

FILE COPY

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

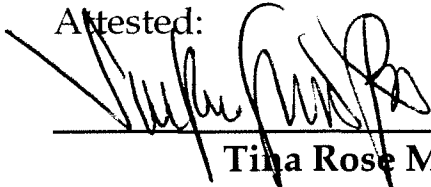
**CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN**

This is to certify that **Substitute Bill No. 160 (COR), "AN ACT TO AMEND §1512.1 (i)(2) OF ARTICLE 5, CHAPTER 1 OF TITLE 5 GCA, RELATIVE TO PAYING OUT 2008 AND PRIOR YEARS' TAX REFUNDS; TO APPROPRIATE TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000) TO THE DEPARTMENT OF ADMINISTRATION FOR PROCESSING AND MAILING OF COLA AND TAX REFUNDS; AND TO APPROPRIATE ONE HUNDRED EIGHTY THOUSAND DOLLARS (\$180,000) TO THE DEPARTMENT OF REVENUE AND TAXATION FOR THE PROCESSING OF TAX REFUNDS,"** was on the 29<sup>th</sup> day of June, 2009, duly and regularly passed.



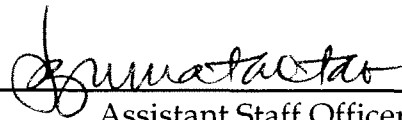
**Judith T. Won Pat, Ed. D.**  
**Speaker**

Attested:



**Tina Rose Muña Barnes**  
**Senator and Legislative Secretary**

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This Act was received by *I Maga'lahaen Guåhan* this 01 day of July, 2009, at  
11:11 o'clock A.M.



**Assistant Staff Officer**  
***Maga'lahi's Office***

APPROVED:

\_\_\_\_\_  
**FELIX P. CAMACHO**  
*I Maga'lahaen Guåhan*

Date: \_\_\_\_\_

Public Law No. \_\_\_\_\_

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

**Bill No. 160 (COR)**

As substituted by the Author,  
and amended on the Floor.

Introduced by:

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

**AN ACT TO AMEND §1512.1 (i)(2) OF ARTICLE 5, CHAPTER 1 OF TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO PAYING OUT 2008 AND PRIOR YEARS' TAX REFUNDS; TO APPROPRIATE TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000) TO THE DEPARTMENT OF ADMINISTRATION FOR PROCESSING AND MAILING OF COLA AND TAX REFUNDS; AND TO APPROPRIATE ONE HUNDRED EIGHTY THOUSAND DOLLARS (\$180,000) TO THE DEPARTMENT OF REVENUE AND TAXATION FOR THE PROCESSING OF TAX REFUNDS.**

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

2       **Section 1.** §1512.1 (i)(2) of Article 5, Chapter 1 of Title 5, Guam Code

3       Annotated, is *amended* to read:

1           “(2) 2008 and prior year individual tax refunds including interest *shall*  
2           be paid first. Any remaining proceeds *shall* be used to pay 2008 and prior  
3           year corporate tax refunds including interest: \$112,000,000;”

4           **Section 2. Appropriation and Authorization for Payment of Overtime**  
5 **to the Department of Administration.** The sum of Two Hundred Fifty Thousand  
6 Dollars (\$250,000) is appropriated from the Indirect Cost Fund to the Department  
7 of Administration for overtime, supplies and postage for the processing and  
8 mailing of COLA and income tax refunds and any other operational costs.

9           **Section 3. Appropriation of Interest from Economic Stimulus Rebate**  
10 **Account for the Department of Revenue and Taxation.** The sum of One  
11 Hundred Eighty Thousand Dollars (\$180,000) is appropriated from the interest  
12 generated by Economic Stimulus Rebate funds that were deposited into the Income  
13 Tax Reserve Trust Account to the Department of Revenue and Taxation for  
14 overtime for the processing of income tax returns and refunds.

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