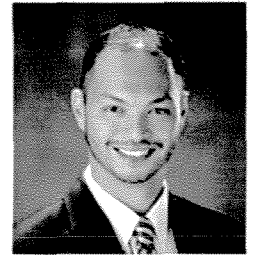




Senator Michael F.Q. San Nicolas

Chairman - Committee on Finance & Taxation,
General Government Operations, and Youth Development
I Mina'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



SEP 09 2016

The Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina'trentai Tres na Liheslaturan Guåhan
155 Hesler Place
Hagatna, Guam 96910

Rory J. Respicio

VIA: The Honorable Rory J. Respicio
Chairman
Committee on Rules, Federal, Foreign & Micronesian Affairs,
Human & Natural Resources, Election Reform, and Capitol District

RE: Committee Report on Bill No. 221-33 (COR), as substituted by the Committee

Dear Speaker Won Pat,

Håfa adai! Transmitted herewith is the Committee Report on **Bill No. 221-33 (COR), as substituted by the Committee** – “AN ACT TO AMEND §26101(B), TO AMEND §26202(E), AND TO ADD A NEW §26203(M), ALL TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON AND DEFINITIONS OF PRIMARY CONTRACTORS AND SUBCONTRACTORS.”

Committee votes are as follows:

- 1 TO DO PASS
- TO NOT PASS
- 6 TO REPORT OUT ONLY
- TO ABSTAIN
- TO PLACE IN INACTIVE FILE

Respectfully,

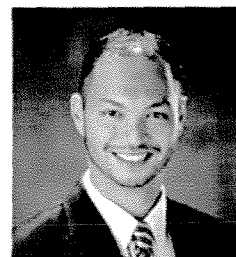
[Signature]
MICHAEL F.Q. SAN NICOLAS

2016 SEP 19 PM 3:00



Senator Michael F.Q. San Nicolas

Chairman - Committee on Finance & Taxation,
General Government Operations, and Youth Development
I Mina'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



COMMITTEE REPORT

Bill No. 221-33 (COR)

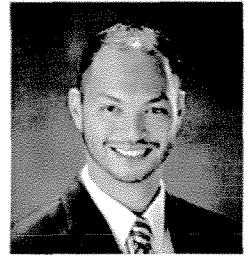
As Substituted by the Committee
Introduced by Senator Frank B. Aguon, Jr.

“AN ACT TO AMEND §26101(B), TO AMEND §26202(E), AND TO ADD A NEW §26203(M), ALL TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON PRIMARY CONTRACTORS AND SUBCONTRACTORS.”



Senator Michael F.Q. San Nicolas

Chairman - Committee on Finance & Taxation,
General Government Operations, and Youth Development
I Mina'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



SEP 09 2016

MEMORANDUM

TO: All Members
Committee on Finance & Taxation, General
Government Operations, and Youth Development

RE: **Committee Report on Bill No. 221-33 (COR), as substituted by the Committee**

Håfa adai! Transmitted herewith is the Committee Report on **Bill No. 221-33 (COR), as substituted by the Committee** – “AN ACT TO AMEND §26101(B), TO AMEND §26202(E), AND TO ADD A NEW §26203(M), ALL TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON AND DEFINITIONS OF PRIMARY CONTRACTORS AND SUBCONTRACTORS.”

This report includes the following:

- Vote Sheet
- Report Digest
- Copy of Bill No. 221-33 (COR), as introduced
- Copy of Bill No. 221-33 (COR), as substituted
- Public Hearing Sign-in Sheet
- Written Testimonies
- Fiscal Note Request
- Copy of COR Referral of Bill No. 221-33 (COR)
- Notices of Public Hearing
- Copy of the Public Hearing Agenda

Please take the appropriate action on the attached vote sheet. Your attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact my office.

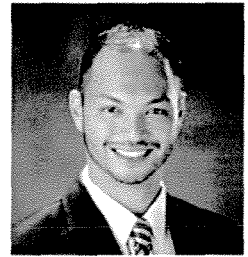
Respectfully,


MICHAEL F.Q. SAN NICOLAS



Senator Michael F.Q. San Nicolas

Chairman - Committee on Finance & Taxation,
 General Government Operations, and Youth Development
 I Mina'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



COMMITTEE VOTE SHEET

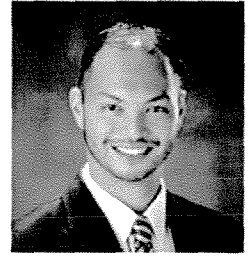
Bill No. 221-33 (COR), as substituted by the Committee – “AN ACT TO AMEND §26101(B), TO AMEND §26202(E), AND TO ADD A NEW §26203(M), ALL TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON AND DEFINITIONS OF PRIMARY CONTRACTORS AND SUBCONTRACTORS.”

	SIGNATURE	TO DO PASS	TO NOT PASS	TO REPORT OUT ONLY	TO ABSTAIN	TO PLACE IN INACTIVE FILE
Senator Michael F.Q. San Nicolas Chairman				✓		
Senator Mary C. Torres Vice Chairman						
Speaker Judith T. Won Pat, Ed.D. Member				✓		
Vice Speaker Benjamin J.F. Cruz Member				✓		
Senator Tina R. Muña Barnes Member						
Senator Rory J. Respicio Member				✓ 9-9-16		
Senator Thomas C. Ada Member				✓ 9/19/16		
Senator Dennis G. Rodriguez, Jr. Member						
Senator Frank B. Aguon, Jr. Member						
Senator Nerissa B. Underwood, Ph.D. Member				✓		
Senator James V. Espaldon Member						



Senator Michael F.Q. San Nicolas

Chairman – Committee on Finance & Taxation,
General Government Operations, and Youth Development
I Mina'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



COMMITTEE REPORT DIGEST

I. OVERVIEW

Bill No. 221-33 (COR) was introduced on December 11, 2015, by Senator Frank B. Aguon, Jr. The bill was subsequently referred by the Committee on Rules to the Committee on Finance & Taxation, General Government Operations, and Youth Development on December 14, 2015.

The Committee on Finance & Taxation, General Government Operations, and Youth Development held a public hearing on February 10, 2016, in *I Liheslatura's* Public Hearing Room. Among the items on the hearing agenda was Bill No. 221-33 (COR). The hearing convened at 10:00 a.m. and was adjourned at 11:23 a.m.

Public Notice Requirements

Public Hearing notices were disseminated via electronic mail to all senators and all main media broadcasting outlets on February 3, 2016, and again on February 8, 2016. Notice was also posted on *I Liheslatura's* website beginning on February 3, 2016.

