



COMMITTEE ON RULES

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

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Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

February 27, 2014

Memorandum

To: Rennae Meno
Clerk of the Legislature

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

Subject: Fiscal Notes / Waiver

Hafa Adai!

Attached please find the fiscal notes and waiver for the bill numbers listed below.

Please note that the fiscal notes, or waivers, are issued on the bills as introduced.

FISCAL NOTES:

Bill No. 243-32(COR)

Bill No. 244-32(COR)

Bill No. 248-32(COR)

Bill No. 255-32(COR)

Bill No. 265-32(COR)

Bill No. 267-32(COR)

WAIVER:

Bill No. 25232(COR)

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

Si Yu'os ma'åse'!

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

Senator
Vicente (Ben) C. Pangelinan
Member

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

Senator
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V. Anthony Ada
Member
MINORITY LEADER

Senator
Aline Yamashita
Member

2014 FEB 27 11:08

**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR
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JOSE S. CALVO
DEPUTY DIRECTOR

FEB 25 2014

Senator Rory J. Respicio
Chairperson, Committee on Rules
I Mina'trentai Dos na Liheslaturan Guâhan
The 31st Guam Legislature
155 Hesler Place
Hagåtña, Guam 96932

Hafa Adai Senator Respicio:

Transmitted herewith is Fiscal Note on the following Bill Nos.: 243-32(COR), 244-32(COR), 248-32(COR), 255-32(COR), 265-32(COR) 267-32(COR) and Fiscal Note Waiver on the following Bill Nos.: 252-32(COR).

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


JOHN A. RIOS
Director

Enclosures

cc: Senator Vicente (ben) Pangelinan

**Bureau of Budget & Management Research
Fiscal Note of Bill No. 244-32 (COR)**

AN ACT AMENDING PUBLIC LAW 32-068 RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION.

Department/Agency Appropriation Information

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

Fund Source Information of Proposed Appropriation

	General Fund:	(Special Fund):	Total:
FY 2012 Unreserved Fund Balance ¹		\$0	\$0
FY 2014 Adopted Revenues	\$591,087,815	\$0	\$591,087,815
FY 2014 Appro. (P.L. 32-68)	(\$591,049,932)	\$0	(\$591,049,932)
Sub-total:	\$37,883	\$0	\$37,883
Less appropriation in Bill	Ref footnotes	\$0	Ref footnotes
Total:	\$37,883	\$0	\$37,883

Estimated Fiscal Impact of Bill

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

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

Analyst: Michael M. Allague, B&M Analyst IV Date: 1/14/14 Director: John A. Rios, Director Date: FEB 25 2014

The Bureau notes a projected \$1,570,161 increase in withholding for the approximate 21.7 pay periods in FY 2014 according to data provided by the Department of Administration's Payroll Division (exclusive Unified Judiciary). The Bureau would like to also note provisions of Chapter 1, Section 4(b) of P.L. 32-68 relative to excess revenues. According to testimony provided by the Unified Judiciary, \$900K would be sufficient to address roughly 21 pay periods in FY 2014 with a liability of \$1.5M for uncompensated periods in FY 2013 and the first five (5) pay periods in FY 2014. Information has been requested from the Department of Revenue and Taxation; however, data has not been received as of these comments.