



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



JUN 14 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. 282-33 (COR)

Dear Speaker Won Pat,

Håfa adai! Transmitted herewith is the Committee Report on **Bill No. 282-33 (COR)** – “AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO ESTABLISH A WITHOLDING ASSESSMENT FEE FOR A NON-RESIDENT PERSON TO CAPTURE THE FOUR PERCENT (4%) EQUIVALENT OF THE BUSINESS PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE GOVERNMENT OF GUAM FOR PROFESSIONAL SERVICES.” Sponsored by Dennis G. Rodriguez, Jr.

Committee votes are as follows:

- 4 TO DO PASS
- _____ TO NOT PASS
- 3 TO REPORT OUT ONLY
- _____ TO ABSTAIN
- _____ TO PLACE IN INACTIVE FILE

2016 JUN 14 AM 11:30 PM

Respectfully,

Michael F.Q. San Nicolas

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 REPORT

Bill No. 282-33 (COR)

Introduced by Senator Dennis G. Rodriguez, Jr.

“AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO ESTABLISH A WITHOLDING ASSESSMENT FEE FOR A NON-RESIDENT PERSON TO CAPTURE THE FOUR PERCENT (4%) EQUIVALENT OF THE BUSINESS PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE GOVERNMENT OF GUAM FOR PROFESSIONAL SERVICES.”



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



JUN 14 2016

MEMORANDUM

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

RE: **Committee Report on Bill No. 282-33 (COR)**

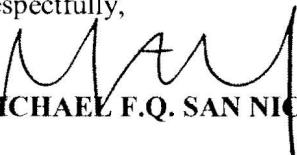
Håfa adai! Transmitted herewith is the Committee Report on **Bill No. 282-33 (COR)** – “AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO ESTABLISH A WITHOLDING ASSESSMENT FEE FOR A NON-RESIDENT PERSON TO CAPTURE THE FOUR PERCENT (4%) EQUIVALENT OF THE BUSINESS PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE GOVERNMENT OF GUAM FOR PROFESSIONAL SERVICES.”

This report includes the following:

- Vote Sheet
- Report Digest
- Copy of Bill No. 282-33 (COR)
- Public Hearing Sign-in Sheet
- Written Testimony
- Fiscal Note Request
- Copy of COR Referral of Bill No. 282-33 (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
 | *Mina'trentai Tres Na Liheslaturan Guåhan* | 33rd Guam Legislature



COMMITTEE VOTE SHEET

Bill No. 282-33 (COR) – “AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO ESTABLISH A WITHHOLDING ASSESSMENT FEE FOR A NON-RESIDENT PERSON TO CAPTURE THE FOUR PERCENT (4%) EQUIVALENT OF THE BUSINESS PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE GOVERNMENT OF GUAM FOR PROFESSIONAL SERVICES.”

	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				<i>m</i> 6-14-16		
Senator Thomas C. Ada Member		✓				
Senator Dennis G. Rodriguez, Jr. Member		✓	6/14			
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. 282-33 (COR) was introduced on March 17, 2016, by Senator Dennis G. Rodriguez, Jr. The bill was subsequently referred by the Committee on Rules to the Committee on Finance & Taxation, General Government Operations, and Youth Development on March 17, 2016.

The Committee on Finance & Taxation, General Government Operations, and Youth Development held a legislative hearing on April 14, 2016, in *I Liheslatura's* Public Hearing Room. Among the items on the agenda was Bill No. 282-33 (COR). The hearing convened at 5:30 p.m. and was adjourned at 6:33 p.m.

Public Notice Requirements

Public Hearing notices were disseminated via electronic mail to all senators and all main media broadcasting outlets on April 7, 2016, and again on April 12, 2016. Notice was also posted on *I Liheslatura's* website beginning on April 7, 2016.

Senators Present

Senator Michael F.Q. San Nicolas, Committee Chairman
Speaker Judith T. Won Pat, Ed.D., Committee Member
Senator Dennis G. Rodriguez, Jr., Committee Member
Senator Frank B. Aguon, Jr., Committee Member

Oral Testimony

None

Written Testimony

Doris Flores Brooks, Public Auditor, Office of Public Accountability
Jon Nathan Denight, General Manager, Guam Visitors Bureau

II. TESTIMONY & DISCUSSION

Chairman Michael San Nicolas yielded the floor to Senator Dennis Rodriguez, Jr. to offer an opening statement on Bill No. 282-33.