Senators Present

Senator Michael F.Q. San Nicolas, Committee Chairman
Senator Mary C. Torres, Vice Chairwoman
Senator Dennis G. Rodriguez, Jr., Committee Member
Senator Frank B. Aguon, Jr., Committee Member
Senator Nerissa B. Underwood, Ph.D., Committee Member
Senator V. Anthony Ada
Senator Brant T. McCreadie
Senator Tommy A. Morrison

Oral Testimony

Philip Hagen

Written Testimony

Philip Hagen, Hagens Inc.
Rodney Webb

II. TESTIMONY & DISCUSSION

Chairman Michael San Nicolas yielded the floor to Senator Frank Aguon to offer an opening statement on Bill No. 221-33.

Senator Frank Aguon read the finding and intent section of Bill 221-33 in order to provide an explanation for the impetus of the legislation. Senator Aguon stated that the bill was a recommendation made by representatives of the Guam Contractors' Association.

Philip Hagen spoke in support of the bill and read from prepared testimony. (see attached)

Chairman San Nicolas asked if the language in the bill would satisfy the concerns with double taxation of the business privilege taxes to prime contractors and subcontractors.

Mr. Hagen answered that the current law was previously left to interpretation by government personnel. He pointed to an example where off-island business licenses were accepted previously and are currently not being accepted.

Senator Aguon expressed his desire to have the Department of Revenue and Taxation provide input on the legislation.

Chairman San Nicolas stated that he will convene a roundtable with relevant stakeholders to find a solution to the issue. Without other individuals present to testify, Chairman San Nicolas concluded the hearing for Bill 221-33.

III. FINDINGS AND RECOMMENDATIONS

On March 24, 2016, a roundtable was conducted to discuss Bill No. 221-33 (COR). Representatives from the Department of Revenue and Taxation along with community stakeholders were invited. As a result of the roundtable and subsequent testimony provided, the Committee has provided a substituted version of the legislation which incorporates recommendations from the bill's original sponsor and other stakeholders to define primary contractors and subcontractors for business privilege and tax exemption purposes.

The Committee on Finance & Taxation, General Government Operations, and Youth Development hereby reports out Bill No. 221-33 (COR), as substituted by the Committee, with the recommendation TO REPORT OUT ONLY.

I MINA'TRENTAI TRES NA LIHESLATURAN GUÁHAN
2015 (FIRST) Regular Session

Bill No. 221-33 (COR)

Introduced by:

FRANK B. AGUON, JR.



**AN ACT TO AMEND SUBSECTION (e) OF §26202,
CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED,
RELATIVE TO THE BUSINESS PRIVILEGE TAX ON
CONTRACTORS.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guáhan* finds
3 that the Business Privilege Tax (BPT) under 11 GCA Chapter 26 Articles 1 and 2
4 are responsible for approximately one-third (1/3) of tax revenue to the General
5 Fund.

6 *I Liheslatura* finds that the late Senator Vicente C. "Ben" Pangelinan
7 introduced Public Law 30-230, changed the structure of the BPT for prime
8 contractors and subcontractors, from levying BPT on subcontractors and allowing
9 primary contractors to deduct payments to said subcontractors from its gross
10 income for its own BPT obligations to levying BPT on prime contractors and
11 allowing subcontractors to deduct payments from said prime contractors from their
12 gross incomes for their own BPT obligations, which simplifies tax enforcement.

13 *I Liheslatura* further finds that the requirement of the contractor's license
14 number or the registration number for a professional engineer, architect or land
15 surveyor or the Certificate of Authorization (COA) number for a business
16 authorized to provide engineering, architecture or land surveying services by the
17 Guam Board of Registration for Professional Engineers, Architects, Land
18 Surveyors of the person paying the tax on the amount deducted by the person is

2015 OCT 11 PM 4:30

1 problematic because some prime contractors may only need a business license for
2 the purpose of its business on Guam, thereby creating a class of double taxation not
3 intended by Public Law 30-230.

4 It is therefore the intent of *I Liheslaturan Guåhan* to provide that such
5 contractors may include the Guam business license number on their BPT return
6 and avert unintended double taxation, by amending subsection (e) of §26202,
7 Chapter 26, Title 11, Guam Code Annotated.

8 **Section 2. Tax on Contractors.** Subsection (e) of §26202, Chapter 26,
9 Title 11, Guam Code Annotated, is hereby *amended*, to read:

10 “(e) Tax on Contractors. There shall be levied, assessed and collected
11 a tax rate of four percent (4%) measured against the gross income of any
12 contractor; provided, that there shall be deducted from the gross income of
13 the taxpayer so much thereof as has been included in the gross income
14 earned from another taxpayer who is a contractor as defined in § 26101(b)
15 and who has already paid the tax levied under this Subsection for goods and
16 services that include the deductible gross income of the taxpayer who is a
17 contractor; provided, that any person claiming a deduction under this
18 Subsection *shall* be required to show in the person’s return either the name
19 and the contractor’s license number issued by the Guam Contractor’s
20 License Board or the Guam business license number or the registration
21 number for a professional engineer, architect or land surveyor or the
22 Certificate of Authorization (COA) number for a business authorized to
23 provide engineering, architecture or land surveying services by the Guam
24 Board of Registration for Professional Engineers, Architects, Land
25 Surveyors of the person paying the tax on the amount deducted by the
26 person.”

I MINA'TRENTAI TRES NA LIHESLATURAN GUÅHAN
2015 (FIRST) Regular Session

Bill No. 221-33 (COR)

As substituted by the Committee on Finance & Taxation,
General Government Operations, and Youth Development

Introduced by:

FRANK B. AGUON, JR.

**AN ACT TO *AMEND* §26101(b), TO *AMEND* §26202(e),
AND TO *ADD* A NEW §26203(m), ALL TO CHAPTER 26,
TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO
THE BUSINESS PRIVILEGE TAX ON AND
DEFINITIONS OF PRIMARY CONTRACTORS AND
SUBCONTRACTORS.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that the Business Privilege Tax (BPT) under 11 GCA Chapter 26 Articles 1 and 2
4 are responsible for approximately one-third (1/3) of tax revenue to the General
5 Fund.

6 *I Liheslatura* finds that the late Senator Vicente C. “Ben” Pangelinan
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10 income for its own BPT obligations to levying BPT on prime contractors and
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12 gross incomes for their own BPT obligations, which simplifies tax enforcement.

13 *I Liheslatura* further finds that the requirement of the contractor’s license
14 number or the registration number for a professional engineer, architect or land
15 surveyor or the Certificate of Authorization (COA) number for a business
16 authorized to provide engineering, architecture or land surveying services by the

1 Guam Board of Registration for Professional Engineers, Architects, Land
2 Surveyors of the person paying the tax on the amount deducted by the person is
3 problematic because some prime contractors may only need a business license for
4 the purpose of its business on Guam, thereby creating a class of double taxation not
5 intended by Public Law 30-230.

