



Office of the Governor of Guam

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Felix P. Camacho
Governor

Michael W. Cruz, M.D.
Lieutenant Governor

2009 JUL -7 AM 9:58

02 JUL 2009

The Honorable Judith T. Won Pat, Ed.D.
Speaker
Mina' Trenta Na Liheslaturan Guåhan
155 Hessler Street
Hagåtña, Guam 96910

Dear Speaker Won Pat:

Transmitted herewith is Bill No. 160(COR) "AN ACT TO AMEND §1512.1 (I)(2) OF ARTICLE 5, CHAPTER 1 OF TITLE 5, GCA, RELATIVE TO PAYING OUT 2008 AND PRIOR YEARS' TAX REFUNDS; TO APPROPRIATE TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000) TO THE DEPARTMENT OF ADMINISTRATION FOR PROCESSING AND MAILING OF COLA AND TAX REFUNDS; AND TO APPROPRIATE ONE HUNDRED EIGHTY THOUSAND DOLLARS (\$180,000) TO THE DEPARTMENT OF REVENUE AND TAXATION FOR THE PROCESSING OF TAX REFUNDS" which I signed into law on July 1, 2009 as Public Law 30-42.

Sinseru yan Magåhet,

[Handwritten signature of Michael W. Cruz]

MICHAEL W. CRUZ, M.D.
I Maga'låhen Guåhan, para pa'go
Acting Governor of Guam

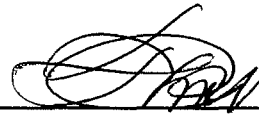
Attachment: copy of Bill

30-09-0797
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 7/1/09
Time
Received by [Signature]

I MINA'TRENTA NA LIHESLATURAN GUÅHAN
2009 (FIRST) Regular Session

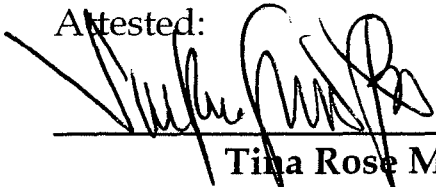
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that Substitute Bill No. 160 (COR), "AN ACT TO AMEND §1512.1 (i)(2) OF ARTICLE 5, CHAPTER 1 OF TITLE 5 GCA, RELATIVE TO PAYING OUT 2008 AND PRIOR YEARS' TAX REFUNDS; TO APPROPRIATE TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000) TO THE DEPARTMENT OF ADMINISTRATION FOR PROCESSING AND MAILING OF COLA AND TAX REFUNDS; AND TO APPROPRIATE ONE HUNDRED EIGHTY THOUSAND DOLLARS (\$180,000) TO THE DEPARTMENT OF REVENUE AND TAXATION FOR THE PROCESSING OF TAX REFUNDS," was on the 29th day of June, 2009, duly and regularly passed.



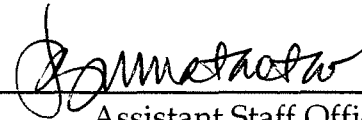
Judith T. Won Pat, Ed. D.
Speaker

Attested:



Tina Rose Muña Barnes
Senator and Legislative Secretary

This Act was received by I Maga'lahaen Guåhan this 01 day of July, 2009, at
11:11 o'clock A.M.



Assistant Staff Officer
Maga'lahi's Office

APPROVED:



FELIX P. CAMACHO
I Maga'lahaen Guåhan

Date: 01 JUL 2009

Public Law No. 30-42

I MINA'TRENTA NA LIHESLATURAN GUÁHAN
2009 (FIRST) Regular Session

Bill No. 160 (COR)

As substituted by the Author,
and amended on the Floor.

Introduced by:

v. c. pangelinan
Judith T. Won Pat, Ed.D.
T. C. Ada
F. B. Aguon, Jr.
F. F. Blas, Jr.
E. J.B. Calvo
B. J.F. Cruz
J. V. Espaldon
Judith P. Guthertz, DPA
T. R. Muña Barnes
Adolpho B. Palacios, Sr.
M. J. Rector
R. J. Respicio
Telo Taitague
Ray Tenorio

AN ACT TO *AMEND* §1512.1 (i)(2) OF ARTICLE 5, CHAPTER 1 OF TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO PAYING OUT 2008 AND PRIOR YEARS' TAX REFUNDS; TO APPROPRIATE TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000) TO THE DEPARTMENT OF ADMINISTRATION FOR PROCESSING AND MAILING OF COLA AND TAX REFUNDS; AND TO APPROPRIATE ONE HUNDRED EIGHTY THOUSAND DOLLARS (\$180,000) TO THE DEPARTMENT OF REVENUE AND TAXATION FOR THE PROCESSING OF TAX REFUNDS.

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

2 **Section 1.** §1512.1 (i)(2) of Article 5, Chapter 1 of Title 5, Guam Code

3 Annotated, is *amended* to read:

1 “(2) 2008 and prior year individual tax refunds including interest *shall*
2 be paid first. Any remaining proceeds *shall* be used to pay 2008 and prior
3 year corporate tax refunds including interest: \$112,000,000;”

4 **Section 2. Appropriation and Authorization for Payment of Overtime**
5 **to the Department of Administration.** The sum of Two Hundred Fifty Thousand
6 Dollars (\$250,000) is appropriated from the Indirect Cost Fund to the Department
7 of Administration for overtime, supplies and postage for the processing and
8 mailing of COLA and income tax refunds and any other operational costs.

9 **Section 3. Appropriation of Interest from Economic Stimulus Rebate**
10 **Account for the Department of Revenue and Taxation.** The sum of One
11 Hundred Eighty Thousand Dollars (\$180,000) is appropriated from the interest
12 generated by Economic Stimulus Rebate funds that were deposited into the Income
13 Tax Reserve Trust Account to the Department of Revenue and Taxation for
14 overtime for the processing of income tax returns and refunds.

15 **Section 4. Severability.** *If* any provisions of this Act or the application
16 thereof to any person or circumstance is held invalid, such invalidity shall *not*
17 affect any other provision or application of this Act which can be given effect
18 without the invalid provision or application, and to this end the provisions of this
19 Act are severable.