

EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

MAR 16 2016

2016 MAR 16 PM 17

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

Dear Madame Speaker:

Transmitted herewith is Bill No. 228-33 (COR), "AN ACT TO AUTHORIZE THE REVENUES PROJECTED TO BE OR ACTUALLY COLLECTED IN EXCESS OF THE ADOPTED REVENUES FROM THE GENERAL FUND FOR FISCAL YEAR 2016 TO BE USED TO EXPEDITE THE PAYMENT OF TAX REFUNDS OWING TO TAXPAYERS," which lapsed into law on March 5, 2016, as Public Law 33-142.

Senseramente,


EDDIE BAZA CALVO

33-16-1453
Office of the Speaker
Judith T. Won Pat, Ed.D.

Date: 03/16/2016
Time: 10:50 A.M
Received By: CARL CR

1453

I MINA'TRENTAI TRES NA LIHESLATURAN GUÅHAN
2016 (SECOND) Regular Session

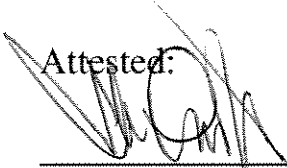
CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LÅHEN GUÅHAN*

This is to certify that Substitute Bill No. 228-33 (COR), "AN ACT TO AUTHORIZE THE REVENUES PROJECTED TO BE OR ACTUALLY COLLECTED IN EXCESS OF THE ADOPTED REVENUES FROM THE GENERAL FUND FOR FISCAL YEAR 2016 TO BE USED TO EXPEDITE THE PAYMENT OF TAX REFUNDS OWING TO TAXPAYERS," was on the 18th day of February 2016, duly and regularly passed.



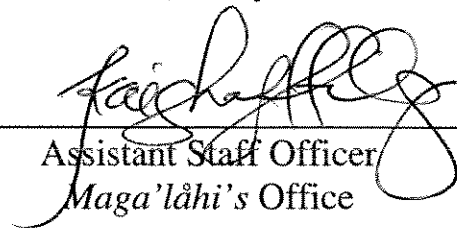
Judith T. Won Pat, Ed.D.
Speaker

Attested:



Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'låhen Guåhan* this 22ND day of FEBRUARY,
2016, at 2:59 o'clock P.M.



Assistant Staff Officer
Maga'låhi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'låhen Guåhan

Date: MAR 05 2016

Public Law No. 33-142

I MINA'TRENTAI TRES NA LIHESLATURAN GUÁHAN
2016 (SECOND) Regular Session

Bill No. 228-33 (COR)

As substituted by the Committee on
Appropriations and Adjudication;
and amended on the Floor.

Introduced by:

Michael F.Q. San Nicolas

T. C. Ada

V. Anthony Ada

FRANK B. AGUON, JR.

Frank F. Blas, Jr.

B. J.F. Cruz

James V. Espaldon

Brant T. McCreadie

Tommy Morrison

T. R. Muña Barnes

R. J. Respicio

Dennis G. Rodriguez, Jr.

Mary Camacho Torres

N. B. Underwood, Ph.D.

Judith T. Won Pat, Ed.D.

**AN ACT TO AUTHORIZE THE REVENUES
PROJECTED TO BE OR ACTUALLY COLLECTED IN
EXCESS OF THE ADOPTED REVENUES FROM THE
GENERAL FUND FOR FISCAL YEAR 2016 TO BE USED
TO EXPEDITE THE PAYMENT OF TAX REFUNDS
OWING TO TAXPAYERS.**

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

2 **Section 1. Short Title.** This Act *shall* be cited as the “Responsible Tax
3 Refund Payment Act of 2016.”

1 **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
2 that since 2011, the government of Guam has faced a federal injunction requiring
3 that taxpayers receive their tax refunds within six (6) months of when error-free
4 returns are filed.

5 *I Liheslatura* further finds that since 2002, Guam law has required that a
6 certain proportion of income tax revenue be set aside from collections and deposited
7 into the Income Tax Refund Efficient Payment Trust Fund. This measure is intended
8 to ensure that sufficient amounts are set aside to pay tax refunds in each fiscal year.
9 The mandatory deposits should be made, but this may not be enough to assure that
10 tax refunds are paid within weeks of error-free filing.

11 It is, therefore, the intent of *I Liheslaturan Guåhan* that revenues projected to
12 be or actually collected in excess of the adopted revenues for Fiscal Year 2016 *shall*
13 be authorized to be used *exclusively* for deposit into the Income Tax Refund Efficient
14 Payment Trust Fund to facilitate expedited payment of tax refunds owed to
15 taxpayers.

16 **Section 3. Priority of Excess Revenues to Expedite the Payment of Tax**
17 **Refunds Owing to Taxpayers.** Any revenues projected to be or actually collected
18 in Fiscal Year 2016 in excess of the adopted revenues from the General Fund for
19 Fiscal Year 2016, pursuant to Section 2, Chapter I of Public Law 33-66, are hereby
20 authorized *exclusively* for deposit into the Income Tax Refund Efficient Payment
21 Trust Fund to facilitate the expedited payment of tax refunds owing to taxpayers.
22 Any deposits made into the Income Tax Refund Efficient Payment Trust Fund as a
23 result of the use of funds as authorized in this Section *shall* be in addition to the One
24 Hundred Twenty-Five Million Dollars (**\$125,000,000**) Income Tax Refund
25 Provision pursuant to Public Law 33-66. Such authorization in this Section is
26 effective *only* after *I Maga'låhen Guåhan's* submission of a written request to the
27 Speaker of *I Liheslaturan Guåhan* that such revenues projected to be or actually

1 collected in Fiscal Year 2016 in excess of the adopted revenues from the General
2 Fund for Fiscal Year 2016, pursuant to Section 2, Chapter I of Public Law 33-66,
3 will be utilized for deposit into the Income Tax Refund Efficient Payment Trust
4 Fund. Such written request *shall* be submitted to the Speaker of *I Liheslaturan*
5 *Guåhan* five (5) days prior to any use of such revenues, and *shall* include the reason
6 for such use, and the amount.

7 **Section 4. Severability.** If any provision of this Act or its application to
8 any person or circumstance is found to be invalid or contrary to law, such invalidity
9 *shall not* affect other provisions or applications of this Act that can be given effect
10 without the invalid provisions or application, and to this end the provisions of this
11 Act are severable.