6 It is therefore the intent of *I Liheslaturan Guåhan* to provide that such
7 contractors may include the Guam business license number on their BPT return
8 and avert unintended double taxation, by amending §26101(b), amending §26202
9 (e), and adding a new §26203(m), all of Chapter 26, Title 11, Guam Code
10 Annotated.

11 **Section 2.** §26101(b) of Chapter 26, Title 11, Guam Code Annotated, is
12 hereby *amended*, to read:

13 “(b) Primary Contractor shall include every person engaging in the
14 business of contracting to erect, construct, repair or improve any installation of
15 any kind or description, or to provide under contract any service or material for
16 the erection, construction, repair or improvement of any installation, or to
17 provide under contract, labor to another for any purpose or use whatsoever,
18 ~~which shall not include the personal services contract of an individual including~~
19 any other services or products that the project may require.

20 (1) Subcontractor shall include every person engaging in
21 the business of providing labor, products, or services to a
22 Primary Contractor for a specific project.”

23 **Section 3.** §26202(e) of Chapter 26, Title 11, Guam Code Annotated, is
24 hereby *amended*, to read:

25 “(e) Tax on Contractors. There shall be levied, assessed and collected
26 a tax rate of four percent (4%) measured against the gross income of any
27 contractor; provided, that there shall be deducted from the gross income of

1 the taxpayer so much thereof as has been included in the gross income
2 earned from another taxpayer who is a contractor as defined in § 26101(b)
3 and who has already paid the tax levied under this Subsection for goods and
4 services that include the deductible gross income of the taxpayer who is a
5 contractor; provided, that any person claiming a deduction under this
6 Subsection *shall* be required to show in the person’s return either the name
7 and the contractor’s license number issued by the Guam Contractor’s
8 License Board or the Guam business license number or the registration
9 number for a professional engineer, architect or land surveyor or the
10 Certificate of Authorization (COA) number for a business authorized to
11 provide engineering, architecture or land surveying services by the Guam
12 Board of Registration for Professional Engineers, Architects, Land
13 Surveyors of the person paying the tax on the amount deducted by the
14 person.”

15 **Section 4.** A new §26203(m) of Chapter 26, Title 11, Guam Code
16 Annotated, is hereby *added*, to read:

17 “(m) A Subcontractor as defined pursuant to §26101(b)(1).”



I Mina'Trentai Tres na Liheslaturan Guahan
SENATOR MICHAEL F.Q. SAN NICOLAS

Committee on Finance & Taxation,
General Government Operations, and Youth Development

February 10, 2016

Bill No. 221-33 (COR), introduced by Senator Frank Aguon, Jr.: AN ACT TO AMEND SUBSECTION (E) OF §26202, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON CONTRACTORS.

NAME (Please print)	AGENCY/ ORGANIZATION	CONTACT NUMBER	ORAL TESTIMONY	WRITTEN TESTIMONY	IN FAVOR	NOT IN FAVOR
Phil Hagen	Hagen's Inc.	688-6558	✓	✓	✓	

HAGENS Inc.
PO 6754 Tamuning, GU 96931-6754
Tel: 671-637-8959 | Fax: 637-7996
Website: www.guampestcontrol.com

February 9, 2016

To: Honorable Michael F.Q. San Nicolas

Re: Bill 221-33 Support

Hafa Adai,

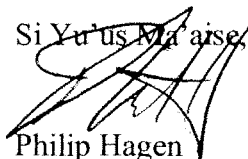
Hagens Inc. is a locally owned and a locally grown small business. For the past 20 years, we have invested in our company's infrastructure and employees which has allowed us to grow to 26 employees who drive 20 company vehicles. We own the warehouse our office is located and own the land on which it sits. This success can be attributed to the sub-contractor work we have been given on our island's military bases.

For much of 2015, we were not paying GRT on the income we were receiving from our Prime Contractor who works on our military bases. You can imagine our surprise in October when we received a letter from Dept. of Rev & Tax saying that we now owe the GRT (4%) on that income. Knowing that our Prime Contractor has been paying GRT, we could not accept that this income was being "double taxed". The tax law which is written now states that only a contractor's license will be accepted. This was interpreted by Rev & Tax that it had to be **Guam Contractor's License only** and no other license will be accepted. It is unacceptable that in mid-year they could just change their minds.

Please note that demanding that we pay GRT on sub-contractor income puts a strain on us. We are in our 2nd year of a 5-Year contract and GRT was not included in our proposal costs because our Prime Contractor was the one to pay. Keeping the law the way it is, takes \$15,000 out of our pockets every year and puts it into those off-island companies as an extra bonus. These companies are not rooted in Guam and when the military money dries up, they will be the first ones to leave. I assure you that Hagens Inc and other locally owned small businesses will still be here taking care of the community "outside the gate".

Hagens Inc., its owners and employees fully support Bill 221-33 and ask that you senators do the same. Keep in mind that a support for this bill will help small businesses to reinvest back into their company and our community.

Si Yu'us Ma'aise,



Philip Hagen
Operations Manager
For Hagens Inc.





Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Fwd: Comments on Bill 221-33 (COR) - Business Privilege Tax on Contractors

Office of Senator Frank B. Aguon, Jr. <admin@frankaguonjr.com>

Mon, Apr 25, 2016 at 9:35 AM

To: Senator Michael San Nicolas <senatorsannicolas@gmail.com>, Committee <committee@frankaguonjr.com>

Please include with bill 221-33

Very Respectfully,

Begin forwarded message:

From: Rodney Webb <webb.rodney@gmail.com>
Date: April 25, 2016 at 9:19:31 AM ChST
To: William Iglesias <admin@frankaguonjr.com>
Cc: Catherine Castro <ccastro@guamchamber.com.gu>
Subject: Comments on Bill 221-33 (COR) - Business Privilege Tax on Contractors

Hi William,

I was referred to you by your office staff because I wanted to provide input to Bill 221-33 (COR) - Business Privilege Tax on Contractors.

Proposed changes to the Business Privilege Tax law have been discussed at length by respective members of the small business committees of both the Guam Chamber of Commerce and the Guam Contractors Association.

