



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



MAY 22 2015

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

2015 MAY 22 PM 6:42

[Handwritten mark]

RE: Committee Report on Bill No. 31-33 (COR)

Dear Speaker Won Pat,

Håfa adai! Transmitted herewith is the Committee Report on Bill No. 31-33 (COR) - "AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OF FURNISHED BY THE TAXPAYER."

Committee votes are as follows:

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

Respectfully,

[Signature of 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
| Mina'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



COMMITTEE REPORT

Bill No. 31-33 (COR)

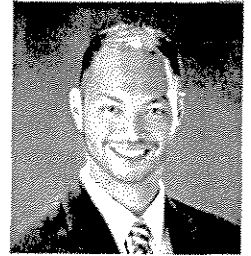
Introduced by Benjamin J.F. Cruz

**“AN ACT TO AMEND § 26120 OF CHAPTER 26
OF TITLE 11 OF THE GUAM CODE
ANNOTATED; RELATIVE TO THE
INSPECTION OF TAX RETURNS AND OTHER
INFORMATION REQUIRED TO BE FILED OF
FURNISHED BY THE TAXPAYER.”**



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



MAY 22 2015

MEMORANDUM

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

RE: **Committee Report on Bill No. 31-33 (COR)**

Håfa adai! Transmitted herewith is the Committee Report on Bill No. 31-33 (COR) - "AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OF FURNISHED BY THE TAXPAYER."

This report includes the following:

- Vote Sheet
- Report Digest
- Copy of Bill No. 31-33 (COR)
- Public Hearing Sign-in Sheet
- Written Testimonies and Supporting Documents
- Fiscal Note Request
- Copy of COR Referral of Bill No. 31-33 (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

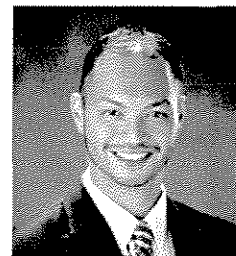
Bill No. 31-33 (COR) – “AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OF FURNISHED BY THE TAXPAYER.”

	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	<i>M.F.Q. San Nicolas</i> 3/18/2015	✓				
Senator Mary C. Torres Vice Chairman	<i>M. Torres</i>	5/22/15				
Speaker Judith T. Won Pat, Ed.D. Member	<i>J. Won Pat</i>	5/22/15				
Vice Speaker Benjamin J.F. Cruz Member	<i>B. Cruz</i>	✓				
Senator Tina R. Muña Barnes Member						
Senator Rory J. Respicio Member	<i>R. Respicio</i>	5-22-15				
Senator Thomas C. Ada Member	<i>T. Ada</i>			✓		
Senator Dennis G. Rodriguez, Jr. Member	<i>D. Rodriguez</i>			✓ 5/22		
Senator Frank B. Aguon, Jr. Member	<i>F. Aguon</i> 5/22/15			✓		
Senator Nerissa B. Underwood, Ph.D. Member	<i>N. Underwood</i>	5-22-15				
Senator James V. Espaldon Member	<i>J. Espaldon</i>			✓		



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. 31-33 (COR) was introduced on January 22, 2015, by Vice Speaker Benjamin J.F. Cruz. The bill was subsequently referred by the Committee on Rules to the Committee on Finance & Taxation, General Government Operations, and Youth Development on January 23, 2015.

The Committee on Finance & Taxation, General Government Operations, and Youth Development held a public hearing on March 12, 2015, in *I Liheslatura's* Public Hearing Room. Among the items on the hearing agenda was Bill No. 31-33 (COR). The hearing convened at 10:01 a.m. and was recessed at 11:57 a.m. The hearing reconvened at 2:03 p.m. and was adjourned at 5:35 p.m.

Public Notice Requirements

Public Hearing notices were disseminated via electronic mail to all senators and all main media broadcasting outlets on March 5, 2015, and again on March 9, 2015. Notice was also posted on *I Liheslatura's* website beginning on March 5, 2015.

Senators Present

Senator Michael F.Q. San Nicolas, Committee Chairman
Senator Mary C. Torres, Committee Vice Chairwoman
Senator Thomas C. Ada, Committee Member
Vice Speaker Benjamin J.F. Cruz, Committee Member
Senator Dennis G. Rodriguez, Jr., Committee Member
Senator Frank B. Aguon, Jr., Committee Member
Senator Nerissa B. Underwood, Ph.D., Committee Member
Senator James V. Espaldon, Committee Member
Senator V. Anthony Ada
Senator Tommy A. Morrison
Senator Frank F. Blas, Jr.

Oral Testimony

Bartley A. Jackson, Guam Hotel and Restaurant Association
Mary P. Rhodes, Guam Hotel and Restaurant Association
Doris Flores Brook, Public Auditor, Office of Public Accountability

Written Testimony

Doris Flores Brook, Public Auditor, Office of Public Accountability
Bartley A. Jackson and Mary P. Rhodes, Guam Hotel and Restaurant Association
John Camacho, Director, Department of Revenue and Taxation

II. TESTIMONY & DISCUSSION

Senator Michael F.Q. San Nicolas: The next item on the agenda is Bill 31-33 (COR), introduced by Vice Speaker B.J. Cruz, an act to *amend* § 26120 of Chapter 26 of Title 11 of the Guam Code Annotated, relative to the inspection of tax returns and other information required to be filed or furnished by the taxpayer. At this time, I'd like to yield to Vice Speaker B.J. Cruz for his opening statement.

