



*Territory of Guam*  
*Territorio de Guam*

OFFICE OF THE GOVERNOR  
DIFINAN I MAGA LAHI  
AGANA, GUAM 96910 U.S.A.

AUG 31 1990

*Rec'd by* ✓

The Honorable Joe T. San Agustin  
Speaker, Twentieth Guam Legislature  
155 Herman Corez Street  
Agana, Guam 96910

Dear Mr. Speaker:

Transmitted herewith is Bill No. 1604, which I have signed  
into law this date as Public Law 20-220.

Sincerely,

*Joseph F. Ada*  
JOSEPH F. ADA  
Governor

201158

Attachment

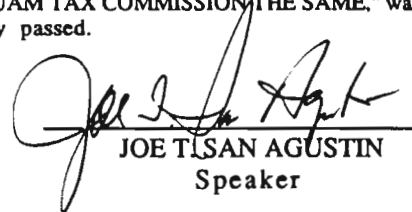
qualifying taxpayer or taxpayers. The Director of Administration shall disburse payment to qualifying taxpayers from the General Fund on or after October 1, 1990. Such sum as is necessary is appropriated to the Department of Administration from the General Fund for the purpose of paying the tax rebates authorized by this Section.

Section 3. Two Hundred Fifty Thousand Dollars (\$250,000) is appropriated from the General Fund to the Department of Administration for the purpose of processing the payments of the tax rebates authorized by Section 2 of this Act. The appropriation made in this Section may be used for overtime to personnel, supplies and postage.

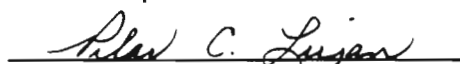
TWENTIETH GUAM LEGISLATURE  
1990 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

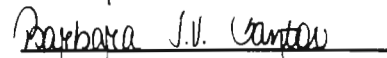
This is to certify that Substitute Bill No. 1604 (LS), "AN ACT PROVIDING AN INCOME TAX REBATE TO EACH GUAM RESIDENT WHO FILED AN INCOME TAX RETURN FOR TAX YEAR 1989; A FIVE THOUSAND FOUR HUNDRED FORTY DOLLARS ACROSS THE BOARD PAY INCREASE TO ALL GOVERNMENT OF GUAM EMPLOYEES EXCEPT ELECTED OFFICIALS; MAKING APPROPRIATIONS FOR THE GUAM VOLLEYBALL FEDERATION; THE DEPARTMENT OF CORRECTIONS, AND THE POLICE DEPARTMENT FOR OVERTIME; FOR AN EXTENSION TO THE SANTA RITA COMMUNITY CENTER, AND TO REPAIR THE SAME; TO ADD EIGHT POSITIONS TO THE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE; FOR THE OPERATIONS OF THE GUAM MEMORIAL HOSPITAL; FOR THE OPERATIONS OF THE PUBLIC UTILITY AGENCY OF GUAM; FOR VARIOUS SUPPLEMENTAL ANNUITY BENEFITS FOR RETIRED EMPLOYEES AND SURVIVORS; FOR THE MEDICALLY INDIGENT PROGRAM; FOR CATASTROPHIC ILLNESS; FOR THE JOBS PROGRAM; FOR THE MEDICAID PROGRAM; FOR GOVERNMENT CLAIMS; FOR WATER TANKERS; FOR POSITIONS AND LABORATORY RENOVATIONS AT THE DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES; FOR OFF-ISLAND RESIDENTIAL TREATMENT; FOR OFF-ISLAND PRISONERS' EXPENSES; FOR AN ENTOMOLOGIST; FOR PRIOR YEAR OBLIGATIONS OF THE DEPARTMENT OF CORRECTIONS, AND FOR ITS CURRENT WATER AND SEWER CHARGES; FOR REMOVAL OF GAS STORAGE TANKS AT THE DEPARTMENT OF VOCATIONAL REHABILITATION; FOR THE GROUP LIFE SELF-INSURANCE PROGRAM; INCREASING THE APPROPRIATIONS FOR THE STANDARDS OF PUBLIC ASSISTANCE; FOR THE CONSTRUCTION OF TWO NEW HIGH SCHOOLS; TO COMPENSATE MANUEL CRUZ FOR PROPERTY TAKEN; FOR THE WORKMEN'S COMPENSATION FUND; TO ADD NEW §§11106 AND 11106.1 TO TITLE 16, GUAM CODE ANNOTATED, ON TAXI RATES; TO ADD §37041 TO THE GOVERNMENT CODE CREATING A SPECIAL FUND FOR WORKMEN'S COMPENSATION; INCREASING APPROPRIATIONS MADE FOR THE MAYORS' COUNCIL, AND FOR AIR CONDITIONING AT THE AGANA HEIGHTS COMMUNITY CENTER; AND MAKING THE TERMS FOR MEMBERS OF THE GUAM TAX COMMISSION THE SAME," was on the 28th day of August, 1990, duly and regularly passed.