I support the current language in the bill. However, I would also like to clarify the definitions of "contractor" and subcontractor for the purposes of this exemption, and request that the following changes be added to the bill:

- *That §26101 be amended change the definition of a Contractor to Construction Contractor as follows:*

"Construction Contractor shall include every person engaging in the business of contracting to erect, construct, repair or improve any installation of any kind or description, or to provide under contract any service or material for the erection, construction, repair or improvement of any installation, or to provide under contract labor to another for any purpose or use whatsoever, including any other services or products that the construction project may require." [CHANGES UNDERLINED]

- *That a new paragraph be added to §26101 to define a Construction Subcontractor as follows:*

"Construction Subcontractor shall include every person engaging in the business of providing labor, products or services to a Prime Construction Contractor for a specific construction project." [CHANGES UNDERLINED]"

These proposed changes are needed to make this exemption specific to construction activities. I am aware of many non-construction businesses in Guam wrongfully taking a GRT exemption under this law by assuming a more general interpretation of "contractor".

For your consideration.

All the best,

6/3/2016

Gmail - Fwd: Comments on Bill 221-33 (COR) - Business Privilege Tax on Contractors

Rodney Webb

E: webb.rodney@gmail.com

M. 671-488-7738



COMMITTEE ON RULES

I Mina'trentai Tres na Liheslaturan Guahan • The 33rd Guam Legislature
155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com
E-mail: roryforguam@gmail.com • Tel: (671)472-7679 • Fax: (671)472-3547

Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

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

Vice-Speaker
Benjamin J.F. Cruz
Member

Legislative Secretary
Tina Rose Muna Barnes
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Senator
Dennis G. Rodriguez, Jr.
Member

Senator
Frank Blas Aguon, Jr.
Member

Senator
Michael F.Q. San Nicolas
Member

Senator
Nerissa Bretania Underwood
Member

V. Anthony Ada
MINORITY LEADER

Mary C. Torres
MINORITY MEMBER

September 16, 2016

Memorandum

To: Renna Meno
Clerk of the Legislature

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

Subject: Fiscal Note

Hafa Adai!

Attached please find the fiscal note for the bill number listed below.
Please note that the fiscal note is issued on the bill as introduced.

FISCAL NOTE:

Bill No. 221-33(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'!

2016 SEP 16 PM 3:01

**Bureau of Budget & Management Research
Fiscal Note of Bill No. 221-33 (COR)**

AN ACT TO AMEND SUBSECTION (e) OF §26202, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON CONTRACTORS.

Department/Agency Appropriation Information	
Dept./Agency Affected: Revenue and Taxation	Dept./Agency Head: John P. Camacho, Director
Department's General Fund (GF) appropriation(s) to date:	8,889,485
Department's Other Fund (Specify) appropriation(s) to date: Better Public Service Fund (\$2,206,210); Tax Collection Enhancement Fund (\$886,091)	3,092,301
Total Department/Agency Appropriation(s) to date:	\$11,981,786

Fund Source Information of Proposed Appropriation			
	General Fund:	(Specify Special Fund):	Total:
FY 2015 Unreserved Fund Balance		\$0	\$0
FY 2016 Adopted Revenues	\$0	\$0	\$0
FY 2016 Appro. (P.L. 33-66 thru P.L. 33-164)	\$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 2016 (if applicable)	FY 2017	FY 2018	FY 2019	FY 2020
General Fund ^{1/}	(\$50,000)	\$0	\$0	\$0	\$0	\$0
(Specify Special Fund)	\$0	\$0	\$0	\$0	\$0	\$0
Total	(\$50,000)	\$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? / / N/A / / Yes /X/ 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
/ / Requested agency comments not received by due date / / Other:

Analyst: Angela Flores, BMA IV Date: 9/15/16 Director: Jose S. Calvo, Director SEP 15 2016

Footnotes: 1/ The intent of the proposed legislation is to include the Guam business license number on contractors Business Privilege Tax return to avert unintended double taxation. This will allow for claims to reflect the allowable deductions on a sub-contractor return based on Subsection (e) of §26202, Chapter 26, Title 11 of the Guam Code Annotated. Approximately 3 to 5 contractors reported by the Department of Revenue within the year amount to an estimated total tax between \$5,000 to \$10,000 for each. (A low of 3 taxpayers @ \$5,000 ea. totals \$15,000 in tax impact; and up to a high of 5 taxpayers @ \$10,000 each totals \$50,000 in tax impact.) Due to limited data available on this issue, additional impacts may result which cannot be determined at this time, based on the requirement of the full payment of taxes assessed to all Prime Contractors.



COMMITTEE ON RULES

I Mina'trentai Tres na Liheslaturan Guåhan • The 33rd Guam Legislature
155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com
E-mail: roryforguam@gmail.com • Tel: (671)472-7679 • Fax: (671)472-3547

Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

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Senator
Frank Blas Aguon, Jr.
Member

Senator
Michael F.Q. San Nicolas
Member

Senator
Nerissa Bretania Underwood
Member

V. Anthony Ada
MINORITY LEADER

Mary C. Torres
MINORITY MEMBER

December 16, 2015

VIA E-MAIL

joey.calvo@bbmr.guam.gov

Jose S. Calvo
Director
Bureau of Budget & Management Research
P.O. Box 2950
Hagåtña, Guam 96910

RE: Request for Fiscal Notes – Bill Nos. 220-33(COR) through 222-33(COR)

Hafa Adai Mr. Calvo:

Transmitted herewith is a listing of *I Mina'trentai Tres 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 Thomas C. Ada

Acting Chairperson of the Committee on Rules

Attachment (1)

Cc: Clerk of the Legislature

Bill Nos.	Sponsor	Title
<p>220-33 (COR)</p>	<p>Dennis G. Rodriguez, Jr.</p>	<p>AN ACT TO THE PROHIBIT THE PROPOSED STORM-WATER GRAVITY BAY OUTLET AS AN OPTION FOR THE MITIGATION OF FLOODING ALONG THE SAN VITORES ROAD, TO REQUIRE THE FURTHER CONSIDERATION OF ALTERNATIVE OPTIONS THAT PROTECTS THE INTEGRITY OF THE ENVIRONMENT AND TUMON BAY, AND TO MANDATE THE SUBMISSION OF FINANCING OPTIONS FOR ADDITIONAL FUNDS THAT MAY BE NEEDED TO COMPLETE THE SAN VITORES FLOOD MITIGATION PROJECT WITHIN 90 DAYS OF ENACTMENT.</p>
<p>221-33 (COR)</p>	<p>FRANK B. AGUON, JR.</p>	<p>AN ACT TO AMEND SUBSECTION (e) OF §26202, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON CONTRACTORS.</p>
<p>222-33 (COR)</p>	<p>B. J.F. Cruz</p>	<p>AN ACT TO AMEND SECTIONS 6207 AND 6207.1 OF AND TO ADDNEW SECTIONS 6218.2 AND 6218.3 TO CHAPTER 6, TITLE 4 OF THE GUAM CODE ANNOTATED, RELATIVE TO PROHIBITING BONUS PAY AND MANDATING PROPER PAY AND PAY ADJUSTMENT PROCESSING FOR UNCLASSIFIED EMPLOYEES.</p>



