department of Public Health and Social Services, Ms. Alma Underwood, Bel & Rosalie. Just for the record, we also had Deliah Charfauros, who was here earlier and she was not sure she could come back, so we did open the record and accepted her testimony. She testified in favor of the bill and was grateful to the sponsors and this Legislature for considering it.

We will go ahead for the co-author of the legislation, Senator Aline Yamashita to give us a short synopsis of the bill. Senator Yamashita ?

**Senator Aline Yamashita.** Good Afternoon and thank you for winding your afternoon with us down here at the Guam Legislature. Senator Rodriguez, as Speaker Ben said is engaged in other meetings and is hoping to be here shortly. As this Legislature reviewed and listened to all the comments and input on the child care rules and regulations that we did get passed in previous sessions, we listened to you and we heard about how difficult it is for small business to run a business. As we said at that time, we would look into providing a tax break. So, Senator Rodriguez has crafted this and has honored me and allowed me to be a co-sponsor. This is a conversation that goes on. This is how our bills or laws get crafted. We present it and we talk about it and we decide if and how it is in the best interest of our community.

This will provide for a business privilege tax for five years for childcare centers that are implementing the rules and regulations. We know that standards are going to be met, we know the ratios are in place, we know there's training that has to be provided, we know the qualifications have to be addressed and we know that costs money. So, to help you do that we are proffering this [bill] and it would be for five years. During that time you will not be allowed to raise fees because one of the community responses was - we give you a tax break and you go and raise your fees, then it defeats certain principles. Speaker Ben, thank you very much for allowing me to say a few words about this measure and I thank you very much for being here to offer what you are thinking about it. Thank you, sir.

**Senator Vicente Pangelinan.** Thank you very much Senator Yamashita. We will go ahead and begin with Mr. Gillan.

## Testimony

### **2) Mr. James Gillan, Director, Department of Public Health and Social Services**

**Mr. James Gillan.** Thank you Mr. Chairman. My name is James Gillan. I'm the Director of Public Health and Social Services. Thank you for allowing me the opportunity and thank you Senator Rodriguez, even though you are not here.

Thank you Senator Yamashita for drafting the bill. The second paragraph is kind of turgid and convoluted, so I won't read it. I want to be right up front; we do not support the bill. The Department has reservations about the outcome of the bill, which would effectively eliminate over \$2.9 million in business privilege taxes over a five-year period. I arrived at that numbers using the numbers that were in the bill. The "fallout" of this bill would allow licensed childcare facilities to increase rates by 5% and avoid the gross receipts tax. The first year that is for all intents and purposes a 9% rate increase. If you allow the same 5% increase for the next four years and the effects of the compounding of that 5% , that would be approximately \$74.4 million in gross receipts. Avoiding the 4% that would be \$2.9 million out of the government coffers. Given our current financial troubles. I have difficulty supporting the bill. Thank you.

**Senator Vicente Pangelinan.** Thank you very much Mr. Gillan. Alma?

## Testimony

### **3) Ms. Alma Underwood, Owner, Honey Bee Kids Center**

**Ms. Alma Underwood. [Read Testimony]** My name is Alma Underwood. I own and operate a childcare center up in the hill in Sinajana and I would like to thank you for putting your words both, Senator Yamashita and Senator Rodriguez for putting your words and promises into motion. I am happily testifying for Bill 141-31.

This is been a long time coming and I commend the two Senators for acting on our request - for some kind of tax relief. During one of my training session, I was drawn to two quotes that I really love and find so appropro and why we need support from our leaders and from our parents and from our community.

In the words of Walter Chris Perez, M.D., a Family Practitioner: "From the moment of our children's first breath, we, the community must sow the seeds for learning and development, which will reap the acts of life that lead to the destiny of productivity, peace and prosperity". And we all want that for our children. And in the words of Laura Bush an educator, librarian and the wife of former President George Bush: "We all have the duty to call attention to the science and seriousness of early childhood cognitive development because the years between birth and age 5 are the foundation upon which successful lives are built."

Given that birth to age five is the most formative years, given that by age 3 about 85% to 90% of a child's brain is formed and by age 5, childcare centers will have provided the necessary components, the foundation if you will, for our children to enter kindergarten ready to learn, it should behoove the legislative branch and the executive branch to invest and help all businesses involved in these early years because hopefully we can alleviate some of the major problems of adults that come through the judicial branch.

I find it so important for the leaders of our community, most especially you, our Senators and our Governor to realize that that we childcare givers and directors and teachers for our children under age 5 are a passionate group of individuals and professionals that live day in and day out devoting our time and energy towards making a difference in a child's life for 10 or more hours every day.

When I open my center 13 years ago I was ambling along trying to make ends meet from the center. I would only say to myself that something will give and help will come soon. "Help" took 13 years to happen. Both my income and GRT expense are not as much as before but with all the restrictions and barriers for funding my Center, I had to depend on grants, which are far and few between and my depleted savings account to replace my outdoor equipment and increase my indoor learning materials. I feel that with the GRT exemption option, our business will improve with money we are able to keep rather than remit to the government every month.

The government will on the other hand will benefit indirectly through on island purchases of equipment, instructional materials, cleaning products and may be some small structural improvements here and there and through employment taxes. We are always sandwiched between the Bureau of Social Services Administration for rules and regulations, the Department of Environmental Health for sanitary, playground and safety issues and the Fire Department for more safety issues. And even these divisions have differences of opinions on policies and procedures to apply to us day care owners. I believe that the childcare business is so restrictive and have extreme highly overhead expenses.

My income, which is solely derived from tuition, remains constant while my expenses are forever fluctuating. We don't have daily or monthly sales like department stores or grocery stores and we can ill afford 50% discounts on tuition, even for our own families. The biggest expense is that of salaries. The ratios dictate the employment numbers. Some other high expenses are that of indoor/outdoor toys that our children use that did not survive. Any slight cracks or nicks in the furniture become unsafe and therefore unacceptable for use. Children, God bless them are extremely high maintenance and if you ever want to take anything apart, just put a group of children together and your task is done.

So I thank you very much for this tremendous help and I sincerely hope that Bill 141-31 will be passed into law during your next session. Si Yu'os Ma'ase.

**Senator Vicente Pangelinan.** Si Yu'os Ma'ase, Alma. Ted?

## Testimony

### **4) Mr. Ted Guerrero, Owner, Tina's Learning Center**

**Mr. Ted Guerrero.** Senators, thank you. My name is Ted Guerrero from Tina's Learning Center. To me, it's basically about time that we have some little help within the childcare industry. I don't know how my wife did it. I'm a businessman. I do business that makes sense for profitability. The day care industry is not a profitable business. But people do it because they love what they do. They love children. If I go to my center, I can last 10 or 15 minutes. But, it's very unique people that take that challenge. People don't see, understand and realize the difficulty, especially running a day care center. Yes, we may lose 4% overall, as a community. But can the family afford childcare with the increase? Now what's going to happen? You know what? The excuse is, I'm sorry I can't afford day care because of it is too expensive. Here's food stamp and welfare. Thank you very much. I am just going to stay home.

Here we are trying to provide jobs, but if we don't have an industry that can offer a service that benefits the community as a whole, I can guarantee you it's going to cover that 4% as well, when everything is starting to boom. As a business sense to me, it doesn't make any sense to get into a business that we can make at least 20% profit over the year. But, out of the 12 years I've been in this business (five years) I did a loss.

Sometimes people are asking me "what are you doing in that business?" I see the parents on food stamp and welfare. I remember they cut the block grant for one whole year because of mismanagement or something like that. I have to look at the parents. We cut almost 50%, as low as 40% of the tuition. I had to pay out of my check. I used to work at duty-free. Thirty percent is going to pay for the salary. I could've filed bankruptcy, but I didn't want to do that because I have a loan and I have a mortgage. I just deal with what we have.

You hear in the news, we are late with our block grant. We can't pay our bills. We can't pay our tax. We can't pay this and we can't pay that. A lot of people can't afford it because it's too expensive; even \$300 is too expensive. And to think that 4% - that would help out a whole lot. I think it's fair like you said, if we don't raise our tuition for the next five years that makes a little sense to me. I wish we don't have to do that, but if that's a little help we can get, so be it. We don't mind raising our rate because this is something that my wife likes to do and I'm sure Alma and the others, too. You have to support a service that provides the whole community. I can understand that if this was a nightclub. We probably wouldn't be talking here. Or maybe IT&E because it is a million-dollar business that they can afford to pay their 4% as well as other profitability in investments. We can't. We sometimes get donations, volunteers trying to do some fundraising to survive. Maybe after a couple of years, we're looking at the verge of trying to sell the business ourselves.

If you don't help the industry, no one will want to start a business here. I remember a time when childcare [operators] was needed but not enough providers. Providers are popping up

taking advantage of the block grant. When they get into the business, they are basically overwhelmed and needed. Everything is a link to help the economy. When parents go out there and look for childcare services and cannot afford it, the husband goes to work and wife stays home. Whatever food stamps they are going to receive to outweigh that income that can help the economy. Then, we have to pay more food stamp, more welfare because we are trying to better our lives by providing jobs. Any little help of 4% would come a long way. Going back, the industry is not a profitable business.

If you go to Australia or some part of the states, they offer some sort of exemption. In Australia, the government practically supplements the industry because they understand it's a needed service for the Australian economy. The Australian economy is booming. Their dollar is even stronger than the US. Why? Because they did something correct there. They make sure that they take care of the workforce where they can focus on building the economy while the industry is taking care of the kids. So it makes sense all over. I have a question. Do we tax private schools?

**Senator Vicente Pangelinan.** It depends on their status.

**Mr. Ted Guerrero.** If I open a private school institution, am I going to be taxed for that service?

**Senator Vicente Pangelinan.** Yes.

**Mr. Ted Guerrero.** So, Bishop Baumgartner and other private schools are paying taxes, right? Four percent?

**Senator Vicente Pangelinan.** No, because they are chartered as a nonprofit school.

**Mr. Ted Guerrero.** That's one of the basic loopholes. What recourse do we have to go? Even the private school is .... I am just letting you know this industry is not a profitable industry. By helping us with a 4% .... we don't want to try to rally up the parents on our behalf, we want to do this on our own. I can guarantee you that the parents - basically we help them a lot that you don't understand and realize or know about because we are at the forefront. There's going to be a time that things will get a little bit better. To me, basically it's about time. I have nothing further to say but I hope you can consider that avenue; give and take. The industry agreed we don't have to raise our tuition for the next five years in return for the exemption. That sounds fair. To me, wholeheartedly I hope it's exempt. Thank you.