Vice Speaker Benjamin Cruz: Thank you very much, Mr. Chairman, for this opportunity to give some opening remarks on Bill 31-33. Actually, I was surprised that there was a need for this piece of legislation. When the Guam Legislature established the Office of the Public Auditor a dozen years ago, it was my understanding that that was going to be the most powerful position in government.

Initially, I understand the Public Auditor, depending on who was director of Department of Revenue and Taxation (DRT), had access to a whole number of things, and had access to review – not internal revenue code – tax returns. Everything that was local, the Public Auditor had access to it. I didn't realize how the process had broken down until I had requested the Public Auditor to do an audit of the hotel occupancy tax. And when the auditor submitted the report, I was shocked at the inability for her to come to a conclusion because of the efforts of DRT to undermine her investigation. Her audit – there were two (2) divisions at DRT that had hotels listed alphabetically and some numerically. And they weren't in the same order, so there was no way of being able to match that up, and so the Public Auditor was unable to give me any substantive report because of it. So when I called her in to ask how it was possible that she didn't have this power, she said, "Well, in the early 2000's, the Public Auditor had the authority, and with different directors, had actually been able to see these different documents. Now, this director is saying, "You can't." The previous one was willing to.

So the only thing that this piece of legislation does is, Mr. Chairman, make it very clear that the Public Auditor shall have access to everything that is local Guam tax forms. I'm not asking for anyone's internal revenue code filings – I have no business with that, nor should anybody else in this committee, even in executive session, have access to that. But inasmuch as we need the local taxes to underwrite our operations of this government, we should know what is being filed, and even if I don't, or this committee doesn't, get individuals reports, I'm not asking that we do that. I am just insisting with this piece of legislation, that one person, not Ms. Doris Flores Brooks, but the Public Auditor of the Office of Public Accountability be given that authorization. I don't want to see anyone's tax refunds, whether it's H.O.T., G.R.T., whatever. But to have a two hundred (200) page publication of everybody's property tax returns, published on an annual basis and then say, "You're not supposed to have access to local taxes, but publish it." (It) doesn't make any sense to me. If we can publish that, we can publish anything else we want to that's local. I'm not asking for publications for the general public. I'm not asking for publications to the committee. I'm asking for the single publication to the Office of Public Accountability, to the Public Auditor. And I think it is imperative that we do so. I don't want it to be left to whoever is sitting as the director and deciding, "Yes, I will do it this year but I won't do it next year." This authority should be clear that the Public Auditor has it and when I invite the Public Auditor to explain the deficiency of her report, I was even more embarrassed when she explained to me that

she had just last summer did a conference of that national public auditors and when the question was asked how many public auditors in the fifty-four (54) jurisdictions have access to their local taxes, all of them raised their hands save for one lone auditor from the colony of Guam. Thank you, Mr. Chairman.

Chairman San Nicolas: Thank you, Vice Speaker Cruz. We have here testifying for Bill 31-33 Ms. Doris Flores Brooks, Mr. Bart Jackson, and Ms. Mary Rhodes. You may proceed whenever you're ready.

Public Auditor Doris Flores Brooks: Thank you, Mr. Chairman. I'd like to first defer to the private sector because they are opposed to (the bill) and I would like to hear their testimony before I make comments on my testimony.

Chairman San Nicolas: At your discretion, Madam Auditor. Mr. Jackson, please.

Mr. Bartley Jackson: Thank you, Mr. Chairman. And for the record, my name is Bart Jackson, the chairman of the Guam Hotel and Restaurant Association. I'm not an attorney. I don't claim to be an attorney. I'm a simple in keeper. And our testimony is based on our understanding of the law and comments from our legal counsel.

(Mr. Jackson proceeds to read from his written testimony, appended to this report.)

Chairman San Nicolas: Thank you, Mr. Jackson. Ms. Rhodes.

Ms. Mary Rhodes: Thank you very much. I think a lot of this is related again to two (2) main issues. One, I think there needs to be legal review to how much of this is really tied back to privacy and confidentiality rules, already stated in the code. I do know that we have our public auditor, Mrs. Doris Flores Brooks, a section that mentions where it should be open to inspection by a state agency. I am reading in our copy, which we provided as an attachment that those inspections are with regards to the responsibility of the administration of the tax laws in trying to locate a person who may be entitled to a refund.

And so first, back to Paragraph 1, it's not carte blanche. An auditor to be able to look at everything that DRT has. So it has a specific purpose of when going through an audit of why you would need that supplemental or additional support of information. So I would again strongly urge that if we are going to open up this for conversation or discussion, we should probably get some legal opinions as well because this could easily... you know, the office of the auditor... or, anything can be given once it's report. It is public information after that point. And so, of course, as Senator B.J. Cruz mentioned, he found out only because he requested for information from the office of the auditor. So who's to say other people can't get that information from the auditor. So, it's just another way of transferring information from one agency to another.