COMMITTEE ON RULES

I Mina'trentai Tres na Liheslaturan Guåhan • The 33rd Guam Legislature

155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com

E-mail: roryforguam@gmail.com • Tel: (671)472-7679 • Fax: (671)472-3547

Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

Speaker
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Member

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Senator
Dennis G. Rodriguez, Jr.
Member

Senator
Frank Blas Aguon, Jr.
Member

Senator
Michael F.Q. San Nicolas
Member

Senator
Nerissa Bretania Underwood
Member

V. Anthony Ada
MINORITY LEADER

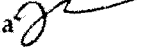
Mary C. Torres
MINORITY MEMBER

December 14, 2015

MEMORANDUM

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

Attorney Therese M. Terlaje
Legislative Legal Counsel

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

Subject: **Referral of Bill No. 221-33(COR)**

As the Acting Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 221-33(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 Tres 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 Tres Na Liheslaturan Received
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	HEARING DATE	COMMITTEE REPORT FILED	FISCAL NOTES
221-33 (COR)	FRANK B. AGUON, JR.	AN ACT TO AMEND SUBSECTION (e) OF §26202, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON CONTRACTORS.	12/11/2015 4:30 p.m.	12/14/15	Committee on Finance and Taxation, General Government Operations and Youth Development			



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

First Public Notice - February 10, 2016 Legislative Hearing

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Wed, Feb 3, 2016 at 2:35 PM

To: Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Bcc: mvariety <mvariety@pticom.com>, Joan Aguon Charfauros <hottips@kuam.com>, Sorensen <news@spbguam.com>, aperez@gpagwa.com, Duane George <dmgeorge@guampdn.com>, Frank Whitman <editor@mvguam.com>, Gerry Partido <gerry@mvguam.com>, Fe Valencia-Ovalles <gmmsinc@guam.net>, Jason Salas <jason@kuam.com>, Kelly Cho <kc.kelly@gmail.com>, Korean News <koreannews@guam.net>, KPRG <kprg@guam.net>, PDN Lifestyle <life@guampdn.com>, mabuhaynews@yahoo.com, Masako Watanabe <mwatanabe@guampdn.com>, K57 <news@k57.com>, Patti Arroyo <parroyo@k57.com>, Ray Gibson <rgibson@k57.com>, Sabrina Salas Matanane <sabrina@kuam.com>, Steve Limtiaco <slimtiaco@guampdn.com>, dcrisost@guam.gannett.com, weavert@pstripes.osd.mil, Pacific Daily News <news@guampdn.com>, Bruce Hill <hill.bruce@abc.net.au>, Bruce Hill <pacificjournalist@gmail.com>, parroyo@spbguam.com, Clynt Ridgell <clynt@spbguam.com>, mcpherson.kathryn@abc.net.au, communications@guam.gov, phnotice@guamlegislature.org, jalerta1 <alerta.jermaine@gmail.com>, Matthew Baza <baza.matthew@gmail.com>, Delisa Kloppenburg <delisakloppenburg@gmail.com>, Louella Losinio <louella@mvguam.com>, david@mvguam.com, John Paul Manuel <jpmanuel@gmail.com>, Speaker Judi Won Pat <speaker@judiwonpat.com>, Vice Speaker Benjamin Cruz <senadotbjcruz@aol.com>, Senator Tina Muña Barnes <senator@tinamunabarnes.com>, Senator Rory Respicio <roryforguam@gmail.com>, "Dennis Rodriguez, Jr." <senatordrodriguez@gmail.com>, Senator Tom Ada <office@senatorada.org>, Senator Tony Ada <tony@tonyada.com>, Senator Brant McCreadie <brantforguam@gmail.com>, Senator Brant McCreadie <senatorbrantmccreadie@gmail.com>, "Senator Frank Aguon, Jr." <aguon4guam@gmail.com>, Senator Tommy Morrison <tommy@senatormorrison.com>, "Mayor Paul M. McDonald" <mayor.mcdonald671@gmail.com>, agatmayorsoffice@hotmail.com, asanmainamayorsoffice@yahoo.com, Jessy Gogue <ocp.mayor@gmail.com>, MELISSA SAVARES <melissa.savares@gmail.com>, peter_daigo@hotmail.com, hagatnamayor@hotmail.com, Doris Lujan <mayordorisfloreslujan@gmail.com>, nblas_mangilaomayor@yahoo.com, vicemayor_allan.ungacta@yahoo.com, mayoremestc@yahoo.com, mtm_mayors_office@yahoo.com, pitimayor@yahoo.com, Robert Hofmann <guammayor@gmail.com>, rudy iriarte <rudyiriarte@gmail.com>, talofofomayor@gmail.com, "Mayor Louise C. Rivera" <mayorlcrivera.tatuha@gmail.com>, "Vice Mayor Ken C. Santos" <vicemayorksantos.tatuha@gmail.com>, Umatac Mayor <umatacmo@gmail.com>, kones.r@gmail.com, arleen81@gmail.com, kenjoeada@yahoo.com, anghet@hotmail.com, Ken Quintanilla <kenq@kuam.com>, Dale Alvarez <daleealvarez@gmail.com>, Responsible Guam <responsibleguam@gmail.com>, Regine Biscoe Lee <regineb.lee@gmail.com>, Chuck Ada <chuck.ada@guamairport.net>, peterroy@guamairport.net, eduardo.ordonez@clb.guam.gov, Christina Garcia <cgarcia@investguam.com>, Eric Palacios <eric.palacios@epa.guam.gov>, ndenight@visitguam.org, jbrown@portguam.com, Michael Duenas <mjduenas@ghura.org>, martin.benavente@ghc.guam.gov, joseph.cameron@hrra.guam.gov, adonis.mendiola@dya.guam.gov, jose.sanagustin@doc.guam.gov, pedro.leonguerrero@cqa.guam.gov, joey.sannicolas@gfd.guam.gov, chief@gpd.guam.gov, benito.servino@disid.guam.gov, James Gillan <james.gillan@dphss.guam.gov>, Leo Casil <leo.casil@dphss.guam.gov>, anthony.blaz@doa.guam.gov, "John P. Camacho" <john.camacho@revtax.guam.gov>, "Marie M. Benito" <marie.benito@revtax.guam.gov>, jonfernandez@gdoe.net, Mary Okada <mary.okada@guamcc.edu>, raunderwood@uguam.uog.edu, AG Law <law@guamag.org>, rey.vega@mail.dmhsa.guam.gov, Julian Janssen <julian.c.janssen@gmail.com>, Gerry Partido <gerrypartido@gmail.com>, eddiecalvo@yahoo.com, Ray Tenorio <ray.tenorio@guam.gov>, mstajeron <mstajeron@investguam.com>, tsantos <tsantos@investguam.com>, frank <frank@mvguam.com>, T'Nelta Mori <tmori2222@gmail.com>, Joshua Tenorio <jtenorio@guamcourts.org>, Valerie Cruz <vcruz@guamcourts.org>, josh.tyquiengco@visitguam.org, Barrigada MayorsOffice <broadadmin@teleguam.net>, Cheryl Chargualaf <cherylchargualaf1993@gmail.com>, Rikki Orsini <orsini.rikki@gmail.com>, Mayor Rudy <yigomayorsoffice@gmail.com>, editor@saipantribune.com, jpsablan@guampdn.com, "Sablan, Jerick P" <jpsablan@guam.gannett.com>, isa <isa@kuam.com>, "Raymundo, Shawn" <rraymundo@guam.gannett.com>, Senator Mary Camacho Torres <marycamachotorres@gmail.com>, Senator Jim Espaldon <senjvespaldon@gmail.com>, "Senator Frank Blas, Jr." <frank.blasjr@gmail.com>, Senator Nerissa Bretania Underwood <senatorunderwood@guamlegislature.org>, Vejoh Torres <vejohntorres@gmail.com>, Oyaol Ngirairiki <oya@guam.gov>, Julius Santos <julius.santos@guam.gov>, sixtoquintanilla <sixtoquintanilla@gmail.com>, Bruce Lloyd <managingeditor@glimpsesofguam.com>, janet@junctionnews.com