**Senator Vicente Pangelinan.** Thank you very much Mr. Guerrero. Senator Yamashita do you have any questions or comments for the panel?

## **PANEL COMMENTS AND QUESTIONS**

**Senator Yamashita.** Thank you. I appreciate your heart and the data, so thank you very much.

**Chairman Vicente Pangelinan.** Senator Mabini?

**Senator Sam Mabini.** Thank you very much. It's a very important business that you are all in. I do have a quick question. Since the bill regarding the updates in the regulations was passed, I was just wondering: do you have the forecast in how much that your business is going to start incurring because of those changes? That's one question. And the second: do you foresee that if this bill were to become law that you would see it more of saving your business or increasing?

**Ms. Alma Underwood.** It's more saving, in my case. I really can't project at this point because July is the first month that I have dropped block grant. I just simply cannot survive; not knowing when money is going to come in. I'm starting in July with just cash payers. But I know even if I have cash payers, and even a \$400 GRT that I have to pay, I'm still going to be saving. Four hundred dollars can go a long way in equipment and educational materials and improving my staff going to training sessions. It goes a long way every month. Like I said in my testimony, my expenses are forever fluctuating. I think if we eliminate the 4% and Mr. Gillian, you're saying that the 5% increase every year, I honestly don't think childcare centers will take advantage of this 5% increase because they can raise their tuition all they want, but will they get the children? Can the parents afford it?

So if you keep your tuition within the average tuition that the care center charges then you have more of a playing field with the parents. The minute you start increasing your rate you might be losing out, as well. What other tax incentives do we have? Right now all the rates have gone up at Public Health, eventually the sanitary license will go up to \$200 a month. I think day care centers are just being hit right and left and here we are going down the middle of the road trying to teach these young kids and get them ready to learn and get into kindergarten hitting the road running. But we can't because we have all these other expenses that we're faced with. You can't tell a child in the playground, don't break that because it's going to cost more money. Like I said, if you put them together, I tell you..... I don't care what instructional material or what furniture you buy, there is a way for them to take it apart.

I feel that the 4% will be a really big help. If it's the 5% increase every year that you're allowed, I honestly think that you could do away with that because I don't think we..... we're like a school of fish. We go together. Our tuition is competitive. If he's (referring to Mr. Ken Guerrero) trying to have a tuition of \$700 and I zoom up to \$1500, no way would I get customers. It's like financial suicide to do something like that.

**Senator Vicente Pangelinan.** We also have Ms. Tish Hefflin, who is here. Please come forward and Mr. Gery Huffer, who is also here. We will go ahead and receive additional testimony from these two individuals.

## Testimony

### **5) Gerard Huffer, Adventures in Learning**

**Mr. Gerard Huffer** I just want to go on record thanking you for bringing forth this bill. It was something that we were talking about years and years ago in one of our meetings at UOG and I know it was Senator Won Pat that mentioned that there is a possibility we can exempt GRT from the childcare centers and this day has arrived. It hasn't been proven yet, but I see a light at the end of the tunnel and to answer your question yes, it would save our business. My children and my wife and I have been contemplating whether we should close our center or not and pursue other avenues.

This would assist us towards keeping our business going. It is for the benefit of the children that we're doing this for and I thank you for considering the business aspect. Because without considering the business aspect of the it, centers would close and you would not have the proper development of the children. Of course, they are our future. Just want that to go on record. Thank you for considering this and please vote yes on this bill. That's all.

**Senator Vicente Pangelinan.** Thank you very much Mr. Huffer. Ms. Hefflin?

## Testimony

### **6) Ms. Tisha Hefflin, Precious Ones**

**Ms. Tisha Hefflin.** Likewise. My name is Tish Hefflin from Precious Ones. I kind of run my mom's business. My mom is off island and she was extremely worried about the rules and regulation and what it would mean for us and I'm telling her to walk in faith. When I heard that you guys wanted to do these tax exemptions, I figured this is where we are able to put our money into our centers. Like Ms. Alma was saying, it does makes a difference – that \$400, or anything extra within the month can help us to get more equipment and put money back into our centers. So, we are anxious and we are hoping that this bill passes so we can start doing upgrades to our playgrounds and everything else that we need.

Right now we're good with our professional development and I want to retain my teachers that have their degrees in early education, so I'm hoping that with this tax exemption I'm able to keep them and able to offer them better pay. I know that if I don't pay them better, they are going to end up walking to Headstart and everywhere else and I don't want to lose them, especially because we've all gone to school together. I just finished my degree last semester and I want to be able to pick up more teachers from early education. Like Ms. Alma said, we're not wanting to increase our tuition rates. I have a lot of parents who are afraid of that. And I'm trying to tell them to just have faith and we're going to try every means without having to hurt our families in the end. So, we appreciate this consideration and we're hoping that this bill does pass.

**Mr. Gerard Huffer:** Is this strictly for five years and that's it, we are back to square one? Or is this the continuation?

**Senator Aline Yamashita.** The way it's reading, it's for five years.

**Mr. Gerard Huffer.** Maybe we can add something to say with an option to renew for another five years. Five years is great and I appreciate that will take any help that we can get. But, we also have to look to the future because five years, your children will be graduating from college and that's when they are going to start moving into the real world. They are going to start having their children and come to our day care centers. We have to look at assisting them, also. Maybe we can put some kind of clause in there with an option to renew or re-look at in five years ,if we can continue it.

### PANEL COMMENTS AND QUESTIONS

**Senator Vicente Pangelinan.** Just a couple of questions: Do the centers charge a different price for a block grant client versus a regular client, cash client?

**Ms. Tisha Hefflin.** No you're not supposed to.

**Senator Vicente Pangelinan.** No. So, if you accept the block grant you have to charge your other clients the same price. What would you estimate to be the number of cash clients versus block grant clients? It says here that there's about 2,350 children enrolled in the 47 licensed childcare centers. Anybody have an idea?

**Mr. Gerard Huffer.** It varies with centers. Different centers have different numbers. Initially, when I first opened my center I would only accept cash. And then it got to a point where there wasn't that many so I had to accept block grant. I'm about almost 95% block grant, whereas Alma was about 50%, if I am not mistaken. It varies with centers. So, if block grants were to just close down I'd close down too.

**Senator Vicente Pangelinan.** How many certificates, Jim, are issued for block grants? Do you know?

**Mr. James Gillian:** Not off the top of my head.

**Senator Vicente Pangelinan.** Could we get the number for the record, for record purposes? Tish?

**Ms. Tisha Hefflin.** I know for our centers, initially when I took over the business, we had a 90% ratio of people under the block grant program. Just last month, we made a plan with block grant to no longer accept new clients under the block grant program. We were just going to fade out our existing block grant clients. Our block grant clients have decrease but our influx of cash paying clients has also risen. For us, although I don't want to have to be prejudice as far as

who are clients are, but it is a safer option when the cash is coming in on a timely basis. That's the unfortunate thing about it, because the block grant program is something that is needed.

I am under the block grant program. I'm a parent who is also going to school, a single parent and trying to raise my son, so I need it. But I also know as a business aspect, we need it on a timely basis and the unfortunate thing about it is that we are phasing out from block grant clients, but those are clients that will need the childcare assistance, as well.

**Senator Vicente Pangelinan.** When it says we have 47 licensed childcare centers, are these the only centers that would be available to take advantage of the 4% GRT exemptions? Group homes or family clients? Jim?

**Mr. James Gillian:** If they don't require a license, that means they don't have to meet the terms of the rules and regulations, so they would not qualify.

**Senator Vicente Pangelinan.** Alright. Senator Mabini?

**Senator Sam Mabini.** Just curious. The revenue that's generated by the centers, whether they are cash out of their pockets or block grant, that's still charged GRT tax?

**Senator Vicente Pangelinan.** Yes.

**Ms. Alma Underwood.** Whatever you receive for that month, you compute 4% on it.

**Mr. Ted Guerrero.** If you notice, a majority of the centers are over 50% to 60%, as high as 90% block grant. This is to show you what the community can afford for childcare. Just imagine, if there's no more block grant, maybe 20% to 30% of the industry is going to close down. Here we go again. Parents will have some excuse that they can't find a day care because they are all filled up and somebody has to watch their kids. So, they stay home. What can we do? The majority of them are block grant. That's just to show you that a lot of the parents cannot afford childcare, even with the \$300-\$400 a month. But just imagine if it's an increase to \$700 to \$800. Same as the states, as high as \$1500 a month.

**Senator Vicente Pangelinan.** I guess I'm just looking at it - if we are granting the tax exemption to this federally funded program, we are subsidizing the federal government's program. Just looking at that in terms of just trying to get the ratio. Believe me, I certainly support the childcare industry. I think that the work is noble and certainly contributes to the progression of a civilized society for generations. In these trying times, to find the resources to allow those that are in this business because of the love of the children to continue and provide that. It is a public service, as far as I'm concerned. It really is a public service to provide quality childcare for education and advancement of our children, so you don't have any arguments with me there. Jim?

**Mr. James Gillian.** You don't have any arguments from me either on that. There's no question that the sooner you get the children earlier, the better the environments that a lot of these childcare centers provide to do just that. The question is whether or not it's worth the tax incentive. We also have to keep in mind that a lot of the childcare development funds are iffy. We don't know from one year to the next what the feds are going to do. We had lots of difficulty this year because they couldn't decide on a budget. We weren't getting our allotments on time. These folks were no getting paid on time.

We have a similar situation with July. We still haven't had a notice of the actual amount that's available although they said it's all available. We don't have anything in writing so that causes problems for these folks again in terms of getting paid timely. Hopefully, we will have these things ready if the feds say it's there, we could sign off on it. Again, I agree early childhood development is absolutely critical. We are going there. We got to keep it for these families that really need the incentive to go out and work, then it's really a great program for them.