Whereas DRT is really the agency responsible for protecting that and to ensure that they are really doing their job. And that's the second issue, is, this is really about the H.O.T. bonds, the hotel occupancy tax. Other taxes, which we all know DRT has had a very long history and challenge with collecting the taxes and being able to report it accurately. I think we should really

look at that issue more so than allowing access to that information. I think we talked a very long time. I've been at GHRA for nine (9) years now and we've talked a long time about whether or not the collectibles and the reporting is being done to the best of the abilities of DRT. We know they have internal staffing issues, we know there are internal issues with how it's reported in two different ways, and I think they've done a tremendous job in catching up with a lot of things lately. And so I think we need to look at those things, and get the information that way, rather than putting the risk of really putting out the integrity again, the risk of allowing DRT to allow another agency access to information which is already private and confidential. Thank you.

Chairman San Nicolas: Thank you. Thank you, Ms. Rhodes. Madam Auditor.

Public Auditor Brooks: Thank you, Senator San Nicolas. I want to also applaud and thank Senator-Vice Speaker Cruz for introducing the bill. Senator Morrison, Senator Torres, Senator Ada, and Senator Underwood. You already have my testimony in front of you. And rather than read it, I want to cite a section that I did also do some research. And this is also from the Internal Revenue Code to what Vice Speaker said was the intent of this. And this is the, I have the section here, it's code section 26 U.S.C. § 6103 (d)(2), but more specifically in defining a state audit agency for the purposes of this state paragraph: a state audit agency means any state agency, body, or commission which is charged with the laws of the state, with the responsibility of auditing state revenues and programs.

And that's really what the role is, is the audit of state revenues and programs. It's what state auditors do. They do and review the process. Is the state agency, in this case DRT, collecting revenues as it should be? And that is the role of the state auditor to do so. And so the question here is when we attempted to do the audit, it was, what was the process that DRT had for determining if everybody filed? And we couldn't verify that. We have, I think the way the annual audit is done, which is audited under the Tourist Attraction Fund (TAF) does, it looks at it in its totality. They look at how Deloitte & Touche has been doing is through annual confirmations directly from each of these hotels.

And we do have a finite number of these hotels. And that makes this particular audit a little easier, just like how the Territorial Highway Fund is done. It's a finite number of people who pay these types of taxes, unlike the gross receipts tax. We have twenty thousand (20,000) businesses, I believe, whereas in the case of the hotel occupancy tax, it's a finite number. It's less than fifty (50) hotels in this entire island of Guam. And so the role is, and this is really a policy decision, on the part of the Legislature, do you want it to be audited or not? If you don't, then you listen and you go with the role of what the private sector says, "It should not be audited." If you want it to be audited, then it's the policy determination as to who should audit. And that's what we're here about.

All state auditors have actually taken... A couple of them, as I mentioned last year, when this topic was raised, I looked around, who else besides me did not raised their hand. I was the only one. A couple of them had to go to court. But the state agency relented and allowed them access. So the policy determination here is, should local state revenues, local GovGuam revenues be audited or not? That's a policy decision of this body.

I'm not here to advocate one way or the other. Right now, we are prohibited from doing that. How does Deloitte do it? They do go through a process to verify the totality of the number, the totality of the process, and it's a little more involved and I've just had some discussions of how they do it. Are the revenues fairly presented and fairly complete? And they opine on that. And that's the assurance that you get. What was requested was for more detailed information. We even asked from DRT. You're right; they are encumbered with staffing, lack of staffing. But information as to how to track... well when we went through this, we found that some were charging the wrong rate. The wrong rate was being charged and so they couldn't... they had the listing of the business that owed. So when we checked on this and this, they couldn't tell us that this is so and so's. and so we specifically said, "Okay, just block out this number. Let me check just these three." They wouldn't because we already knew who the three was. And if they provided the information to us, then we would know who the three was. Well, they have to check somebody. But again, we weren't allowed that.

So the policy decision that this body has to decide, whether or not the state revenues, local revenues should be audited. If you choose not to, then that's the policy decision of the part of the Legislature, then number 2, who should audit it. That's where I come from. I'm not advocating. I've got work to do. We've done two or three audits. In the case of the gross receipts tax, that would be an interesting thing to find out because I know you wanted to get some information, like who are the people getting exemptions. Again, the policy decision is, who should be audited or not. And that's where I come down. And that's truly the decision, because if it is, and states are allowed that, as I mentioned in this section, code section 26 U.S.C. § 6103 (d)(2), states that auditing is allowed access to that information. Thank you very much.

Chairman San Nicolas: Thank you, Madam Auditor. To the sponsor of the bill, do you have any other statements or comments? Do any of my colleagues have any questions or comments for this panel? If none, I thank you all very much for your testimony, it was very well received. Thank you very much. We'll go ahead and conclude the hearing on Bill 31-33.

III. FINDINGS AND RECOMMENDATIONS

The Committee on Finance & Taxation, General Government Operations, and Youth Development hereby reports out Bill No. 31-33 (COR), with the recommendation

to do pass.

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

Bill No. 31-33 (COR)

Introduced by:

B.J.F. Cruz 

**AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11
OF THE GUAM CODE ANNOTATED; RELATIVE TO THE
INSPECTION OF TAX RETURNS AND OTHER
INFORMATION REQUIRED TO BE FILED OR FURNISHED
BY THE TAXPAYER.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. § 26120 of Chapter 26 of Title 11, Guam Code Annotated is hereby *amended* to read:

“§ 26120. Inspection of Tax Returns and Information:
Prohibition. Tax returns and other information required to be filed or furnished by the taxpayer, or any other person, shall not be open for public inspection or divulged except when testifying in any judicial or administrative proceeding in which the government of Guam, or any of its officials in an official capacity, are a party, and in which the government of Guam has an interest in the result; except that any committee of the Legislature, duly created, authorized by resolution of the Legislature, may require that it be furnished any data contained in any tax return for use by such committee in executive session only. Nothing in this section shall limit the ability of the Public Auditor to access tax returns and other information required to be filed or furnished by the taxpayer in the administration of his duties, unless such information is specifically privileged by the Internal Revenue Code of the United States.”

