



I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

**JUN 14 2013**

**The Honorable Judith T. Won Pat, Ed.D.**

Speaker

I Mina'trentai Dos Na Liheslaturan Guåhan

155 Hesler Place

Hagåtña, Guam 96910

**VIA: The Honorable Rory J. Respicio**

Chairperson, Committee on Rules

**RE: Committee Report on Bill No. 109-32 (COR), As Amended**

Dear Speaker Won Pat:

Transmitted herewith is the Committee Report on Bill No. 109-32 (COR), As Amended: "An act to amend §26205 of Article 2, Chapter 26, Title 11, Guam Code Annotated, relative to increasing the Statute of Limitations on the collection of unpaid Business Privilege Tax to ten (10) years," which was referred to by the Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land.

Committee votes are as follows:

<u>4</u>	TO PASS
<u>0</u>	TO NOT PASS
<u>2</u>	TO REPORT OUT ONLY
<u>0</u>	TO ABSTAIN
<u>0</u>	TO PLACE IN INACTIVE FILE

*Si Yu'os Ma'åse',*

Vicente (ben) Cabrera Pangelinan  
Chairman

2013 JUN 17 AM 9:16

Chairman  
Committee on Appropriations,  
Public Debt, Legal Affairs,  
Retirement, Public Parks,  
Recreation, Historic Preservation  
and Land

Member  
Committee on Education,  
Public Libraries  
and Women's Affairs

Member  
Committee on General  
Government Operations and  
Cultural Affairs

Member  
Committee on Municipal  
Affairs, Tourism, Housing and  
Hagåtña Restoration and  
Development Authority

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

Member  
Committee on Aviation, Ground  
Transportation, Regulatory  
Concerns and Future  
Generations

**COMMITTEE REPORT  
ON**

**Bill No. 109-32 (COR), As Amended  
Sponsored by Senator M.F.Q San Nicolas**

**“An act to amend §26205 of Article 2,  
Chapter 26, Title 11, Guam Code  
Annotated, relative to increasing the  
Statute of Limitations on the collection of  
unpaid Business Privilege Tax to  
ten (10) years.”**



I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

JUN 14 2013  
MEMORANDUM

**To: All Members**

Committee on Appropriations, Public Debt, Legal Affairs,  
Retirement, Public Parks, Recreation, Historic Preservation and  
Land

**From:** Senator Vicente (Ben) Cabrera Pangelinan  
Chairman

**Subject: Committee Report on Bill No. 109-32 (COR), As Amended**

Transmitted herewith for your consideration is the Committee Report on Bill No. 109-32 (COR), As Amended: "An act to amend §26205 of Article 2, Chapter 26, Title 11, Guam Code Annotated, relative to increasing the Statute of Limitations on the collection of unpaid Business Privilege Tax to ten (10) years," sponsored by Senator M.F.Q. San Nicolas.

This report includes the following:

1. Committee Voting Sheet
2. Committee Report Narrative
3. Copy of Bill No. 109-32 (COR), As Introduced
4. Copy of Bill No. 109-32 (COR), As Amended
5. Public Hearing Sign-in Sheet
6. Copies of Written Testimonies
7. Copy of Fiscal Note
8. Copy of COR referral
9. Notices of Public Hearing
10. Copy of the Public Hearing Agenda
11. Miscellaneous – Sponsor's Statement

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

Chairman  
Committee on Appropriations,  
Public Debt, Legal Affairs,  
Retirement, Public Parks,  
Recreation, Historic Preservation  
and Land

Member  
Committee on Education,  
Public Libraries  
and Women's Affairs

Member  
Committee on General  
Government Operations and  
Cultural Affairs

Member  
Committee on Municipal  
Affairs, Tourism, Housing and  
Hagåtña Restoration and  
Development Authority

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


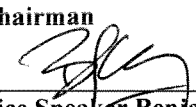
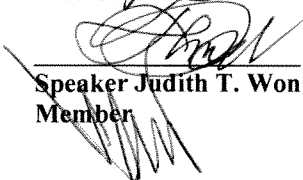
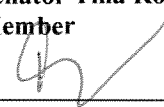
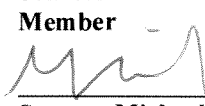
Member  
Committee on Aviation, Ground  
Transportation, Regulatory  
Concerns and Future  
Generations

I MINA' TRENTAI DOS NA LIHESLATURAN GUÅHAN

Committee Voting Sheet

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land

Bill 109-32 (COR): An act to amend §26205 of Article 2, Chapter 26, Title 11, Guam Code Annotated, relative to increasing the Statute of Limitations on the collection of unpaid Business Privilege Tax to ten (10) years.