Senator Rodriguez explained that the intent of the bill was to ensure that the gross receipts tax is collected from non-Guam licensed businesses that perform contractual services for the government of Guam. He stated that the bill would capture those taxes and be deposited into the General Fund.

Chairman San Nicolas read written testimony submitted by Public Auditor Doris Flores Brooks in support of the bill (see attached). She stated that the bill would place the responsibility for withholding and remitting the gross receipts tax by the appropriate government agency. Furthermore, the bill attempts to plug a perceived

revenue leak and provides the collection mechanism to do so. It also attempts to provide parity for professional services rendered by residents of Guam who pay 4% GRT and non-residents who may not be paying.

Chairman San Nicolas expressed his support for the bill. Noting that there were no individuals present to provide oral testimony, Chairman San Nicolas concluded the hearing for Bill No. 282-33.

III. FINDINGS AND RECOMMENDATIONS

The Committee on Finance & Taxation, General Government Operations, and Youth Development hereby reports out Bill No. 282-33 (COR), with the recommendation

TO DO PASS.

MINA' TRENTAI TRES NA LIHESLATURAN GUAHAN
2016 (SECOND) Regular Session

Bill No. 282-33 (COR)

Introduced by:

D.G. RODRIGUEZ, JR. 

**AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF
DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO
ESTABLISH A WITHHOLDING ASSESSMENT FEE FOR A
NON-RESIDENT PERSON TO CAPTURE THE FOUR
PERCENT (4%) EQUIVALENT OF THE BUSINESS
PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE
GOVERNMENT OF GUAM FOR PROFESSIONAL
SERVICES.**

2016 MAR 17 PM 2:19

1 **Section 1. Legislative Finding and Intent.** Tens of millions of dollars in
2 government of Guam contracts are annually awarded to persons without a valid
3 Guam Business License, for professional services to be provided by a non-resident
4 person residing outside of Guam. *I Liheslaturan Guåhan* finds that these off-island
5 offerors competing for the contract award have a four percent (4%) competitive
6 advantage over Guam businesses in that they are not subject to the four percent
7 (4%) Business Privilege Tax, as are Guam-based domestic businesses.

8 *I Liheslaturan Guåhan* finds it to be in the public interest to *level-the-*
9 *playing-field* for the highly capable domestic Guam businesses desiring to have a
10 fair feasible opportunity to compete for these professional services contracts.

11 It is the intent of *I Liheslaturan Guåhan* to assess the equivalent of the
12 Guam Business Privilege Tax by providing for a withholding assessment fee for a
13 non-resident person without a valid Guam Business License residing outside of
14 Guam, which shall be equal to four percent (4%) of the total dollar value of a

1 contract awarded, for all government of Guam contracts for professional services,
2 as a cost of doing business with the government of Guam.

3 **Section 2.** A new § 71114 is *added* to Chapter 71 of Division 3, Title 11,
4 Guam Code Annotated, to read:

5 **“§ 71114. Withholding assessment fee requirement for government**
6 **contracts; off-island businesses without Guam Business License.**

7 (a) For the purposes of this Section, the following shall mean:

8 (1) ‘*Non-resident person*’ means a person or body who is not
9 permanently resident in Guam, or a business that does not possess a valid
10 Guam business license under Title 11, Guam Code Annotated, and does not
11 pay Business Privilege Taxes under Chapter 26 of Title 11, Guam Code
12 Annotated, and includes any individual, firm, co-partnership, joint venture,
13 association, corporation, estate, trust, limited liability company, limited
14 partnership, limited liability partnership, or any other group or combination,
15 as a foreign entity outside the Territory of Guam, acting as a unit.

16 (2) ‘*Professional Services*’ or ‘*services*’ means any kind of services
17 rendered by a non-resident person and includes, but is not limited to, legal,
18 promotional, advertising, public awareness, architectural and engineering, or
19 other services deemed applicable in the opinion of the Director of the
20 Department of Revenue and Taxation.

21 (b) There is established a withholding assessment fee for a non-resident
22 person without a valid Guam Business License, which *shall* be equal to four
23 percent (4%) of the total dollar value of a contract awarded for all government of
24 Guam contracts for professional services provided by a non-resident person
25 residing outside of Guam, as a cost of doing business with the government of
26 Guam.

1 This Section *shall* apply as a mandatory requirement of a government of
2 Guam contract being awarded to provide professional services required by any
3 government of Guam agency, to include all autonomous agencies.