2015 JAN 22 PM 4:05





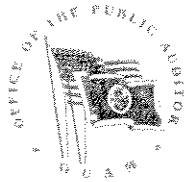
I Mina'Trentai Tres na Liheslaturan Guåhan
SENATOR MICHAEL F.Q. SAN NICOLAS

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

March 12, 2015
~~February 26, 2015~~

Bill No. 31-33 (COR), introduced by B.J.F. Cruz: AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OF FURNISHED BY THE TAXPAYER.

NAME (Please print)	AGENCY/ ORGANIZATION	CONTACT NUMBER	ORAL TESTIMONY	WRITTEN TESTIMONY	IN FAVOR	NOT IN FAVOR
DORIS FLORES BARRIOS	OPA			✓	✓	
BART JACKSON	GHRA		✓	✓		✓
MARY RHODES	GHRA		✓	✓		✓



OFFICE OF THE PUBLIC AUDITOR
Doris Flores Brooks, CPA, CGFM
Public Auditor

March 12, 2015

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

Re: Bill 31-33... Relative to the Inspection of Tax Returns and Other
Information Required to be filed or furnished by the Taxpayer...

Hafa Adai Senator San Nicolas and Committee Members:

This is to express our support for Bill 31 that would allow the Public Auditor and staff access to tax returns and other information required to be filed by the taxpayer. We especially want to thank the main sponsor of the Bill, Vice Speaker Cruz, for introducing this bill to clarify the law.

As background, during the course of OPA's audit of Hotel Occupancy Taxes (HOT) Report No. 14-04, which was an audit mandated by P. L. 32-068, the Department of Revenue and Taxation (DRT) denied OPA auditors access to HOT tax returns. DRT emphasized that the law (Title 11 GCA Section 26210) and their due diligence to protect confidential taxpayer information" are what prevented OPA auditors access.

I note that even the Internal Revenue Code, at 26 U.S.C. § 6103(d)(2), provides that returns and return information are open to inspection by state audit agencies.

We suggest that inspections in Guam be expanded to ensure access of tax information to OPA contracted auditors. Deloitte and Touché, the auditors currently contracted for the annual government-wide financial audit, are also denied taxpayer access. These auditors have done their best to work around this restriction and have done an admirable job despite the restriction. However, access to taxpayer information would make their audit much easier and timelier to complete the annual financial audits.

We urge the committee's full support of this measure.

Thank you and Sensesamento

Doris Flores Brooks, CPA, CGFM
Public Auditor



Guam Hotel and Restaurant Association

Suite 202 Harmon Commercial Plaza, 177 Ilipog Dive, Tamuning, GU 96913

P.O. Box 8565, Tamuning, GU 96931

Tel: (671) 649-1447 • Fax: (671) 649-8565 • E-Mail: info@ghra.org • Website: www.ghra.org

March 12, 2015

Senator Michael F.Q. San Nicolas
Chairman, Committee on Finance & Taxation,
General Government Operations, and Youth Development
155 Hester Place, Ste. 203
Hagatna, GU 96910

Hafa Adai!

On behalf of the Guam Hotel & Restaurant Association (GHRA), we write to express our opposition to Bill No. 31-33 (COR), which seeks to amend section 21620 of chapter 26 of title 11 of the Guam Code Annotated; relative to the inspection of tax returns and other information required to be filed or furnished by the taxpayer.

The Guam Territorial Income Tax Law was established by the Organic Act of Guam on August 1, 1950 and mirrors the U.S. Internal Revenue Code. Title 11 of the Guam Code Annotated already clearly states in Section 21620 that the tax returns and other information shall not be open for public inspection or divulged except when testifying in any judicial or administration proceeding in which the Government of Guam, or any of its officials in an official capacity, are a party, and which the Government of Guam has an interest in the result; except that any committee of the Legislature, duly created, authorized by resolution of the Legislature, may require that it be furnished any data contained in any tax return for use by such committee in executive session only.

It is important to understand and stress the point that tax returns as well as all other tax and financial information shall not be open for public inspection. The rules of privacy and confidentiality are clear. In Chapter of 26 in the IRS US Code Section 6103, there are rules that exist for confidentiality for taxes and all other information (see attachment). We must respect the rules of law and the laws of the land. All tax and financial information must be protected not just for private corporations, but for individuals like ourselves.

Private corporations and individuals should expect political freedom from any type of invasion of privacy with tax and financial information. Bill No. 31-33 (COR) is trying to circumvent the law and open Pandora's Box, if you will. The suggested amendment specifically states that nothing in this section of the GCA shall limit the ability of the Public Auditor to access tax returns and other information unless such information is specifically privileged by the IRS. This is clearly contradictory because this type of information exchange, in this case with the Public Auditor, is subject to public consumption and scrutiny.