Committee Members	To Pass	Not To Pass	Report Out Only	Abstain	Inactive File
 Senator Vicente (ben) Cabrera Pangelinan Chairman	✓				
 Vice Speaker Benjamin J. F. Cruz Vice Chairman	✓				
 Speaker Judith T. Won Pat, Ed.D Member	✓		✓		
Senator Tina Rose Muña-Barnes Member					
 Senator Dennis Rodriguez, Jr. Member			✓ 6/14		
 Senator Michael San Nicolas Member	6/14/13				
Senator Michael Limtiaco Member					
Senator Tommy Morrison Member					



**Committee Report**

Bill No. 109-32 (COR): An act to *amend* §26205 of Article 2, Chapter 26, Title 11, Guam Code Annotated, relative to increasing the Statute of Limitations on the collection of unpaid Business Privilege Tax to ten (10) years, sponsored by Senator M.F.Q. San Nicolas.

**I. OVERVIEW**

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land convened a public hearing on June 4, 2013 at 2:00 pm in *I Liheslatura's* public hearing room.

**Public Notice Requirements**

Notices were disseminated via hand-delivery and e-mail to all senators and all main media broadcasting outlets and published in a newspaper of general circulation on May 28, 2013 (5-Day Notice), and again on May 31, 2013 (48 Hour Notice).

**(a) Committee Members and Senators Present**

Senator Vicente (ben) C. Pangelinan, Chairman  
Senator BJ Cruz, Vice Chairman  
Senator Michael Limtiaco, Member  
Senator Frank Aguon, Jr.  
Senator Tony Ada  
Senator Aline Yamashita

**(b) Appearing before the Committee**

Mr. John P. Camacho, Director, Department of Revenue and Taxation

**(c) Written Testimonies Submitted**

Mr. David Leddy, President, Guam Chamber of Commerce

Chairman  
Committee on Appropriations,  
Public Debt, Legal Affairs,  
Retirement, Public Parks,  
Recreation, Historic Preservation  
and Land

Member  
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Affairs, Tourism, Housing and  
Hagåtña Restoration and  
Development Authority

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

Member  
Committee on Aviation, Ground  
Transportation, Regulatory  
Concerns and Future  
Generations

## II. COMMITTEE PROCEEDINGS

**Chairman Pangelinan:** Bill 109-32 (COR), introduced by Sen. Michael San Nicolas, is an act to amend §26205 of Article 2, Chapter 26, Title 11, Guam Code Annotated, relative to increasing the Statute of Limitations on the collection of unpaid Business Privilege Tax to ten (10) years. Once again, we have a sponsor statement from Sen. San Nicolas, which will be read by Vice Speaker BJ Cruz and then we'll receive the testimony of the Director.

### **(a) Bill Sponsor Summary**

**Senator San Nicolas:** [see attached Sponsor's Statement on Bill No. 109-32 COR read by Vice Speaker Cruz].

**Chairman Pangelinan:** Thank you very much. For the record, we received testimony from the Chamber of Commerce, who are basically concerned about the extension of statute of limitations and are making some recommendations with regards to additional support to Rev & Tax. Their comments are submitted in written testimony, which be available as part of the record of the Committee Report. In addition, we had a Marie Baker who signed up, who indicated she is not in support of the legislation. Mr. Camacho?

### **(b) Testimony**

**Mr. Camacho:** [read written testimony – see attached]

**Chairman Vicente Pangelinan.** Thank you very much, Mr. Camacho. Senator Cruz? Senator Yamashita? Senator Limtiaco?

**Senator Limtiaco:** John, don't you think that those seven years is more than enough time to collect on those overdue GRTs? And if so, why are we continuously issuing the business licenses to those that have overdue business privilege taxes that continue to do business after the fact?

**Mr. Camacho:** Yes, this year we're basically taking an active role on businesses that are renewing, current businesses that are renewing. Last month, we sent out roughly 1,000 letters to inform those businesses that have accounts or receivables with the Department that if they come in to renew their business license, they would need to first clear with the Collection Branch, and ensure that if taxes are not paid at that time, that an agreed payment plan with the Collection Branch be secured before a renewal license is issued. Yes, we are taking an active role this year on the receivables that are attributable to not only GRT, but also to income tax withholding and other taxes.

**Senator Limtiaco:** Do the payment plans that you enter into with the companies also require that the business keep current with their current business privilege tax requirements, and the payment plan is just to pay for the outstanding?

**Mr. Camacho:** Yes, whatever is outstanding, there will be a payment plan, and they have to be current. In other words, next year, if they don't become current, then they become again delinquent. So they will likely receive another letter from our department saying that these things have to be followed. Our collection or revenue officers personnel are taking an active role on this month, renewal of business licenses this month, to ensure that these receivables that are outstanding without any payment plan are being addressed.