### **PANEL COMMENTS AND QUESTIONS**

**Senator Aline Yamashita.** Thank you Speaker Ben. I am so concerned now because I have two directors really slowing down their block grant to families. Then the question is, where are the kids? You have cash payers ..... and this is not on you, this on the system that's in the community. What are we doing about our kids? Who is taking care of them? The intervention issues will become big-time when they get to school, when they need remediation and when they get to middle school and start breaking the laws and when they need Special Education services because they didn't get it right at the get go. We know all the research and that tells me why the amount of money is going to be okay, because later on we won't have to pay for jail services. Even the teen pregnancy rate is impacted, if you have a high-quality education early on. Right now our birth is still at 300 month, which tells me you need someone to take care of the kids.

While we are living longer the more the grandparents aren't taking care of the grandchildren. They're out working. I'm really appreciative of this conversation and I appreciate the support. We have a long way to go and I'm asking that the early learning Council, which I know some of you are a part of - and I would like to acknowledge the presence of Elaine Eclavea and Lydia Tenorio in the audience who are champions of our families - that on your agenda they address where are the kids. Our birth rates are not going down and our family violence issues would only increase. We have so many issues exploding all over the place. So Elaine and Lydia, I ask you to put this on your agenda: Who's taking care of the kids? What kind of policies will help? Thank you Speaker Ben, I appreciate it.

**Senator Vicente Pangelinan:** Thank you very much. Any other questions? If not, thank you very much and si yu'os ma'ase. Thank you very much for bearing with us. This public hearing is adjourned.

### **III. FINDINGS & RECOMMENDATIONS**

### **III. FINDINGS & RECOMMENDATIONS**

The Committee on Appropriations, Taxation, Public Debt, Banking, Insurance, Retirement, and Land, hereby reports Bill No. 141-31 (COR) with the recommendation TO REPORT OUT ONLY.

MINA' TRENTAI UNU NA LIHESLATURAN GUAHAN  
2011 (FIRST) Regular

2011 APR - 6 AM 11:56 - *lee*

Bill No. 141-31 (COR)

Introduced by:

D.G. RODRIGUEZ, JR. *✓*  
ALINE A. YAMASHITA, Ph.D. *af*

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AN ACT TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES THROUGH THE PROMOTION OF MODERN CHILD CARE FACILITIES, BY PROVIDING A BUSINESS PRIVILEGE TAX EXEMPTION FOR CHILD CARE CENTERS AND GROUP CHILD CARE HOMES, BY ADDING A NEW PART (37) TO SUBSECTION (k) OF §26203, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED.

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 Section 1. Legislative Findings and Intent: *I Liheslaturan Guahan*  
3 finds that the standards and objectives of child care facilities have  
4 progressed nationwide to that of being early educational facilities, as  
5 opposed to just providing babysitting services. It has clearly been  
6 determined that such an environment is beneficial in the early  
7 development of children exposed to genuine learning experiences within a  
8 more formal setting appropriately adapted to their preschool age.

9 During recent public hearings on Bill No. 455-30 (COR), an Act  
10 relative to updating and establishing modern rules and regulations for  
11 Child Care Centers and Group Child Care Homes, many operators of child  
12 care facilities acknowledged the need for such rules, however, they

1 considered the objective unattainable due to perceived increases in costs of  
2 operations due to the anticipated costs of meeting the higher standards.

3 Statistical information provided by the Department of Public Health  
4 & Social Services, relative to the 47 licensed Child Care Centers and Group  
5 Child Care Homes, shows there are approximately 2,350 children enrolled.  
6 The range of costs for enrolment on a full-time basis ranges from an  
7 average low of \$410 dollars to an average high of \$500 dollars. Taking an  
8 average of \$455 dollars, the monthly gross revenue is approximately  
9 \$1,069,250 dollars (\$12,831,000 annually). At .04% percent, this  
10 approximate figure equates to an annual gross receipts tax revenue to the  
11 government of \$513,240 dollars. Or, approximately \$10,920 dollars from  
12 each child care business, when divided equally – which is not the case, but  
13 is of value when considering the amount of funds potentially available to  
14 the center's if said funds were to instead be utilized for needed  
15 improvements to achieve compliance with more stringent but  
16 appropriately modern rules and regulations.

17 This Bill, and its intent and purpose, was introduced in the 30<sup>th</sup> Guam  
18 Legislature as accompanying legislation to Bill 455-30 (COR), relative to the  
19 establishment of the Rules and Regulations relative to Day Care Center  
20 Facilities. The outstanding issues remain, and must be addressed. This bill  
21 is reintroduced relative to Bill No. 70-31 (COR), relative to the  
22 establishment of the Rules and Regulations relative to Day Care Center  
23 Facilities.

24 It is the intent of *I Liheslaturan Guahan* to facilitate the implementation  
25 of rules and regulations necessary for the safe and educationally beneficial  
26 operation of Child Care Facilities by providing a Business Privilege Tax

1 exemption in an effort to provide financial relief as centers come into  
2 appropriate compliance.

3 It is, further, the intent of *I Liheslaturan Guahan* that the tax relief  
4 provided herein will sufficiently offset the costs of meeting the standards  
5 set forth in the rules and regulation promulgated pursuant to Article 4 –  
6 Child Welfare Services Act, of Chapter 4, Title 10, Guam Code Annotated,  
7 and thereby alleviate the need for day care centers and group homes to  
8 increase fees which could negatively impact their clients. To insure this  
9 objective is accomplished, *I Liheslaturan Guahan* finds it appropriate to  
10 provide for an optional alternative to day care centers to claim the tax relief  
11 provided herein, but with the restriction that their fees shall not be  
12 increased by more than five percent (.05%) within a given year.

13 **Section 2.** A new Part (37) is added to Subsection (k) of §26203,  
14 Chapter 26, Title 11, Guam Code Annotated, to read:

15 “(37) All the gross proceeds received by Child Care Center’s and  
16 Group Child Care Home’s which are duly licensed pursuant to  
17 Article 4 – Child Welfare Services Act, of Chapter 4, Title 10, Guam  
18 Code Annotated, for a period of five (5) years commencing on the  
19 date that any business privilege tax would otherwise be required to  
20 be paid to the government of Guam.”

21 **Section 3. Enrollment fee increase restrictions applicable to child**  
22 **care facilities claiming the Business Privilege Tax exemption.** Child Care  
23 Centers and Group Child Care Homes claiming the Business Privilege Tax  
24 exemption provided pursuant to Section 2 of the Act, *shall* be prohibited  
25 from raising their enrollment fee by more than five percent (.05%) within a  
26 given year.

1           The Child Care Centers and Group Child Care Homes *shall* have the  
2 **option** to claim the exemption and comply with the annual five percent  
3 (.05%) enrollment fee increase limit, **or**, they may choose **not** to claim the  
4 exemption, in which case no restrictions are applicable to any fee schedule  
5 they deem appropriate and in the best interests of their business.

6           **Section 4. Effective Date.** This Act shall be effective immediately  
7 upon enactment.



**Mina'trentai Umu Na Liheslaturan Guahan**  
**THIRTY-FIRST GUAM LEGISLATURE**  
**Senator Vicente "ben" Cabrera Pangelinan**

**COMMITTEE ON APPROPRIATIONS, TAXATION, PUBLIC DEBT, BANKING,  
 INSURANCE, RETIREMENT AND LAND**  
 Monday, July 11, 2011  
**Bill No. 141-31 (COR)**  
**SIGN UP SHEET**

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
<i>Ama Underwood</i>	<i>Box 21 Hagatna, Gu</i>	<i>477-1412</i>	<i>amaunderwood@ gmail.com</i>	<input checked="" type="checkbox"/>		<i>Yes</i>
<i>Bel/Rosaki</i>		<i>472-2271</i>				
<i>Tisha Heplin</i>		<i>477-2229</i>	<i>hshheplin@yahoo</i>			<i>Yes</i>
<i>Delilah CNF</i>	<i>125</i>	<i>653-3654</i>	<i>delstinguan76@ yahoo.com</i>			<i>Yes</i>



**Mina'trentai Unu Na Liheslaturan Guahan**  
**THIRTY-FIRST GUAM LEGISLATURE**  
**Senator Vicente "ben" Cabrera Pangelinan**

**COMMITTEE ON APPROPRIATIONS, TAXATION, PUBLIC DEBT, BANKING,  
 INSURANCE, RETIREMENT AND LAND**  
 Monday, July 11, 2011  
**Bill No. 141-31 (COR)**  
**SIGN UP SHEET**

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
Thomas Gilman	DPHSS	7357101		✓		NO
Al J	TLC Clinton Adventures Learning	727-5359	admin@guamair.com		✓	Yes
GERARD HUIFEE		781-2273	huffor56@yahoo.com		✓	Yes



GOVERNMENT OF GUAM  
 DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES  
 DIPATTAMENTON SALUT PUPBLEKO YAN SETBISION SUSIAT



EDDIE BAZA CALVO  
 GOVERNOR

JAMES W. GILLAN  
 ACTING DIRECTOR

RAY TENORIO  
 LIEUTENANT GOVERNOR

LEO G. CASIL  
 DEPUTY DIRECTOR

JUL 11 2011

Honorable vicente ("ben) c. pangelinan  
 Chairperson, Committee on Appropriations  
 Taxation, Public Debt, Banking, Insurance, Retirement  
 and Land  
 31<sup>st</sup> Guam Legislature 2011 (First) Regular Session

**Re: Bill 141-31, An act to promote early childhood learning and development opportunities through the promotion of modern childcare facilities, by providing a Business Privilege Tax exemption for childcare centers and group child care homes, by adding a new Part (37) to Subsection (k) of Section 26203, Chapter 26, Title 11, Guam Code Annotated.**

Dear Mr. Chairperson:

Thank you for allowing me to provide testimony. Thanks also to Senator Rodriguez and Yamashita for drafting the bill.

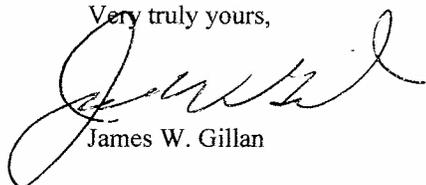
As you know, the Department has long championed the cause of quality Early Childhood Education. You are aware of the history of the development and finally the passage of the Child Care Rules and Regulations the Department, through the Bureau of Social Services Administration, and The Division of Public Welfare with the Child care Development Fund have been in the forefront of advocating for quality Early Childhood Learning.

However, the Department has reservations about the outcome of this bill which would effectively eliminate over \$2.9 million dollars in Business Privilege Taxes (Gross Receipts) over a 5 year period. I arrived at this number by using the same numbers referenced in the legislative Findings and Intent.