4 All agencies, to include autonomous agencies, of the government of Guam
5 shall ensure that all Requests for Proposals (RFP), Invitation for Bid (IFB), or any
6 other form of solicitation for professionals services, *shall* include the notification
7 to potential offerors that the award and issuance of a contract to provide the
8 professional services is subject to the withholding assessment fee for contracts
9 awarded to persons without a valid Guam Business License.

10 The agency awarding the contract or the agency's representative awarding
11 the contract *shall*, at the time of a contract award, in the instance of a contract for
12 professional services to a person who does not possess a valid Guam business
13 license under Title 11, Guam Code Annotated, and who is not a resident of Guam,
14 deduct from funds allocated for the contract an amount equal to four percent (4%)
15 of the total dollar value of a contract awarded and shall transmit the funds to the
16 Treasurer of Guam for deposit in the General Fund. The amount of the
17 withholding assessment fee withheld pursuant to this section shall be duly noted in
18 the payment statements to the contractor. The agency shall report to the
19 Department of Revenue and Taxation (DRT), on forms prescribed by the
20 department, the amount of the withholding assessment fee withheld or any other
21 information requested by DRT on the prescribed form, from the awarded
22 professional services contract within thirty days of the contract being awarded."

23 (c) Prospective Applicability. The withholding assessment fee pursuant to
24 this Section for a non-resident person without a valid Guam Business License shall
25 not be applicable to any contract for professional services entered into with the
26 government of Guam prior to the effective date of this Act, provided however, it

1 shall be applicable for the award of a new contract or contract renewal for the
2 contractual provision of the same or similar services.

3 (d) Withholding assessment fee collected declared government of Guam
4 Funds. The withholding assessment fee levied, assessed and collected under this
5 Chapter shall become funds of the government of Guam from the moment of
6 collection and shall be subject to all laws, rules and regulations pertaining thereto,
7 and unless specifically provided by law, all such withholding assessment fees
8 collected shall be deposited into the Treasury of Guam as part of the General Fund.

9 **Section 3. Severability.** If any provision of this Act or its application to
10 any person or circumstance is found to be invalid or contrary to law, such
11 invalidity shall not affect other provisions or applications of this Act which can be
12 given effect without the invalid provisions or application, and to this end the
13 provisions of this Act are severable.

14 **Section 4. Effective Date.** This Act shall be effective immediately upon
15 enactment.



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

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

April 14, 2016

Bill No. 282-33 (COR): AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO ESTABLISH A WITHOLDING ASSESSMENT FEE FOR A NON-RESIDENT PERSON TO CAPTURE THE FOUR PERCENT (4%) EQUIVALENT OF THE BUSINESS PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE GOVERNMENT OF GUAM FOR PROFESSIONAL SERVICES.

NAME (Please print)	AGENCY/ ORGANIZATION	CONTACT NUMBER	ORAL TESTIMONY	WRITTEN TESTIMONY	IN FAVOR	NOT IN FAVOR
	NONE					



OFFICE OF PUBLIC ACCOUNTABILITY
Doris Flores Brooks, CPA, CGFM
Public Auditor

April 14, 2016

Honorable Michael F.Q. San Nicolas
Senator and Chairman, Committee on Finance & Taxation,
General Government Operations and Youth Development
33rd Guam Legislature
155 Hesler Place
Hagatna, Guam 96910

Re: Bill 282 An Act To Establish a Withholding Assessment Fee for a Non-Resident Person to Capture the 4% Equivalent of the Business Privilege Tax, On Contracts Awarded by the Government of Guam for Professional Services.

Hafa Adai Senator San Nicolas and Committee Members:

I am in general support of Bill 282 with some amendments. This Bill attempts to capture the 4% Gross Receipts Tax (GRT) at the source, when a GovGuam agency pays a non-resident contractor for professional services.

As background, in 2006 when the Marine relocation from Okinawa was first announced, we at OPA together with other Senators were concerned about similar potential revenue leakage from future military construction contracts in the hundreds of millions. Over the next several years I met with various federal officials discussing whether the federal government would withhold the 4% GRT on these military construction contracts at the time of payment and remit directly to Treasurer of Guam. Finally, a report concluded “no”, the federal government would not be the tax collector for Guam or, for that matter, any state.

FYI the Republic of the Marshall Islands has similar legislation to Bill 282.

PART VI- NON-RESIDENT INCOME TAX

#117 Imposition of non-resident income tax.