  
JOE TUSAN AGUSTIN  
Speaker

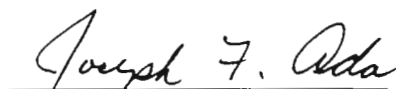
Attested:

  
PILAR C. LUJAN  
Senator and Legislative Secretary

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This Act was received by the Governor this 30th day of August, 1990, at 12:05 o'clock p.m.

  
Barbara J.V. Cantow  
Assistant Staff Officer  
Governor's Office

APPROVED:

  
JOSEPH F. ADA  
Governor of Guam

Date: August 31, 1990

Public Law No. 20-220

**TWENTIETH GUAM LEGISLATURE  
1990 (SECOND) Regular Session**

**Bill No. 1604 (LS)  
As Substituted by the  
Committee on Ways & Means**

Introduced by:

C. T. C. Gutierrez  
T. S. Nelson  
J. T. San Agustin  
F. R. Santos  
H. D. Dierking  
J. P. Aguon  
E. P. Arriola  
J. G. Bamba  
M. Z. Bordallo  
D. F. Brooks  
E. R. Duenas  
E. M. Espaldon  
P. C. Lujan  
G. Mailloux  
M. D. A. Manibusan  
D. Parkinson  
F. J. A. Quitugua  
E. D. Reyes  
M. C. Ruth  
T. V. C. Tanaka  
A. R. Unpingco  
At the request of the Governor

**AN ACT PROVIDING AN INCOME TAX REBATE TO EACH  
GUAM RESIDENT WHO FILED AN INCOME TAX RETURN FOR  
TAX YEAR 1989; A FIVE THOUSAND FOUR HUNDRED FORTY  
DOLLARS ACROSS THE BOARD PAY INCREASE TO ALL  
GOVERNMENT OF GUAM EMPLOYEES EXCEPT ELECTED  
OFFICIALS; MAKING APPROPRIATIONS FOR THE GUAM  
VOLLEYBALL FEDERATION; THE DEPARTMENT OF  
CORRECTIONS, AND THE POLICE DEPARTMENT FOR  
OVERTIME; FOR AN EXTENSION TO THE SANTA RITA**

COMMUNITY CENTER, AND TO REPAIR THE SAME; TO ADD EIGHT POSITIONS TO THE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE; FOR THE OPERATIONS OF THE GUAM MEMORIAL HOSPITAL; FOR THE OPERATIONS OF THE PUBLIC UTILITY AGENCY OF GUAM; FOR VARIOUS SUPPLEMENTAL ANNUITY BENEFITS FOR RETIRED EMPLOYEES AND SURVIVORS; FOR THE MEDICALLY INDIGENT PROGRAM; FOR CATASTROPHIC ILLNESS; FOR THE JOBS PROGRAM; FOR THE MEDICAID PROGRAM; FOR GOVERNMENT CLAIMS; FOR WATER TANKERS; FOR POSITIONS AND LABORATORY RENOVATIONS AT THE DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES; FOR OFF-ISLAND RESIDENTIAL TREATMENT; FOR OFF-ISLAND PRISONERS' EXPENSES; FOR AN ENTOMOLOGIST; FOR PRIOR YEAR OBLIGATIONS OF THE DEPARTMENT OF CORRECTIONS, AND FOR ITS CURRENT WATER AND SEWER CHARGES; FOR REMOVAL OF GAS STORAGE TANKS AT THE DEPARTMENT OF VOCATIONAL REHABILITATION; FOR THE GROUP LIFE SELF-INSURANCE PROGRAM; INCREASING THE APPROPRIATIONS FOR THE STANDARDS OF PUBLIC ASSISTANCE; FOR THE CONSTRUCTION OF TWO NEW HIGH SCHOOLS; TO COMPENSATE MANUEL CRUZ FOR PROPERTY TAKEN; FOR THE WORKMEN'S COMPENSATION FUND; TO ADD NEW §§11106 AND 11106.1 TO TITLE 16, GUAM CODE ANNOTATED, ON TAXI RATES; TO ADD §37041 TO THE GOVERNMENT CODE CREATING A SPECIAL FUND FOR WORKMEN'S COMPENSATION; INCREASING APPROPRIATIONS MADE FOR THE MAYORS' COUNCIL, AND FOR AIR CONDITIONING AT THE AGANA HEIGHTS COMMUNITY CENTER; AND MAKING THE TERMS FOR MEMBERS OF THE GUAM TAX COMMISSION THE SAME.