The privacy and confidential laws are in place for many reasons, which include:

- Privacy is a basic human right;
- Privacy ensures the safety and liberty of U.S. citizens;
- Tax information contains sensitive data (e.g. competitive information);

- All tax and financial information must be protected from third parties;
- Use of tax information can be politically or criminally motivated;
- Privacy is increasingly under threat.

On behalf of the private corporations and individuals of our community, we humbly ask the newly elected 33rd Guam Legislature to understand the consequences of such actions should you vote yes for this bill. If we allow this to happen, where does it end? The role of the Public Auditor is to conduct regular audits and investigative reports to uncover waste and inefficiency in government. In this case, the Department of Revenue & Taxation, should be able to provide the necessary information to the Public Auditor to analyze the work, resources and processes in the government agency without threatening its integrity as an organization by releasing private and confidential data.

Again, on behalf of private corporations and individuals, GHRA strongly urges you to vote NO on Bill 21-33 (COR). Thank you for your time and consideration.

Together, GHRA stands united to advocate just legislation and governmental regulations governing the conduct of business while improving business-community relations, promoting the highest standards of service and quality, and publicizing the value and benefits of the tourism industry. Comprised of nearly 300 member companies, GHRA is a leader in the tourism industry which accounts for 1.3 million visitors, generates more than \$1 billion in annual revenues (60 percent of GDP), employs 20,000 people (30% of the population), contributes more than \$36 million annually for Gross Receipts Tax, and collects more than \$20 million annually for Hotel Occupancy Tax.

Senseramente,

Bartley A. Jackson, Chairman
GUAM HOTEL & RESTAURANT ASSOCIATION
Harmon Commercial Plaza, Suite 202
177 Ilipog Drive Tamuning, Guam 96913
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Mary P. Rhodes, President
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Website: www.ghra.org



Dipattamenton Kontribusiyan Adu'ana

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guahan

EDDIE BAZA CALVO, Governor Mags'lahi
RAY TENORIO, Lt. Governor Tifente Gubetnadot

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

March 12, 2015

Senator Michael San Nicolas
Chairman
Legislative Committee on Finance and Taxation,
General Government Operations and Youth Development.

RE: BILL NO. 31-33(COR): AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OR FURNISHED BY THE TAXPAYER.

Buenas Yan Saludas:

The Department of Revenue & Taxation (DRT) hereby submits written testimony regarding the aforementioned proposed legislation.

DRT does not support the passage of Bill 31-33 for the following reasons;


DRT believes that Bill 31-33, in its current language, is ambiguous and may be subjected to different interpretations. Emphasis on the language "unless such information is specifically privileged by the Internal Revenue Code (IRC) of the United States." is needed to ensure that the information sought by the Office of the Public Auditor (OPA) is provided for by all intents and purposes of the law.

DRT believes that the OPA can effectively perform its function without access to the detailed information. The argument that specific information will bring about a clearer analysis is unsupported. Government audits have been conducted for many years without access to confidential information. Copies of redacted tax returns have always been provided and have been effective during the yearly audits.

The Department's goal is to provide a strict adherence to the confidentiality of tax returns and return information and to ensure the taxpayers' information is safeguarded. This promotes public confidence which causes voluntarily compliance in reporting income activities.

Should you have any concerns on this matter, feel free to contact me at 635-1815.

Senseramente,


JOHN P. CAMACHO
Director



COMMITTEE ON RULES

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

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

Senator

Rory J. Respicio

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MAJORITY LEADER

Senator

Thomas C. Ada

VICE CHAIRPERSON

ASSISTANT MAJORITY LEADER

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Legislative Secretary

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Member

Senator

Dennis G. Rodriguez, Jr.

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Senator

Frank Blas Aguon, Jr.

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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. 31-33 (COR) – B.J.F. Cruz, "AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OR FURNISHED BY THE TAXPAYER."**– on January 23, 2015. COR hereby certifies that BBMR confirmed receipt of this request January 23, 2015 at 1:45 P.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 31-33 (COR) to be included in the committee report on said bill, is hereby waived.**

Certified by:

Senator Rory J. Respicio

Chairperson, Committee on Rules

May 22, 2015

Date



COMMITTEE ON RULES

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

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

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Senator
Rory J. Respicio
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V. Anthony Ada
MINORITY LEADER

Mary C. Torres
MINORITY MEMBER

January 23, 2015

VIA E-MAIL

anthony.blaz@bbmr.guam.gov

Anthony C. Blaz
Director
Bureau of Budget & Management Research
P.O. Box 2950
Hagåtña, Guam 96910

RE: Request for Fiscal Notes-- Bill Nos. 29-33(COR) through 33-33(COR)

Hafa Adai Mr. Blaz:

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 Rory J. Respicio
Chairperson of the Committee on Rules

Attachment (1)

Cc: Clerk of the Legislature

Bill Nos.	Sponsor	Title
29-33 (COR)	B. J.F. Cruz	AN ACT TO APPROVE THE SETTLEMENT BETWEEN THE GOVERNMENT OF GUAM AND THE ESTATE OF JOSE MARTINEZ TORRES.
30-33 (COR)	B. J.F. Cruz	AN ACT TO AMEND § 30102(a) OF CHAPTER 30, TITLE 5 OF THE GUAM CODE ANNOTATED, TO REQUIRE AGENCIES PERMITTED TO RETAIN COUNSEL OTHER THAN THE ATTORNEY GENERAL, TO HIRE CLASSIFIED IN-HOUSE COUNSEL.
31-33 (COR)	B. J.F. Cruz	AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OR FURNISHED BY THE TAXPAYER.
32-33 (COR)	R. J. Respicio, T. R. Muña Barnes, Judith T. Won Pat, Ed.D.	AN ACT RELATIVE TO THE DEMOLITION OF THE MANUEL F. L. GUERRERO ADMINISTRATION BUILDING IN HAGÁTÑA.
33-33 (COR)	T. R. Muña Barnes	AN ACT TO REZONE LOT NO. 5228-R4-R2-1, BARRIGADA, GUAM, FROM AGRICULTURAL ZONE (A) TO COMMERCIAL ZONE (C).



