

I MINA' TRENTAI UNU NA LIHESLATURAN GUÅHAN
2011 (FIRST) REGULAR SESSION

2011 APR 14 PM 4: 56
MUNICIPAL GOVERNMENT OF GUAM
v.c. pangelinan

Bill No. 155-31 (cov)
Introduced by:

AN ACT TO DE-APPROPRIATE THE SUMS APPROPRIATED AND TRANSFERRED BY *I MAGA'LAHEN GUÅHAN* DURING FISCAL YEARS 2004 THROUGH 2009 FOR EXPENDITURES RELATED TO THE MUNICIPAL SOLID WASTE LANDFILL FACILITY AND THE CLOSURE OF THE ORDOT DUMP AND TO RE-APPROPRIATE SAID SUM AMOUNT FOR THE PAYMENT OF EMERGENCY INCOME TAX REFUNDS FOR TAX YEAR 2009 AND PRIOR AND TO APPROPRIATE FIVE HUNDRED THOUSAND DOLLARS (\$500,000) TO THE DEPARTMENT OF PUBLIC WORKS FOR THE UMATAC AND MERIZO CEMETERIES.

BE IT ENACTED BY THE PEOPLE OF GUAM:

1 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan*
2 finds that the current non-payment of income tax refunds to the people of
3 Guam, which was budgeted in the *Annual Appropriations Act of 2011*
4 imparts an undeserved financial burden on the taxpayers of Guam. *I*
5 *Liheslaturan Guåhan* further finds that the *Annual Appropriations Act of*
6 *2011* appropriated approximately One Hundred Million Sixty-two Thousand
7 One Hundred Eighty-Four Dollars (\$100,062,184) for the payment of
8 income tax refunds and that such amounts have not been expended for its
9 intended use.

10 *I Liheslaturan Guåhan* further finds that the Committee on
11 Appropriations, Taxation, Public Debt, Banking, Insurance, Retirement, and
12 Land (Committee) has diligently worked toward the reimbursement of
13 expenditures during fiscal years 2004 through 2009 related to the Municipal

1 Solid Waste Landfill Facility and the closure of the Ordot Dump. These
2 expenditures occurred prior to the issuance of the of the Limited Obligation
3 (Section 30) Bond, Series 2009A (Bond), of which is being used to fund the
4 complete closure of the Ordot Dump and the opening of the Layon Landfill.
5 The Committee has collaborated and communicated with the Guam
6 Economic Development Authority, its bond counsel, the District Court of
7 Guam, and the Department of Administration, towards the full
8 reimbursement of these expenditures from the Bond proceeds.

9 Therefore, it is the intent of *I Liheslaturan Guåhan* to re-appropriate
10 these reimbursed funds for the purpose of paying emergency income tax
11 refunds and to the Department of Public Works for the Umatac and Merizo
12 cemeteries.

13 **Section 2. De-appropriation and Re-appropriation.**

14 (1) The sums appropriated by *I Liheslaturan Guåhan* and transferred
15 from the General Fund by *I Maga`lahen Guåhan* during fiscal years 2004
16 through 2009 for expenditures related to the Municipal Solid Waste Landfill
17 Facility and the closure of the Ordot Dump is hereby *de-appropriated* and
18 *re-appropriated* for the following:

19 (a) Payment of emergency income tax refunds for “A-status returns.”
20 For the purposes of this section, A-status returns means income tax returns
21 that are certified by the Guam Department of Revenue and Taxation and
22 ready for payment;

23 (b) The sum of Two Hundred Fifty Thousand (\$250,000) from
24 reimbursements pursuant to this Act is hereby appropriated to the
25 Department of Public Works, who shall coordinate with the Umatac Mayor,
26 for the re-enforcement and stabilization of the Umatac cemetery to prevent

1 the graves from eroding into the ocean. Any amounts not expended shall
2 revert to the General Fund;

3 (c) The sum of Two Hundred Fifty Thousand Dollars (\$250,000) from
4 the reimbursements pursuant to this Act is hereby appropriated to the
5 Department of Public Works for the construction of additional crypts at the
6 Merizo Cemetery. The Department of Public Works, the Department of
7 Parks and Recreation and the Merizo Mayor shall work collaboratively to
8 ensure the project complies with all existing Memorandum of
9 Understandings and agreements relative to the operations of the Merizo
10 cemetery.

11 The *de-appropriation* and *re-appropriation* sum shall equal the
12 amounts reimbursed to the General Fund as reported in Section 3 of this Act.
13 This appropriation is not subject to the transfer authority of *I Maga`lahen*
14 *Guåhan*.

15 **Section 3. Reporting.** Within thirty (30) days after being reimbursed
16 by bond proceeds, the Department of Administration shall submit a written
17 report regarding the total amount received to *I Liheslaturan Guåhan*. A
18 detailed report of the actual expenditure of the appropriation in Section 2
19 shall be reported to *I Liheslaturan Guåhan* no later than September 30,
20 2011. *No* portion of this appropriation shall be used for purposes other than
21 what is specifically defined in Section 2 of this Act.

22 **Section 4. Deposit Required.** Any balances from the reimbursement
23 of bond proceeds after the appropriation in Section 2 shall be deposited
24 directly into the Income Tax Refund Efficient Payment Trust Fund.

1 **Section 5. Severability.** If any provisions of this Law or the
2 application thereof to any person or circumstance is held invalid, such
3 invalidity shall not affect any other provision or application of this Law
4 which can be given effect without the invalid provision or application, and to
5 this end the provisions of this Law are severable.