There shall be assessed, levied, collected and paid a non-resident tax of 10% on the gross income earned by every non-resident person in respect of services provided or performed by such person relating to any client in the Marshall Islands. (See attached)

The tax is required to be withheld by any client, government or private, and is remitted quarterly using Form 093. (See attached)

Bill 282 would place the responsibility for withholding and remitting the 4% on the government agency only. The Department of Administration together with the line agencies, Department of Education, all the autonomous agencies, OPA, the Legislature, the Judiciary and any other government entity that has check writing capability are the affected agencies should they have professional services contracts with non residents.

As this is a new tax requirement, the Department of Revenue and Taxation (DRT) would need to develop the requisite withholding form for the government agencies to use and provide guidance. This will require time.

Accordingly Section 4 Effective Date upon enactment should be changed to allow sufficient time for a transition. An effective date such as January 1, 2017 would give all parties ample notice.

Another tax issue is frequency of filing, monthly versus quarterly. To minimize paperwork for the government quarterly filing is preferable to monthly filing. Likewise electronic filing is preferable to manual filing.

There maybe other issues from DRT.

While the amount of potential tax collection is not known, the FY 2014 financial audit of the government of Guam excluding autonomous entities, reported GovGuam spent \$159 million in contractual services.

Bill 282 attempts to plug a perceived revenue leak and provides the collection mechanism to do so. It also attempts to provide parity for professional services rendered by residents of Guam who pay 4% GRT and non-residents who may not be paying.

Senseramente



Doris Flores Brooks, CPA, CGFM
Public Auditor

Attachment: Part VI Non Resident Income Tax
Form 093

§§112-115. *Reserved.* [P.L. 1991-134, §2(4).]

§116. Tax on income from immovable property.

(1) There shall be assessed, levied, collected and paid a tax of three percent (3%) per year on all gross income from immovable property leased, exclusive of buildings and other improvements on land, by the lessee of such property.

(2) The tax imposed by subsection (1) of this Section shall be collected by the lessee by deducting and withholding the tax imposed on any lease as and when paid or credited to the lessor. Every lessee, required to deduct and withhold the tax imposed shall be liable for the payment and shall pay such tax to the Secretary of Finance on or before the last day of the month following the close of each quarter (on or before April 30, July 31, October 31 and January 31) by filing a full, true and correct return showing all payments made, payor and description and location of property. Failure to comply with this Section shall constitute an offense. [P.L. 1991-134, §2(4).]

PART VI- NON-RESIDENT INCOME TAX

§117. Imposition of non-resident income tax.

There shall be assessed, levied, collected and paid a non-resident tax of ten percent (10%) on the gross income earned by every non-resident person in respect of services provided or performed by such person relating to any client in the Marshall Islands. [P.L. 1989-50, §17.]

§118. Liability of the client.

(1) It shall be the duty of every client to deduct or withhold the tax referred to in Section 117 of this Chapter from such person at the time the fee is paid to him. The tax so deducted shall be paid by him on or before the last day of the month following each quarter, to wit, on or before April 30, July 31, October 31, and January 31. Every such client shall, on or before the date provided for the payment of tax, make a full, true and correct return showing all such fees paid by him.

(2) Where any client fails to deduct or withhold or pay the tax referred to in subsection (1) of this Section, he shall be personally liable to pay the said tax referred to in Section 117 of this Chapter.

(3) Nothing in subsections (1) and (2) of this Section shall relieve such non-resident person from paying the tax referred to in Section 117 of this Chapter. And where the client has paid any tax under this Section, he shall have the right to recover the same from such non-resident person.

(4) Failure to comply with the provisions of this Section shall constitute an offense. [P.L. 1989-50, §18.]

§119. Prohibition of practice.

Where any non-resident person fails to pay the tax due under this Part, he shall, in addition to the penalties prescribed in this Chapter, not be permitted to practice or appear before or participate in any proceedings before any court, tribunal or other Governmental agency of the Republic of the Marshall Islands by such authority. And where such person has a license to practice any profession in the Republic, such license shall be canceled by the relevant issuing authority. [P.L. 1989-50, §19.]

§120. Interpretation.



