

THIRTEENTH GUAM LEGISLATURE
1975 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Bill No. 16, "An Act to Repeal and Reenact Chapter XV of Title XII of the Government Code of Guam to Provide for the Creation of an Elementary, Secondary and Special Education Assistance Fund", was on the 25th day of March, 1975, duly and regularly passed.

Joseph F. Ada

JOSEPH F. ADA
Speaker

ATTESTED:

Concepcion C. Barrett

CONCEPCION C. BARRETT
Legislative Secretary

This Act was received by the Governor this 9th day of
April, 1975 at 10:30 o'clock A.M.

/s/ Ruth F. Won-Pat

RUTH F. WON PAT
Assistant Staff Officer
Governor's Office

APPROVED:

/s/ RICARDO J. BORDALLO

RICARDO J. BORDALLO
Governor of Guam

DATED: APR 21 1975

10:30 A.M.

P.L. 13-12

THIRTEENTH GUAM LEGISLATURE
1975 (FIRST) Regular Session

Bill No. 16

Introduced by A. C. Ysrael

AN ACT TO REPEAL AND REENACT CHAPTER XV
OF TITLE XII OF THE GOVERNMENT CODE OF
GUAM TO PROVIDE FOR THE CREATION OF AN
ELEMENTARY, SECONDARY AND SPECIAL EDU-
CATION ASSISTANCE FUND.

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

2 Section 1. Chapter XV of Title XII of the Government
3 Code of Guam is hereby repealed in its entirety and a new
4 Chapter XV of Title XII is enacted as follows:

5 "CHAPTER XV

6 Elementary, Secondary and Special Education

7 Tuition Assistance Fund Act

8 Section 11990.1. Definitions. The following terms
9 shall have the following meanings within this Act unless,
10 within the context, the definition is manifestly
11 inapplicable

12 (a) 'Dependent' means a person who during the tax
13 year for which reimbursement is sought has received more
14 than one-half of his support from a parent or blood
15 relative acting in the capacity of parent or guardian; or
16 from a legal guardian; or from a spouse.

17 (b) 'Director' means the Director of Revenue and
18 Taxation.

19 (c) 'Elementary education' means education normally
20 available and required by territorial educational
21 standards to be taught children enrolled in grades kinder-
22 garten through six.

23 (d) 'Fund' means the fund appropriated by the
24 Legislature to carry out the purposes of this Act.

1 (e) 'Secondary education' means education normally
2 available and required by territorial education standards
3 to be taught children enrolled in grades seven through
4 twelve.

5 (f) 'Special education' means education and related
6 facilities determined by Health and Social Services to be
7 necessary for dependents who are enrolled in other than
8 regular elementary and secondary education programs
9 because of mental or physical disabilities.

10 (g) 'Tuition' means any amount required to be paid
11 as a condition to enrollment or attendance at any
12 elementary or secondary school within Guam recognized by
13 the Department of Education as adhering to prescribed
14 minimum standards or any amount required to be paid as a
15 condition to enrollment or attendance at a special
16 education facility within the United States recognized by
17 the Department of Public Health and Social Welfare as
18 adhering to prescribed minimum standards.

19 Section 11990.2. Elementary, Secondary and Special
20 Education tuition Assistance Fund. There is hereby created
21 for the purpose of this Chapter, an Elementary, Secondary
22 and Special Education Tuition Assistance Fund, which fund
23 shall be used for the exclusive purpose of reimbursing
24 taxpayers, within specified limits as hereinafter stated,
25 for expenditures made for tuition for elementary,
26 secondary and special education. The Legislature shall
27 annually appropriate the necessary funds to implement this
28 Act.

29 Section 11990.3. Eligibility. Any person residing
30 on Guam who has filed an income tax return with the
31 Government of Guam and who has incurred during that tax

1 year tuition expenses for procuring elementary, secondary
2 or special education for a dependent during that tax year
3 shall be eligible to file for a rebate from the Fund under
4 provisions hereinafter stated.

5 Section 11990.4. Maximum payment. The maximum
6 amount to be rebated for any taxable year with respect
7 to any one dependent shall not exceed the lesser of:

8 (a) Fifty per cent (50%) of the tuition paid by the
9 taxpayer during the taxable year for the elementary,
10 secondary or special education of such dependent, or

11 (b) Three Hundred Dollars (\$300).

12 Section 11990.5. Procedures for obtaining rebates.
13 The Director shall provide taxpayers with a standard form
14 with which to apply for a rebate. The form shall require
15 the taxpayer to submit a copy of his tax return for the
16 year for which a rebate is sought. The form shall require
17 the taxpayer to submit written evidence in support of the
18 amount of rebate sought.

19 Section 11990.6. Certification. The Director of
20 Education shall annually certify to the Director a list of
21 all elementary, secondary and special education schools
22 within Guam which meet the minimum standards necessary for
23 the authorization of a rebate to the taxpayer. Upon
24 request by the Director, the Director of Public Health and
25 Social Services shall ascertain if a special education
26 facility to which tuition payments have been or shall be
27 made by a taxpayer qualified for certification as meeting
28 required minimum standards for authorization of a rebate
29 to the taxpayer.

30 Section 11990.7. Administration. The Elementary,
31 Secondary and Special Education Assistance Fund shall be

1 administered within the Department of Revenue and Taxation
2 by the Director.

3 Section 11990.8. Construction. This Act shall be
4 liberally construed to accomplish its purpose so that
5 taxpayers of Guam who are providing tuition payments to
6 obtain elementary, secondary and special education for
7 their dependents shall benefit hereunder."

8 Section 2. There is hereby authorized to be appropriated
9 the sum of One Million Five Hundred Thousand Dollars (\$1,500,000)
10 as the initial contribution to the Elementary, Secondary and
11 Special Education Assistance Fund.

12 Section 3. This Act shall be effective July 1, 1975.