

I Mina'Trentai Dos Na Liheslaturan Guahan
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
260-32 (COR)	B. J.F. Cruz	AN ACT TO ADD A NEW SUBSECTION (f) TO § 13104 OF CHAPTER 13 OF TITLE 4 OF THE GUAM CODE ANNOTATED; RELATIVE TO requiring a tax clearance from the Department of Revenue and Taxation within the Financial Disclosure of all Candidates for Public Office and all officials appointed by I Maga'lahi whose appointment is subject to the consent of I Liheslaturan GuåhaN.	01/13/14 2:09 p.m.	01/13/14	Committee on Aviation, Ground Transportation, Regulatory Concerns, and Future Generations			Fiscal Note Requested 01/13/14 Fiscal Note Received 2/18/14



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

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

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MINORITY LEADER

Senator
Aline Yamashita
Member

February 17, 2014

Memorandum

To: Rennae Meno
Clerk of the Legislature

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

Subject: Fiscal Notes /Waivers

Hafa Adai!

Attached please find the fiscal notes and waivers 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. 216-32(LS)
Bill No. 228-32(LS)
Bill No. 229-32(COR)
Bill No. 230-32(COR)
Bill No. 258-32(COR)
Bill No. 260-32(COR)

WAIVERS:

Bill No. 253-32(COR)
Bill No. 261-32(COR)

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

Si Yu'os ma'åse'!

2014 FEB 19 AM 9:52

**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

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

EDDIE BAZA CALVO
GOVERNOR

JOHN A. RIOS
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOSE S. CALVO
DEPUTY DIRECTOR

FEB 13 2014

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

Hafa Adai Senator Respicio:

Transmitted herewith is Fiscal Note on the following Bill Nos.: 216-32(LS), 228-32(LS), 229-32(COR), 230-32(COR), 258-32(COR), 260-32(COR) and Fiscal Note Waiver on the following Bill Nos.: 253-32(COR), and 261-32(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. 260-32 (COR)**

AN ACT TO ADD A NEW SUBSECTION (f) TO § 13104 OF CHAPTER 13 OF TITLE 4 OF THE GUAM CODE ANNOTATED; RELATIVE TO REQUIRING A TAX CLEARANCE FROM THE DEPARTMENT OF REVENUE AND TAXATION WITHIN THE FINANCIAL DISCLOSURE OF ALL CANDIDATES FOR PUBLIC OFFICE AND ALL OFFICIALS APPOINTED BY I MAGA'LAHI WHOSE APPOINTMENT IS SUBJECT TO THE CONSENT OF I LIHESLATURAN GUAHAN.

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	\$0	\$0	\$0
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	1/	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	1/	\$0	\$0	\$0	\$0	\$0

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

Analyst: Michael M. Aflague, B&M Analyst IV Date: 1/30/14 Director: John A. Rios, Director Date: FEB 13 2014

1/ Bill 260-32 would require candidates for public office and those appointed by I Maga'Lahi Guahan and those whose appointments are subject to the consent of I Liheslaturan Guahan to receive tax clearances from the Department of Revenue and Taxation (DRT). Related costs associated with implementation are within DRT's budget. Costs information and comments have been requested from the Department of Revenue and Taxation; but, such information are pending as of this date.



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January 13, 2014

MEMORANDUM

To: Rennae Meno
Clerk of the Legislature

Attorney Therese M. Terlaje
Legislative Legal Counsel

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

Subject: Referral of Bill Nos. 260-32(COR) and 261-32(COR)

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill Nos. 260-32(COR) and 261-32(COR)**.

Please ensure that the subject bills are referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of *I Mina'trentai Dos na Liheslaturan Guåhan*.

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

Si Yu'os Ma'åse!