**Senator Limtiaco:** Ok, but current means on a quarterly basis not on an annual basis, right? So when you say they must remain current, if they go overdue, let's say it's the second quarter and they haven't paid their business privilege tax, is there any stipulation or procedure where you revoke their business license? Or do you let them just continue to operate and hope that they'll pay it somehow?

**Mr. Camacho:** First thing is that they have to get a payment plan. The payment plan is basically what's in the receivable. If they owe at that point in time, for example, \$5000, and they come in to renew, if they have a payment plan and whatever that payment plan is, and they're current or say they miss one month, say \$1000/month, or a huge amount, you're talking about the current, the GRT that is filed for the current month. We try to inform them that they have to current on your taxes.

**Chairman Vicente Pangelinan:** Thank you very much. Senator Aguon?

**Senator Aguon:** Thank you very much, Mr. Speaker. Just one quick question because I know you used the term "taxes assessed" versus "return is filed." Can you just clarify for my personal edification, what exactly is the difference?

**Mr. Camacho:** The difference basically is that the income tax use the word, "assess," meaning it's put on record. Let's say, for example, you come in and file your GRT today, so tomorrow we record it in our books, if it becomes unpaid within a week's time we get it, we process it, it becomes unpaid then we assess it. So that assessment day will be basically when we do the assessment. We record it in our books.

**Senator Aguon:** And that's the time when the Department acknowledges that obligation.

**Mr. Camacho:** Yeah, because at the same time, a return has to be in a form that we can process. In other words, if you submit something that cannot be processed then we will communicate with the taxpayer to make sure the numbers are right. So assess is basically when we put in our records that assessment has been provided.

**Senator Aguon:** So if you communicate with the taxpayer that, in fact, their filing must be adjusted then a period doesn't commence until that correction is made.

**Mr. Camacho:** Generally, that's going to be...because it's unprocessable, in other words there's missing elements in the return. It's the day we make the assessment, rather than the day they file it.

**Chairman Vicente Pangelinan:** It just gives you more time. A little bit.

**Mr. Camacho:** We're mirroring the IRS and they use the word "assess" and it's a lot better because when you file an amended return say a year later, you miss \$5000, or didn't report it, I now increase my tax by \$400 so it's a time when we make that \$400 assessment that it will run from that date.

**Chairman Vicente Pangelinan:** Thank you very much. This concludes the testimony on Bill No. 109-32. There being no additional individuals to present any additional testimony, this Committee will continue to remain open for the acceptance of any additional information or public testimony on the bill discussed. You can submit those testimonies to my office directly on W. Soledad Avenue, as well as the Guam Legislature or through any of the electronic processes either email at [office@senben.com](mailto:office@senben.com) or through our website at [senbenp.com](http://senbenp.com)

This hearing is adjourned.

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

The Committee on Appropriation, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land, hereby reports Bill No. 109-32 (COR), As Amended with the recommendation To Pass.



I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN  
2013 (FIRST) Regular Session

Bill No. 109-32 (COR)

Introduced by:

Michael F.O. San Nicolas

B.I.F. Cruz

2013 MAY - 8 PM 3:00

AN ACT TO AMEND §26205 OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF UNPAID BUSINESS PRIVILEGE TAX TO TEN (10) YEARS.

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 Section 1. Short Title. This Act shall be cited as the "Responsible  
3 Business Privilege Tax Statutes of Limitations Act."

4 Section 2. Legislative Findings and Intent. *I Liheslaturan Guåhan*  
5 finds that there was no statute of limitations on the collection of the Gross  
6 Receipts Tax until, on November 14, 1987, Governor Joseph F. Ada  
7 approved Public Law 19-10, which established a seven (7) year statute of  
8 limitations.

9 *I Liheslatura* finds that, in contrast to the seven (7) year statue of  
10 limitations on collections of the Gross Receipts Tax, now called the  
11 Business Privilege Tax, the statute of limitations for collections by the  
12 Department of Revenue and Taxation pursuant to taxes under the mirror  
13 tax, established by the Organic Act, is ten (10) years. The government of

1 Guam has three (3) extra years to collect for taxes under the Internal  
2 Revenue Code mirror tax, as compared to businesses taxed under the  
3 Business Privilege Tax.

4 *I Liheslatura* further finds that the extension of the statute of  
5 limitations for collections of the Business Privilege Tax would result in  
6 \$5,794,530.62 in additional potential revenue, which could be used to  
7 support vital public services.

8 *I Liheslaturan Guåhan* finds that the recent performance audit report  
9 by the Office of Public Accountability on Gross Receipts Tax Exemptions  
10 reveals significant challenges with the monitoring, reporting and collection  
11 of the Gross Receipts Tax, which underline the usefulness in extending the  
12 statute of limitations because it applies from the time when the tax return is  
13 filed.

