



**EDDIE BAZA CALVO**  
Governor

**RAY TENORIO**  
Lieutenant Governor

*Office of the Governor Of Guam.*

DEC 15 2016

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

33-16-2288  
Office of the Speaker  
Judith T. Won Pat, Ed.D

Date: 12-19-16  
Time: 9AM  
Received By: [Signature]

Dear Madame Speaker:

Transmitted herewith is Bill No. 224-33 (COR), "AN ACT TO AMEND § 26203(k)(36) OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE BUSINESS PRIVILEGE TAX EXEMPTIONS FOR CHILD CARE FACILITIES AND GROUP CARE HOMES SO AS TO CONTINUE TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES FOR MODERN CHILD CARE FACILITIES," which was signed into law on December 15, 2016, as Public Law 33-217.

*Senseramente,*

  
EDDIE BAZA CALVO

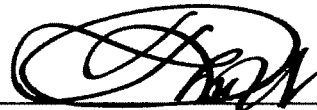
2016 DEC 19 AM 10:51  
[Signature]

2288

**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 **Bill No. 224-33 (COR)**, "AN ACT TO AMEND § 26203(k)(36) OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE BUSINESS PRIVILEGE TAX EXEMPTIONS FOR CHILD CARE FACILITIES AND GROUP CARE HOMES SO AS TO CONTINUE TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES FOR MODERN CHILD CARE FACILITIES," was on the 2<sup>nd</sup> day of December 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 7<sup>th</sup> day of Dec,  
2016, at 4:50 o'clock P.M.

  
Assistant Staff Officer  
*Maga'låhi's Office*

APPROVED:

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

Date:

DEC 15 2016

Public Law No.

33-217

**OFFICE OF THE GOVERNOR**  
**CENTRAL FILES**

RECEIVED BY  
TIME 4:20 DATE 12.15.16

*I MINA'TRENTAI TRES NA LIHESLATURAN GUÅHAN*  
2015 (FIRST) Regular Session

**Bill No. 224-33 (COR)**

As amended by the Sponsor.

Introduced by:

Dennis G. Rodriguez, Jr.  
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  
Michael F.Q. San Nicolas  
Mary Camacho Torres  
N. B. Underwood, Ph.D.  
Judith T. Won Pat, Ed.D.

**AN ACT TO AMEND § 26203(k)(36) OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE BUSINESS PRIVILEGE TAX EXEMPTIONS FOR CHILD CARE FACILITIES AND GROUP CARE HOMES SO AS TO CONTINUE TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES FOR MODERN CHILD CARE FACILITIES.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that the standards and objectives of child care facilities have progressed nationwide  
4 to that of being early educational facilities. It has clearly been determined that such

1 an environment is beneficial in the early development of children exposed to  
2 genuine learning experiences.

3 With the discussion and eventual passage of the Child Care Facilities and  
4 Group Child Care Homes rules and regulations pursuant to Public Law 31-73,  
5 many facility operators considered the new higher standards objectives  
6 unattainable due to increases in costs. To address the anticipated increase in costs, *I*  
7 *Liheslaturan Guåhan* deemed it appropriate to make available an exemption of  
8 business privilege taxes, the use of which would significantly augment the needed  
9 improvements to achieve compliance with the significantly more stringent rules  
10 and regulations.

11 The outstanding issues relative to costs of compliance remain, and must  
12 continue to be addressed. It is, therefore, the intent of *I Liheslaturan Guåhan* that  
13 continuing the tax relief provided herein is necessary so as to alleviate the need for  
14 child care facilities and group care homes to increase their fees, which could  
15 negatively impact their clients.

16 **Section 2.** § 26203(k)(36) of Article 2, Chapter 26, Title 11, Guam Code  
17 Annotated, is *amended* to read as follows:

18 “(36) All the gross proceeds received by child care facilities and  
19 group care homes which are duly licensed pursuant to Article 4 – Child  
20 Welfare Services Act, of Chapter 2, Division 1 of Title 10, Guam Code  
21 Annotated, commencing on the date that any business privilege tax would  
22 otherwise be required to be paid to the government of Guam. This Item  
23 *shall* continue to be effective beyond its initial expiration date of November  
24 17, 2016.”

25 **Section 3. Severability.** If any provision of this Act or its application to  
26 any person or circumstance is found to be invalid or contrary to law, such

1    invalidity *shall not* affect other provisions or applications of this Act that can be  
2    given effect without the invalid provisions or application, and to this end the  
3    provisions of this Act are severable.