Attachment



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January 13, 2014

VIA E-MAIL

john.rios@bbmr.guam.gov

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

RE: Request for Fiscal Notes– Bill Nos. 257-32 (COR) through 261-32(COR)

Hafa Adai Mr. Rios:

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

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

Very Truly Yours,

Senator Rory J. Respicio
Chairperson of the Committee on Rules

Attachment (1)

Cc: Clerk of the Legislature

Bill Nos.	Sponsor	Title
257-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO AMEND § 4107, CHAPTER 4, TITLE 5 OF THE GUAM CODE ANNOTATED, TO AMEND SECTIONS 5 AND 6 OF PUBLIC LAW 30-37, TO AMEND SECTION 7 OF PUBLIC LAW 31-76 AND TO AMEND SECTION 1107(g), CHAPTER 1, TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO ENHANCING I MAGA'LAHEN GUÅHAN'S COMPREHENSIVE PROGRAM AND FINANCIAL PLAN THROUGH IDENTIFYING THE GUAM DEPARTMENT OF EDUCATION, THE UNIVERSITY OF GUAM, AND THE GUAM COMMUNITY COLLEGE APPROPRIATIONS AND TO INCREASE TRANSPARENCY, ACCOUNTABILITY, AND PLANNING IN THE BUDGET REPORTING OF TAX CREDITS.
258-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO ADD A NEW SECTION 4122 TO CHAPTER 4 AND TO AMEND SECTIONS 22704(a) AND (c), CHAPTER 22 OF TITLE 5 OF THE GUAM CODE ANNOTATED AND TO ADD SECTION 3(d) TO PUBLIC LAW 30-37, RELATIVE TO REQUIRING LEGISLATIVE APPROPRIATION FOR THE GOVERNMENT OF GUAM PURCHASE, LEASE-TO-OWN, AND/OR LEASE-PURCHASE OF REAL PROPERTY AND FOR OTHER PURPOSES.
259-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO AUTHORIZE I MAGA'LAHEN GUAHAN TO EXCHANGE ON A VALUE FOR VALUE BASIS PRIVATELY OWNED PROPERTY LOCATED IN THE MUNICIPALITY OF BARRIGADA UPON CERTIFICATION BY THE DEPARTMENT OF PUBLIC WORKS FOR USE OF A PONDING BASIN FOR FLOOD MITIGATION FOR GOVERNMENT OF GUAM OWNED PROPERTY LOCATED IN THE MUNICIPALITY OF DEDEDO.
260-32 (COR)	B. J.F. Cruz	AN ACT TO ADD A NEW SUBSECTION (f) TO § 13104 OF CHAPTER 13 OF TITLE 4 OF THE GUAM CODE ANNOTATED; RELATIVE TO REQUIRING A TAX CLEARANCE FROM THE DEPARTMENT OF REVENUE AND TAXATION WITHIN THE FINANCIAL DISCLOSURE OF ALL CANDIDATES FOR PUBLIC OFFICE AND ALL OFFICIALS APPOINTED BY I MAGA'LAHI WHOSE APPOINTMENT IS SUBJECT TO THE CONSENT OF I LIHESLATURAN GUÅHAN.
261-32 (COR)	B. J.F. Cruz	AN ACT TO ADD A NEW § 76405 TO ARTICLE 4 OF CHAPTER 76 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO REQUIRING A TAX CLEARANCE FOR PROFESSIONAL LICENCES.

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

Bill No. 260-32 (COR)

Introduced by:

B. J.F. Cruz 

AN ACT TO *ADD* A NEW SUBSECTION (f) TO § 13104 OF CHAPTER 13 OF TITLE 4 OF THE GUAM CODE ANNOTATED; RELATIVE TO REQUIRING A TAX CLEARANCE FROM THE DEPARTMENT OF REVENUE AND TAXATION WITHIN THE FINANCIAL DISCLOSURE OF ALL CANDIDATES FOR PUBLIC OFFICE AND ALL OFFICIALS APPOINTED BY *I MAGA'LAHI* WHOSE APPOINTMENT IS SUBJECT TO THE CONSENT OF *I LIHESLATURAN GUAHAN*.