The "fallout" of this bill would allow Licensed Childcare Facilities to increase rates by 5 percent and avoid payment of the Gross Receipt tax. In the first year, that is for all intent and purposes, a 9 percent increase in fees for enrollment. If you allow for the same 5% increase for the next four years, and the effects of the compounding of that 5%, that would be \$74,444,343 in gross receipts. Avoiding four percent of that would take \$2,977,773 out of the Government coffers. Given our current financial troubles, I have difficulty supporting that kind of revenue loss.

Thank you for giving me the opportunity to present the department's view on this bill.

Very truly yours,



James W. Gillan

I would like to thank you for putting your words and promises into motion and here I am happily testifying for Bill No. 141-31. This has been a long time coming and I commend Senator Rodriguez and Senator Yamashita for actually acting on our request for some kind of tax relief.

During one of my training sessions, I was drawn to 2 quotes that I really love and find so apropro to the reason why we need support from our leaders and from our parents and our community.

In the words of Dr. Walter Chris Perez, M.D., a family practioner:

***“ From the moment of our children’s first breaths, we, the community, must sow the seeds for learning and development which will reap the “acts” of life that lead to a destiny of productivity, peace and prosperity.”*** And we all want that for our children.

**And in the words of Laura Bush, educator, librarian and wife of former President George Bush:**

***“We all have the duty to call attention to the science and seriousness of early childhood cognitive development because the (years) between birth and age five are the foundation upon which successful lives are built.”***

Given that birth to five is the most formative years, given that by age 3, about 85-90% of a child’s brain is formed and by age 5 Child care Centers will have provided the necessary components, the foundation, if you will, for our children to enter Kindergarten ready to learn, it should behoove this legislative banch and the executive branch to invest and help all businesses involved in these early years because hopefully we can alleviate some of the major problems of adults that come through in the judicial branch!

I find it so important for the leaders of our community, most especially you, our senators and our Governor to realize all that we, Child Care givers, Directors and teachers for children under age 5, we, are a passionate group of individuals and professionals that live day in and day out devoting our time and energy towards making a difference in a child's life for 10 or more hours everyday!

When I opened 13 years ago, I was ambling along trying to make ends meet for my Center. I would always say to myself that something will give and help will come soon. "Help" took 13 years to happen. Both my Income and GRT expense are not as much as before but with all the restrictions and barriers for funding my Center, I had to depend on grants, which are far and few between, and my depleted savings account to replace my outdoor equipments and increase my indoor learning materials. I feel that with the GRT exemption option, our business will improve with the money we are able to keep rather than remit to the government every month. The government, on the other hand, will benefit indirectly through on island purchases of equipments, instructional materials, cleaning products, and maybe small structural improvements here and there and through employment taxes .

We are always sandwiched between the Bureau of Social Services Administration for rules and regulations, the Dept. of Environmental Health for sanitary, playground and safety issues and the Fire Department for more safety issues. And even these three divisions have differences of opinion about policies and procedures to apply to us daycare owners! I believe that the Child care business is so restrictive and has extremely high overhead expenses. My income, which is solely derived from tuition, remains constant while my expenses are forever fluctuating. We don't have daily or monthly sales like department stores or grocery stores and we can ill afford 50% discounts on tuition even for our families. The biggest expense is that of salaries. Our "ratios" dictate the employment numbers. Some other high expenses are that of indoor/outdoor toys that our children use that do not survive. Any slight cracks or nicks in furniture becomes unsafe and therefore unacceptable for use. Children, God bless them,

are extremely high maintenance and if you ever want to take anything apart, just put a group of children together and your task is done!

So I thank you very much for this tremendous help and I sincerely hope Bill 141-31 will be passed into law during your next session.

Si Yuus Maase.....

*Ana Underwood, Honey Bear Kids  
7/11/11 Center*





# COMMITTEE ON RULES

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April 6, 2011

**MEMORANDUM**

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

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

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

**Subject:** Referral of Bill Nos. 140-31 (COR) and 141-31 (COR)

As Chairperson of the Committee on Rules, I am forwarding my referral of Bill Nos. 140-31(COR) and 141-31 (COR).

Please ensure that the subject bills are referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all Senators of *I Mina'trentai Unu na Liheslaturan Guåhan*.

Should you have any questions, please feel free to contact our office at 472-7679.

*Si Yu'os ma'åse!*

(2) Attachments

2011 APR -7 AM 10:23

141-31 (COR)	D. G. Rodriguez, Jr., Aline A. Yamashita, Ph.D.	AN ACTO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES THROUGH THE PROMOTION OF MODERN CHILD CARE FACILITIES, BY PROVIDING A BUSINESS PRIVILEGE TAX EXEMPTION FOR CHILD CARE CENTERS AND GROUP CHILD CARE HOMES, BY ADDING A NEW PART (37) TO SUBSECTION (k) OF §26203, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED.	04/06/11 11:56 a.m.	4/6/11		Committee on Appropriation, Taxation, Public Debt, Banking, Insurance, Retirement and Land			
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3:00pm-3:30pm - Bill No. 211-31 (COR): An Act to Amend §3102.1, Chapter 3, Title 16 Guam Code Annotated, Relative to facilitating the procedure for obtaining waiver of driver license fees for Veterans.

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--  
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Tanya M.C. Mendiola

 Lisa Cipollone to Tanya

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no, not this time. next hearing. we had too many bills this time.

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Tanya M.C. Mendiola to me

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thanks, lisa. :)

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Senator Vicente (ben) Cabrera Pangelinan and the Committee on Appropriations, Taxation, Public Debt, Banking, Insurance, Retirement and Land will hold a public hearing on Monday, July 11, 2011 at the Guam Legislature Public Hearing Room beginning at 8:30 am and again at 2:00pm. The agenda is as follows:

**INEKUNGOK PUPBLEKO (PUBLIC HEARING)**

gi Lunes, gi diha 11 gi Hulio, 2011 (Monday, July 11, 2011)

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

*Alas ocho i media gi egga'an (8:30 AM)*

**TAREHA (AGENDA)**

**Priniponi Siha (Bills)**

Bill No. 164-31 (COR): An Act to rezone Lot No.'s 10060-REM-R6-NEW, 10060-REM-1-R2 and 10129-1, all in the Municipality of Dededo from Agricultural "A" to Commercial "C" Zone.

Bill No. 215-31 (COR): An Act to rezone Lot No. 1068-1-1NEW-A-R1 in the Municipality of Barrigada from "C" Commercial to "M-1" Light Industrial Zone.

Bill No. 218-31 (COR): An Act to Rezone Lot No. 3, Track 1942, in the Municipality of Barrigada from Single-Family Dwelling (R-1) to Multiple-Family Dwelling (R-2) Zone.

Bill No. 243-31 (COR): An Act to re-zone Lot 6, Block 2, Track 148 in the Municipality of Barrigada from "A" to "M-1" Light Industrial.

Bill No. 241-31 (COR): An Act to exempt maps of the Chamorro Land Trust lease sites previously approved by the Chamorro Land Trust Commission from the requirements of Article 2, Chapter 62 of the Guam Code Annotated, relative to subdivision and recordation procedures.

Bill No. 134-31 (COR): An Act to Renumber §59111 and to add new §§59111 and 59111.1 through 59111.9 to Chapter 59 of Title 5 Guam Code Annotated, Relative to establishing the Guam Police Department Headquarters Building Fund, and to identifying sources of revenue required to pay obligations authorized through §59103 and §59110 of this Chapter.

Bill No. 178-31 (COR): An Act to add a new §3106.1 to Article 1 and a new §3702.1 to Article 7 of Chapter 3, Title 11 Guam Code Annotated; Relative to the prohibition of caffeinated malt beverages.

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Bill No. 182-31 (COR): An Act to amend and add §80128, Title 5 Guam Code Annotated, Chapter 80 relative to authorizing to the Guam Public Library System to contract for lease of a portion of frontage property at the Nieves M. Flores Public Library in Hagatna to operate a small mobile food establishment.

Bill No. 190-31 (COR): An Act to amend §31A05(a) of Article 1A of Chapter 3 of Title 16, Guam Code Annotated relative to Driver's Licenses Road Testing.

Alas dos gidespues di talo'ani  
(2:00pm)

TAREHA  
(AGENDA)

2:00pm-2:30pm - Bill No. 72-31 (COR): An Act to add a new Chapter 8 to 11GCA relative to quantifying and reporting the affects of the Earned Income Tax Credit (EITC) as it relates to the Compact of Free Association.

2:30pm-3:00pm - Bill No. 199-31 (COR): An Act to Amend §2103.5 of Chapter 2 of Title 4 of the Guam Code Annotated Relative to requiring a tax clearance report from the Department of Revenue & Taxation for submission for legislative advice and consent.

3:00pm-3:30pm - Bill No. 211-31 (COR): An Act to Amend §3102.1, Chapter 3, Title 16 Guam Code Annotated, Relative to facilitating the procedure for obtaining waiver of driver license fees for Veterans.