14 It is therefore the intent of *I Liheslatura* that the statute of limitations  
15 for collections be standardized within the Department of Revenue and  
16 Taxation by adopting a ten (10) year statute of limitations for the collection  
17 of the Business Privilege Tax.

18 **Section 3. Statute of Limitations for Collections of the Business**  
19 **Privilege Tax.** § 26205, Article 2, Chapter 26, Title 11, Guam Code  
20 Annotated, is hereby *amended*, to read:

21 **“§ 26205. Statute of Limitations for Collections.**

22 The statute of limitations for collections of unpaid taxes due on  
23 business privilege tax returns *shall* be ten (10) ~~seven (7)~~ years after the

1 return is filed. For amendment, correction, adjustment, challenge,  
2 determination of correctness of the amount of taxes paid, or audit of  
3 income reported and the correctness of the amount of tax liability shown  
4 on the business privilege tax returns, the statute of limitations *shall* be three  
5 (3) years after filing and payment of taxes due. There *shall* be no statute of  
6 limitations on unfiled business privilege tax returns or on the collection of  
7 taxes on revenues not shown or reported on Business Privilege Tax  
8 Returns.”

9       **Section 4. Severability.** If any of the provisions of this Act, or the  
10 application thereof to any person or circumstance, is held invalid, such  
11 invalidity *shall* not affect any other provision or application of this Act  
12 which can be given effect without the invalid provision or application, and  
13 to this end the provisions of this Act are severable.

*I MINA'TRENTAIDOS NA LIHESLATURAN GUÅHAN*  
**2013 (FIRST) Regular Session**

**Bill No. 109-32 (COR)**

As Amended by the Committee on  
Appropriations, Public Debt, Legal Affairs,  
Retirement, Public Parks, Recreation, Historic  
Preservation and Land.

Introduced by:

Michael F.Q. San Nicolas  
B.J.F. Cruz

**AN ACT TO AMEND §26205 OF ARTICLE 2, CHAPTER  
26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE  
TO INCREASING THE STATUTE OF LIMITATIONS  
ON THE COLLECTION OF UNPAID BUSINESS  
PRIVILEGE TAX TO TEN (10) YEARS.**

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

2       **Section 1.Short Title.** This Act *shall* be cited as the “Responsible  
3 Business Privilege Tax Statutes of Limitations Act.”

4       **Section 2.Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
5 that there was no statute of limitations on the collection of the Gross  
6 Receipts Tax until, on November 14, 1987, Governor Joseph F. Ada  
7 approved Public Law 19-10, which established a seven (7) year statute of  
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1 Department of Revenue and Taxation pursuant to taxes under the mirror  
2 tax, established by the Organic Act, is ten (10) years. The government of  
3 Guam has three (3) extra years to collect for taxes under the Internal  
4 Revenue Code mirror tax, as compared to businesses taxed under the  
5 Business Privilege Tax.

6 *I Liheslatura* further finds that the extension of the statute of  
7 limitations for collections of the Business Privilege Tax would result in  
8 \$5,794,530.62 in additional potential revenue, which could be used to  
9 support vital public services.

10 *I Liheslaturan Guåhan* finds that the recent performance audit report  
11 by the Office of Public Accountability on Gross Receipts Tax Exemptions  
12 reveals significant challenges with the monitoring, reporting and collection  
13 of the Gross Receipts Tax, which underline the usefulness in extending the  
14 statute of limitations because it applies from the time when the tax return is  
15 filed.

16 It is therefore the intent of *I Liheslatura* that the statute of limitations  
17 for collections be standardized within the Department of Revenue and  
18 Taxation by adopting a ten (10) year statute of limitations for the collection  
19 of the Business Privilege Tax.

20 **Section 3. Statute of Limitations for Collections of the Business**  
21 **Privilege Tax.** §26205, Article 2, Chapter 26, Title 11, Guam Code  
22 Annotated, is hereby *amended*, to read:

23 **“§ 26205. Statute of Limitations for Collections.**

1           The statute of limitations for collections of unpaid taxes due on  
2 business privilege tax returns *shall* be ten (10)~~seven (7)~~ years after the tax  
3 ~~return~~ is assessed filed. For amendment, correction, adjustment, challenge,  
4 determination of correctness of the amount of taxes paid, or audit of  
5 income reported and the correctness of the amount of tax liability shown  
6 on the business privilege tax returns, the statute of limitations *shall* be three  
7 (3) years after filing and payment of taxes due. There *shall* be no statute of  
8 limitations on unfiled business privilege tax returns or on the collection of  
9 taxes on revenues not shown or reported on Business Privilege Tax  
10 Returns.”