2014 JAN 13 PM 2:09 

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

2 **Section 1.** A new subsection (f) is hereby *added* to §13104 of Chapter 13 of
3 Title 4 of the Guam Code Annotated to read:

4 **“§ 13104. Contents of Report.**

5 (a) The financial report of the official *or* candidate as required in this
6 Chapter *shall* include a complete account of the official's *or* candidate's
7 gross income and that of his or her spouse and dependent children. For the
8 purpose of this Chapter, gross income *shall* be defined as set forth in Section
9 61 of the Internal Revenue Code of 1954, as amended (26 U.S.C. 61). The
10 report of income *shall* specifically indicate, though not to the exclusion of
11 other items listed in Section 61, the following information:

12 (1) The names and addresses of all persons and organizations from
13 whom was received by the official *or* candidate *or* on his or her behalf

1 with his or her knowledge and consent, any honorarium *or*
2 compensation for services, including fees, commissions, salaries, and
3 similar items, and the amount of such honorarium *or* compensation
4 for services, if not money, the substance of the honorarium *or*
5 compensation and the appraised value thereof;

6 (2) Gross income derived from business enterprises including the
7 amount thereof, the nature of his or her interest in the business, and
8 the names and addresses of such business;

9 (3) An itemization of all gains derived from dealings in real property,
10 including the names and addresses of seller and purchaser and a brief
11 description of the transaction that too place;

12 (4) The sources from which were derived income from interest and
13 the amounts thereof;

14 (5) The sources from which rents were derived and the amount
15 thereof;

16 (6) The sources from which royalties were derived and the amounts
17 thereof;

18 (7) The sources from which dividends were derived and the amounts
19 thereof;

20 (8) The names and addresses of all persons and organizations from
21 whom he received assistance in the discharge of indebtedness and the
22 aggregate amount of appraised value thereof;

23 (9) Itemization of income *or* benefits derived from distribution of the
24 official's *or* candidate's share in any partnership or professional
25 group, and the names and addresses of all persons and organizations
26 from whose payments such distributions are made; provided,
27 however, that no such names and addresses need be furnished when

1 the distribution to the official *or* candidate from any such person *or*
2 organization in said year is less than One Thousand Dollars
3 (\$1,000.00), *or* when said disclosure is derogation of a privilege
4 granted by law; and

5 (10) Itemization of income derived from an estate *or* trust in which the
6 official *or* candidate has an interest and the nature of that interest.

7 (b) The report *shall* list all gifts to the official *or* candidate that in aggregate
8 value exceed One Hundred Dollars (\$100.00) in the year from a particular
9 source. Included in the report *shall* be the name and address of the donor, the
10 amount *or* value of his or her gifts, and a description thereof. The report
11 *shall* also contain the name and address of a donor to the official *or*
12 candidate, his or her spouse and/or his or her dependent children when the
13 amounts or values of such gifts given in the course of a calendar year from a
14 particular source exceed Five Hundred Dollars (\$500.00), and *shall* describe
15 each such gift and the value thereof.

16 (c) The report *shall* list assets held by the official *or* candidate, by his or her
17 spouse *or* dependent children, *or* by any of them jointly. The list *shall*
18 include the value of each asset and a brief description thereof, but household
19 furnishings and personal effects need *not* be reported.

20 (d) The report *shall* include the names and addresses of each person and
21 organization to whom the official *or* candidate, his or her spouse, *or*
22 dependent children, *or* any of them jointly owe an aggregate amount in
23 excess of Five Thousand Dollars (\$5,000.00), and include a statement of the
24 total aggregate indebtedness of the official *or* candidate and such family
25 members.

26 (e) The report *shall* include a statement of any funds established by the
27 official *or* candidate *or* on his or her behalf, to assist him or her in defraying

1 expenses which may be incurred by reason of his or her being an official *or*
2 candidate. The report *shall* set forth the names and addresses of all persons
3 contributing to the funds, the amount of each contribution, and the amount
4 of each expenditure from such funds, and the purpose of each such
5 expenditure.

6 (f) The report shall include a tax clearance from the Department of Revenue
7 and Taxation Collections Branch, on a form provided by the Commission.
8 The tax clearance shall indicate whether or not the candidate owes a past due
9 tax obligation to the Government of Guam. If such tax obligation is due, the
10 clearance shall indicate if the tax obligation is being disputed.”

11 **Section 2. Effective Date.** This Act shall be effective upon enactment.