

I Mina'Trentai Dos Na Liheslaturan Received
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
344-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO ADD A §1114 AND §1115 TO CHAPTER 1 OF TITLE 11 AND A NEW ITEM (E) TO CHAPTER 21, DIVISION 2, TITLE 5 GUAM CODE ANNOTATED RELATIVE TO REQUIRING THE DEPARTMENT OF REVENUE AND TAXATION TO PUBLISH UNCLAIMED INCOME TAX REFUND CHECKS AND TO ESTABLISH THE INCOME TAX REFUND ASSISTANCE HOTLINE ALSO KNOWN AS THE TAXPAYER ASSISTANCE CLAIM SUPPORT ACT OF 2014.	6/4/2014 3:06 p.m.	06/05/14	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land	7/31/14 2 p.m.	11/21/14 10:32 a.m.	Fiscal Note Requested 6/12/14 Fiscal Note Received 7/17/14



I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Vice Speaker Benjamin J.F. Cruz, Chairman

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

NOV 18 2014

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. 344-32 (COR), as substituted

Dear Speaker Won Pat:

Transmitted herewith is the Committee Report on Bill 344-32 (COR), as substituted, "An Act to add Subsection (e) and (f) to Section 21116, Chapter 21, Title 5 Guam Code Annotated Relative to requiring the Department of Administration to publish unclaimed income tax refund checks and to add a new Section 1114 to Chapter 1, Title 11 Guam Code Annotated to establish the Income Tax Refund Assistance Hotline also known as the Taxpayer Assistance Claim Support Act of 2014" sponsored by Senator Vicente (ben) Cabrera Pangelinan which was referred to the Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation 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

2014 NOV 21 AM 10:32

Sincerely,

Vice Speaker Benjamin J.F. Cruz
Chairman

**COMMITTEE REPORT
ON**

**Bill No. 344-32 (COR), As Substituted
Sponsored by Senator Vicente (ben) Cabrera
Pangelinan**

**An Act to add Subsection (e) and (f) to
Section 21116, Chapter 21, Title 5 Guam
Code Annotated Relative to requiring the
Department of Administration to publish
unclaimed income tax refund checks and
to add a new Section 1114 to Chapter 1,
Title 11 Guam Code Annotated to
establish the Income Tax Refund
Assistance Hotline also known as the
Taxpayer Assistance Claim Support Act
of 2014**



I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Vice Speaker Benjamin J.F. Cruz, Chairman

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

NOV 18 2014

MEMORANDUM

To: All Members

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

From: Vice Speaker Benjamin J.F. Cruz,
Chairperson

Subject: Committee Report on Bill No. 344-32 (COR), As Substituted

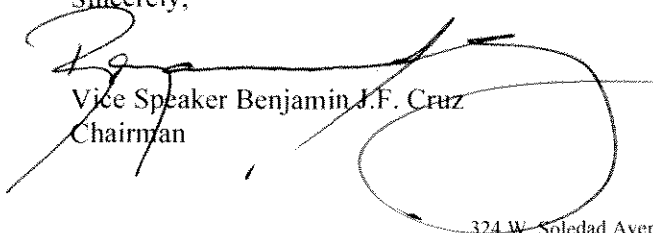
Transmitted herewith for your consideration is the Committee Report on Bill No. 344-32 (COR), as amended, An Act to add Subsection (e) and (f) to Section 21116, Chapter 21, Title 5 Guam Code Annotated Relative to requiring the Department of Administration to publish unclaimed income tax refund checks and to add a new Section 1114 to Chapter 1, Title 11 Guam Code Annotated to establish the Income Tax Refund Assistance Hotline also known as the Taxpayer Assistance Claim Support Act of 2014, sponsored by Senator Vicente (ben) Cabrera Pangelinan.

This report includes the following:

1. Committee Voting Sheet
2. Committee Report Narrative
3. Copy of Bill No. 344-32 (COR), As Introduced
4. Copy of Bill No. 344-32 (COR), As Substituted
5. Public Hearing Sign-in Sheet
6. Copies of Written Testimonies
7. Copy of Fiscal Note
8. Copy of COR referral Bill No. 344-32 (COR)
9. Notices of Public Hearing
10. 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.

Sincerely,



Vice Speaker Benjamin J.F. Cruz
Chairman

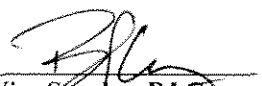
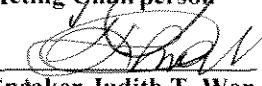


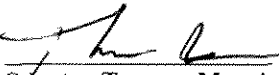

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cipo@guamlegislature.org

I MINA' TRENTAI DOS NA LIHESLATURAN GUÁHAN

Committee Voting Sheet

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

Bill No. 344-32 (COR), as substituted, "An Act to add Subsection (e) and (f) to Section 21116, Chapter 21, Title 5 Guam Code Annotated Relative to requiring the Department of Administration to publish unclaimed income tax refund checks and to add a new Section 1114 to Chapter 1, Title 11 Guam Code Annotated to establish the Income Tax Refund Assistance Hotline also known as the Taxpayer Assistance Claim Support Act of 2014"

Committee Members	To Pass	Not To Pass	Report Out Only	Abstain	Inactive File
 Vice Speaker BJ Cruz Acting Chairperson	<input checked="" type="checkbox"/> 11/17/14	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Speaker Judith T. Won Pat Member	<input checked="" type="checkbox"/> 11/18/14	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Tina Rose Muña-Barnes Member	<input checked="" type="checkbox"/> 11/18/14	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Dennis Rodriguez, Jr. Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Michael San Nicolas Member	<input type="checkbox"/> 11/18/14	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Tommy Morrison Member	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Michael Limtiaco Member	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Vice Speaker Benjamin J.F. Cruz, Chairman

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

Committee Report

Bill No. 344-32 (COR), An Act to add a §1114 and §1115 to Chapter 1 of Title 11 and a new item (e) to Chapter 21, Division 2, Title 5 Guam Code Annotated Relative to requiring the Department of Revenue and Taxation to publish unclaimed income tax refund checks and to establish the Income Tax Refund Assistance Hotline also known as the Taxpayer Assistance Claim Support Act of 2014.

I. OVERVIEW

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land convened a public hearing on July 31, 2014 at 2:00pm 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 newspaper of general circulation on July 24, 2014 (5-Day Notice), and again on July 29, 2014 (48 Hour Notice).

(a) Committee Members and Senators Present

Vice Speaker Benjamin J.F. Cruz, Chairman
Senator Tom Ada
Senator Tina Muna Barnes

(b) Appearing before the Committee

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

(c) Written Testimonies Submitted

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

II. COMMITTEE PROCEEDINGS

Chairman Benjamin Cruz: The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land is now called to order. Public notices for this hearing were published on the legislative website and were noticed in the media.

We continue with this public hearing for Bill No. 344, An Act to add a §1114 and §1115 to Chapter 1 of Title 11 and a new item (e) to Chapter 21, Division 2, Title 5 Guam Code Annotated Relative to requiring the Department of Revenue and Taxation to publish unclaimed income tax refund checks and to establish the Income Tax Refund Assistance Hotline also known as the Taxpayer Assistance Claim Support Act of 2014.

Chairman Benjamin Cruz. Mr. John Camacho.