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



Mina'trentai Dos na Liheslaturan Guahan  
32nd GUAM LEGISLATURE

Page 1 of 4

Senator Vicente "ben" Cabrera Pangelinan

COMMITTEE ON APPROPRIATIONS, PUBLIC DEBT, LEGAL AFFAIRS, RETIREMENT,  
PUBLIC PARKS, RECREATION, HISTORIC PRESERVATION AND LAND

Tuesday June 7, 2013  
Bill No. 109  
SIGN UP SHEET

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT	
						Yes	No
Marie Baker	POB 283 Agana, GU 96932	472-8001	mbaker@guamchamber.com.gu	X			No
John Conado				✓	✓		Yes



# Senator Michael F.Q. San Nicolas

Chairman – Committee on Aviation, Ground Transportation,  
Regulatory Concerns and Future Generations  
*I Mina'trentai Dos Na Liheslaturan Guåhan* | 32<sup>nd</sup> Guam Legislature

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June 4, 2013

**TO:** Senator Vicente C. Pangelinan  
Chairman  
Committee on Appropriations, Public Debt,  
Legal Affairs, Retirement, Public Parks,  
Recreation, Historic Preservation, and Land

**FROM:** Senator Michael F.Q. San Nicolas

**Subject:** **Sponsor's Statement on Bill No. 109-32 (COR)**

Dear Chairman Pangelinan,

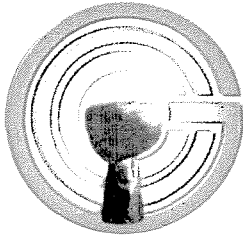
*Håfa adai!* In line with the philosophy of fairness to all taxpayers, the BPT statute of limitations should be increased from 7 years to 10 years, so that it is in line with the statute of limitations for all taxes that mirror the federal code and for the proposed timeframe for property taxes.

Business Privilege Taxes are derived from gross receipts, which means that the tax is only applied when a billing is assessed for a sale or service provided. Unlike income tax that could potentially have a year-end tax bill that is beyond the individual's ability to pay, the monies to pay business privilege taxes should ALWAYS be available, because no tax would be generated without the gross sale. Furthering this is the schedule of payments for Business Privilege Taxes, which are due on a monthly basis, making the accounting and payment of these taxes aligned with the flow of gross revenue.

We have many honorable businesses on this island who pay their taxes on time and receive their business licenses justly. The failure of the Department of Revenue and Taxation to collect BPT and thereafter allow only 7 years to pass for the non-payer to escape taxes is grossly unfair to our just and honorable taxing businesses.

Increasing the statute of limitations on BPT will provide a fair statute of limitations standard for all of our tax bases. It will enable the Department of Revenue and Taxation to collect from those companies that are getting away with not paying what they owe. Accounting for the people's money and making sure that it is collectible is vital for the provision of quality services that our people deserve.





**GUAM CHAMBER OF COMMERCE**  
**PARTNERS IN PROGRESS**

*June 4, 2013*

THE HONORABLE VICENTE C PANGELINAN  
Chairman, Committee on Appropriations, Public Debt,  
Legal Affairs Retirement, Public Parks, Recreation,  
Historic Preservation and Land  
*I Mina'Trentai Dos Na Liheslaturan Guåhan*  
324 W. Soledad Avenue, Suite 100  
Hagåtña, Guam 96910

**Re: Bill No. 109-32 (COR) Relative to Increasing the Statute of Limitation on the Collection of Unpaid Business Privilege Tax to Ten (10) years**

Dear Chairman Pangelinan,

On behalf of the Board of Directors and Members of the Guam Chamber of Commerce, thank you for the opportunity to submit our comments on Bill No. 109-32, which seeks to increase the statute of limitation on the collection of unpaid business privilege taxes from seven years to ten years.

Though we recognize that the authors' intent to create a consistent ten-year statute of limitations across the board for all un-paid taxes, we feel that extending the authority from seven years to ten years for business privilege taxes will not solve the intrinsic problem of the Department. The Department of Revenue and Taxation already has seven years to monitor, report and collect taxes from businesses, which is more than sufficient. The Chamber has advocated in past testimonials to the Guam Legislature that the Government of Guam rebuild the capacity of the Department of Revenue & Taxation by providing a budget to restore collection support to adequate levels. Collection support should include sufficient personnel in each division, updated equipment and supplies, and continuous training and development of personnel. Additionally, the Department should explore the viability of a "cost recovery" charge for a number of its services.

The Chamber would also like to reiterate that expeditious tax collection, paired with minimal tax accounts receivable write-offs, would result in an improved flow of cash into the Government coffers. If the Department of Revenue & Taxation is supplied with adequate resources, we are confident productivity, efficiency and service levels would increase tremendously, and significantly reduce any need to increase taxes or place additional burdens on the taxpayers that will be caused by an extended statute of limitations.