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Yanggen un nisisita espesiât na setbision, put fabot âgang i Ifisinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7 Yanggen un nisisita kopian i priniponi siha ginen este na tareha, hâlom gi i uepsait i Liheslaturan Guåhan gi [www.guamlegislature.com](http://www.guamlegislature.com) Yanggen para un na'hâlom testigu-mu, chule' para i ifisinan-mâmi gi 324 West Soledad Avenue gi iya Hagåtña, pat guatto gi i Kuatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi [senbenp@guam.net](mailto:senbenp@guam.net) Este na nutisio inapâsi nu i fendon gubetnamento

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--  
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**MEMORANDUM FOR THE SENATOR**

**Prepared: Steve (Bills)**  
 Bill No. 164-31 (COR); An Act to amend Lot Nos. 10000-REN-RE-NEW, 10000-REN-RE-102 and 10000-REN-RE-103, all in the Municipality of Dededo from Agricultural "A" to Commercial "C" Zone.  
 Bill No. 215-31 (COR); An Act to rezone Lot No. 1668-1-NEW-A-R-1 in the Municipality of Agaña from "C" Commercial to "M-1" Light Industrial Zone.  
 Bill No. 298-31 (COR); An Act to Rezone Lot No. 3, Tract 1842, in the Municipality of Barrigada from Single-Family Dwelling (R-1) to Multiple-Family Dwelling (M-2) Zone.  
 Bill No. 344-31 (COR); An Act to rezone Lot 6, Block 2, Tract 146 in the Municipality of Barrigada from "A" to "M-1" Light Industrial.  
 Bill No. 211-31 (COR); An Act to amend the Chamorro Land Trust Lease requirements of Article 2, Chapter 62 of the Guam Code Annotated, relative to subdivision and rezoning procedures.  
 Bill No. 104-31 (COR); An Act to Repeal SB971 and to add new SB971 and SB971 through SB971 (9) to Chapter 19 of Title 25, Guam Code Annotated, relative to establishing the Guam Police Department Headquarters Building Fund and to defining sources of revenue required to pay obligations authorized through SB971 and SB971 (9) of this Chapter.  
 Bill No. 178-31 (COR); An Act to add a new SB951 to Article 1 and a new SB721 to Article 7 of Chapter 3, Title 1, Guam Code Annotated, relative to the prohibition of distilled and malt beverages.  
 Bill No. 102-31 (COR); An Act to amend and add SB709, Title 5, Guam Code Annotated, Chapter 180 relative to amending to the Guam Code Annotated, relative to a contract for lease of a portion of foreign property in the Newberry Parkes Public Library in Hagåtña to operate a small mobile food establishment.  
 Bill No. 90-31 (COR); An Act to amend SB955(1) of Article 14 of Chapter 3 of Title 16, Guam Code Annotated relative to Driver's License Road Testing.

**TARHEIA (AGENDA)**

- Also see list of proposals of law/act (2010m)**
- TARHEIA (AGENDA)**
- 2010m-2-30m - Bill No. 72-31 (COR); An Act to add a new Chapter 6 to Title 16, Guam Code Annotated, relative to amending the articles of the Earned Income Tax Credit (EITC) as it relates to the United States Tax Association.
  - 2-30m-300m - Bill No. 98-31 (COR); An Act to Amend §42103.6 of Chapter 2 of Title 4 of the Guam Code Annotated relative to requiring a tax clearance report from the Department of Revenue in taxation for submission for legislative advice and consent.
  - 300m-300m - Bill No. 211-31 (COR); An Act to Amend §3921, Chapter 3, Title 16, Guam Code Annotated, relative to facilitating the procedure for containing waiver of other business fees for students.
  - 2-30m-400m - Bill No. 211-31 (COR); An Act to Repeal and Repeal §2011 (1) and §2011 (2) of Guam Code Annotated relative to the Medical Referral Benefits Bank Account and to rename it the Senator Edward J. Cruz Medical Referral Benefits Bank Account.
  - 400m-400m - Bill No. 255-31 (COR); An Act to appropriate Five Hundred Dollars (\$500,000) to the Guam Department of Education for the purchase of equipment for the Guam Department of Education for George Washington High School, Southern High School and Aqueduct Johnson Middle School.
  - 4-20m-500m - Bill No. 72-31 (COR); An Act to Amend Section 4 of Public Law 25-71 and SB4229 and SB4230 of the Guam Code Annotated relative to the authorization of Guam Water Works Authority to issue bonds for the purpose of reimbursing the General Fund for debt service debt for the bonds issued by the government to pay capital costs of the issue of water or sewerage systems, and relative to a guarantee of such debt by the government.
  - 5-20m-600m - Bill No. 161-31 (COR); An Act to promote Early Childhood Learning and Development opportunities through the promotion of Women Bankers by providing a Business Privilege Tax Exemption for Child Care Centers and Child Care Homes by adding a new Part 1001 to Subsection (K) of §402202, Chapter 25, Title 16 Guam Code Annotated.
  - Yannggan un metesta aspasidul na subshion, pud balot abang i fisian Shioner Vicente (Ben) Caligona Pangasinan of 473-4236/7. Yannggan un metesta kopsan pampun sira ghan asta na izante, rebang i metesta i Lihesituran Guahan of www.guamlegis.gov.gu. Yannggan para un na hakon legislatur, chuef para i lisenso-ritong i 35A West Soboba Avenue of 473-4236, establi pud guafu of i lisenso-ritong i Lihesituran, pud faks of 473-4236, establi pud i senapagguinmet. Este na tuisal rapelna para fisian government.
  - If you require any special accommodations, please call the Office of Senator Vicente (Ben) Caligona Pangasinan at 473-4236/7. For more information on any of the bills or Resolutions listed on this agenda, you may log on to the website of www.guamlegis.gov.gu. Testimonies may be submitted to the Office of the Public Hearing at 35A West Soboba Avenue or Hagåtña, or to the Mail Room of the Guam Legislature, via fax at 473-4236 or via email at [senpang@guam.gov.gu](mailto:senpang@guam.gov.gu). The notice was filed by your government's bills.



# I Mina'Trenta Na Liheslaturan Guåhan

## THIRTY-FIRST GUAM LEGISLATURE

Senator Vicente "ben" Cabrera Pangelinan  
Office of the People  
Website: www.senben.com

### INEKUNGOK PUBBLEKO (PUBLIC HEARING)

gi Lunes, gi diha 11 gi Hullo, 2011  
(Monday, July 11, 2011)

Kuåtton Inekungok Pubbleko gi I Liheslaturan Guåhan  
(Guam Legislature Public Hearing Room)

Alas ocho i media gi egga'an  
(8:30 AM)

### TAREHA (AGENDA)

#### Priniponi Siha (Bills)

Bill No. 164-31 (COR): An Act to rezone Lot Nos.'s 10060-REM-R6-NEW, 10060-REM-1-R2 and 10129-1, all in the Municipality of Dededo from Agricultural "A" to Commercial "C" Zone.

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Bill No. 241-31 (COR): An Act to exempt maps of the Chamorro Land Trust lease sites previously approved by the Chamorro Land Trust Commission from the requirements of Article 2, Chapter 62 of the Guam Code Annotated, relative to subdivision and recordation procedures.

Bill No. 134-31 (COR): An Act to Renumber §59111 and to add new §§59111 and 59111.1 through 59111.9 to Chapter 59 of Title 5 Guam Code Annotated, Relative to establishing the Guam Police Department Headquarters Building Fund, and to identifying sources of revenue required to pay obligations authorized through §59103 and §59110 of this Chapter.

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Bill No. 190-31 (COR): An Act to amend §31A05(a) of Article 1A of Chapter 3 of Title 16, Guam Code Annotated relative to Driver's Licenses Road Testing.

*Alas dos gi despues di talo'ani  
(2:00pm)*

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2:00pm-2:30pm - Bill No. 72-31 (COR): An Act to add a new Chapter 8 to 11GCA relative to quantifying and reporting the affects of the Earned Income Tax Credit (EITC) as it relates to the Compact of Free Association.

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5:30pm-6:30pm - Bill No. 141-31 (COR): An Act to promote Early Childhood Learning and Development opportunities through the promotion of Modern Child Care Facilities by providing a Business Privilege Tax Exemption for Child Care Centers and Group Child Care Homes by adding a new Part (38) to Subsection (k) of §26203, Chapter 26, Title 11 Guam Code Annotated.

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**Public Hearing**

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Hafa Adai,  
Senator Vicente (ben) Cabrera Pangelinan and the Committee on Appropriations, Taxation, Public Debt, Banking, Insurance, Retirement and Land will hold a public hearing on Monday, July 11, 2011 at the Guam Legislature Public Hearing Room beginning at 8:30 am and again at 2:00pm. The agenda is as follows:

**INEKUNGOK PUPBLEKO  
(PUBLIC HEARING)**

*gi Lunes, gi diha 11 gi Hulio, 2011  
(Monday, July 11, 2011)*

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

*Alas ocho i media gi egga'an  
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(AGENDA)**

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(Bills)**

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Yanggen un nisisita espesiát na setbision, put fabot ágang i Ifisinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisisita kopian i priniponi siha ginen este na tareha, hálom gi i uepsait i Liheslaturan Guåhan gi [www.guamlegislature.com](http://www.guamlegislature.com). Yanggen para un na'háлом testigu-mu, chufe' para i ifisinan-mâmi gi 324 West Soledad Avenue gi iya Hagåtña, pat guatto gi i Kwatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi [senbenp@guam.net](mailto:senbenp@guam.net). Este na nutisio inapási nu i fendon gubetrnamento.

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Lisa Cipollone  
Chief of Staff  
Office of Senator ben c. pangelinan  
(671) 473-4236  
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4:30pm-5:30pm - Bill No. 222-31 (COR): An Act to Amend Section 4 of Public Law 28-71 and §§14229 and 14235 of Title 12 Guam Code Annotated relative to the authorization of Guam Water-Works Authority to issue debt for the purpose of reimbursing the General Fund for debt service paid or to be paid on bonds issued by the government to pay capital costs of the island water and wastewater systems, and relative to a guarantee of such debt by the government.

5:30pm-6:30pm - Bill No. 141-31 (COR): An Act to promote Early Childhood Learning and Development opportunities through the promotion of Modern Child Care Facilities by providing a Business Privilege Tax Exemption for Child Care Centers and Group Child Care Homes by adding a new Part (3&) to Subsection (k) of §26203, Chapter 26, Title 11 Guam Code Annotated.

Yanggen un nisisita espesiát na setbision, put fabot ágang i Ifisinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7 Yanggen un nisisita kopian i priniponi siha ginen este na tareha, hálom gi i uepsait i Liheslaturan Guåhan gi [www.guamlegislature.com](http://www.guamlegislature.com) Yanggen para un na'hálofom testigu-mu, chule' para i ifisinan-máni gi 324 West Soledad Avenue gi iya Hagåtña, pat guatto gi i Kuatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi [senbenp@guam.net](mailto:senbenp@guam.net) Este na nutisio inapási nu i fendon gubetnamento

If you require any special accommodations, please call the Office of Senator Vicente (ben) Cabrera Pangelinan at 473-4236/7 For copies of any of the Bills or Resolutions listed on this agenda, you may log on to the Guam Legislature's website at [www.guamlegislature.com](http://www.guamlegislature.com) Testimonies may be submitted directly to our office at 324 West Soledad Avenue in Hagåtña or at the Mail Room of the Guam Legislature, via fax at 473-4238, or via email at [senbenp@guam.net](mailto:senbenp@guam.net)

Senador Vicente  
Cabrera Pangelinan  
Oficina de Senador Vicente Pangelinan  
(473) 473-4238  
[cipo@guamlegislature.org](mailto:cipo@guamlegislature.org)

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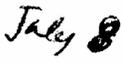
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4 (color of \$55-71/100)

Zumbales caress 8:15 to 7:45 p.m. Wednesday at the Asian Community Center. The performance will feature a variety of traditional Chamorro dances and music. Tickets are \$5 for individuals, \$35 for groups and \$50 for 8 classes. Info: 734-8737.