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

2           **Section 1.**       Legislative Finding.   As a result of the current  
3 prosperity enjoyed in Guam, the government of Guam has a projected  
4 cumulative surplus of One Hundred Million Dollars (\$100,000,000) as of the  
5 end of Fiscal Year 1991 after meeting the operating expenses of the  
6 government and capital improvement needs.   In order to achieve fairness

1 and equity, each taxpayer who has contributed to such a surplus should  
2 receive a tax rebate.

3 ✓ **Section 2.** Each resident of Guam who is not a dependent of  
4 another taxpayer and who was required to file and did file an individual  
5 income tax return or an extension request with the Department of Revenue  
6 and Taxation by August 28, 1990 for the tax year ending December 31, 1989  
7 or a fiscal year ending in 1989 shall be paid a tax rebate according to the  
8 following schedule:

9 (a) a single, head of household or a married person filing  
10 separately: \$1,000; or

11 (b) a married couple filing a joint return: \$2,000.

12 The Director of Revenue and Taxation shall certify for payment to the Director  
13 of Administration the names of each qualifying taxpayer or taxpayers. The  
14 Director of Administration shall disburse payment to qualifying taxpayers  
15 from the General Fund on or after October 1, 1990. Sixty Million Dollars  
16 (\$60,000,000) are appropriated to the Department of Administration from the  
17 General Fund to pay the tax rebates authorized by this Section.

18 **Section 3.** Two Hundred Fifty Thousand Dollars (\$250,000) are  
19 hereby appropriated from the General Fund to the Department of  
20 Administration to process the payments of the tax rebates authorized by  
21 Section 2 of this Act. The appropriation made in this Section may be used for  
22 overtime, and for supplies and postage.

23 **Section 4.** Fifteen Thousand Dollars (\$15,000) are hereby  
24 appropriated from the Fiscal Year 1991 revenues of the General Fund to the  
25 Guam Volleyball Federation for travel and uniform expenses for the players,  
26 coaches, referees, and team representatives.

27 **Section 5.** Subitem a of Section 3 of subpart A, of Part IX  
28 (Mayors' Council) of Section 1 of Chapter II of Public Law 20-41 (the "Act") is  
29 amended to read:

30 "a. Power 86,083 86,083."

31 **Section 6.** The "TOTAL" of subpart A of Part IX (Mayors' Council)  
32 of Section 1 of Chapter II of the Act is amended to read:

33 "TOTAL \$362,626 \$362,626."

1           **Section 7.**       The 'GRAND TOTAL PART IX" (Mayors' Council) of  
2 Section 1 of Chapter II of the Act is amended to read:

3                   "GRAND TOTAL   \$2,193,636                   \$2,193,636."

4           **Section 8.**       (a) Four Hundred Thousand Dollars (\$400,000) are  
5 hereby appropriated from the Fiscal Year 1991 revenues of the General Fund  
6 to the Department of Corrections to fund overtime expenses at the Adult  
7 Correctional Facility.

8                   (b) Five Hundred Thousand Dollars (\$500,000) are hereby  
9 appropriated from the Fiscal Year 1990 revenues of the General Fund to the  
10 Guam Police Department to fund such department's overtime expenses.