Mr. John Camacho. Good afternoon, Mr. Chairman.
[Read testimony verbatim. See attached]

Basically, we do support this with certain adjustments, if possible. In other words, we don't maintain the unclaimed refund checks. DOA does. With that, we recommend that it be DOA that does the publication. As far as the hotline, we do support it in full, we just need the funding. We did some research on the "Where's my Refund" under the IRS - it is a program where the taxpayer can actually go in and check their status. Although we do that now, it is very minimal. On our website, we do have information on what refunds have gone out. For example, if you go on our website, we should be updated to all taxpayers that filed, error-free up to February 18 that are paid this year. If we are going to go that route, it is going to take time to try and do something - software programs have to be developed and funding is another issue.

We do support the bill, but with some adjustments.

Chairman Benjamin Cruz. Thank you for your testimony and if it takes as long as a POS system, our summer interns will be director of RevTax twenty years before we are able to implement this.

Just the issue of "Where is my Refund". How does the taxpayer identify themselves on that website?

Mr. John Camacho. Basically, what you normally need is your social security number, filing status and the exact amount of a refund. That is the criteria. We would like to do what the IRS is doing. It's going to take some money to create this program.

Chairman Benjamin Cruz. That's a lot more information than February 18.

Mr. John Camacho. We are paying within the six months.

Chairman Benjamin Cruz. I understand that, John. What I am saying is for someone to be able to get on and punch in their social security number and their date of filing to find out where it is currently, that's a lot more than just the press release that says we are going to be issuing checks for those error-free tax refunds that were ...

Mr. John Camacho. That's why we support the bill. This is something we can create as a hotline and it's just a matter of programming, funding and working with our vendors to see if we can establish a hotline program or "Where's my Tax Refund", which is similar to what this bill is asking to do. It is basically asking us to create a hotline that would give information to the taxpayers and their status and where they are at, information relative to the refunds owed to them including the tax year and also if they are an "A-status".

Chairman Benjamin Cruz. I realize that. This is not something that has never been done before. We can check with the airlines, punch in our mileage plus and we can find out all kinds of information. For millions of us traveling annually, but trying to find 66,000 is – the program is not something that is going to be created out of [inaudible], it's already being done in many places.

Mr. John Camacho. We need the resources and the funding. What we are saying is that we need to identify those resources to fund this program.

Chairman Benjamin Cruz. Thank you.

This concludes the testimony on Bill No. 344-32 (COR). There being no additional individuals to present any additional testimony, this Committee will continue to remain open for ten (10) working days from today and testimonies can be sent to 324 W. Soledad Ave, Suite 101, Hagatna, Guam 96910 or fax it to 473-4238 or email to the Committee on Appropriations, which is cipo@guamlegislature.org

This hearing is adjourned.

III. FINDINGS & RECOMMENDATIONS

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land, hereby reports Bill No. 344-32 (COR), as substituted with the recommendation TO REPORT OUT ONLY

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2014 (Second) Regular Session

Bill No. 344-32(COR)

Introduced by:

V.C. Pangelinan 

AN ACT TO ADD A §1114 AND §1115 TO CHAPTER 1 OF TITLE
11 AND A NEW ITEM (E) TO CHAPTER 21, DIVISION 2, TITLE
5 GUAM CODE ANNOTATED RELATIVE TO REQUIRING THE
DEPARTMENT OF REVENUE AND TAXATION TO PUBLISH
UNCLAIMED INCOME TAX REFUND CHECKS AND TO
ESTABLISH THE INCOME TAX REFUND ASSISTANCE
HOTLINE ALSO KNOWN AS THE TAXPAYER ASSISTANCE
CLAIM SUPPORT ACT OF 2014.

2014 JUN 11 PM 3:06
V.C.P.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Title. This Act *shall* be cited and referred to as the “Taxpayer Assistance Claim Support (TACS) Act of 2014.”

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that in 2013, there were more than 6,000 Income Tax Refund checks that remained largely unclaimed by the people of Guam due to various reasons including probate and incorrect addresses. During 2013, it was found that there were unclaimed Income Tax Refund checks that had dated back to 2009. On April 26, 2013, in an effort to ensure that monies were returned to their rightful owners, a list of taxpayer names, addresses and dates to claim checks was published to the general public as well as links to websites where the list could also be viewed.

I Liheslaturan Guåhan also finds that incorrect addresses have become a growing issue within our community with recent operational changes made

1 effective by the United States Postal Service. These changes included the
2 installation of high-speed, computerized sorting machines that have automatically
3 rejected mail with addresses not recognized by the new system. The rejected pieces
4 of mail due to address problems have prevented thousands of island residents from
5 receiving mail and may potentially delay the receipt of Income Tax Refund checks.

6 *I Liheslaturan Guåhan* further finds that many residents are unable to readily
7 access their personal income tax information via telephone due to the lack of a
8 dedicated point of contact at the Department of Revenue and Taxation.

9 It is therefore the intent of *I Liheslaturan Guåhan* to ensure proper
10 communication is provided by the Department of Revenue and Taxation to the
11 people of Guam regarding income taxes through the annual publishing of all
12 unclaimed income tax refunds and to establish an income tax refund assistance
13 hotline to facilitate the dissemination of income tax refund information and
14 updates.

15 **Section 2.** § 1114 is hereby added to Chapter 1 of Title 11 of the Guam
16 Code Annotated to read as follows:

17 **“§1114 Publishing Unclaimed Tax Refund Checks.**

18 Within ninety (90) days of the enactment of this section, the Department
19 *shall* create and enact a policy establishing guidelines for reporting and publishing
20 of unclaimed tax refund checks. The publishing of unclaimed tax refund checks
21 *shall* be made in a publication of general circulation and *shall* be posted on the
22 official Department website within six (6) months after each annual tax filing
23 deadline. Such unclaimed tax refund check postings on the official Department
24 website *shall* be updated *not less* than semi-annually.

25 (a) Information to be included in each publication and posting *shall*
26 contain:

- 27 (1) taxpayer name;

- (2) address; and
- (3) date to claim check.”

Section 3. § 1115 is hereby added to Chapter 1 of Title 11 of the Guam Code Annotated to read as follows:

“§1115 Income Tax Refund Assistance Hotline. The Director of the Department of Revenue and Taxation *shall* establish an income tax refund assistance automated telephonic hotline and establish reasonable security measures for the protection of taxpayer privacy in accordance with local and federal statutes and regulations. The automated hotline *shall* include the following:

(a) Information to taxpayers on the status of processing of income tax return(s);

(b) Information to taxpayers relative to any income tax refunds owed to them, including the amount and the tax year;

(c) Information whether the income tax return is an ‘A-status return.’”

Section 4. A new item (e) is hereby added to Chapter 21, Division 2, Title 5 of the Guam Code Annotated to read as follows:

“(e) Notwithstanding any other provision of law or this section, any and all government of Guam checks or drafts specific to the payment of income tax refunds which *shall* have been unclaimed or outstanding for more than ten (10) years from the date of the audit, *shall* be deposited into the *Income Tax Refund Efficient Payment Trust Fund* (Trust Fund) established pursuant to Chapter 52 of 11 GCA, and *shall* be administered pursuant to § 51102, Chapter 52, 11 GCA. Such deposits to the Trust Fund herein *shall* be considered separate and apart from any required deposits in Chapters 50 and 51, 11 GCA and *shall not* be credited toward any required deposits in Chapters 50 and 51, 11 GCA.”

Section 5. Effective Date. This Act *shall* become effective upon enactment.