Zumbales caress 8:30 to 9:30 p.m. Thursday at the Asian Community Center. The performance will feature a variety of traditional Chamorro dances and music. Tickets are \$5 for individuals, \$35 for groups and \$50 for 8 classes. Info: 734-8737.

Zumbales caress 9:30 to 10:30 p.m. Friday at the Asian Community Center. The performance will feature a variety of traditional Chamorro dances and music. Tickets are \$5 for individuals, \$35 for groups and \$50 for 8 classes. Info: 734-8737.



Zumbales caress 10:30 to 11:30 p.m. Saturday at the Asian Community Center. The performance will feature a variety of traditional Chamorro dances and music. Tickets are \$5 for individuals, \$35 for groups and \$50 for 8 classes. Info: 734-8737.

Zumbales caress 11:30 to 12:30 p.m. Sunday at the Asian Community Center. The performance will feature a variety of traditional Chamorro dances and music. Tickets are \$5 for individuals, \$35 for groups and \$50 for 8 classes. Info: 734-8737.

Zumbales caress 12:30 to 1:30 p.m. Monday at the Asian Community Center. The performance will feature a variety of traditional Chamorro dances and music. Tickets are \$5 for individuals, \$35 for groups and \$50 for 8 classes. Info: 734-8737.

Zumbales caress 1:30 to 2:30 p.m. Tuesday at the Asian Community Center. The performance will feature a variety of traditional Chamorro dances and music. Tickets are \$5 for individuals, \$35 for groups and \$50 for 8 classes. Info: 734-8737.

Zumbales caress 2:30 to 3:30 p.m. Wednesday at the Asian Community Center. The performance will feature a variety of traditional Chamorro dances and music. Tickets are \$5 for individuals, \$35 for groups and \$50 for 8 classes. Info: 734-8737.

Zumbales caress 3:30 to 4:30 p.m. Thursday at the Asian Community Center. The performance will feature a variety of traditional Chamorro dances and music. Tickets are \$5 for individuals, \$35 for groups and \$50 for 8 classes. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 12 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 13 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 14 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 15 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 16 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 17 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 18 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 19 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 20 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 21 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 22 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 23 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 24 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 25 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 26 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 27 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 28 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 29 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 30 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Guam Senior Golf Association is sponsoring a 9-hole tournament on July 31 at the Tostitos Golf Course. The tournament will feature a variety of prizes and a cash prize. Info: 734-8737.

Financial Accountant advertisement. Performs Treasury function to include daily cash reconciliation, bank account maintenance, bank L/C Maintenance. Also, performs various financial analysis and assists in internal audits. Must have strong analytical and communication skills and have intermediate knowledge of Excel.

UNIVERSITY OF GUAM INVITATION TO BID UOG BID NO. P64-11. The University of Guam is soliciting sealed bids for: CIP: Cancer Research Center Renovation @ Dean Circle House #7. Procurement Office: UOG Administration Building, Mangilag, Guam. Tel: 735-2925. Fax: 734-3118.

Mano Terrenal Inc. UHHESEKUTAN GUANANI. Serofof V. K. Serofof, Chairman. Office of the People. Website: www.serofof.com

- 200pm-3:30pm - Bill No. 72-31 (COP). An Act to add a new Chapter 8 to Title 2, Guam Code Annotated, relating to the rights of the former home land credit (HLC) as it applies to the Compact of Free Association.
2:30pm-3:00pm - Bill No. 59-31 (COP). An Act to amend 42203.5 of Chapter 2 of Title 4 of the Guam Code Annotated relating to requiring a license for the Department of Revenue & Taxation for submission for registration and consent.
3:00pm-3:30pm - Bill No. 21-31 (COP). An Act to Amend 33023, Chapter 3, Title 16, Guam Code Annotated, relating to recognizing the procedure for obtaining a waiver of other business fees for Veterans.
3:30pm-4:00pm - Bill No. 23-31 (COP). An Act to Amend and Repeal 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
4:00pm-4:30pm - Bill No. 25-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
4:30pm-5:00pm - Bill No. 27-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
5:00pm-5:30pm - Bill No. 29-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
5:30pm-6:00pm - Bill No. 31-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
6:00pm-6:30pm - Bill No. 33-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
6:30pm-7:00pm - Bill No. 35-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
7:00pm-7:30pm - Bill No. 37-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
7:30pm-8:00pm - Bill No. 39-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
8:00pm-8:30pm - Bill No. 41-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
8:30pm-9:00pm - Bill No. 43-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
9:00pm-9:30pm - Bill No. 45-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
9:30pm-10:00pm - Bill No. 47-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
10:00pm-10:30pm - Bill No. 49-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
10:30pm-11:00pm - Bill No. 51-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
11:00pm-11:30pm - Bill No. 53-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.
11:30pm-12:00pm - Bill No. 55-31 (COP). An Act to Amend 42203.5 of Chapter 2, Title 4 of the Guam Code Annotated relating to the Medical Referral Fee for Veterans.



SENATOR DENNIS G. RODRIGUEZ, JR.

July 5, 2011

Ms. Teresa Halladay  
tess@digi-tell.com

Dear Ms. Halladay:

*Buenas yan Håfa Adai!*

I would like to invite you to provide testimony on Bill 141-31 (COR), a bill that will assist childcare providers with tax exemptions through the promotion of modern child care facilities and group child care homes.

**Bill 141-31(COR) is an act to promote Early Childhood Learning and Development opportunities through the promotion of Modern Child Care Facilities by providing a Business Privilege Tax Exemption for Child Care Centers and Group Child Care Homes by adding a new Part (37) to Subsection (k) of §26203, Chapter 26, Title 11 Guam Code Annotated.**

The public hearing for Bill 141-31 will be conducted by the Committee on Taxation Chairman Señ. Ben Pangelinan on Monday, July 11, 2011 at 2pm at *I Liheslatura's* Public Hearing Room in Hagåtña. Testimonies, oral and written, will be accepted at the hearing. To view the bill, please visit the legislature website at: [www.guamlegislature.org](http://www.guamlegislature.org).

I am committed to assisting our childcare providers with an opportunity to enhance the services they provide for our children and families. I kindly request for your positive testimony on Bill 141-31.

*Si Yu'os Ma'åse'!*

*Senseramente,*

Dennis G. Rodriguez, Jr.

**Chairman,**  
Committee on  
Health & Human  
Services,  
Senior Citizens,  
Economic  
Development,  
& Election Reform

**Member,**  
Committee on  
Public Safety, Law  
Enforcement,  
& Judiciary

**Member,**  
Committee on  
Youth, Cultural Affairs,  
Procurement, General  
Government  
Operations, & Public  
Broadcasting

**Member,**  
Committee on  
Municipal Affairs,  
Tourism,  
Housing & Recreation

**Member,**  
Committee on Rules,  
Federal, Foreign &  
Micronesian  
Affairs, & Human &  
Natural Resources

**Member,**  
Committee on the  
Guam Military Buildup  
& Homeland Security

**Member,**  
Committee on  
Appropriations,  
Taxation,  
Public Debt, Banking,  
Insurance,  
Retirement, & Land

**Member,**  
Committee on Utilities,  
Transportation, Public  
Works,  
& Veterans Affairs

Assistant Majority Whip



SENATOR DENNIS G. RODRIGUEZ, JR.

July 5, 2011

**Chairman,**  
**Committee on**  
**Health & Human**  
**Services,**  
**Senior Citizens,**  
**Economic**  
**Development,**  
**& Election Reform**

**Member,**  
**Committee on**  
**Public Safety, Law**  
**Enforcement,**  
**& Judiciary**

**Member,**  
**Committee on**  
**Youth, Cultural Affairs,**  
**Procurement, General**  
**Government**  
**Operations, & Public**  
**Broadcasting**

**Member,**  
**Committee on**  
**Municipal Affairs,**  
**Tourism,**  
**Housing & Recreation**

**Member,**  
**Committee on Rules,**  
**Federal, Foreign &**  
**Micronesian**  
**Affairs, & Human &**  
**Natural Resources**

**Member,**  
**Committee on the**  
**Guam Military Buildup**  
**& Homeland Security**

**Member,**  
**Committee on**  
**Appropriations,**  
**Taxation,**  
**Public Debt, Banking,**  
**Insurance,**  
**Retirement, & Land**

**Member,**  
**Committee on Utilities,**  
**Transportation, Public**  
**Works,**  
**& Veterans Affairs**

Assistant Majority Whip

Ms. Rosalie Chang  
Amazing Kids CDC  
rlchang70@gmail.com

Dear Ms. Chang:

*Buenas yan Håfa Adai!*

I would like to invite you to provide testimony on Bill 141-31 (COR), a bill that will assist childcare providers with tax exemptions through the promotion of modern child care facilities and group child care homes.

**Bill 141-31(COR) is an act to promote Early Childhood Learning and Development opportunities through the promotion of Modern Child Care Facilities by providing a Business Privilege Tax Exemption for Child Care Centers and Group Child Care Homes by adding a new Part (37) to Subsection (k) of §26203, Chapter 26, Title 11 Guam Code Annotated.**

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I am committed to assisting our childcare providers with an opportunity to enhance the services they provide for our children and families. I kindly request for your positive testimony on Bill 141-31.

*Si Yu'os Ma'åse'!*

*Senseramente,*

Dennis G. Rodriguez, Jr.

*Ufisinan Todu Guam • 31<sup>st</sup> Guam Legislature*

176 Serenu Avenue, Suite 107, Tamuning, Guam 96931 / Telephone: 671-649-TODU (8638) / Facsimile: 671-649-0520

E-mail: [senatordrodriguez@gmail.com](mailto:senatordrodriguez@gmail.com)



SENATOR DENNIS G. RODRIGUEZ, JR.