We highly encourage you and your colleagues to review these recommendations and reconsider moving forward with this legislation. We would be happy to sit with you and the authors of the bill for further discussion. Thank you for the opportunity to provide our comments.

Sincerely,

DAVID LEDDY  
President



Dipattamenton Kontribusion yan Adu'ana

DEPARTMENT OF

**REVENUE AND TAXATION**

GOVERNMENT OF GUAM

Gubetnamenton Guahan

EDDIE BAZA CALVO, Governor Maga'láhi  
RAY TENORIO, Lt. Governor Tinente Gubetnadot

JOHN P. CAMACHO, Director  
Direktot  
MARIE M. BENITO, Deputy Director  
Segundo Direktot

June 4, 2013

The Honorable Senator Vicente (ben) Cabrera Pangelinan  
Chairperson, Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks,  
Recreation, Historic Preservation, and Land  
324 West Soledad Avenue  
Suite 101, Hagatna, Guam 96910

RE: **AN ACT TO AMEND §26205 OF ARTICLE 2, CHAPTER  
26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO  
INCREASING THE STATUTE OF LIMITATIONS ON THE  
COLLECTION OF UNPAID BUSINESS PRIVILEGE TAX  
TO TEN (10) YEARS.**

The Department of Revenue & Taxation (DRT) hereby submits written testimony regarding the  
aforementioned proposed legislation. DRT fully supports the passage of Bill No. 109-32(Cor).

We fully support the "Responsible Business Privilege Tax Statutes of Limitations Act" to amend §26205  
of Article 2, Title 11, Guam Code Annotated. The Bill proposes to allow for the Business Privilege Tax  
Statute of Limitations period for the Collection of Taxes be consistent with the Guam Territorial Income  
Tax Code (GTITC). This in effect gives the Government of Guam an additional three (3) years to collect  
unpaid taxes and to avert possible losses of revenue.

However, to be consistent with the GTITC, the Bill should include the following language: "The statute  
of limitations for collections of unpaid taxes due on business privilege tax returns shall be ten (10) years  
after the tax is assessed", instead of "after the return is filed".

Thank you for allowing the Department to provide testimony and comments to Bill No. 109-32(Cor).

Sincerely,

  
JOHN P. CAMACHO



**COMMITTEE ON RULES**

*I Mina'trentai Dos na Liheslaturan Guåhan* • The 32nd Guam Legislature  
155 Hesler Place, Hagåtña, Guam 96910 • [www.guamlegislature.com](http://www.guamlegislature.com)  
E-mail: [roryforguam@gmail.com](mailto:roryforguam@gmail.com) • Tel: (671)472-7679 • Fax: (671)472-3547

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Rory J. Respicio  
CHAIRPERSON  
MAJORITY LEADER

Senator  
Thomas C. Ada  
VICE CHAIRPERSON  
ASSISTANT MAJORITY LEADER

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Vicente (Ben) C. Pangelinan  
Member

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Judith T.P. Won Pat, Ed.D.  
Member

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Dennis G. Rodriguez, Jr.  
Member

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Benjamin J.F. Cruz  
Member

Legislative Secretary  
Tina Rose Muña Barnes  
Member

Senator  
Frank Blas Aguon, Jr.  
Member

Senator  
Michael F.Q. San Nicolas  
Member

Senator  
V. Anthony Ada  
Member  
MINORITY LEADER

Senator  
Aline Yamashita  
Member

May 14, 2013

Memorandum

To: **Rennae Meno**  
*Clerk of the Legislature*

From: **Senator Rory J. Respicio**  
*Majority Leader & Rules Chair*

Subject: **Fiscal Notes**

*Hafa Adai!*

Attached please find the fiscal notes for the bill numbers listed below. Please note that the fiscal notes, or waivers, are issued on the bills as introduced.

FISCAL NOTES:

Bill Nos.: 65-32(COR), 77-32(COR), 110-32(COR)

WAIVERS:

Bill No. 109-32(COR)

Please forward the same to MIS for posting on our website. Please contact our office should you have any questions regarding this matter.

*Si Yu'os ma'åse'!*

2013 MAY 14 PM 12:06

**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR  
Post Office Box 2950, Hagåtña Guam 96932

**EDDIE BAZA CALVO**  
GOVERNOR

**JOHN A. RIOS**  
DIRECTOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**MAY 13 2013**

The Bureau requests that Bill No(s). 109-32 (COR) is granted a waiver pursuant to Public Law 12-229 as amended for the following reason(s):

The proposed legislation is seeking to increase the collection time of Business Privilege Tax from 7 years to 10 years. This proposal is administrative in nature. There is no significant impact on current year revenues or appropriations. Any collections received within in the proposed 10 year period would be recognized as cash that would be deposited into the General Fund and used to pay down current and prior year obligations. Such cash collection is not considered as new revenues.