1 **Section 6. Severability.** *If* any provision of this Act or its application to
2 any person or circumstance is held invalid, the invalidity *shall not* affect other
3 provisions or applications of this Act which can be given effect without the invalid
4 provision or application and to this end the provisions of this Act is severable.

5

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2014 (Second) Regular Session

Bill No. 344-32 (COR

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

Introduced by:

V.C. Pangelinan

~~AN ACT TO ADD SUBSECTION (e) AND (f) TO SECTION 21116,
CHAPTER 21, A §1114 AND §1115 TO CHAPTER 1 OF TITLE 11
AND A NEW ITEM (E) TO CHAPTER 21, DIVISION 2,
TITLE 5 GUAM CODE ANNOTATED RELATIVE TO
REQUIRING THE DEPARTMENT OF REVENUE AND
TAXATION ADMINISTRATION TO PUBLISH UNCLAIMED
INCOME TAX REFUND CHECKS AND TO ADD A NEW
SECTION 1114 TO CHAPTER 1, TITLE 11 GUAM CODE
ANNOTATED TO ESTABLISH THE INCOME TAX REFUND
ASSISTANCE HOTLINE ALSO KNOWN AS THE TAXPAYER
ASSISTANCE CLAIM SUPPORT ACT OF 2014.~~

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

2 **Section 1. Title.** This Act *shall* be cited and referred to as the “Taxpayer
3 Assistance Claim Support (TACS) Act of 2014.”

4 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
5 that in 2013, there were more than 6,000 Income Tax Refund checks that remained
6 largely unclaimed by the people of Guam due to various reasons including probate
7 and incorrect addresses. During 2013, it was found that there were unclaimed
8 Income Tax Refund checks that had dated back to 2009. On April 26, 2013, in an
9 effort to ensure that monies were returned to their rightful owners, a list of

1 taxpayer names, addresses and dates to claim checks was published to the general
2 public as well as links to websites where the list could also be viewed.

3 *I Liheslaturan Guåhan* also finds that incorrect addresses have become a
4 growing issue within our community with recent operational changes made
5 effective by the United States Postal Service. These changes included the
6 installation of high-speed, computerized sorting machines that have automatically
7 rejected mail with addresses not recognized by the new system. The rejected pieces
8 of mail due to address problems have prevented thousands of island residents from
9 receiving mail and may potentially delay the receipt of Income Tax Refund checks.

10 *I Liheslaturan Guåhan* further finds that many residents are unable to readily
11 access their personal income tax information via telephone due to the lack of a
12 dedicated point of contact at the Department of Revenue and Taxation.

13 It is therefore the intent of *I Liheslaturan Guåhan* to ensure proper
14 communication is provided by the Department of Revenue and Taxation
15 Administration to the people of Guam regarding income taxes through the annual
16 publishing of all unclaimed income tax refunds and for the Department of Revenue
17 and Taxation to establish an income tax refund assistance hotline to facilitate the
18 dissemination of income tax refund information and updates.

19 **Section 2.** ~~§ 1114 is hereby added to Chapter 1 of Title 11 of the Guam~~
20 ~~Code Annotated- Subsection (e) and (f) of Section 21116, Chapter 21, Title 5 of the~~
21 Guam Code Annotated are hereby added to read as follows:

22 **“§1114 (e) Publishing Unclaimed Tax Refund Checks.**

23 Within ninety (90) days of the enactment of this section, the Department
24 *shall* create and enact a policy establishing guidelines for reporting and publishing
25 of unclaimed tax refund checks. The publishing of unclaimed tax refund checks
26 *shall* be made in a publication of general circulation and *shall* be posted on the
27 official Department website within six (6) months after each annual tax filing

1 deadline. Such unclaimed tax refund check postings on the official Department
2 website *shall* be updated *not less* than semi-annually.

3 (a) Information to be included in each publication and posting *shall* contain:

- 4 (1) taxpayer name;
- 5 (2) address; and
- 6 (3) date to claim check.

7 (f) Notwithstanding any other provision of law or this section, any and all
8 unclaimed or outstanding government of Guam checks or drafts specific to the
9 payment of income tax refunds may be demanded by the lawful claimant thereof
10 within ten (10) years after cancellation, which *shall* have been unclaimed or
11 outstanding for more than ten (10) years from the date of the audit, *shall* be
12 deposited into the *Income Tax Refund Efficient Payment Trust Fund* (Trust Fund)
13 established pursuant to Chapter 52 of 11 GCA, and *shall* be administered pursuant
14 to § 51102, Chapter 52, 11 GCA. Such deposits to the Trust Fund herein *shall* be
15 considered separate and apart from any required deposits in Chapters 50 and 51, 11
16 GCA and *shall not* be credited toward any required deposits in Chapters 50 and 51,
17 11 GCA.”

18 **Section 3.** ~~§ 1115 is hereby added to Chapter 1 of Title 11 of the Guam~~
19 ~~Code Annotated Section 1114 of Chapter 1, Title 11 of the Guam Code Annotated~~
20 ~~is hereby added~~ to read as follows:

21 ~~“§1115 Income Tax Refund Assistance Hotline. “§1114. Taxpayer~~
22 ~~**Assistance Claim Support Act of 2014.**~~ The Director of the Department of
23 Revenue and Taxation *shall* establish an income tax refund assistance automated
24 telephonic hotline and establish reasonable security measures for the protection of
25 taxpayer privacy in accordance with local and federal statutes and regulations. The
26 automated hotline *shall* include the following:

1 (a) Information to taxpayers on the status of processing of income tax
2 return(s);

3 (b) Information to taxpayers relative to any income tax refunds owed to
4 them, including the amount and the tax year;

5 (c) Information whether the income tax return is an ‘A-status return.’”

6 **Section 4.** ~~A new item (e) is hereby added to Chapter 21, Division 2, Title~~
7 ~~5 of the Guam Code Annotated to read as follows:~~

8 ~~“(e) Notwithstanding any other provision of law or this section, any and all~~
9 ~~government of Guam checks or drafts specific to the payment of income tax~~
10 ~~refunds which shall have been unclaimed or outstanding for more than ten (10)~~
11 ~~years from the date of the audit, shall be deposited into the *Income Tax Refund*~~
12 ~~*Efficient Payment Trust Fund* (Trust Fund) established pursuant to Chapter 52 of~~
13 ~~11 GCA, and shall be administered pursuant to § 51102, Chapter 52, 11 GCA.~~
14 ~~Such deposits to the Trust Fund herein shall be considered separate and apart from~~
15 ~~any required deposits in Chapters 50 and 51, 11 GCA and shall not be credited~~
16 ~~toward any required deposits in Chapters 50 and 51, 11 GCA.”~~

17 **Section 5. Effective Date.** This Act shall become effective upon enactment.

18 **Section 6. 5 Severability.** *If* any provision of this Act or its application to
19 any person or circumstance is held invalid, the invalidity shall not affect other
20 provisions or applications of this Act which can be given effect without the invalid
21 provision or application and to this end the provisions of this Act is severable.

22

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2014 (Second) Regular Session

Bill No. 344-32 (COR
As substituted by the Committee on Appropriations, Public Debt
Legal Affairs, Retirement, Public Parks, Recreation,
Historic Preservation and Land

Introduced by: **V.C. Pangelinan**

AN ACT TO ADD SUBSECTION (e) AND (f) TO SECTION 21116, CHAPTER 21, TITLE 5 GUAM CODE ANNOTATED RELATIVE TO REQUIRING THE DEPARTMENT OF ADMINISTRATION TO PUBLISH UNCLAIMED INCOME TAX REFUND CHECKS AND TO ADD A NEW SECTION 1114 TO CHAPTER 1, TITLE 11 GUAM CODE ANNOTATED TO ESTABLISH THE INCOME TAX REFUND ASSISTANCE HOTLINE ALSO KNOWN AS THE “TAXPAYER ASSISTANCE CLAIM SUPPORT ACT OF 2014”.