July 5, 2011

**Chairman,**  
Committee on  
Health & Human  
Services,  
Senior Citizens,  
Economic  
Development,  
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Appropriations,  
Taxation,  
Public Debt, Banking,  
Insurance,  
Retirement, & Land

**Member,**  
Committee on Utilities,  
Transportation, Public  
Works,  
& Veterans Affairs

Assistant Majority Whip

Ms. Delilah Charfauros  
President  
Guam Child Care Development Association  
Yigo, Guam

Dear Ms. Charfauros:

*Buenas yan Håfa Adai!*

I would like to invite you to provide testimony on Bill 141-31 (COR), a bill that will assist childcare providers with tax exemptions through the promotion of modern child care facilities and group child care homes.

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*Si Yu'os Ma'åse'!*

*Senseramente,*

Dennis G. Rodriguez, Jr.

*Ufisinan Todu Guam • 31<sup>st</sup> Guam Legislature*

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E-mail: [senatordrodriguez@gmail.com](mailto:senatordrodriguez@gmail.com)



SENATOR DENNIS G. RODRIGUEZ, JR.

July 5, 2011

Mr. Teddy De Leon Guerrero  
TLC

Dear Mr. De Leon Guerrero:

*Buenas yan Håfa Adai!*

I would like to invite you to provide testimony on Bill 141-31 (COR), a bill that will assist childcare providers with tax exemptions through the promotion of modern child care facilities and group child care homes.

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I am committed to assisting our childcare providers with an opportunity to enhance the services they provide for our children and families. I kindly request for your positive testimony on Bill 141-31.

*Si Yu'os Ma'åse'!*

*Senseramente,*

Dennis G. Rodriguez, Jr.

**Chairman,**  
Committee on  
Health & Human  
Services,  
Senior Citizens,  
Economic  
Development,  
& Election Reform

**Member,**  
Committee on  
Public Safety, Law  
Enforcement,  
& Judiciary

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Tourism,  
Housing & Recreation

**Member,**  
Committee on Rules,  
Federal, Foreign &  
Micronesian  
Affairs, & Human &  
Natural Resources

**Member,**  
Committee on the  
Guam Military Buildup  
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**Member,**  
Committee on  
Appropriations,  
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Public Debt, Banking,  
Insurance,  
Retirement, & Land

**Member,**  
Committee on Utilities,  
Transportation, Public  
Works,  
& Veterans Affairs

Assistant Majority Whip



SENATOR DENNIS G. RODRIGUEZ, JR.

July 5, 2011

**Chairman,  
Committee on  
Health & Human  
Services,  
Senior Citizens,  
Economic  
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**Member,  
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Public Debt, Banking,  
Insurance,  
Retirement, & Land**

**Member,  
Committee on Utilities,  
Transportation, Public  
Works,  
& Veterans Affairs**

Assistant Majority Whip

Mr. Ross White  
Kiddy Land  
Guam Child Care Development Association

Dear Mr. White:

*Buenas yan Håfa Adai!*

I would like to invite you to provide testimony on Bill 141-31 (COR), a bill that will assist childcare providers with tax exemptions through the promotion of modern child care facilities and group child care homes.

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I am committed to assisting our childcare providers with an opportunity to enhance the services they provide for our children and families. I kindly request for your positive testimony on Bill 141-31.

*Si Yu'os Ma'åse'!*

*Senseramente,*

Dennis G. Rodriguez, Jr.

*Ufisinan Todu Guam • 31<sup>st</sup> Guam Legislature*

176 Serenu Avenue, Suite 107, Tamuning, Guam 96931 / Telephone: 671-649-TODU (8638) / Facsimile: 671-649-0520

E-mail: [senatordrodriguez@gmail.com](mailto:senatordrodriguez@gmail.com)



SENATOR DENNIS G. RODRIGUEZ, JR.

July 5, 2011

**Chairman,**  
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Health & Human  
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Public Debt, Banking,  
Insurance,  
Retirement, & Land

**Member,**  
Committee on Utilities,  
Transportation, Public  
Works,  
& Veterans Affairs

Assistant Majority Whip

Ms. Ama Underwood  
Honey Bear Kids Center  
Sinajana, Guam

Dear Ms. Underwood:

*Buenas yan Håfa Adai!*

I would like to invite you to provide testimony on Bill 141-31 (COR), a bill that will assist childcare providers with tax exemptions through the promotion of modern child care facilities and group child care homes.

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I am committed to assisting our childcare providers with an opportunity to enhance the services they provide for our children and families. I kindly request for your positive testimony on Bill 141-31.

*Si Yu'os Ma'åse'!*

*Senseramente,*

Dennis G. Rodriguez, Jr.

*Ufisinan Todu Guam • 31<sup>st</sup> Guam Legislature*

176 Serenu Avenue, Suite 107, Tamuning, Guam 96931 / Telephone: 671-649-TODU (8638) / Facsimile: 671-649-0520

E-mail: [senatordrodriguez@gmail.com](mailto:senatordrodriguez@gmail.com)



SENATOR DENNIS G. RODRIGUEZ, JR.

July 5, 2011

**Chairman,**  
Committee on  
Health & Human  
Services,  
Senior Citizens,  
Economic  
Development,  
& Election Reform

**Member,**  
Committee on  
Public Safety, Law  
Enforcement,  
& Judiciary

**Member,**  
Committee on  
Youth, Cultural Affairs,  
Procurement, General  
Government  
Operations, & Public  
Broadcasting

**Member,**  
Committee on  
Municipal Affairs,  
Tourism,  
Housing & Recreation

**Member,**  
Committee on Rules,  
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Micronesian  
Affairs, & Human &  
Natural Resources

**Member,**  
Committee on the  
Guam Military Buildup  
& Homeland Security

**Member,**  
Committee on  
Appropriations,  
Taxation,  
Public Debt, Banking,  
Insurance,  
Retirement, & Land

**Member,**  
Committee on Utilities,  
Transportation, Public  
Works,  
& Veterans Affairs

Assistant Majority Whip

Mr. James W. Gillan  
Director  
Department of Public Health and Social Services  
Mangilao, Guam

Dear Mr. Gillan:

*Buenas yan Håfa Adai!*

I would like to invite you to provide testimony on Bill 141-31 (COR), a bill that will assist childcare providers with tax exemptions through the promotion of modern child care facilities and group child care homes.

**Bill 141-31(COR) is an act to promote Early Childhood Learning and Development opportunities through the promotion of Modern Child Care Facilities by providing a Business Privilege Tax Exemption for Child Care Centers and Group Child Care Homes by adding a new Part (37) to Subsection (k) of §26203, Chapter 26, Title 11 Guam Code Annotated.**

The public hearing for Bill 141-31 will be conducted by the Committee on Taxation Chairman Sen. Ben Pangelinan on Monday, July 11, 2011 at 2pm at *I Liheslatura's* Public Hearing Room in Hagåtña. Testimonies, oral and written, will be accepted at the hearing. To view the bill, please visit the legislature website at: [www.guamlegislature.org](http://www.guamlegislature.org).

I am committed to assisting our childcare providers with an opportunity to enhance the services they provide for our children and families. I kindly request for your positive testimony on Bill 141-31.

*Si Yu'os Ma'åse'!*

*Senseramente,*

Dennis G. Rodriguez, Jr.

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**Member,**  
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Transportation, Public  
Works,  
& Veterans Affairs

Assistant Majority Whip

Ms. Elaine Eclavea  
Guam CEDDERS  
University of Guam  
Mangilao, Guam

Dear Ms. Eclavea:

*Buenas yan Håfa Adai!*

I would like to invite you to provide testimony on Bill 141-31 (COR), a bill that will assist childcare providers with tax exemptions through the promotion of modern child care facilities and group child care homes.

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SENATOR DENNIS G. RODRIGUEZ, JR.

July 5, 2011

Ms. Cora San Nicolas  
The Young Learner Center  
theyoung\_learnercenter@yahoo.com

Dear Ms. San Nicolas:

*Buenas yan Håfa Adai!*

I would like to invite you to provide testimony on Bill 141-31 (COR), a bill that will assist childcare providers with tax exemptions through the promotion of modern child care facilities and group child care homes.

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*Si Yu'os Ma'åse'!*

*Senseramente,*

Dennis G. Rodriguez, Jr.

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Assistant Majority Whip



SENATOR DENNIS G. RODRIGUEZ, JR.

July 5, 2011

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**Member,**  
Committee on Utilities,  
Transportation, Public  
Works,  
& Veterans Affairs

Assistant Majority Whip

Ms. Tisha Heflin  
Precious One's Childcare  
tishaheflin@yahoo.com

Dear Ms. Heflin:

*Buenas yan Håfa Adai!*

I would like to invite you to provide testimony on Bill 141-31 (COR), a bill that will assist childcare providers with tax exemptions through the promotion of modern child care facilities and group child care homes.

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*Si Yu'os Ma'åse'!*

*Senseramente,*

Dennis G. Rodriguez, Jr.

*Ufisinan Todu Guam • 31<sup>st</sup> Guam Legislature*

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E-mail: [senatordrodriguez@gmail.com](mailto:senatordrodriguez@gmail.com)



SENATOR DENNIS G. RODRIGUEZ, JR.

July 5, 2011

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Committee on Utilities,  
Transportation, Public  
Works,  
& Veterans Affairs

Assistant Majority Whip

Ms. Breanna Sablan  
Good Day CLC  
breannasablan@yahoo.com

Dear Ms. Sablan:

*Buenas yan Håfa Adai!*

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**I Mina'Trentai Unu Na  
Liheslaturan Guahan  
THIRTY-FIRST GUAM LEGISLATURE**

**Senator Vicente "ben" Cabrera Pangelinan  
Office of the People  
Website: [www.senbenp.com](http://www.senbenp.com)**

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**INEKUNGOK PUPBLEKO  
(PUBLIC HEARING)**

***gi Lunes, gi diha 11 gi Hulio, 2011  
(Monday, July 11, 2011)***

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

***Alas ocho i media gi egga'an  
(8:30 AM)***

**TAREHA  
(AGENDA)**

**Priniponi Siha  
(Bills)**

**Bill No. 164-31 (COR): An Act to rezone Lot No.'s 10060-REM-R6-NEW, 10060-REM-1-R2 and 10129-1, all in the Municipality of Dededo from Agricultural "A" to Commercial "C" Zone.**

**Bill No. 215-31 (COR): An Act to rezone Lot No. 1068-1-1NEW-A-R1 in the Municipality of Barrigada from "C" Commercial to "M-1" Light Industrial Zone.**

**Bill No. 218-31 (COR): An Act to Rezone Lot No. 3, Track 1942, in the Municipality of Barrigada from Single-Family Dwelling (R-1) to Multiple-Family Dwelling (R-2) Zone.**

**Bill No. 243-31 (COR): An Act to re-zone Lot 6, Block 2, Track 148 in the Municipality of Barrigada from "A" to "M-1" Light Industrial.**

**Bill No. 241-31 (COR): An Act to exempt maps of the Chamorro Land Trust lease sites previously approved by the Chamorro Land Trust Commission from the**

requirements of Article 2, Chapter 62 of the Guam Code Annotated, relative to subdivision and recordation procedures.