NON-RESIDENT GROSS INCOME TAX RETURN

(See other side of this form for instructions)

A. BUSINESS NAME/MARSHALL ISLANDS CLIENT	B. M.I. IDENTIFICATION NUMBER
C. ADDRESS	D. QUARTER ENDING
F. LOCATION OF BUSINESS/ NON-RESIDENT PERSON [] USA, [] Other country _____ Specify _____	E. BUSINESS FORM [] Client [] Non-Resident
G. BUSINESS ACTIVITY(IES) [NON-RESIDENT PERSON] Specify _____	

H. COMPUTATION OF TAX AND OTHER CHARGES NOTE: If you intend to terminate, sell or transfer your business before the due date for filing any quarterly return, you must file a final return and pay the tax due at the time you terminate, sell or transfer your property.

1. TOTAL GROSS INCOME/FEES PAID FOR THE PERIOD January 1 – March 31, 19____		
2. TOTAL GROSS INCOME/FEES PAID FOR THE PERIOD April 1 – June 30, 19____		
3. TOTAL GROSS INCOME/FEES PAID FOR THE PERIOD July 1 – September 30, 19____		
4. TOTAL GROSS INCOME/FEES PAID FOR THE PERIOD October 1 – December 31, 19____		
5. TOTAL OF LINES 1, 2, 3, and 4		
6. LESS GROSS INCOME FEES PAID NOT SUBJECT TO TAX [Attach detailed statement]		
7. GROSS INCOME/FEES PAID SUBJECT TO TAX		
8. TAX ON AMOUNT SHOWN ON LINE 7 (10% of line 7)		
9. TAX PAID PREVIOUS QUARTER(S)		
10. TAX DUE THIS QUARTER [line 8 minus line 9]		
11. PENALTY CHARGE [if return is filed after the deadline complete this line. See instructions on other side of return for computation]		
12. INTEREST [if payment is made after the deadline complete this line. See instructions on other side of return for computation]		
13. TOTAL DUE – PAY THIS AMOUNT [add lines 10, 11, and 12]		

DECLARATION: *I declare that this return is, to the best of my knowledge and belief, true and correct*

SIGNATURE	TITLE	DATE
FOR OFFICER USE ONLY		
DATE FILED	DATE PAID	AMOUNT PAID
ACCT. CREDITED	RECEIPT NO.	VERIFIED BY:
		POSTED BY:

GENERAL INFORMATION

Business and/or person required to file gross income tax returns must use the correct forms depending on location(s) of their business activities.

Form 093 – Non-Resident Gross Income Tax Return

INSTRUCTIONS

ITEM

- A. Enter complete business. If your business has more than one name enter all names the business is known by.
- B. Enter your Republic of the Marshall Islands Identification Number.
- C. Enter your current business address.
- D. Enter the quarter for which you're filing the return.
- E. Check appropriate box for business form, if you check the box for other please specify.
- F. Check appropriate box for country location of your business.
- G. Check appropriate box for type of business activity(ies). If you check the box for other specify.
- H. Computation of tax and other charges
 1. Enter gross income/fees paid during the period from January 1 – March 31, 19____.
 2. Enter gross income/fees paid during the period from April 1 – June 30, 19____.
 3. Enter gross income/fees paid during the period from July 1 – September 30, 19____.
 4. Enter gross income/fees paid during the period from October 1 – December 31, 19____.
 5. Add lines 1, 2, 3 and 4 and enter the total on this line.
 6. Enter the amount of gross income which is exempt from tax, such as refunds or gross income earned outside the Republic if there is/are such deduction(s) ATTACH DETAILED STATEMENT OF EXPLANATION.
 7. Deduct line 6 from line 5. THE RESULT IS THE AMOUNT OF TAXABLE GROSS INCOME EARNED.
 8. Compute the tax 10% amount shown on line 7.
 9. Enter the total amount of tax paid during previous quarter(s). The Marshall Islands tax year runs from January 1 to December 31. Only taxes paid during the quarter(s) of the same tax year in which you are filing must be entered here.
 10. Subtract line 9 from line 8. This is the total due this quarter.
 11. If you filed your return after the deadline (shown at the bottom of this page), a penalty of one percent (1%) of the tax due shall be added from each 30 days or fraction thereof elapsing between the due date of the return and the date on which the return is actually filed.
 12. If you pay the total tax due after the deadline (shown at the bottom of the page), there is an interest charge of .05% per month on the total tax due (line 10) from the date the tax is due until it is paid. Enter the total interest charge on this line.
 13. Add lines 10, 11, and 12 and enter the total on this line. PAY THIS AMOUNT.
- I. Responsible person must sign this return showing his/her title and date. A RETURN IS NOT COMPLETE AND THEREFORE NOT OFFICIAL IF NOT SIGNED. This return may be filed by either the Marshall Islands Client or the Non-Resident person if client fails to withhold.