  
JOHN A. RIOS  
Director



## COMMITTEE ON RULES

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Senator  
Rory J. Respicio  
CHAIRPERSON  
MAJORITY LEADER

May 8, 2013

Senator  
Thomas C. Ada  
VICE CHAIRPERSON  
ASSISTANT MAJORITY LEADER

### MEMORANDUM

Senator  
Vicente (Ben) C. Pangelinan  
Member

To: **Rennae Meno**  
*Clerk of the Legislature*

Speaker  
Judith T.P. Won Pat, Ed.D.  
Member

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

Senator  
Dennis G. Rodriguez, Jr.  
Member

From: **Senator Rory J. Respicio**   
*Majority Leader & Rules Chair*

Vice-Speaker  
Benjamin J.F. Cruz  
Member

Subject: **Referral of Bill Nos. 109 & 110-32(COR)**

Legislative Secretary  
Tina Rose Muña Barnes  
Member

As the Chairperson of the Committee on Rules, I am forwarding my referral of Bill Nos. 109 & 110-32(COR).

Senator  
Frank Blas Aguon, Jr.  
Member

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 members of

Senator  
Michael F.Q. San Nicolas  
Member

Senator  
V. Anthony Ada  
Member  
MINORITY LEADER

Senator  
Aline Yamashita  
Member

***I Mina'Trentai Dos Na Liheslaturan Guahan***  
**Bill Log Sheet**

<b>BILL NO.</b>	<b>SPONSOR</b>	<b>TITLE</b>	<b>DATE INTRODUCED</b>	<b>DATE REFERRED</b>	<b>CMTE REFERRED</b>	<b>PUBLIC HEARING DATE</b>	<b>DATE COMMITTEE REPORT FILED</b>	<b>FISCAL NOTES</b>
<b>109-32 (COR)</b>	Michael F.Q. San Nicolas, B.J.F. Cruz	AN ACT TOAMEND §26205 OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF UNPAID BUSINESS PRIVILEGE TAX TO TEN (10) YEARS.	5/8/13 3p.m.	<b>5/8/13</b>	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land			



Nichole Santos <nsantos@guamlegislature.org>

## Public Hearing - First Notice

Lisa Dames <cipo@guamlegislature.org>  
To: PHrg Notice <phnotice@guamlegislature.org>

Tue, May 28, 2013 at 12:18 PM

Hafa Adai,

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **2:00pm** on **Tuesday, June 4, 2013** at the Guam Legislature's Public Hearing Room.

The following is the agenda:

**Bill No. 85-32 (COR) – Introduced by Senator Vicente Pangelinan - An Act to prohibit the use of government funds for the appeal of Civil Case 1:11-CV-00008, Rea Mializa O. Paeste, et al. v. Government of Guam and Eddie Baza Calvo, Benita Manglona, and John Camacho in their official capacities and to add a new Subsection (i) to Section 30109, Chapter 30 of Title 5 Guam Code Annotated.**

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*Yanggen un nisisita espesiát na setbisio put fabot ágang i Ifisinan Senadot ben pangelinan gi 473-* Yanggen un nisisita espesiát na setbisio, 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 Guáhan gi [www.guamlegislature.com](http://www.guamlegislature.com) Yanggen para un na'háлом testigu-mu, chule' para i ifisinan-mámi gi 324 West Soledad Avenue gi iya Hagátña, pat guatto gi i Kwatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi [office@senbenp.com](mailto:office@senbenp.com) Este na nutisiu inapási nu i fendon gubetnamento.

If you require any special accommodations, auxiliary aids or other special services or for further information, please call the Office of Senator Vicente (ben) Cabrera Pangelinan at 473-4236/7. For copies of any of the Bills 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 Hagátña or at the Mail Room of the Guam Legislature, via fax at 473-4238, or via email at [office@senbenp.com](mailto:office@senbenp.com)

To view the bill, please place your cursor over the bill number on either the letter to the Senators or the agenda. Thank you.

—  
Lisa Dames  
Chief of Staff

I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN

Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land.