COMMITTEE ON RULES

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

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January 23, 2015

MEMORANDUM

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

Attorney Therese M. Terlaje
Legislative Legal Counsel

From: **Senator Rory J. Respicio**
Chairperson, Committee on Rules

Subject: **Referral of Bill No. 31-33(COR)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 31-33(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 Guahan*.

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
31-33 (COR)	B. J.F. Cruz	AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OR FURNISHED BY THE TAXPAYER.	01/22/15 4:05 p.m.	01/23/15	Committee on Finance & Taxation, General Government Operations and Youth Development			



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

First Public Notice - March 12, 2015 Legislative Hearings

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Thu, Mar 5, 2015 at 1:53 PM

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

Bcc: mvariety <mvariety@pticom.com>, Sabrina Salas Matanane <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>, 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>, sports@mvguam.com, tcoffman@k57.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>, 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, bmomayor@teleguam.net, bmovmayor@teleguam.net, 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>, koner.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, lorilee.crisostomo@bsp.guam.gov, doagridr@yahoo.com, eduardo.ordonez@clb.guam.gov, cgarcia@investguam.com, Eric Palacios <eric.palacios@epa.guam.gov>, kpangelinan@visitguam.org, ndenight@visitguam.org, jbrown@portguam.com, david.camacho@dgm.guam.gov, Michael Duenas <mjduenas@ghura.org>, martin.benavente@ghc.guam.gov, alfredo.antolin@dol.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, fred.bordallo@gpd.guam.gov, chief@gpd.guam.gov, jim.mcdonald@ghs.guam.gov, benito.servino@disid.guam.gov, james.gillan@dphss.guam.gov, Leo Casil <leo.casil@dphss.guam.gov>, joseph.verga@gmha.org, john.rios@bbmr.guam.gov, benita.manglona@doa.guam.gov, anthony.blaz@doa.guam.gov, "John P. Camacho" <john.camacho@revtax.guam.gov>, "Marie M. Benito" <marie.benito@revtax.guam.gov>, john.unpingco@gvao.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 <bmoadmin@teleguam.net>, Cheryl Chargualaf <cherylchargualaf1993@gmail.com>, Rikki Orsini <orsini.rikki@gmail.com>, ambrosio.constantino@ghs.guam.gov, Diana Sojo <yigomayorsoffice@gmail.com>, editor@saipantribune.com, jpsablan@guampdn.com, "Sablan, Jerick P" <jpsablan@guam.gannett.com>, isa <isa@kuam.com>, "Raymundo, Shawn" <sraymundo@guam.gannett.com>, Senator Mary Camacho Torres <marycamachotorres@gmail.com>, Senator Jim Espaldon <jespaldonesq@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>, franklin.ariola@guam.gov, sixtoquintanilla <sixtoquintanilla@gmail.com>

FIRST PUBLIC NOTICE

FOR IMMEDIATE RELEASE

March 5, 2015

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 be convening legislative hearings on **Thursday, March 12, 2015**, in *I Liheslaturan Guåhan's* Public Hearing Room at the following times and on the following items:

10:00 a.m.

Bill No. 3-33 (LS), introduced by T.A. Morrison, R.J. Respicio, and B.T. McCreadie, as corrected by the Primary Sponsor: AN ACT TO AMEND §5204(D) OF ARTICLE 2 OF CHAPTER 5, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING THE PROCUREMENT OF SPORTS EQUIPMENT AND SUPPLIES FOR YOUTH AND COMMUNITY SPORTS PROGRAMS.

Bill No. 9-33 (COR), introduced by D.G. Rodriguez, Jr.: AN ACT TO ADOPT THE RULES AND REGULATIONS RELATIVE TO RESPONSIBLE ALCOHOL SERVER/SELLER TRAINING PROGRAMS, BY *AMENDING* CHAPTER 2- ALCOHOLIC BEVERAGE CONTROL BOARD, OF TITLE 3, GUAM ADMINISTRATIVE RULES AND REGULATIONS – BUSINESS REGULATIONS.

Bill No. 31-33 (COR), introduced by B.J.F. Cruz: AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OF FURNISHED BY THE TAXPAYER.

Bill No. 38-33 (LS), introduced by M.F.Q. San Nicolas: AN ACT TO MODERNIZE THE BUSINESS ENVIRONMENT BY ADOPTING THE UNIFORM ELECTRONIC TRANSACTIONS ACT (UETA); BY *ADDING A NEW* CHAPTER 91 TO DIVISION 3, TITLE 18, GUAM CODE ANNOTATED.

2:00 p.m.