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

2 **Section 1. Title.** This Act *shall* be cited and referred to as the “Taxpayer
3 Assistance Claim Support (TACS) Act of 2014.”

4 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
5 that in 2013, there were more than 6,000 Income Tax Refund checks that remained
6 largely unclaimed by the people of Guam due to various reasons including probate
7 and incorrect addresses. During 2013, it was found that there were unclaimed
8 Income Tax Refund checks that had dated back to 2009. On April 26, 2013, in an
9 effort to ensure that monies were returned to their rightful owners, a list of
10 taxpayer names, addresses and dates to claim checks was published to the general
11 public as well as links to websites where the list could also be viewed.

1 *I Liheslaturan Guåhan* also finds that incorrect addresses have become a
2 growing issue within our community with recent operational changes made
3 effective by the United States Postal Service. These changes included the
4 installation of high-speed, computerized sorting machines that have automatically
5 rejected mail with addresses not recognized by the new system. The rejected pieces
6 of mail due to address problems have prevented thousands of island residents from
7 receiving mail and may potentially delay the receipt of Income Tax Refund checks.

8 *I Liheslaturan Guåhan* further finds that many residents are unable to readily
9 access their personal income tax information via telephone due to the lack of a
10 dedicated point of contact at the Department of Revenue and Taxation.

11 It is therefore the intent of *I Liheslaturan Guåhan* to ensure proper
12 communication is provided by the Department of Administration to the people of
13 Guam regarding income taxes through the annual publishing of all unclaimed
14 income tax refunds and for the Department of Revenue and Taxation to establish
15 an income tax refund assistance hotline to facilitate the dissemination of income
16 tax refund information and updates.

17 **Section 2.** Subsection (e) and (f) of Section 21116, Chapter 21, Title 5 of
18 the Guam Code Annotated are hereby added to read as follows:

19 **“(e) Publishing Unclaimed Tax Refund Checks.**

20 Within ninety (90) days of the enactment of this section, the Department
21 *shall* create and enact a policy establishing guidelines for reporting and publishing
22 of unclaimed tax refund checks. The publishing of unclaimed tax refund checks
23 *shall* be made in a publication of general circulation and *shall* be posted on the
24 official Department website within six (6) months after each annual tax filing
25 deadline. Such unclaimed tax refund check postings on the official Department
26 website *shall* be updated *not less* than semi-annually.

27 Information to be included in each publication and posting *shall* contain:

- 1 (1) taxpayer name;
- 2 (2) address; and
- 3 (3) date to claim check.

4 (f) Notwithstanding any other provision of law or this section, any and all
5 unclaimed or outstanding government of Guam checks or drafts specific to the
6 payment of income tax refunds may be demanded by the lawful claimant thereof
7 within ten (10) years after cancellation, which *shall* have been unclaimed or
8 outstanding for more than ten (10) years from the date of the audit, *shall* be
9 deposited into the *Income Tax Refund Efficient Payment Trust Fund* (Trust Fund)
10 established pursuant to Chapter 52 of 11 GCA, and *shall* be administered pursuant
11 to § 51102, Chapter 52, 11 GCA. Such deposits to the Trust Fund herein *shall* be
12 considered separate and apart from any required deposits in Chapters 50 and 51, 11
13 GCA and *shall not* be credited toward any required deposits in Chapters 50 and 51,
14 11 GCA.”

15 **Section 3.** Section 1114 of Chapter 1, Title 11 of the Guam Code Annotated
16 is hereby added to read as follows:

17 “**§1114. Taxpayer Assistance Claim Support Act of 2014.** The Director of
18 the Department of Revenue and Taxation *shall* establish an income tax refund
19 assistance automated telephonic hotline and establish reasonable security measures
20 for the protection of taxpayer privacy in accordance with local and federal statutes
21 and regulations. The automated hotline *shall* include the following:

22 (a) Information to taxpayers on the status of processing of income tax
23 return(s);

24 (b) Information to taxpayers relative to any income tax refunds owed to
25 them, including the amount and the tax year;

26 (c) Information whether the income tax return is an ‘A-status return.’”
27

1

2 **Section 4. Effective Date.** This Act *shall* become effective upon enactment.

3 **Section 5. Severability.** *If* any provision of this Act or its application to any
4 person or circumstance is held invalid, the invalidity *shall not* affect other
5 provisions or applications of this Act which can be given effect without the invalid
6 provision or application and to this end the provisions of this Act is severable.



Mina'trentai Dos na Liheslaturan Guahan
32ND GUAM LEGISLATURE

Vice Speaker Benjamin J.F. Cruz, Chairman

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

July 31, 2014
Bill No. 344
SIGN UP SHEET

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT	
						Yes	No
John P. Camacho				✓	✓	yes	

324 W. Soledad Ave. Hagatna, Guam 96910
Ph. 473-4236 Fax. 473-4238
Email: senbenp@guam.net

①



Dipáttamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

Eddie Baza Calvo, Governor / *Maga'láhi*
Ray Tenonio, Lt. Governor / *Tiñente Gubetnadot*

JOHN P. CAMACHO, Director
Direktot
Marie M. Benito, Deputy Director
Segundo Direktot

July 31, 2014

Written Testimony for Bill 344-32 (COR) The Taxpayer Assistance Claim Support Act of 2014.

Hafa Adai and thank you for the opportunity to comment on Bill 344-32, The Taxpayer Assistance Claim Support Act of 2014 (Act). The Act proposes that the Department of Revenue and Taxation (DRT) create and establish guidelines for reporting and publishing unclaimed refund checks in a newspaper and our website; establish an Income Tax Assistance Automated Telephone Hotline (Hotline) and establish security measures for the protection taxpayer privacy.

With respect to the first mandate of the Act, the publication of unclaimed refund checks, DRT, through the Administration has published a similar list via the Governor's newsletter, PROA, dated April 22, 2013. DRT's has 2 concerns: 1. the time constraint should the bill pass before October 15, 2014 (six (6) month publication requirement. See page 2, line 22). In that DRT may not have adequate time to meet GSA requirements in for the publication of said list and; 2. Obtaining the list of unclaimed return checks from the Department of Administration (DOA) in a timely manner. Procedurally, it would be more efficient for DOA to publish said list as they are the custodian of all unclaimed refund checks.

In the matter of implementation of the Hotline, the IRS currently provides a similar service called "Where's My Refund" in where taxpayers can inquire as to the status of their refund. DRT can follow said program but may need to adjust the program for our purposes. Realistically, this mandate may take longer than a year to properly research, create, budget for the hardware, software and personnel necessary to implement/maintain the program.

If the legislature proceeds with this legislation a study by DRT and Office of Technology (OIT) should be immediately conducted to determine the costs associated and the timeline to implement, in addition with an appropriation to follow. The funding source may be ACTC reimbursements that are not programmed already. Also, DRT already maintains high standards with regards to taxpayer privacy and confidentiality per GTIT 6103, and undergoes safeguard reviews with IRS every three years.