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**2 attachments**



**PH 060413\_1st Notice-1.pdf**  
89K



**Agenda June 4.pdf**  
180K





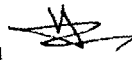
# I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

May 28, 2013

## Memorandum

To: All Senators

From: Senator Vicente (ben) Cabrera Pangelinan 

Re: Public Hearing – FIRST NOTICE

Chairman  
Committee on Appropriations,  
Public Debt, Legal Affairs,  
Retirement, Public Parks,  
Recreation, Historic Preservation  
and Land

Member  
Committee on Education,  
Public Libraries  
and Women's Affairs

Member  
Committee on General  
Government Operations and  
Cultural Affairs

Member  
Committee on Municipal  
Affairs, Tourism, Housing and  
Hagåtña Restoration and  
Development Authority

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

Member  
Committee on Aviation, Ground  
Transportation, Regulatory  
Concerns and Future  
Generations

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As of April 23, 2013**

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As of April 23, 2013**

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Lisa Dames <cipo@guamlegislature.org>

## Public Hearing - First Notice

Lisa Dames <cipo@guamlegislature.org>

Tue, May 28, 2013 at 12:16 PM

To: news@k57.com, news@guampdn.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, nick@kuam.com, Ken Quintanilla <kenq@kuam.com>, Krystal Paco <krystal@kuam.com>, Josh Tyquiengco <jtyquiengco@k57.com>, clynt@k57.com, Betsy Brown <betsy@k57.com>, Kevin Kerrigan <kevin@k57.com>, gerry@mvguam.com, Jon Anderson <editor@mvguam.com>, joy@mvguam.com, louella@mvguam.com, rgibson@k57.com, ALICIA PEREZ <aliciaperez69@hotmail.com>, Alicia Perez <perezksto@gmail.com>, Gaynor Daleno <gdumat-ol@guampdn.com>, slimtiaco@guampdn.com, Oyaol Ngirairikl <odngirairikl@guampdn.com>, Jerick Sablan <jpsablan@guampdn.com>, life@guampdn.com

Hafa Adai,

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To view the bill on the attached agenda, move your curser over the bill. Thanks,

--  
Lisa Dames  
Chief of Staff

I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN

Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public  
Parks, Recreation, Historic Preservation, and Land.

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**Agenda June 4.pdf**

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# I Mina'trentai Dos na Lihselaturan Guahan

Senator Vicente (ben) Cabrera Pangelinan (D)

May 28, 2013

## Memorandum

To: All Senators

From: Senator Vicente (ben) Cabrera Pangelinan 

Re: Public Hearing – SECOND NOTICE

Chairman  
Committee on Appropriations,  
Public Debt, Legal Affairs,  
Retirement, Public Parks,  
Recreation, Historic Preservation  
and Land

Member  
Committee on Education,  
Public Libraries  
and Women's Affairs

Member  
Committee on General  
Government Operations and  
Cultural Affairs

Member  
Committee on Municipal  
Affairs, Tourism, Housing and  
Hagåtña Restoration and  
Development Authority

Member  
Committee on Health &  
Human Services, Health  
Insurance Reform, Economic  
Development and Senior  
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Member  
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Website: <http://senbenp.com>



Nichole Santos <nsantos@guamlegislature.org>

## Public Hearing - Second Notice

Lisa Dames <cipo@guamlegislature.org>  
To: PHrg Notice <phnotice@guamlegislature.org>

Fri, May 31, 2013 at 9:55 AM

Hafa Adai,

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **2:00pm on Tuesday, June 4, 2013** at the Guam Legislature's Public Hearing Room.

The following is the agenda:

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To view the bills on the attached agenda, move your curser over the bill. Thanks,

—  
Lisa Dames  
Chief of Staff  
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Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public  
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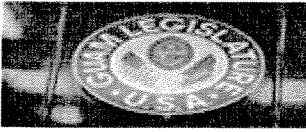
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Lisa Dames <cipo@guamlegislature.org>

## Public Hearing - Second Notice

Lisa Dames <cipo@guamlegislature.org>

Fri, May 31, 2013 at 9:57 AM

To: news@k57.com, news@guampdn.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, nick@kuam.com, Ken Quintanilla <kenq@kuam.com>, Krystal Paco <krystal@kuam.com>, Josh Tyquiengco <jtyquiengco@k57.com>, clynt@k57.com, Betsy Brown <betsy@k57.com>, Kevin Kerrigan <kevin@k57.com>, Jon Anderson <editor@mvguam.com>, gerry@mvguam.com, frank@mvguam.com, louella@mvguam.com, rgibson@k57.com, ALICIA PEREZ <aliciaperez69@hotmail.com>, Alicia Perez <perezksto@gmail.com>, Gaynor Daleno <gdumat-ol@guampdn.com>, slimtiaco@guampdn.com, Oyaol Ngirairikl <odngirairikl@guampdn.com>, Jerick Sablan <jpsablan@guampdn.com>, life@guampdn.com

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Lisa Dames

Chief of Staff

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Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public  
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32<sup>nd</sup> GUAM LEGISLATURE

Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land

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**INEKUNGOK PUPBLEKO  
(PUBLIC HEARING)**

**gi Måttes, gi diha 4 gi Huño, 2013  
Tuesday, June 4, 2013**

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

**alas dos gi despues di talo'ani  
(2:00 PM)**

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