FIRST PUBLIC NOTICE

FOR IMMEDIATE RELEASE**February 3, 2016**

In accordance with the Open Government Law, relative to notices for public meetings, please be advised that Senator Michael F.Q. San Nicolas, Chairman of the Committee on Finance & Taxation, General Government Operations, and Youth Development, will convene a public hearing on **Wednesday, February 10, 2016**, beginning at **10:00 a.m.**, in *I Liheslaturan Guåhan's* Public Hearing Room, for the following items:

Bill No. 113-33 (COR), introduced by Senators V. Anthony Ada and Rory Respicio: AN ACT TO ADD A NEW CHAPTER 8 TO 11GCA RELATIVE TO QUANTIFYING AND REPORTING AFFECTS OF THE EARNED INCOME TAX CREDIT (EITC) AS IT RELATES TO THE COMPACTS OF FREE ASSOCIATION.

Bill No. 221-33 (COR), introduced by Senator Frank Aguon, Jr.: AN ACT TO AMEND SUBSECTION (E) OF §26202, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON CONTRACTORS.

Bill No. 224-33 (COR), introduced by Senator Dennis Rodriguez, Jr.: AN ACT TO AMEND ITEM (37) OF SUBSECTION (K) OF § 26203, CHAPTER 26, 11 GCA, RELATIVE TO EXTENDING THE BUSINESS TAX EXEMPTIONS FOR CHILD CENTERS AND GROUP CHILD CARE HOMES SO AS TO CONTINUE TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES FOR MODERN CHILD CARE FACILITIES.

Bill No. 232-33 (LS), introduced by Senators Brant McCreadie, James Espaldon, V. Anthony Ada, Frank Blas, Jr., Tommy Morrison, Mary Torres, and Dennis Rodriguez, Jr.: AN ACT TO AMEND §74108 OF CHAPTER 74, TITLE 11 GUAM CODE ANNOTATED RELATIVE TO INCREASING THE CIVIL PENALTIES FOR SCRAP METAL BUSINESSES WHO FAIL TO PROPERLY FOLLOW REPORTING REQUIREMENTS AS PER GUAM LAW.

Bill No. 233-33 (LS), introduced by Senator Brant McCreadie: AN ACT TO AMEND §74103 AND §74104, AND TO ADD A NEW §74110 TO CHAPTER 74, TITLE 11 GUAM CODE ANNOTATED RELATIVE TO ESTABLISHING MANDATORY INSPECTION AND CERTIFICATION OF ALL NONFERROUS METAL PROPERTY PRIOR TO A TRANSACTION OF SALE AT A SCRAP METAL BUSINESS.

Bill No. 248-33 (COR), introduce by Senator Mary Torres: AN ACT TO AMEND § 4107 OF ARTICLE 1, CHAPTER 4, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO MATERNITY LEAVE OF PUBLIC OFFICERS AND EMPLOYEES.

Nomination of **ELMORE A. COTTON**

Position: **Guam Board of Equalization**








Length of Term: **Four (4) Years**

~~If written testimonies are to be presented for the items listed above, copies should be delivered prior to the hearing date. Testimonies should be addressed to Senator Michael F.Q. San Nicolas and will be accepted via~~

hand delivery to our office at the DNA Building, Suite 407, 238 Archbishop Flores Street, Hagatna, Guam; at the mail room at the Main Legislature Building at 155 Hesler Place, Hagatna, Guam 96910; or via email to senatorsannicolas@gmail.com. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Michael F.Q. San Nicolas at (671) 472-6453 or by sending an email to senatorsannicolas@gmail.com.

###

7 attachments

-  **Bill No. B113-33 (COR).pdf**
130K
-  **Bill No. B221-33 (COR).pdf**
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-  **Bill No. B224-33 (COR).pdf**
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-  **Bill No. B232-33 (LS).pdf**
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-  **Bill No. B233-33 (LS).pdf**
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-  **Bill No. B248-33 (COR).pdf**
140K
-  **Elmore Cotton - Board of Equalization.pdf**
770K