Respectfully,

JOHN P. CAMACHO
DIRECTOR



COMMITTEE ON RULES

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155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com
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Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

Senator
Vicente (Ben) C. Pangelinan
Member

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

Senator
Dennis G. Rodriguez, Jr.
Member

Vice-Speaker
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

July 17, 2014

Memorandum

To: Rennae Meno
Clerk of the Legislature

From: Senator Thomas C. Ada *THA*
Acting Chairperson of the Committee on Rules

Subject: Fiscal Notes

Hafa Adai!

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

FISCAL NOTES:

- Bill No. 320-32(LS)
- Bill No. 323-32(COR)
- Bill No. 338-32(COR)
- Bill No. 344-32(COR)
- Bill No. 352-32(LS)
- Bill No. 353-32(LS)
- Bill No. 357-32(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'ãse'!

2014 JUL 17 PM 1:00

**BUREAU OF BUDGET & MANAGEMENT RESEARCH**OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932EDDIE BAZA CALVO
GOVERNORANTHONY C. BLAZ
ACTING DIRECTORRAY TENORIO
LIEUTENANT GOVERNORJOSE S. CALVO
ACTING DEPUTY DIRECTOR

JUL 15 2014

Senator Rory J. Respicio
Chairperson, Committee on Rules
I Mina'trentai Dos na Liheslaturan Guåhan
The 32nd Guam Legislature
155 Hesler Place
Hagåtña, Guam 96932

Hafa Adai Senator Respicio:

Transmitted herewith is Fiscal Note on the following Bill Nos.: 320-32(LS), 323-32(COR), 338-32(COR), 344-32(COR), 352-32(LS), 353-32(LS) and 357-32(COR).

If you have any question(s), please do not hesitate to call the office at 475-9412/9106.



ANTHONY C. BLAZ
Acting Director

Enclosures
cc: Senator Vicente (ben) Pangelinan

**Bureau of Budget & Management Research
Fiscal Note of Bill No. 344-32 (COR)**

AN ACT TO ADD A §1114 AND §1115 TO CHAPTER 1 OF TITLE 11 AND A NEW ITEM (E) TO CHAPTER 21, DIVISION 2, TITLE 5 GUAM CODE ANNOTATED RELATIVE TO REQUIRING THE DEPARTMENT OF REVENUE AND TAXATION TO PUBLISH UNCLAIMED INCOME TAX REFUND CHECKS AND TO ESTABLISH THE INCOME TAX REFUND ASSISTANCE, HOTLINE ALSO KNOWN AS THE TAXPAYER ASSISTANCE CLAIM SUPPORT ACT OF 2014.

Department/Agency Appropriation Information

Dept./Agency Affected: Department of Revenue and Taxation (DRT)		Dept./Agency Head: John P. Camacho	
Department's General Fund (GF) appropriation(s) to date:		8,196,472	
Department's Other Fund (Specify) appropriation(s) to date: \$821,435 (Tax Collection Enhancement Fund) / \$1,620,468 (Better Public Service Fund)		2,441,903	
Total Department/Agency Appropriation(s) to date:		\$10,638,375	

Fund Source Information of Proposed Appropriation

	General Fund:	(Special Fund):	Total:
FY 2012 Unreserved Fund Balance ¹		\$0	\$0
FY 2014 Adopted Revenues	\$0	\$0	\$0
FY 2014 Appro. (P.L. 32-68)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

Estimated Fiscal Impact of Bill

	One Full Fiscal Year	For Remainder of FY 2014 (if applicable)	FY 2015	FY 2016	FY 2017	FY 2018
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions? / / Yes / x / No
If Yes, see attachment
- Is amount appropriated adequate to fund the intent of the appropriation? / x / N/A / / Yes / / No
If no, what is the additional amount required? / x / N/A
- Does the Bill establish a new program/agency? / / Yes / x / No
If yes, will the program duplicate existing programs/agencies? / x / N/A / / Yes / / No
Is there a federal mandate to establish the program/agency? / / Yes / x / No
- Will the enactment of this Bill require new physical facilities? / / Yes / x / No
- Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: / x / Yes / / No
/ x / Requested agency comments not received by due date / / Other:

Analyst: Michael M. Aflague, B&M Analyst IV Date: 7/9/14 Director: Anthony C. Blaz, Acting Director Date: 7-17-14

If The Bureau anticipates cost associated for software requirements to facilitate an automated hotline for income tax assistance. Such cost have yet to be determined by the Department of Revenue and Taxation and may or may not be absorbed within the department's annual budget. Unclaimed tax refund checks remains as liability on the government's accounting records and will not be considered new/additional revenues as it pertains to Section 4.



COMMITTEE ON RULES

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Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

June 5, 2014

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

MEMORANDUM

Senator
Vicente (Ben) C. Pangelinan
Member

To: Rennae Meno
Clerk of the Legislature

Attorney Therese M. Terlaje
Legislative Legal Counsel

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

From: Senator Rory J. Respicio
Chairperson of the Committee on Rules

Senator
Dennis G. Rodriguez, Jr.
Member

Subject: Referral of Bill No. 344-32(COR)

Vice-Speaker
Benjamin J.F. Cruz
Member

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 344-32(COR)**.

Legislative Secretary
Tina Rose Muña Barnes
Member

Please ensure that the subject bill is 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 *I Mina'trentai Dos na Liheslaturan Guåhan*.

Senator
Frank Blas Aguon, Jr.
Member

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

Senator
Michael F.Q. San Nicolas
Member

Si Yu'os Ma'åse!

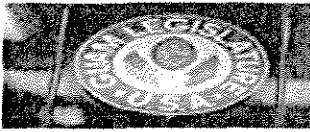
Senator
V. Anthony Ada
Member
MINORITY LEADER

Attachment

Senator
Aline Yamashita
Member

I Mina'Trentai Dos Na Liheslaturan Received
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
344-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO ADD A §1114 AND §1115 TO CHAPTER 1 OF TITLE 11 AND A NEW ITEM (E) TO CHAPTER 21, DIVISION 2, TITLE 5 GUAM CODE ANNOTATED RELATIVE TO REQUIRING THE DEPARTMENT OF REVENUE AND TAXATION TO PUBLISH UNCLAIMED INCOME TAX REFUND CHECKS AND TO ESTABLISH THE INCOME TAX REFUND ASSISTANCE HOTLINE ALSO KNOWN AS THE TAXPAYER ASSISTANCE CLAIM SUPPORT ACT OF 2014.	6/4/2014 3:06 p.m.	06/05/14	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land			



Lisa Dames <cipo@guamlegislature.org>

Public Hearing - FIRST NOTICE

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

Thu, Jul 24, 2014 at 10:11 AM

Hafa Adai,

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing on Thursday, July 31, 2014 beginning at 2:00pm in the Guam Legislature Public Hearing Room.

The following is on the agenda:

Bill 304-32 (COR) – Introduced by Speaker Judith Won Pat

An Act to Amend Sections 2(d) and 2(g) of Public Law 31-229 Relative to school facilities located in Tiyan.

Bill 295-32 (COR) – Introduced by Senator Frank Aguon, Jr.

An Act to Add a §849.7 to Chapter 1 of Article 1 of Title 1 Guam Code Annotated; Relative to naming the Tiyan Football Field in honor of “Mikkel Tan I. Vy Foundation”.

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Bill No. 356-32 (COR) – Introduced by Senator Tom Ada

An Act to Amend §8243 of Chapter 8, Title 12 of the Guam Code Annotated, to provide the Guam Power Authority flexibility in fulfilling the mandates of Public Law 32-140.