11           **Section 9.**       Subsection 2) of Section 5 of Chapter III of the Act is  
12 hereby amended to read:

13                   "2) \$123,216    To supplement the appropriation in Section 1 of  
14 P. L. 20-10 for construction of restroom facilities and storage area in the  
15 Agana Heights Community Center and including an air conditioning  
16 system."

17           **Section 10.**     One Hundred Seventy Thousand Dollars (\$170,000) are  
18 hereby appropriated from the Fiscal Year 1991 revenues of the General Fund  
19 to the Department of Public Works to supplement the appropriation made in  
20 Section 4 of Public Law 20-124 to construct a Youth and Senior Citizens  
21 Center by extending the west end of the Santa Rita Community Center an  
22 additional forty feet (40') by sixty feet (60'), to landscape and to pave the  
23 parking lot for ten (10) vehicles, and for new appliances and furniture.

24           **Section 11.**     Twenty Thousand Dollars (\$20,000) are hereby  
25 appropriated from the Fiscal Year 1991 revenues of the General Fund to the  
26 Department of Public Works to supplement the appropriation made in Section  
27 1 of Public Law 20-96 to repair and replace the roofing, steel purlings,  
28 insulation, and lighting and electrical systems of the Santa Rita Community  
29 Center-Mayor's Office.

30           **Section 12.**     Two Hundred Twenty-Eight Thousand Nine Hundred  
31 Forty-Eight Dollars (\$228,948) are hereby appropriated from the Fiscal Year  
32 1991 revenues of the General Fund to the Department of Mental Health and  
33 Substance Abuse to fund (i) eight (8) additional full-time equivalent

1 positions and (ii) other operational expenses of the Drug and Alcohol  
2 Residential Treatment Services.

3 **Section 13.** Section 3 of Public Law 20-166 is repealed and  
4 reenacted to read:

5 "Section 3. Authorization to raise salaries. The sum of Five  
6 Thousand Four Hundred Forty Dollars (\$5,440) is hereby added to the  
7 annual salary of each position in the executive, legislative and judicial  
8 branches of the government of Guam, including all autonomous  
9 instrumentalities and agencies, all full-time contractual employees of  
10 the Legislature, and employees of federally funded programs, but  
11 excluding those employees given the salary increases set out in Section  
12 2 of this Act and all elected officials, including judges of the Superior  
13 Court of Guam. The Compiler of Laws shall codify the increase  
14 mandated by this Section in appropriate sections of the codes and in the  
15 pay range and wage schedules set forth in Chapter 6 of Title 4, Guam  
16 Code Annotated, for all government of Guam positions. The increases in  
17 salary established by this Section shall be effective August 1, 1990."

18 **Section 14.** Sixty Seven Million Dollars (\$67,000,000) are hereby  
19 appropriated from the Fiscal Year 1991 revenues of the General Fund to the  
20 Department of Administration to implement the increases in salary of all  
21 government of Guam positions, including positions in autonomous agencies,  
22 effective retroactively to August 1, 1990, as provided by Sections 2 and 3 of  
23 Public Law 20-166, as amended in Section 13 of this Act.

24 **Section 15.** Five Million Six Hundred Thirty Five Thousand Sixty  
25 Three Dollars (\$5,635,063) are hereby appropriated from the General Fund to  
26 the Hospital Operations Fund to fund the operations of the Guam Memorial  
27 Hospital Authority for Fiscal Year 1991.

28 **Section 16.** Eighteen Million Nine Hundred Thirty Eight Thousand  
29 Two Hundred One Dollars (\$18,938,201) are hereby appropriated from the  
30 General Fund to the Public Utility Agency of Guam Fund to fund the  
31 operations of the Public Utility Agency of Guam for Fiscal Year 1991.