DEADLINES AND PENALTIES

The original and two copies of this return must be filed and paid to the SECRETARY OF FINANCE, DIVISION OF REVENUE AND TAXATION, POST OFFICE BOX 29, MAJURO, REPUBLIC OF THE MARSHALL ISLANDS 96960, on or before the last day of the month following the end of each quarter, that is on or before APRIL 30, JULY 31, OCTOBER 31 and JANUARY 31

Section 18 (1) It shall be the duty of every client to deduct or withhold, the tax referred to in Section 17 of the Act. (2) Where any client fails to deduct or withhold or pay the tax referred to in Subsection (1) of this Section. He shall be personally liable to pay the said tax.



April 18, 2016

The Honorable Michael F.Q. San Nicolas

Chairman

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

I Mina'trentai Tres Na Liheslaturan Guahan

155 Hesler Place

Hagatna, Guam 96910

RE: Testimony on Bill 282-33 (COR)

Dear Chairman San Nicolas,

Thank you for the opportunity to submit testimony on Bill 282-33 to Establish a Withholding Assessment Fee for a Non-Resident Person to Capture the Four Percent (4%) BPT Equivalent on Contracts Awarded by Government.

While the Guam Visitors Bureau recognizes the intent of Bill 282, we have concerns on what it will do to the cost for the government to attain professional services from off-island. The government of Guam, as the client, will be assessed the withholding fee on top of the vendor's regular fee to provide services. Ultimately, it will be the government of Guam paying the government of Guam. 5 GCA §5008 already provides for a policy in favor of local procurement, which gives local businesses an advantage over off-island companies. Therefore, GVB is not able to provide support for Bill 282.

Again, Si Yu'os Ma'ase for the opportunity to provide this testimony and we look forward to continue working together to make Guam the best place to live, work and visit.

Senseramente,

JON NATHAN DENIGHT

General Manager



COMMITTEE ON RULES

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

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Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

March 21, 2016

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

VIA E-MAIL

joey.calvo@bmmr.guam.gov

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

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

Vice-Speaker
Benjamin J.F. Cruz
Member

RE: Request for Fiscal Notes – Bill Nos. 282-33(COR) and 283-33(COR)

Legislative Secretary
Tina Rose Muna Barnes
Member

Hafa Adai Mr. Calvo:

Senator
Dennis G. Rodriguez, Jr.
Member

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.

Senator
Frank Blas Aguon, Jr.
Member

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

Senator
Michael F.Q. San Nicolas
Member

Very Truly Yours,

Senator
Nerissa Bretania Underwood
Member

Senator Rory J. Respicio
Chairperson of the Committee on Rules

V. Anthony Ada
MINORITY LEADER

Mary C. Torres
MINORITY MEMBER

Attachment (1)

Cc: Clerk of the Legislature

Bill Nos.	Sponsor	Title
<p>282-33 (COR)</p>	<p>Dennis G. Rodriguez, Jr.</p>	<p>AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO ESTABLISH A WITHHOLDING ASSESSMENT FEE FOR A NON-RESIDENT PERSON TO CAPTURE THE FOUR PERCENT (4%) EQUIVALENT OF THE BUSINESS PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE GOVERNMENT OF GUAM FOR PROFESSIONAL SERVICES.</p>
<p>283-33 (COR)</p>	<p>Committee on Rules, Federal, Foreign and Micronesian Affairs, Human and Natural Resources, Election Reform and Capitol District by request of I Maga'lahen Guåhan, the Governor of Guam, in accordance with the Organic Act of Guam.</p>	<p>AN ACT RELATIVE TO THE SALARY PAY ADJUSTMENTS RECEIVED BY THE UNCLASSIFIED EMPLOYEES OF THE OFFICE OF I MAGA'LAHEN GUAHAN AND THE OFFICE OF I SEGUNDU NA MAGA'LAHEN GUAHAN.</p>



COMMITTEE ON RULES

I Mina'trentai Tres na Liheslaturan Guåhan • The 33rd Guam Legislature
155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com
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Rory J. Respicio
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MAJORITY LEADER

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Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

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Senator
Michael F.Q. San Nicolas
Member