Yanggen un nisisita espesiát na setbision, put fabot ágang i Ifsinan 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 Yanggen para un

na'hålom testigu-mu, chule' para i ifisinin-mâmi gi 324 West Soledad Avenue gi iya Hagåtña, pat guatto gi i Kuation Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi office@senbenp.com Este na nutisiu inapási nu i fendon gubetnamento.

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--
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.

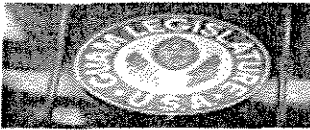
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Lisa Dames <cipo@guamlegislature.org>

Public Hearing - FIRST NOTICE

Lisa Dames <cipo@guamlegislature.org>

Thu, Jul 24, 2014 at 10:05 AM

To: news@guampdn.com, news@k57.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, Ken Quintanilla <kenq@kuam.com>, Krystal Paco <krystal@kuam.com>, clynt@k57.com, Betsy Brown <betsy@k57.com>, Kevin Kerrigan <kevin@k57.com>, Jon Anderson <editor@mvguam.com>, "Gerardo R. Partido" <gerry@mvguam.com>, Mar-Vic Cagurangan <marvic@mvguam.com>, louella@mvguam.com, rgibson@k57.com, kstokish@gmail.com, Jerick Sablan <jpsablan@guampdn.com>, Steve Limtiaco <slimtiaco@guampdn.com>, "Daleno, Gaynor D" <gdumat-ol@guam.gannett.com>, Lifestyles_PDN <life@guampdn.com>

Cc: BJ Cruz <senadotbjcruz@aol.com>

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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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Lisa Dames <cipo@guamlegislature.org>

Public Hearing - SECOND NOTICE

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

Tue, Jul 29, 2014 at 8:39 AM

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing on Thursday, July 31, 2014 beginning at 2:00pm in the Guam Legislature Public Hearing Room.

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--
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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Lisa Dames <cipo@guamlegislature.org>

Public Hearing - SECOND NOTICE

Lisa Dames <cipo@guamlegislature.org>

Tue, Jul 29, 2014 at 8:38 AM

To: news@guampdn.com, news@k57.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, Ken Quintanilla <kenq@kuam.com>, Krystal Paco <krystal@kuam.com>, clynt@k57.com, Betsy Brown <betsy@k57.com>, Kevin Kerrigan <kevin@k57.com>, Jon Anderson <editor@mvguam.com>, "Gerardo R. Partido" <gerry@mvguam.com>, Mar-Vic Cagurangan <marvic@mvguam.com>, louella@mvguam.com, rgibson@k57.com, kstokish@gmail.com, Jerick Sablan <jpsablan@guampdn.com>, Steve Limtiaco <slimtiaco@guampdn.com>, Gaynor Daleno <gdumat-ol@guampdn.com>, "Daleno, Gaynor D" <gdumat-ol@guam.gannett.com>, Lifestyles_PDN <life@guampdn.com>

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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 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

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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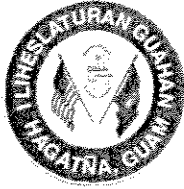
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I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Vice Speaker Benjamin J.F. Cruz, Acting Chair

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

**INEKUNGOK PUPBLEKO
(PUBLIC HEARING)**

***gi Huebes, gi diha 31 gi Hulio, 2014
Thursday, July 31, 2014***

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

**TAREHA
(AGENDA)**

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

***Priniponi Siha:
(Bills)***

**Bill 304-32 (COR) – Introduced by Speaker Judith Won Pat
An Act to Amend Sections 2(d) and 2(g) of Public Law 31-229 Relative to school facilities located in Tiyan.**

**Bill 295-32 (COR) – Introduced by Senator Frank Aguon, Jr.
An Act to Add a §849.7 to Chapter 1 of Article 1 of Title 1 Guam Code Annotated; Relative to naming the Tiyan Football Field in honor of “Mikkel Tan I. Vy Foundation”.**

**Bill 324-32 (COR) – Introduced by Senator Frank Aguon, Jr.
An Act to add a §849.8 to Chapter 1 of Article 1 of Title 1 Guam Code Annotated; Relative to naming the East Agana Beach Park to the “I Inetnon Laláhen Guåhan-YMLG Centennial Beach Park” in honor of the Young Men’s League of Guam Organization.**

**Bill 344-32 (COR) – Introduced by the late Senator Vicente (ben) Cabrera Pangelinan
An Act to add a §1114 and §1115 to Chapter 1 of Title 11 and a new item (e) to Chapter 21, Division 2, Title 5 Guam Code Annotated Relative to requiring the Department of Revenue and Taxation to publish unclaimed income tax refund checks and to establish the Income Tax Refund Assistance Hotline also known as the Taxpayer Assistance Claim Support Act of 2014.**

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I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Vice Speaker Benjamin J.F. Cruz, Acting Chair

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

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Diabetes forecast points to rise in cases

SUVA (Fiji Times) – Twenty-one years from now, the incidence of diabetes among Fiji's population could be 50 percent, equating to a ratio of one diabetic patient for every healthy person.

This was revealed by medical officer-in-charge and chair of Diabetes Fiji for the Central and Eastern Division, Dr. Lisi Finiasi.

He made the assertion while commenting on predictions made by international medical experts that by 2035, the total number of people suffering

from diabetes around the world could increase to 592 million.

For Fiji, the percentage of diabetics could increase from 30 percent to 50 percent. "So instead of a 3-to-1 ratio, we are looking at a 1-to-1 ratio for diabetes patients," she said.

She said about \$548 billion was spent globally last year to combat diabetes.

Finiasi said local authorities were looking at people between the ages of 40 and 59 years, who were dying prematurely.

"About 5.1 million deaths were recorded globally last

year. This means that every six seconds, a person dies from diabetes."

Affordability

According to Finiasi, the increase in these diseases was because of the affordability of sugar-sweetened beverages and food items.

"We have to make the healthier choice the more affordable choice."

"People don't die of diabetes – they die from the complications of diabetes. We should try to control and prevent these diseases in the first place."

says this is a major epidemic that requires urgent and swift action.

"The harm caused by tobacco is not just a set of numbers. It is the loss of mothers, fathers, sisters and brothers. It is the struggle of lifelong treatment for chronic illnesses. It is the trial that families must bear as breadwinners are unable to work."

And it is at the cost to the nation as a whole, as it tries to meet the heavy burden that the tobacco industry places on the economy," Maaren said.

He urged the government to support the proposed amendments to the Tobacco Control Act and to increase taxes on tobacco products which will discourage people from smoking and stay healthy.

Pacific forum leaders asked not to smoke, promote healthy initiatives

KOROR (RNZI) – Health authorities on Palau have asked Pacific Island Forum leaders to lead the way and not to smoke during this week's summit.

The program manager of non-communicable diseases in Palau,

Edolem Ikerdeu, says several health initiatives are being promoted, including a request not to smoke, and a morning walk for the leaders on Wednesday in the main street of the capital, Koror.

Ikerdeu says Palau President Tommy Remengesau will lead the walk.

She says the summit's organiz-

ing committee is ensuring lead-

ers will only be eating healthy food during their stay in Palau.

"For the entirety of the meetings, we recommended that we have this physical activity with the president to promote, of course, active living."