32 **Section 17.** Fourteen Million Two Hundred One Thousand Eight  
33 Hundred Seventy Five Dollars (\$14,201,875) are hereby appropriated from  
34 the Fiscal Year 1991 revenues of the General Fund to the Government of



1 Guam Retirement Fund to continue the provision of (i) the One Thousand Two  
2 Hundred Dollar (\$1,200) annuity benefits, (ii) the One Thousand Five Hundred  
3 Dollar (\$1,500) supplemental annuity benefits, (iii) the Seven Hundred Dollar  
4 (\$700) supplemental annuity benefits, (iv) the Eight Hundred Thirty-Eight  
5 Dollar (\$838) annuity benefits, (v) the Governors' and Lieutenant Governors'  
6 pensions, and (vi) the retirees' group insurance premiums, all for the fiscal  
7 year ending September 30, 1991.

8 **Section 18.** Seven Million Two Hundred Thousand Dollars  
9 (\$7,200,000) are hereby appropriated from the General Fund to the  
10 Department of Public Health and Social Services for the Medically Indigent  
11 Program for Fiscal Year 1991.

12 **Section 19.** Three Million Three Hundred Thousand Dollars  
13 (\$3,300,000) are hereby appropriated from the General Fund to the  
14 Department of Public Health and Social Services for the Catastrophic Illness  
15 Program for Fiscal Year 1991.

16 **Section 20.** Four Hundred Thousand Dollars (\$400,000) are hereby  
17 appropriated from the General Fund to the Department of Public Health and  
18 Social Services for the Jobs Program for Fiscal Year 1991.

19 **Section 21.** Five Hundred Thousand Dollars (\$500,000) are hereby  
20 appropriated from the General Fund to the Department of Public Health and  
21 Social Services for the Medicaid Program for Fiscal Year 1991.

22 **Section 22.** Five Hundred Thousand Dollars (\$500,000) are hereby  
23 appropriated from the Fiscal Year 1991 revenues of the General Fund to the  
24 Government Claims Fund. This appropriation shall continue until expended.

25 **Section 23.** Seven Hundred Seventy Seven Thousand Seven  
26 Hundred Ninety Five Dollars (\$777,795) are hereby appropriated from the  
27 Fiscal Year 1991 revenues of the General Fund to the Guam Fire Department  
28 to purchase three (3) five thousand (5,000) gallon steel water tankers. A  
29 tanker will be placed in each of the department's northern, central and  
30 southern stations and will be the primary back-up unit for the station's  
31 current fire-fighting equipment as well as to provide readily accessible  
32 transport of potable water in emergency situations.

33 **Section 24.** Nine Hundred Thirty Five Thousand Four Hundred  
34 Thirty Six Dollars (\$935,436) are hereby appropriated from the Fiscal Year

1 1991 revenues of the General Fund to the Department of Public Health and  
2 Social Services for (i) four (4) additional full-time equivalent positions, (ii) the  
3 purchase of various equipment, and (iii) laboratory renovations made  
4 necessary to comply with deficiencies noted by the Occupational Safety and  
5 Health Administration.

6 **Section 25.** (a) There is hereby created separate and apart from  
7 the other funds of the government of Guam the "Off-Island Residential  
8 Treatment Fund" (the "Fund") to be administered by the Director of  
9 Administration. Monies from the Fund shall be expended upon order of the  
10 Superior Court of Guam to send a person under the jurisdiction of the court  
11 off-island for residential care arising from a physical, mental or emotional  
12 handicap or a severe emotional disturbance. Such monies shall be expended  
13 for diagnosis, evaluation and treatment fees, medical and incidental expenses,  
14 room and board, and transportation costs of the person sent off-island.

15 (b) Five Hundred Thousand Dollars (\$500,000) are hereby appropriated  
16 from the Fiscal Year 1991 revenues of the General Fund to the Fund. The  
17 appropriation made in this Section shall remain available until expended.

18 **Section 26.** One Hundred Thirty Two Thousand Four Hundred  
19 Forty One Dollars (\$132,441) are hereby appropriated from the General Fund  
20 to the Department of Corrections to pay the expenses of prisoners  
21 incarcerated in off-island facilities during Fiscal Year 1991.

22 **Section 27.** Fifty Thousand Dollars (\$50,000) are hereby  
23 appropriated from the General Fund to the Department of Agriculture to  
24 retain the services of an entomologist for Fiscal Year 1991.

25 **Section 28.** One Hundred Eighty-Three Thousand Five Hundred  
26 Dollars (\$183,500) are hereby appropriated from the General Fund to the  
27 Department of Corrections to discharge prior year obligations owing to the  
28 Public Utility Agency of Guam and to the Guam Memorial Hospital Authority.