Senator
Nerissa Bretania Underwood
Member

V. Anthony Ada
MINORITY LEADER

Mary C. Torres
MINORITY MEMBER

Certification of Waiver of Fiscal Note Requirement

This is to certify that the Committee on Rules submitted to the Bureau of Budget and Management Research (BBMR) a request for a fiscal note, or applicable waiver, on **Bill No. 282-33(COR) –Dennis G. Rodriguez, Jr., “AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO ESTABLISH A WITHHOLDING ASSESSMENT FEE FOR A NON-RESIDENT PERSON TO CAPTURE THE FOUR PERCENT (4%) EQUIVALENT OF THE BUSINESS PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE GOVERNMENT OF GUAM FOR PROFESSIONAL SERVICES.”**– on March 21, 2016. COR hereby certifies that BBMR confirmed receipt of this request March 22, 2016 at 8: 15 A.M.

COR further certifies that a response to this request was not received. **Therefore, pursuant to 2 GCA §9105, the requirement for a fiscal note, or waiver thereof, on Bill 282-33(COR) to be included in the committee report on said bill, is hereby waived.**

Certified by:

Senator Rory J. Respicio
Chairperson of the Committee on Rules

June 14, 2016
Date



COMMITTEE ON RULES

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

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Michael F.Q. San Nicolas
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Senator
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Member

V. Anthony Ada
MINORITY LEADER

Mary C. Torres
MINORITY MEMBER

March 17, 2016

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. 282-33(COR)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 282-33(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	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
282-33 (COR)	Dennis G. Rodriguez, Jr.	AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO ESTABLISH A WITHHOLDING ASSESSMENT FEE FOR A NON-RESIDENT PERSON TO CAPTURE THE FOUR PERCENT (4%) EQUIVALENT OF THE BUSINESS PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE GOVERNMENT OF GUAM FOR PROFESSIONAL SERVICES.	03/17/16 2:49 p.m.	03/17/16	Committee on Finance and Taxation, General Government Operations and Youth Development			



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

First Public Notice - April 14, 2016 Legislative Hearing

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Thu, Apr 7, 2016 at 4:53 PM

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

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 <rolyforguam@gmail.com>, "Dennis Rodriguez, Jr." <senatorrodriguez@gmail.com>, Senator Tom Ada <office@senatorada.org>, Senator Tony Ada <tony@tonyada.com>, Senator Brant McCreddie <brantforguam@gmail.com>, Senator Brant McCreddie <senatorbrantmccreddie@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, mayorenerstc@yahoo.com, mtm_mayors_office@yahoo.com, pitimayor@yahoo.com, Robert Hofmann <guammayor@gmail.com>, rudy iriarte <rudyiriarte@gmail.com>, talofomayor@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 <dalealvarez@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 <vejohntrorres@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

April 7, 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 legislative hearing on Thursday, April 14, 2016, beginning at 5:30 p.m., in *I Liheslaturan Guåhan's* Public Hearing Room, for the following items:

Bill No. 282-33 (COR): AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO ESTABLISH A WITHHOLDING ASSESSMENT FEE FOR A NON-RESIDENT PERSON TO CAPTURE THE FOUR PERCENT (4%) EQUIVALENT OF THE BUSINESS PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE GOVERNMENT OF GUAM FOR PROFESSIONAL SERVICES.

Bill No. 289-33 (LS): AN ACT TO AMEND SUBSECTION (v) TO § 80109 OF CHAPTER 80 OF TITLE 10, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZE *I MAGA'LAHEN GUAHAN* TO ENTER INTO A LINE OF CREDIT, A DIRECT LOAN, OR ALTERNATIVE FINANCING FOR THE RENOVATION OF THE GUAM MEMORIAL HOSPITAL LABOR AND DELIVER WARD (GMH MATERNAL AND CHILD HEALTHCARE (MCH) RENOVATION PROJECT).

Nomination of **RAYMOND A. SCHNABEL**

Position: **Insurance Business Officer Representative, Guam Banking and Insurance Board**

Length of Term: **Six (6) Years**

Nomination of **ODESSA M. MARTINEZ**

Position: **Real Estate Broker Member, Real Estate Commission**

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

Nomination of **CHRISTOPHER S. MURPHY**

Position: **Real Estate Broker Member, Real Estate Commission**

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

Nomination of **KAMIA L.G. DIERKING**







Position: **Member, 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.

