

MINA' BENTE OCHO NA LIHESLATURAN GUÅHAN
2005 (FIRST) Regular Session

Bill No. 48 (EC)

Introduced by:

Mark Forbes 

2005 FEB -11 11:10:48
sp

AN ACT TO ADD A NEW SUBSECTION 2108(b) TO 2GCA TO PROHIBIT ANY MEASURE INTENDED TO RAISE TAXES IN GUAM, OR ESTABLISH A NEW TAX, FROM BEING PASSED BY I LIHESLATURAN GUÅHAN AS A "RIDER" AND WITHOUT RECEIVING THE INPUT AND TESTIMONY OF THE PUBLIC THROUGH THE PUBLIC HEARING PROCESS.

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

2 **Section 1. Findings.** *I Liheslaturan Guåhan* finds that the annual budget
3 has been used in the recent past as a vehicle to arbitrarily raise the gross
4 receipts tax by fifty percent (50%), that such tax increase was included as an
5 unrelated section, or "rider" to the budget bill, and that as a consequence, a
6 major tax increase was passed on to the people of Guam *without* the benefit of
7 a public hearing or any substantial public input of any kind. *I Liheslaturan*
8 *Guåhan* finds this to be a horrid practice that must be eliminated and to the
9 greatest extent possible prevented from ever occurring again. This act is
10 intended to protect the taxpayers of Guam, and prevent the use of "riders" to
11 raise taxes or impose new ones, or otherwise prevent the people from
12 exercising their legal right to a public hearing on any proposed increase in
13 taxes or establishment of new taxes, and to protect the public right to submit

1 testimony and input on such matters of clear and obvious public concern in all
2 circumstances

3 **Section 2.** A new subsection 2108. (b) Is added to 2GCA to read:

4 “(b) The exemptions detailed in subsection (a) of this section shall
5 *not* apply in the case of any bill, measure, amendment or clause whose
6 purpose is to either to increase any existing tax or tax rate or to implement a
7 new tax. Notwithstanding the provisions of section 2108. (a), all bills intended
8 to either increase existing taxes or tax rates or to implement new taxes *must* be
9 subject to a public hearing as required by section 2103. Of this chapter and
10 must be considered separately and not as an amendment or section to any
11 other bill, inclusive of the annual budget or any supplement to the annual
12 budget bill, nor shall any amendment or section of the annual budget bill, or
13 any supplement to the annual budget bill, which either increases existing
14 taxes or tax rates, or implements a new tax, be considered germane to such
15 annual budget bill or any supplement to the annual budget bill.