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

[Corrected] SECOND PUBLIC NOTICE - February 10, 2016 Legislative Hearing

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Mon, Feb 8, 2016 at 9:33 AM

Bcc: mvariety <mvariety@pticom.com>, Joan Aguon Charfauros <hottips@kuam.com>, Sorensen <news@spbgum.com>, aperez@gpagwa.com, Duane George <dmgeorge@guampdn.com>, Frank Whitman <editor@mvguam.com>, Gerry Partido <gerry@mvguam.com>, Fe Valencia-Ovalles <gmmsinc@guam.net>, Jason Salas <jason@kuam.com>, Kelly Cho <kcn.kelly@gmail.com>, Korean News <koreannews@guam.net>, KPRG <kprg@guam.net>, PDN Lifestyle <life@guampdn.com>, mabuhaynews@yahoo.com, Masako Watanabe <mwatanabe@guampdn.com>, K57 <news@k57.com>, Patti Arroyo <parroyo@k57.com>, Ray Gibson <rgibson@k57.com>, Sabrina Salas Matanane <sabrina@kuam.com>, Steve Limtiaco <slimtiaco@guampdn.com>, dcrisost@guam.gannett.com, weavert@pstripes.osd.mil, Pacific Daily News <news@guampdn.com>, Bruce Hill <hill.bruce@abc.net.au>, Bruce Hill <pacificjournalist@gmail.com>, parroyo@spbgum.com, Clynt Ridgell <clynt@spbgum.com>, mcpherson.kathryn@abc.net.au, communications@guam.gov, phnotice@guamlegislature.org, jalerta1 <alerta.jermaine@gmail.com>, Matthew Baza <baza.matthew@gmail.com>, Delisa Kloppenburg <delisakloppenburg@gmail.com>, Louella Losinio <louella@mvguam.com>, david@mvguam.com, John Paul Manuel <jpmanuel@gmail.com>, Speaker Judi Won Pat <speaker@judiwonpat.com>, Vice Speaker Benjamin Cruz <senadotbjcruz@aol.com>, Senator Tina Muña Barnes <senator@tinamunabarnes.com>, Senator Rory Respicio <roryforguam@gmail.com>, "Dennis Rodriguez, Jr." <senatordrodriguez@gmail.com>, Senator Tom Ada <office@senatorada.org>, Senator Tony Ada <tony@tonyada.com>, Senator Brant McCreadie <brantforguam@gmail.com>, Senator Brant McCreadie <senatorbrantmccreadie@gmail.com>, "Senator Frank Aguon, Jr." <aguon4guam@gmail.com>, Senator Tommy Morrison <tommy@senatormorrison.com>, "Mayor Paul M. McDonald" <mayor.mcdonald671@gmail.com>, agatmayorsoffice@hotmail.com, asanmainamayorsoffice@yahoo.com, Jessy Gogue <ocp.mayor@gmail.com>, MELISSA SAVARES <melissa.savares@gmail.com>, peter_daigo@hotmail.com, hagatnamayor@hotmail.com, Doris Lujan <mayordorisfloreslujan@gmail.com>, nblas_mangilaomayor@yahoo.com, vicemayor_allan.ungacta@yahoo.com, mayoremnestc@yahoo.com, mtm_mayors_office@yahoo.com, pitimayor@yahoo.com, Robert Hofmann <guammayor@gmail.com>, rudy iriarte <rudyiriarte@gmail.com>, talofofomayor@gmail.com, "Mayor Louise C. Rivera" <mayorlcrivera.tatuha@gmail.com>, "Vice Mayor Ken C. Santos" <vicemayorksantos.tatuha@gmail.com>, Umatac Mayor <umatacmo@gmail.com>, kones.r@gmail.com, arleen81@gmail.com, kenjoeada@yahoo.com, anghet@hotmail.com, Ken Quintanilla <kenq@kuam.com>, Dale Alvarez <daleealvarez@gmail.com>, Responsible Guam <responsibleguam@gmail.com>, Regine Biscoe Lee <regineb.lee@gmail.com>, Chuck Ada <chuck.ada@guamairport.net>, peterroy@guamairport.net, eduardo.ordonez@clb.guam.gov, Christina Garcia <cgarcia@investguam.com>, Eric Palacios <eric.palacios@epa.guam.gov>, ndenight@visitguam.org, jbrown@portguam.com, Michael Duenas <mjduenas@ghura.org>, martin.benavente@ghc.guam.gov, joseph.cameron@hrra.guam.gov, adonis.mendiola@dya.guam.gov, jose.sanagustin@doc.guam.gov, pedro.leonguerrero@cqa.guam.gov, joey.sannicolas@gfd.guam.gov, chief@gpd.guam.gov, benito.servino@disid.guam.gov, James Gillan <james.gillan@dphss.guam.gov>, Leo Casil <leo.casil@dphss.guam.gov>, anthony.blaz@doa.guam.gov, "John P. Camacho" <john.camacho@revtax.guam.gov>, "Marie M. Benito" <marie.benito@revtax.guam.gov>, jonfernandez@gdoe.net, Mary Okada <mary.okada@guamcc.edu>, raunderwood@uguam.uog.edu, AG Law <law@guamag.org>, rey.vega@mail.dmhsa.guam.gov, Julian Janssen <julian.c.janssen@gmail.com>, Gerry Partido <gerrypartido@gmail.com>, eddiecalvo@yahoo.com, Ray Tenorio <ray.tenorio@guam.gov>, mstajeron <mstajeron@investguam.com>, tsantos <tsantos@investguam.com>, frank <frank@mvguam.com>, T'Nelta Mori <tmori2222@gmail.com>, Joshua Tenorio <jtenorio@guamcourts.org>, Valerie Cruz <vcruz@guamcourts.org>, josh.tyquiengco@visitguam.org, Barrigada MayorsOffice <bmoadmin@teleguam.net>, Cheryl Chargualaf <cherylchargualaf1993@gmail.com>, Rikki Orsini <orsini.rikki@gmail.com>, Mayor Rudy <yigomayorsoffice@gmail.com>, editor@saipantribune.com, jpsablan@guampdn.com, "Sablan, Jerick P" <jpsablan@guam.gannett.com>, isa <isa@kuam.com>, "Raymundo, Shawn" <rraymundo@guam.gannett.com>, Senator Mary Camacho Torres <marycamachotorres@gmail.com>, Senator Jim Espaldon <senjvespaldon@gmail.com>, "Senator Frank Blas, Jr." <frank.blasjr@gmail.com>, Senator Nerissa Bretania Underwood <senatorunderwood@guamlegislature.org>, Vejohn Torres <vejohntrres@gmail.com>, Oyaol Ngirairiki <oya@guam.gov>, Julius Santos <julius.santos@guam.gov>, sixtoquintanilla <sixtoquintanilla@gmail.com>, Bruce Lloyd <managingeditor@glimpesofguam.com>, janet@junctionnews.com

SECOND PUBLIC NOTICE

FOR IMMEDIATE RELEASE**February 8, 2016**

In accordance with the Open Government Law, relative to notices for public meetings, please be advised that Senator Michael F.Q. San Nicolas, Chairman of the Committee on Finance & Taxation, General Government Operations, and Youth Development, will convene a public hearing on **Wednesday, February 10, 2016**, beginning at **10:00 a.m.**, in *I Liheslaturan Guåhan's* Public Hearing Room, for the following items:

Bill No. 113-33 (COR), introduced by Senators V. Anthony Ada and Rory Respicio: AN ACT TO ADD A NEW CHAPTER 8 TO 11GCA RELATIVE TO QUANTIFYING AND REPORTING AFFECTS OF THE EARNED INCOME TAX CREDIT (EITC) AS IT RELATES TO THE COMPACTS OF FREE ASSOCIATION.