Bill No. 7-33 (COR) , introduced by D.G. Rodriguez, Jr.: AN ACT TO PROVIDE FOR A HAZARDOUS PAY DIFFERENTIAL FOR EMPLOYEES OF THE GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER IN UNSAFE OR DANGEROUS HAZARDOUS DUTY WORKING CONDITIONS, BY ADDING A NEW §86112 TO CHAPTER 86, TITLE 10, GUAM CODE ANNOTATED.

Bill No. 11-33 (COR), introduced by D.G Rodriguez, Jr.: AN ACT TO PROVIDE FOR HEALTHCARE PROFESSIONAL PAY PLAN CATEGORY IN THE GOVERNMENT OF GUAM COMPETITIVE WAGE ACT OF 2014, AND REINSTATE THE PRIOR PAY PLAN RATE FOR THESE POSITIONS, AND MANDATE A REASSESSMENT OF HEALTHCARE PROFESSIONALS SALARY RANGES SO AS TO BE COMPETITIVE BASED UPON NATIONAL STANDARDS.

Bill No. 27-33 (COR), introduced by F.B. Aguon, Jr.: AN ACT RELATIVE TO RECOGNIZING THAT PUBLIC EMPLOYEES WITH SUPERIOR RATINGS IN FISCAL YEAR 2002 WERE NOT COMPENSATED FOR MERITORIOUS PERFORMANCE IN ACCORDANCE WITH PROVISIONS CONTAINED IN §6203, TITLE 4, GUAM CODE ANNOTATED; AUTHORIZING THE APPLICATION OF THE MERIT BONUS PROGRAM FOR FISCAL YEAR 2002; AND PROVIDING FOR SUCH PAYMENTS.

Bill No. 46-33 (COR), introduced by D.G. Rodriguez, Jr.: AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY'S, THE OFFICE OF THE PUBLIC ACCOUNTABILITY, AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.

Nomination of ANTHONY C. BLAZ

Position: Director, Department of Administration

Nomination of BEN ANTHONY B. REYES

Position: Member, Cockpit License Board


Nomination of KATHRINE B. KAKIGI

Position: Classified Government of Guam Employee Member, Banking and Insurance Board

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.


###


11 attachments


 **Bill No. 3-33 (LS) TAM corrected.pdf**
12K


Bill No. 7-33 (COR) - DGR.pdf


-  60K


-  **Bill No. 9-33 (COR) - DGR.pdf**
433K


-  **Bill No. 11-33 (COR) - DGR.pdf**
73K


-  **Bill No. 27-33 (COR) - FBA.pdf**
70K

-  **Bill No. 31-33 (COR) - BJFC.pdf**
36K

-  **Bill No. 38-33 (LS) - MFQSN.pdf**
439K

-  **Bill No. 46-33 (COR) - DGR.pdf**
158K

-  **Anthony Blaz - DOA Dir.pdf**
299K

-  **Ben Reyes - Cockpit License Board.pdf**
294K

-  **Kathrine B. Kakigi - Banking and Insurance Board.pdf**
1053K



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Second Public Notice - March 12, 2015 Legislative Hearings

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Mon, Mar 9, 2015 at 3:32 PM

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

Bcc: mvariety <mvariety@pticom.com>, Sabrina Salas Matanane <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>, 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>, sports@mvguam.com, tcoffman@k57.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>, 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, bmomayor@teleguam.net, bmovmayor@teleguam.net, 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, mayorerneastc@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" <mayoricrivera.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 <daleealvarez@gmail.com>, Responsible Guam <responsibleguam@gmail.com>, Regine Biscoe Lee <regineb.lee@gmail.com>, Chuck Ada <chuck.ada@guamairport.net>, peterroy@guamairport.net, lorilee.crisostomo@bsp.guam.gov, doagridir@yahoo.com, eduardo.ordonez@clb.guam.gov, cgarciain@investguam.com, Eric Palacios <eric.palacios@epa.guam.gov>, ndenight@visitguam.org, jbrown@portguam.com, david.camacho@dml.guam.gov, Michael Duenas <mjduenas@ghura.org>, martin.benavente@ghc.guam.gov, alfredo.antolin@dol.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, fred.bordallo@gpd.guam.gov, chief@gpd.guam.gov, jim.mcdonald@ghs.guam.gov, benito.servino@disid.guam.gov, james.gillan@dphss.guam.gov, Leo Casil <leo.casil@dphss.guam.gov>, joseph.verga@gmha.org, benita.manglona@doa.guam.gov, anthony.blaz@doa.guam.gov, "John P. Camacho" <john.camacho@revtax.guam.gov>, "Marie M. Benito" <marie.benito@revtax.guam.gov>, john.unpingco@gvao.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 <tmore2222@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>, ambrosio.constantino@ghs.guam.gov, Diana Sojo <yigomayorsoffice@gmail.com>, editor@saipantribune.com, jpsablan@guampdn.com, "Sablan, Jerick P" <jpsablan@guam.gannett.com>, isa <isa@kuam.com>, "Raymundo, Shawn" <sraymundo@guam.gannett.com>, Senator Mary Camacho Torres <marycamachotorres@gmail.com>, Senator Jim Espaldon <jjespaldonesq@gmail.com>, "Senator Frank Blas, Jr." <frank.blasjr@gmail.com>, Senator Nerissa Bretania Underwood <senatorunderwood@guamlegislature.org>, Vejoh

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SECOND PUBLIC NOTICE

FOR IMMEDIATE RELEASE

March 9, 2015

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 be convening legislative hearings on **Thursday, March 12, 2015**, in / *Liheslaturan Guåhan's* Public Hearing Room at the following times and on the following items:

10:00 a.m.