**Bill No. 134-31 (COR): An Act to Renumber §59111 and to add new §§59111 and 59111.1 through 59111.9 to Chapter 59 of Title 5 Guam Code Annotated, Relative to establishing the Guam Police Department Headquarters Building Fund, and to identifying sources of revenue required to pay obligations authorized through §59103 and §59110 of this Chapter.**

**Bill No. 178-31 (COR): An Act to add a new §3106.1 to Article 1 and a new §3702.1 to Article 7 of Chapter 3, Title 11 Guam Code Annotated; Relative to the prohibition of caffeinated malt beverages.**

**Bill No. 182-31 (COR): An Act to amend and add §80128, Title 5 Guam Code Annotated, Chapter 80 relative to authorizing to the Guam Public Library System to contract for lease of a portion of frontage property at the Nieves M. Flores Public Library in Hagatna to operate a small mobile food establishment.**

**Bill No. 190-31 (COR): An Act to amend §31A05(a) of Article 1A of Chapter 3 of Title 16, Guam Code Annotated relative to Driver's Licenses Road Testing.**

***Alas dos gidespues di talo'ani***  
**(2:00pm)**

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

**2:00pm-2:30pm - Bill No. 72-31 (COR): An Act to add a new Chapter 8 to 11GCA relative to quantifying and reporting the affects of the Earned Income Tax Credit (EITC) as it relates to the Compact of Free Association.**

**2:30pm-3:00pm – Bill No. 199-31 (COR): An Act to Amend §2103.5 of Chapter 2 of Title 4 of the Guam Code Annotated Relative to requiring a tax clearance report from the Department of Revenue & Taxation for submission for legislative advice and consent.**

**3:00pm-3:30pm – Bill No. 211-31 (COR): An Act to Amend §3102.1, Chapter 3, Title 16 Guam Code Annotated, Relative to facilitating the procedure for obtaining waiver of driver license fees for Veterans.**

**3:30pm-4:00pm – Bill No. 231-31 (COR): An Act to Repeal and Reenact §23111 of Chapter 23, 5 Guam Code Annotated relative to the Medical Referral Benefits Bank Act and name it the Senator Edward J. Cruz Medical Referral Mileage Bank Account.**

**4:00pm-4:30pm – Bill No. 255-31 (COR): An Act to Appropriate Five Hundred Twenty-Five Thousand Dollars (\$525,000) to the Guam Department of Education for air-conditioning equipment and maintenance and collateral equipment for George Washington High School, Simon Sanchez High School, Southern High School and Agueda Johnston Middle School.**

**4:30pm-5:30pm - Bill No. 222-31 (COR): An Act to Amend Section 4 of Public Law 28-71 and §§14229 and 14235 of Title 12 Guam Code Annotated relative to the authorization of Guam Water-Works Authority to issue debt for the purpose of reimbursing the General Fund for debt service paid or to be paid on bonds issued by the government to pay capital costs of the island water and wastewater systems, and relative to a guarantee of such debt by the government.**

**5:30pm-6:30pm – Bill No. 141-31 (COR): An Act to promote Early Childhood Learning and Development opportunities through the promotion of Modern Child Care Facilities by providing a Business Privilege Tax Exemption for Child Care Centers and Group Child Care Homes by adding a new Part (3&) to Subsection (k) of §26203, Chapter 26, Title 11 Guam Code Annotated.**

Yanggen un nisisita espesiât na setbision, put fabot âgang i Ifisinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisisita kopian i priniponi siha ginen este na tareha, hâlom gi i uepsait i Liheslaturan Guâhan gi [www.guamlegislature.com](http://www.guamlegislature.com). Yanggen para un na'hâlom testigu-mu, chule' para i ifisinan-mâmi gi 324 West Soledad Avenue gi iya Hagâtña, pat guatto gi i Kuatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi [senbenp@guam.net](mailto:senbenp@guam.net). Este na nutisiu inapâsi nu i fendon gubetnamento.

If you require any special accommodations, please call the Office of Senator Vicente (ben) Cabrera Pangelinan at 473-4236/7. For copies of any of the Bills or Resolutions listed on this agenda, you may log on to the Guam Legislature's website at [www.guamlegislature.com](http://www.guamlegislature.com). Testimonies may be submitted directly to our office at 324 West Soledad Avenue in Hagâtña or at the Mail Room of the Guam Legislature, via fax at 473-4238, or via email at [senbenp@guam.net](mailto:senbenp@guam.net). This notice was paid for with government funds.

2011 APR -6 AM 11:56 - *He*

**MINA' TRENTAI UNU NA LIHESLATURAN GUAHAN  
2011 (FIRST) Regular**

**Bill No. 141-31(COR)**

Introduced by:

**D.G. RODRIGUEZ, JR. *✓*  
ALINE A. YAMASHITA, Ph.D. *af***

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**AN ACT TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES THROUGH THE PROMOTION OF MODERN CHILD CARE FACILITIES, BY PROVIDING A BUSINESS PRIVILEGE TAX EXEMPTION FOR CHILD CARE CENTERS AND GROUP CHILD CARE HOMES, BY ADDING A NEW PART (37) TO SUBSECTION (k) OF §26203, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED.**

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

2        **Section 1. Legislative Findings and Intent:** *I Liheslaturan Guahan*  
3 finds that the standards and objectives of child care facilities have  
4 progressed nationwide to that of being early educational facilities, as  
5 opposed to just providing babysitting services. It has clearly been  
6 determined that such an environment is beneficial in the early  
7 development of children exposed to genuine learning experiences within a  
8 more formal setting appropriately adapted to their preschool age.

9        During recent public hearings on Bill No. 455-30 (COR), an Act  
10 relative to updating and establishing modern rules and regulations for  
11 Child Care Centers and Group Child Care Homes, many operators of child  
12 care facilities acknowledged the need for such rules, however, they

1 considered the objective unattainable due to perceived increases in costs of  
2 operations due to the anticipated costs of meeting the higher standards.

3 Statistical information provided by the Department of Public Health  
4 & Social Services, relative to the 47 licensed Child Care Centers and Group  
5 Child Care Homes, shows there are approximately 2,350 children enrolled.  
6 The range of costs for enrolment on a full-time basis ranges from an  
7 average low of \$410 dollars to an average high of \$500 dollars. Taking an  
8 average of \$455 dollars, the monthly gross revenue is approximately  
9 \$1,069,250 dollars (\$12,831,000 annually). At .04% percent, this  
10 approximate figure equates to an annual gross receipts tax revenue to the  
11 government of \$513,240 dollars. Or, approximately \$10,920 dollars from  
12 each child care business, when divided equally – which is not the case, but  
13 is of value when considering the amount of funds potentially available to  
14 the center’s if said funds were to instead be utilized for needed  
15 improvements to achieve compliance with more stringent but  
16 appropriately modern rules and regulations.

17 This Bill, and its intent and purpose, was introduced in the 30<sup>th</sup> Guam  
18 Legislature as accompanying legislation to Bill 455-30 (COR), relative to the  
19 establishment of the Rules and Regulations relative to Day Care Center  
20 Facilities. The outstanding issues remain, and must be addressed. This bill  
21 is reintroduced relative to Bill No. 70-31 (COR), relative to the  
22 establishment of the Rules and Regulations relative to Day Care Center  
23 Facilities.

24 It is the intent of *I Liheslaturan Guahan* to facilitate the implementation  
25 of rules and regulations necessary for the safe and educationally beneficial  
26 operation of Child Care Facilities by providing a Business Privilege Tax

1 exemption in an effort to provide financial relief as centers come into  
2 appropriate compliance.

3 It is, further, the intent of *I Liheslaturan Guahan* that the tax relief  
4 provided herein will sufficiently offset the costs of meeting the standards  
5 set forth in the rules and regulation promulgated pursuant to Article 4 –  
6 Child Welfare Services Act, of Chapter 4, Title 10, Guam Code Annotated,  
7 and thereby alleviate the need for day care centers and group homes to  
8 increase fees which could negatively impact their clients. To insure this  
9 objective is accomplished, *I Liheslaturan Guahan* finds it appropriate to  
10 provide for an optional alternative to day care centers to claim the tax relief  
11 provided herein, but with the restriction that their fees shall not be  
12 increased by more than five percent (.05%) within a given year.

13 **Section 2.** A new Part (37) is added to Subsection (k) of §26203,  
14 Chapter 26, Title 11, Guam Code Annotated, to read:

15 “(37) All the gross proceeds received by Child Care Center’s and  
16 Group Child Care Home’s which are duly licensed pursuant to  
17 Article 4 – Child Welfare Services Act, of Chapter 4, Title 10, Guam  
18 Code Annotated, for a period of five (5) years commencing on the  
19 date that any business privilege tax would otherwise be required to  
20 be paid to the government of Guam.”

21 **Section 3. Enrollment fee increase restrictions applicable to child**  
22 **care facilities claiming the Business Privilege Tax exemption.** Child Care  
23 Centers and Group Child Care Homes claiming the Business Privilege Tax  
24 exemption provided pursuant to Section 2 of the Act, *shall* be prohibited  
25 from raising their enrollment fee by more than five percent (.05%) within a  
26 given year.

1           The Child Care Centers and Group Child Care Homes *shall* have the  
2 **option** to claim the exemption and comply with the annual five percent  
3 (.05%) enrollment fee increase limit, **or**, they may choose **not** to claim the  
4 exemption, in which case no restrictions are applicable to any fee schedule  
5 they deem appropriate and in the best interests of their business.

6           **Section 4. Effective Date.** This Act shall be effective immediately  
7 upon enactment.