– Edolem Ikerdeu, Program manager of non-communicable diseases in Palau

forum remains relevant. "It might have become a bit unwieldy but I think that it certainly has a role to play in terms of providing technical advice, expert advice on topics and subjects that individual countries in the region might not have the capacity. You do have expertise in the forum and I think it is a question of harnessing those for strategic purposes."

PNG among top 10 countries of smokers

PORT MORESBY (Loop PNG) – Papua New Guinea is one of the top 10 countries in the world with the highest smoking prevalence.

According to the World Health Organization, 60 percent of adult men and 27 percent of women in PNG are current smokers.

WHO country representative Dr. Pieter Van Maaren

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32nd GUAM LEGISLATURE
Vice Speaker Benjamin J.F. Cruz
Committee on Appropriations, Public Debt, Arms, Chair
Legal Affairs, Retirement, Public Parks, Recreation,
Historic Preservation, and Land

MERKINGOK PUPBLEGO
(PUBLIC HEARING)
gi Huebes, gi dha 31 gi Heflo, 2014
Thursday, July 31, 2014
(Guam Legislature Public Hearing Room)
TAREHA
(AGENDA)
ais dos gi después di tala'áni
(2:00 p.m.)

Prinsipni Siba:
(SIBS)

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An Act to Amend Sections 2(d) and 2(g) of Public Law 31-229 Relative to school facilities located in Tiyen

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If you received any special Act amendments, notices, bills or other special bills, please contact the office.
Please call the Office of Secretary Benjamin J.F. Cruz at 473-45247. The office is open Monday through Friday, 9:00 a.m. to 5:00 p.m.
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The Act passed with government funds.



COMMITTEE ON RULES

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July 17, 2014

Memorandum

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

From: **Senator Thomas C. Ada** *THA*
Acting Chairperson of the Committee on Rules

Subject: **Fiscal Notes**

Hafa Adai!

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

FISCAL NOTES:

- Bill No. 320-32(LS)
- Bill No. 323-32(COR)
- Bill No. 338-32(COR)
- Bill No. 344-32(COR)
- Bill No. 352-32(LS)
- Bill No. 353-32(LS)
- Bill No. 357-32(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'!

2014 JUL 17 PM 1:00

**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

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

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GOVERNOR

ANTHONY C. BLAZ
ACTING DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOSE S. CALVO
ACTING DEPUTY DIRECTOR

JUL 15 2014

Senator Rory J. Respicio
Chairperson, Committee on Rules
I Mina'trentai Dos na Liheslaturan Guåhan
The 32nd Guam Legislature
155 Hesler Place
Hagåtña, Guam 96932

Hafa Adai Senator Respicio:

Transmitted herewith is Fiscal Note on the following Bill Nos.: 320-32(LS), 323-32(COR), 338-32(COR), 344-32(COR), 352-32(LS), 353-32(LS) and 357-32(COR).

If you have any question(s), please do not hesitate to call the office at 475-9412/9106.


ANTHONY C. BLAZ
Acting Director

Enclosures
cc: Senator Vicente (ben) Pangelinan

**Bureau of Budget & Management Research
Fiscal Note of Bill No. 344-32 (COR)**

AN ACT TO ADD A §1114 AND §1115 TO CHAPTER 1 OF TITLE 11 AND A NEW ITEM (E) TO CHAPTER 21, DIVISION 2, TITLE 5 GUAM CODE ANNOTATED RELATIVE TO REQUIRING THE DEPARTMENT OF REVENUE AND TAXATION TO PUBLISH UNCLAIMED INCOME TAX REFUND CHECKS AND TO ESTABLISH THE INCOME TAX REFUND ASSISTANCE, HOTLINE ALSO KNOWN AS THE TAXPAYER ASSISTANCE CLAIM SUPPORT ACT OF 2014.

Department/Agency Appropriation Information

Dept./Agency Affected: Department of Revenue and Taxation (DRT)	Dept./Agency Head: John P. Camacho
Department's General Fund (GF) appropriation(s) to date:	8,196,472
Department's Other Fund (Specify) appropriation(s) to date: \$821,435 (Tax Collection Enhancement Fund) / \$1,620,468 (Better Public Service Fund)	2,441,903
Total Department/Agency Appropriation(s) to date:	\$10,638,375

Fund Source Information of Proposed Appropriation

	General Fund:	(Special Fund):	Total:
FY 2012 Unreserved Fund Balance ¹		\$0	\$0
FY 2014 Adopted Revenues	\$0	\$0	\$0
FY 2014 Appro. (P.L. 32-68)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

Estimated Fiscal Impact of Bill

	One Full Fiscal Year	For Remainder of FY 2014 (if applicable)	FY 2015	FY 2016	FY 2017	FY 2018
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions? / / Yes /x/ No
If Yes, see attachment
- Is amount appropriated adequate to fund the intent of the appropriation? /x/ N/A / / Yes / / No
If no, what is the additional amount required? /x/ N/A
- Does the Bill establish a new program/agency? / / Yes /x/ No
If yes, will the program duplicate existing programs/agencies? /x/ N/A / / Yes / / No
Is there a federal mandate to establish the program/agency? / / Yes /x/ No
- Will the enactment of this Bill require new physical facilities? / / Yes /x/ No
- Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: /x/ Yes / / No
/x/ Requested agency comments not received by due date / / Other:

Analyst: <u>Michael M. Aflague, B&M Analyst IV</u>	Date: <u>7/9/14</u>	Director: <u>Anthony C. Blaz, Acting Director</u>	Date: <u>7/15/14</u>
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I/ The Bureau anticipates cost associated for software requirements to facilitate an automated hotline for income tax assistance. Such cost have yet to be determined by the Department of Revenue and Taxation and may or may not be absorbed within the department's annual budget. Unclaimed tax refund checks remains as liability on the government's accounting records and will not be considered new/additional revenues as it pertains to Section 4.



COMMITTEE ON RULES

I Mina'trentai Dos na Liheslaturan Guåhan • The 32nd Guam Legislature
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Senator
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Member

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June 12, 2014

VIA E-MAIL

john.rios@bbmr.guam.gov

John A. Rios
Director
Bureau of Budget & Management Research
P.O. Box 2950
Hagåtña, Guam 96910

RE: Request for Fiscal Notes– Bill Nos. 344-32 (COR) through 350-32(LS)

Hafa Adai Mr. Rios:

Transmitted herewith is a listing of *I Mina'trentai Dos na Liheslaturan Guåhan's* most recently introduced bills. Pursuant to 2 GCA §9103, I respectfully request the preparation of fiscal notes for the referenced bills.

Si Yu'os ma'åse' for your attention to this matter.