###

6 attachments

-  **Christopher Murphy - Real Estate Commission.pdf**
725K
-  **Kamia Dierking - Board of Equalization.pdf**
920K
-  **Odessa Martinez - Real Estate Commission.pdf**
938K
-  **Raymond Schnabel - Banking and Insurance Board.pdf**
724K
-  **Bill No. B282-33 (COR).pdf**
112K
-  **Bill No. B289-33 (LS).pdf**
246K



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Second Public Notice - April 14, 2016 Legislative Hearing

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Tue, Apr 12, 2016 at 12:50 PM

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

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 <lifeg@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 <rorryforguam@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>, agatmayoroffice@hotmail.com, asanmainamayorsoffice@yahoo.com, Jessie 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, mayorerneestc@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>, koner.r@gmail.com, arleen81@gmail.com, kenjoeada@yahoo.com, anghet@hotmail.com, Ken Quintanilla <kenq@kuam.com>, Dale Alvarez <dalealvarez@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>, mstaijeron <mstaijeron@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 <broadmin@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 <vejohnntorres@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, "Thomas Shieh, MD, FACOG" <doctorshieh@yahoo.com>, Tom Shieh <guammedicalassociation@gmail.com>, kdierking@gta.net,

SECOND PUBLIC NOTICE

FOR IMMEDIATE RELEASE

April 12, 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 legislative hearing on **Thursday, April 14, 2016**, beginning at **5:30 p.m.**, in *I Liheslaturan Guåhan's* Public Hearing Room, for the following items:

Bill No. 282-33 (COR): AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO ESTABLISH A WITHHOLDING ASSESSMENT FEE FOR A NON-RESIDENT PERSON TO CAPTURE THE FOUR PERCENT (4%) EQUIVALENT OF THE BUSINESS PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE GOVERNMENT OF GUAM FOR PROFESSIONAL SERVICES.

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Nomination of **RAYMOND A. SCHNABEL**

Position: **Insurance Business Officer Representative, Guam Banking and Insurance Board**

Length of Term: **Six (6) Years**

Nomination of **ODESSA M. MARTINEZ**

Position: **Real Estate Broker Member, Real Estate Commission**

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

Nomination of **CHRISTOPHER S. MURPHY**

Position: **Real Estate Broker Member, Real Estate Commission**







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

Nomination of KAMIA L.G. DIERKING**Position: Member, 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 tosenatorsannicolas@gmail.com.

#

6 attachments

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-  **Raymond Schnabel - Banking and Insurance Board.pdf**
724K

Public Hearing Notice Listserv
phnotice@guamlegislature.org (Media, All Senators, and Staff)

Updated: March 1, 2016

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Updated: March 1, 2016

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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
April 14, 2016
5:30 p.m.

AGENDA

- I. Call to Order**
- II. Opening Remarks/Announcements**
- III. Items for Public Consideration**

Bill No. 282-33 (COR): AN ACT TO ADD A NEW § 71114 TO CHAPTER 71 OF DIVISION 3, TITLE 11, GUAM CODE ANNOTATED, TO ESTABLISH A WITHHOLDING ASSESSMENT FEE FOR A NON-RESIDENT PERSON TO CAPTURE THE FOUR PERCENT (4%) EQUIVALENT OF THE BUSINESS PRIVILEGE TAX, ON CONTRACTS AWARDED BY THE GOVERNMENT OF GUAM FOR PROFESSIONAL SERVICES.

Bill No. 289-33 (LS): AN ACT TO AMEND SUBSECTION (v) TO § 80109 OF CHAPTER 80 OF TITLE 10, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZE *I MAGA'LAHEN GUAHAN* TO ENTER INTO A LINE OF CREDIT, A DIRECT LOAN, OR ALTERNATIVE FINANCING FOR THE RENOVATION OF THE GUAM MEMORIAL HOSPITAL LABOR AND DELIVER WARD (GMH MATERNAL AND CHILD HEALTHCARE (MCH) RENOVATION PROJECT).

Nomination of **RAYMOND A. SCHNABEL**

Position: **Insurance Business Officer Representative, Guam Banking and Insurance Board**
Length of Term: **Six (6) Years**

Nomination of **ODESSA M. MARTINEZ**

Position: **Real Estate Broker Member, Real Estate Commission**
Length of Term: **Four (4) Years**

Nomination of **CHRISTOPHER S. MURPHY**

Position: **Real Estate Broker Member, Real Estate Commission**
Length of Term: **Four (4) Years**

Nomination of **KAMIA L.G. DIERKING**

Position: **Member, Guam Board of Equalization**
Length of Term: **Four (4) Years**

- IV. Closing Remarks**

- V. Adjournment**