Bill No. 3-33 (LS), introduced by T.A. Morrison, R.J. Respicio, and B.T. McCreddie, as corrected by the Primary Sponsor: AN ACT TO AMEND §5204(D) OF ARTICLE 2 OF CHAPTER 5, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING THE PROCUREMENT OF SPORTS EQUIPMENT AND SUPPLIES FOR YOUTH AND COMMUNITY SPORTS PROGRAMS.

Bill No. 9-33 (COR), introduced by D.G. Rodriguez, Jr.: AN ACT TO ADOPT THE RULES AND REGULATIONS RELATIVE TO RESPONSIBLE ALCOHOL SERVER/SELLER TRAINING PROGRAMS, BY *AMENDING* CHAPTER 2- ALCOHOLIC BEVERAGE CONTROL BOARD, OF TITLE 3, GUAM ADMINISTRATIVE RULES AND REGULATIONS – BUSINESS REGULATIONS.

Bill No. 31-33 (COR), introduced by B.J.F. Cruz: AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OF FURNISHED BY THE TAXPAYER.

Bill No. 38-33 (LS), introduced by M.F.Q. San Nicolas: AN ACT TO MODERNIZE THE BUSINESS ENVIRONMENT BY ADOPTING THE UNIFORM ELECTRONIC TRANSACTIONS ACT (UETA); BY *ADDING A NEW* CHAPTER 91 TO DIVISION 3, TITLE 18, GUAM CODE ANNOTATED.

2:00 p.m.

Bill No. 7-33 (COR) , introduced by D.G. Rodriguez, Jr.: AN ACT TO PROVIDE FOR A HAZARDOUS PAY DIFFERENTIAL FOR EMPLOYEES OF THE GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER IN UNSAFE OR DANGEROUS HAZARDOUS DUTY WORKING CONDITIONS, BY ADDING A NEW §86112 TO CHAPTER 86, TITLE 10, GUAM CODE ANNOTATED.

Bill No. 11-33 (COR), introduced by D.G Rodriguez, Jr.: AN ACT TO PROVIDE FOR HEALTHCARE PROFESSIONAL PAY PLAN CATEGORY IN THE GOVERNMENT OF GUAM COMPETITIVE WAGE ACT OF 2014, AND REINSTATE THE PRIOR PAY PLAN RATE FOR THESE POSITIONS, AND MANDATE A REASSESSMENT OF HEALTHCARE PROFESSIONALS SALARY RANGES SO AS TO BE COMPETITIVE BASED UPON NATIONAL STANDARDS.

Bill No. 27-33 (COR), introduced by F.B. Aguon, Jr.: AN ACT RELATIVE TO RECOGNIZING THAT PUBLIC EMPLOYEES WITH SUPERIOR RATINGS IN FISCAL YEAR 2002 WERE NOT COMPENSATED FOR MERITORIOUS PERFORMANCE IN ACCORDANCE WITH PROVISIONS CONTAINED IN §6203, TITLE 4, GUAM CODE ANNOTATED; AUTHORIZING THE APPLICATION OF THE MERIT BONUS PROGRAM FOR FISCAL YEAR 2002; AND PROVIDING FOR SUCH PAYMENTS.

Bill No. 46-33 (COR), introduced by D.G. Rodriguez, Jr.: AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY'S, THE OFFICE OF THE PUBLIC ACCOUNTABILITY, AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.

Nomination of ANTHONY C. BLAZ

Position: Director, Department of Administration

Nomination of BEN ANTHONY B. REYES

Position: Member, Cockpit License Board


Nomination of KATHRINE B. KAKIGI











Position: Classified Government of Guam Employee Member, Banking and Insurance Board

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.

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11 attachments

 **Bill No. 3-33 (LS) TAM corrected.pdf**
12K

-  **Bill No. 7-33 (COR) - DGR.pdf**
60K
-  **Bill No. 9-33 (COR) - DGR.pdf**
433K
-  **Bill No. 11-33 (COR) - DGR.pdf**
73K
-  **Bill No. 27-33 (COR) - FBA.pdf**
70K
-  **Bill No. 31-33 (COR) - BJFC.pdf**
36K
-  **Bill No. 38-33 (LS) - MFQSN.pdf**
439K
-  **Bill No. 46-33 (COR) - DGR.pdf**
158K
-  **Anthony Blaz - DOA Dir.pdf**
299K
-  **Ben Reyes - Cockpit License Board.pdf**
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-  **Kathrine B. Kakigi - Banking and Insurance Board.pdf**
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Updated as of February 27, 2015

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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

Thursday, March 12, 2015

10:00 a.m.

Public Hearing Room
I Liheslaturan Guåhan

AGENDA

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

Bill No. 3-33 (LS), introduced by T.A. Morrison, R.J. Respicio, and B.T. McCreddie, as corrected by the Primary Sponsor: AN ACT TO AMEND §5204(D) OF ARTICLE 2 OF CHAPTER 5, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING THE PROCUREMENT OF SPORTS EQUIPMENT AND SUPPLIES FOR YOUTH AND COMMUNITY SPORTS PROGRAMS.

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- IV. Closing Remarks
- V. Adjournment