Very Truly Yours,

Senator Rory J. Respicio
Chairperson of the Committee on Rules

Attachment (1)

Cc: Clerk of the Legislature

Bill Nos.	Sponsors	Title
344-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO ADD A §1114 AND §1115 TO CHAPTER 1 OF TITLE 11 AND A NEW ITEM (E) TO CHAPTER 21, DIVISION 2, TITLE 5 GUAM CODE ANNOTATED RELATIVE TO REQUIRING THE DEPARTMENT OF REVENUE AND TAXATION TO PUBLISH UNCLAIMED INCOME TAX REFUND CHECKS AND TO ESTABLISH THE INCOME TAX REFUND ASSISTANCE HOTLINE ALSO KNOWN AS THE TAX PAYER ASSISTANCE CLAIM SUPPORT ACT OF 2014.
345-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO AMEND SECTION 3, SECTION 4, AND TO REPEAL SECTION 6 ALL OF PUBLIC LAW 21-130 TO AUTHORIZE DEPARTMENT OF LAND MANAGEMENT TO EXCHANGE PRIVATE PROPERTY TAKEN FOR THE CONSTRUCTION OF THE AGAT – UMATAC HIGHWAY WITH GOVERNMENT LAND.
346-32 (COR)	Michael T. Limtiaco	AN ACT TO ADD NEW §8138.6, 8138.7, 8138.8, AND 8138.9 TO CHAPTER 8 OF TITLE 4GCA RELATIVE TO CREATING A SEPARATE BOARD OF TRUSTEES FOR MEMBERS OF THE DEFINED CONTRIBUTION RETIREMENT PLAN.
347-32 (COR)	B. J.F. Cruz	AN ACT TO REZONE LOT NO. P10.9A-3-R19, IN THE MUNICIPALITY OF DEDEDO FROM AGRICULTURE (A) TO COMMERCIAL (C).
348-32 (COR)	B. J.F. Cruz	AN ACT TO REZONE LOT NO. P10.9A-3-16, IN THE MUNICIPALITY OF DEDEDO FROM AGRICULTURE (A) TO COMMERCIAL (C).
349-32 (COR)	FRANK B. AGUON, JR.	AN ACT TO REZONE LOT NO. 5221-1-4-R1, MUNICIPALITY OF BARRIGADA, FROM AGRICULTURE ZONE (A) TO MULTI-FAMILY DWELLING ZONE (R-2).
350-32 (LS)	Brant T. McCreadie	AN ACT TO APPROPRIATE THE SUM OF SIX HUNDRED THOUSAND DOLLARS (\$600,000) FROM THE SUPPLEMENTAL APPROPRIATION REVENUE (SAR) FUND FOR THE PURPOSE OF PAYING PRIOR YEARS OVERTIME INCURRED BY THE GUAM POLICE DEPARTMENT.



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Member

June 5, 2014

MEMORANDUM

To: Rennae Meno
Clerk of the Legislature

Attorney Therese M. Terlaje
Legislative Legal Counsel

From: Senator Rory J. Respicio
Chairperson of the Committee on Rules

Subject: Referral of Bill No. 344-32(COR)

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 344-32(COR)**.

Please ensure that the subject bill is 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 *I Mina'trentai Dos na Liheslaturan Guåhan*.

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

Si Yu'os Ma'åse!

Attachment

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2014 (Second) Regular Session

Bill No. 344-32(COR)

Introduced by:

V.C. Pangelinan 

AN ACT TO ADD A §1114 AND §1115 TO CHAPTER 1 OF TITLE 11 AND A NEW ITEM (E) TO CHAPTER 21, DIVISION 2, TITLE 5 GUAM CODE ANNOTATED RELATIVE TO REQUIRING THE DEPARTMENT OF REVENUE AND TAXATION TO PUBLISH UNCLAIMED INCOME TAX REFUND CHECKS AND TO ESTABLISH THE INCOME TAX REFUND ASSISTANCE HOTLINE ALSO KNOWN AS THE TAXPAYER ASSISTANCE CLAIM SUPPORT ACT OF 2014.

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me

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

2 **Section 1. Title.** This Act *shall* be cited and referred to as the “Taxpayer

3 Assistance Claim Support (TACS) Act of 2014.”

4 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds

5 that in 2013, there were more than 6,000 Income Tax Refund checks that remained

6 largely unclaimed by the people of Guam due to various reasons including probate

7 and incorrect addresses. During 2013, it was found that there were unclaimed

8 Income Tax Refund checks that had dated back to 2009. On April 26, 2013, in an

9 effort to ensure that monies were returned to their rightful owners, a list of

10 taxpayer names, addresses and dates to claim checks was published to the general

11 public as well as links to websites where the list could also be viewed.

12 *I Liheslaturan Guåhan* also finds that incorrect addresses have become a

13 growing issue within our community with recent operational changes made

1 effective by the United States Postal Service. These changes included the
2 installation of high-speed, computerized sorting machines that have automatically
3 rejected mail with addresses not recognized by the new system. The rejected pieces
4 of mail due to address problems have prevented thousands of island residents from
5 receiving mail and may potentially delay the receipt of Income Tax Refund checks.

6 *I Liheslaturan Guåhan* further finds that many residents are unable to readily
7 access their personal income tax information via telephone due to the lack of a
8 dedicated point of contact at the Department of Revenue and Taxation.

9 It is therefore the intent of *I Liheslaturan Guåhan* to ensure proper
10 communication is provided by the Department of Revenue and Taxation to the
11 people of Guam regarding income taxes through the annual publishing of all
12 unclaimed income tax refunds and to establish an income tax refund assistance
13 hotline to facilitate the dissemination of income tax refund information and
14 updates.

15 **Section 2.** § 1114 is hereby added to Chapter 1 of Title 11 of the Guam
16 Code Annotated to read as follows:

17 **“§1114 Publishing Unclaimed Tax Refund Checks.**

18 Within ninety (90) days of the enactment of this section, the Department
19 *shall* create and enact a policy establishing guidelines for reporting and publishing
20 of unclaimed tax refund checks. The publishing of unclaimed tax refund checks
21 *shall* be made in a publication of general circulation and *shall* be posted on the
22 official Department website within six (6) months after each annual tax filing
23 deadline. Such unclaimed tax refund check postings on the official Department
24 website *shall* be updated *not less* than semi-annually.

25 (a) Information to be included in each publication and posting *shall*
26 contain:

- 27 (1) taxpayer name;

1 (2) address; and

2 (3) date to claim check.”

3 **Section 3.** § 1115 is hereby added to Chapter 1 of Title 11 of the Guam
4 Code Annotated to read as follows:

5 **“§1115 Income Tax Refund Assistance Hotline.** The Director of the
6 Department of Revenue and Taxation *shall* establish an income tax refund
7 assistance automated telephonic hotline and establish reasonable security measures
8 for the protection of taxpayer privacy in accordance with local and federal statutes
9 and regulations. The automated hotline *shall* include the following:

10 (a) Information to taxpayers on the status of processing of income tax
11 return(s);

12 (b) Information to taxpayers relative to any income tax refunds owed to
13 them, including the amount and the tax year;

14 (c) Information whether the income tax return is an ‘A-status return.’”

15 **Section 4.** A new item (e) is hereby added to Chapter 21, Division 2, Title
16 5 of the Guam Code Annotated to read as follows:

17 “(e) Notwithstanding any other provision of law or this section, any and all
18 government of Guam checks or drafts specific to the payment of income tax
19 refunds which *shall* have been unclaimed or outstanding for more than ten (10)
20 years from the date of the audit, *shall* be deposited into the *Income Tax Refund*
21 *Efficient Payment Trust Fund* (Trust Fund) established pursuant to Chapter 52 of
22 11 GCA, and *shall* be administered pursuant to § 51102, Chapter 52, 11 GCA.
23 Such deposits to the Trust Fund herein *shall* be considered separate and apart from
24 any required deposits in Chapters 50 and 51, 11 GCA and *shall not* be credited
25 toward any required deposits in Chapters 50 and 51, 11 GCA.”

26 **Section 5. Effective Date.** This Act *shall* become effective upon enactment.

1 **Section 6. Severability.** *If* any provision of this Act or its application to
2 any person or circumstance is held invalid, the invalidity *shall not* affect other
3 provisions or applications of this Act which can be given effect without the invalid
4 provision or application and to this end the provisions of this Act is severable.

5