Bill No. 221-33 (COR), introduced by Senator Frank Aguon, Jr.: AN ACT TO AMEND SUBSECTION (E) OF §26202, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON CONTRACTORS.

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Nomination of **ELMORE A. COTTON**








Position: **Guam Board of Equalization**

Length of Term: **Four (4) Years**

If written testimonies are to be presented for the items listed above, copies should be delivered prior to the hearing date. Testimonies should be addressed to Senator Michael F.Q. San Nicolas and will be accepted via hand delivery to our office at the DNA Building, Suite 407, 238 Archbishop Flores Street, Hagatna, Guam; at the mail room at the Main Legislature Building at 155 Hesler Place, Hagatna, Guam 96910; or via email to senatorsannicolas@gmail.com. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Michael F.Q. San Nicolas at (671) 472-6453 or by sending an email to senatorsannicolas@gmail.com.

###

7 attachments

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-  **Bill No. B113-33 (COR) (1).pdf**
130K



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

FINAL version of Bill 221-33

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Thu, Aug 11, 2016 at 3:13 PM

To: "Office of Senator Frank B. Aguon, Jr." <admin@frankaguonjr.com>

Bcc: Guam Contractors Association <gca@teleguam.net>, webb.rodney@gmail.com, t.hagen@guampestcontrol.com

Hafa adai all,

Attached is the final version of Bill No. 221-33 substituted by Senator Aguon. This will be the version included in the committee report and, if passed by a majority of the Committee members, be eligible for placement on the next session agenda. Please let our office know if you approve of the draft as we intend to submit it next week. Do not hesitate to contact us on this matter. Thank you.

Regards,

Jermaine Alerta

Committee Director

Committee on Finance & Taxation, General

Government Operations, and Youth Development

Office of Senator Michael F.Q. San Nicolas

I Mina' Trentai Tres na Liheslaturan Guahan

33rd Guam Legislature

Tel: (671) 472-6453

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Please consider the environment before printing this message.

**SBill No. 221-33 (COR) fba.docx**

29K



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

FINAL version of Bill 221-33

Guam Contractors Association <gca@teleguam.net>

Thu, Aug 11, 2016 at 3:34 PM

To: Senator Michael San Nicolas <senatorsannicolas@gmail.com>, "Office of Senator Frank B. Aguon, Jr." <admin@frankaguonjr.com>

Hafa Adai,

I have no objections to the final version of Bill No. 221-33 substituted by Senator Aguon and approve the draft as written.

Regards,

James A. Martinez

President

Guam Contractors Association

Ph: (671) 647-4840/41 Mobile: (671) 898-0897

Email: gca@teleguam.net

Website: www.guamcontractors.org

I am an optimist. It does not seem to be much use being anything else. - Winston Churchill

From: Senator Michael San Nicolas [mailto:senatorsannicolas@gmail.com]**Sent:** Thursday, August 11, 2016 3:13 PM**To:** Office of Senator Frank B. Aguon, Jr.**Subject:** FINAL version of Bill 221-33

[Quoted text hidden]



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

FINAL version of Bill 221-33

Terry Hagen <t.hagen@guampestcontrol.com>

Reply-To: t.hagen@guampestcontrol.com

Fri, Aug 12, 2016 at 1:00 PM

To: Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Jermaine,

Thank you for sharing this with us. It is was we had discussed. Although, we are required to have a contractor's license, we are a service company.

Good luck in getting onto the floor for a vote.

Teresita Hagen

From: Senator Michael San Nicolas [mailto:senatorsannicolas@gmail.com]

Sent: Thursday, August 11, 2016 3:13 PM

To: Office of Senator Frank B. Aguon, Jr. <admin@frankaguonjr.com>

Subject: FINAL version of Bill 221-33

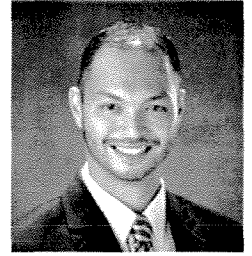
Hafa adai all,

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Senator Michael F.Q. San Nicolas

Chairman - Committee on Finance & Taxation,
General Government Operations, and Youth Development
I Mina'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



Legislative Hearing
February 10, 2016
10:00 a.m.

AGENDA

I. Call to Order

II. Opening Remarks/Announcements

III. Items for Public Consideration

Bill No. 221-33 (COR), introduced by Senator Frank Aguon, Jr.: AN ACT TO AMEND SUBSECTION (E) OF §26202, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE BUSINESS PRIVILEGE TAX ON CONTRACTORS.

Bill No. 224-33 (COR), introduced by Senator Dennis Rodriguez, Jr.: AN ACT TO AMEND ITEM (37) OF SUBSECTION (K) OF § 26203, CHAPTER 26, 11 GCA, RELATIVE TO EXTENDING THE BUSINESS TAX EXEMPTIONS FOR CHILD CENTERS AND GROUP CHILD CARE HOMES SO AS TO CONTINUE TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES FOR MODERN CHILD CARE FACILITIES.

Bill No. 232-33 (LS), introduced by Senators Brant McCreadie, James Espaldon, V. Anthony Ada, Frank Blas, Jr., Tommy Morrison, Mary Torres, and Dennis Rodriguez, Jr.: AN ACT TO AMEND §74108 OF CHAPTER 74, TITLE 11 GUAM CODE ANNOTATED RELATIVE TO INCREASING THE CIVIL PENALTIES FOR SCRAP METAL BUSINESSES WHO FAIL TO PROPERLY FOLLOW REPORTING REQUIREMENTS AS PER GUAM LAW.

Bill No. 233-33 (LS), introduced by Senator Brant McCreadie: AN ACT TO AMEND §74103 AND §74104, AND TO ADD A NEW §74110 TO CHAPTER 74, TITLE 11 GUAM CODE ANNOTATED RELATIVE TO ESTABLISHING MANDATORY INSPECTION AND CERTIFICATION OF ALL NONFERROUS METAL PROPERTY PRIOR TO A TRANSACTION OF SALE AT A SCRAP METAL BUSINESS.

Bill No. 248-33 (COR), introduce by Senator Mary Torres: AN ACT TO AMEND § 4107 OF ARTICLE 1, CHAPTER 4, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO MATERNITY LEAVE OF PUBLIC OFFICERS AND EMPLOYEES.

Nomination of **ELMORE A. COTTON**
Position: **Guam Board of Equalization**
Length of Term: **Four (4) Years**

IV. Closing Remarks

V. Adjournment