



EDDIE BAZA CALVO  
Governor

RAY TENORIO  
Lieutenant Governor

*Office of the Governor of Guam*

March 8, 2013

Honorable Judith T. Won Pat, Ed.D  
Speaker  
*I Mina'trentai Unu Na Liheslaturan Guåhan*  
155 Hesler Street  
Hagåtña, Guam 96910

Office of the Speaker  
**Judith T. Won Pat, Ed. D.**  
Date 3/19  
Time 3:18 PM  
Received by Faith  
132-13-196

2013 MAR 19 PM 3:29  
*Faith*

Dear Madame Speaker:

Attached is Bill No. 8-32 (COR) entitled "*An act to appropriate to the Department of Education all additional revenue derived from the expiration of any part of the Bush Tax Cuts,*" which was enacted into law without the signature of *i Maga'láhen Guåhan* as **Public Law 32-006.**

Although new Public Law 32-006 appropriates all revenue derived from the expiration of the federal "Bush Tax Cuts" to the Department of Education (DOE), I urge *i Liheslatura* to also consider programming some of the funds towards some of the unfunded mandates, most especially the 2012 tax refunds.

*Senseramente,*

EDDIE BAZA CALVO

*I MINA 'TRENTAI DOS NA LIHESLATURAN GUÅHAN*  
2013 (FIRST) Regular Session

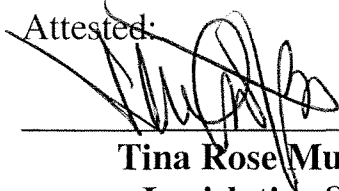
**CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN**

This is to certify that **Bill No. 8-32 (COR)**, "AN ACT TO APPROPRIATE TO THE DEPARTMENT OF EDUCATION ALL ADDITIONAL REVENUE DERIVED FROM THE EXPIRATION OF ANY PART OF THE BUSH TAX CUTS", was on the 22<sup>nd</sup> day of February, 2013, duly and regularly passed.



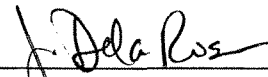
Judith T. Won Pat, Ed.D.  
Speaker

Attested:



Tina Rose Muña Barnes  
Legislative Secretary

This Act was received by *I Maga'lahren Guåhan* this 22<sup>nd</sup> day of Feb., 2013,  
at 4:00 o'clock P.M.



Assistant Staff Officer  
*Maga'lahi's Office*

APPROVED:

EDWARD J.B. CALVO  
*I Maga'lahren Guåhan*

Date: March 8, 2013

Public Law No. 32-006

*I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN*  
2013 (FIRST) Regular Session

**Bill No. 8-32 (COR)**

As amended on the Floor.

Introduced by:

R. J. Respicio  
Judith T. Won Pat, Ed.D.  
T. C. Ada  
V. Anthony Ada  
Frank B. Aguon, Jr.  
B. J.F. Cruz  
Chris M. Dueñas  
M. T. Limtiaco  
Brant T. McCreadie  
Tommy Morrison  
T. R. M. Barnes  
Dennis G. Rodriguez, Jr.  
Aline A. Yamashita, Ph.D.

**AN ACT TO APPROPRIATE TO THE DEPARTMENT  
OF EDUCATION ALL ADDITIONAL REVENUE  
DERIVED FROM THE EXPIRATION OF ANY PART OF  
THE BUSH TAX CUTS.**

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

2        **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that it is clear that, through inaction or deliberate policy of the federal government,  
4 some or part of the “Bush Tax Cuts” will expire in 2013, with a resulting increase  
5 in federal income tax revenue. This will impact on government of Guam revenues  
6 as well, because most of the government’s revenues are raised from the Territorial  
7 Income Tax, which “mirrors” federal income tax law. Consequently, any changes  
8 to the federal income tax will automatically change the Territorial Income Tax

1 with an attendant increase in revenues. Such changes were *not* factored into the  
2 revenue estimate for the Government of Guam's 2013 Budget as enacted by Public  
3 Law 31-233. Any additional revenue to come from the expiration of all or part of  
4 the Bush Tax Cuts is therefore unappropriated. *I Liheslatura* finds that these  
5 additional revenues should be utilized in support of education of our island's  
6 children and should therefore be appropriated to the Department of Education.

7 **Section 2.** Within 30 days of the enactment of this Act, the Director of  
8 Revenue and Taxation *shall* provide a written estimate of the additional revenue  
9 that would accrue to the government of Guam as a result of the expiration of any  
10 part of the Bush Tax Cuts, which were originally enacted as part of the Economic  
11 Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and extended by  
12 the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA) and the  
13 Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of  
14 2010. This estimate *shall* be transmitted immediately upon completion to *I*  
15 *Liheslaturan Guåhan*.

16 **Section 3.** There is hereby appropriated from the General Fund to the  
17 Department of Education those additional revenues as a result of the expiration of  
18 all or part of the Bush Tax Cuts, as determined by the Director of Revenue and  
19 Taxation in accordance of Section 2 of this Act. The Superintendent of Education  
20 is authorized to utilize this appropriation to fund school operations and school  
21 repairs and renovations as provided for by Public Law 31-229.