29 **Section 29.** Eighty Thousand Dollars (\$80,000) are hereby  
30 appropriated from the General Fund to the Department of Corrections to pay  
31 the Public Utility Agency of Guam for water and sewer services for Fiscal Year  
32 1991.

33 **Section 30.** Thirty Five Thousand Dollars (\$35,000) are hereby  
34 appropriated from the Fiscal Year 1991 revenues of the General Fund to the

1 Department of Vocational Rehabilitation for a site study and for the removal  
2 of gas storage tanks at the Workshop Center to address the citation issued by  
3 the Guam Environmental Protection Agency.

4 **Section 31.** Seven Hundred Fifty Thousand Dollars (\$750,000) are  
5 hereby appropriated from the Fiscal Year 1991 revenues of the General Fund  
6 to the Department of Administration for deposit in the "Group Life Self-  
7 Insurance Program Fund" (the "Fund") hereby established. Monies in the  
8 Fund shall to be invested in one (1) or more interest-bearing accounts at the  
9 highest rates offered in financial institutions in Guam. Monies in the Fund  
10 shall be expended to pay (i) waiver of premium Group Life Insurance  
11 claimants, (ii) the refund of contributions by waiver of premium applicants,  
12 and (iii) settlement of claims against the Group Life Self-Insurance Program.  
13 The Governor may transfer waiver of premium reserves to the government  
14 of Guam's current group life insurance carrier if the carrier assumes the  
15 remaining obligations of the Group Life Self-Insurance Program.

16 **Section 32.** Section 2 of Public Law 20-200 is amended to read:

17 "Section 2. Five Million Dollars (\$5,000,000) are hereby  
18 appropriated from the Fiscal Year 1991 revenues of the General Fund to  
19 the Department of Public Health and Social Services to implement the  
20 recently increased Standards for Public Assistance."

21 **Section 33.** Twenty Million Dollars (\$20,000,000) are hereby  
22 appropriated from the Fiscal Year 1991 revenues of the General Fund to the  
23 Department of Education for construction of the two (2) new high schools as  
24 directed by Public Law 20-39, as amended. The appropriation made in this  
25 section is not subject to the Governor's transfer authority and shall be  
26 available until expended.

27 **Section 34.** A new §11106 is hereby added to Title 16, Guam Code  
28 Annotated, to read:

29 "§11106. Same: rates and charges. Every person who owns or  
30 has control over any taxicab shall assess passengers for hire the  
31 following rates, fares or charges for services rendered by means of such  
32 taxicab:

33	FLAG DOWN RATE (good for first 1/2 mile):	\$1.80
34	EVERY ADDITIONAL 1/4 MILE	\$0.60

1	FIRST MILE	\$3.00
2	WAITING TIME, EVERY 2 MINUTES	\$0.60

3 The foregoing schedule of fares and charges shall be posted pursuant to  
4 the provisions of §11102 of this Chapter; provided, however, that the  
5 Director of Revenue and Taxation shall retain authority to adopt a  
6 schedule of taxicab fares pursuant to §11105 of this Chapter if such  
7 fares are not less than those established in this section."

8 **Section 35.** A new §11106.1 is hereby added to Title 16, Guam  
9 Code Annotated, to read:

10 "§11106.1. Same: charges for luggage, and extra-large parcels.  
11 Every person who owns or has control over any taxicab shall assess  
12 passengers for hire a fee of One Dollar (\$1) to transport each piece of  
13 luggage, extra-large parcel, or any parcel requiring either strenuous  
14 lifting on the part of the driver or the use of a rope or tie-down to  
15 secure its presence on or within the taxicab (i.e., a bicycle, surfboard,  
16 etc.). Such fare for luggage authorized by this Section shall be posted  
17 pursuant to the provisions of §11102 of this Chapter."

18 **Section 36.** Seventy Thousand Dollars (\$70,000) are hereby  
19 appropriated from the Fiscal Year 1991 revenues of the General Fund to the  
20 Department of Land Management to compensate Mr. Manuel Cruz for the  
21 property taken from him for easement purposes by the government of Guam,  
22 consisting of Sabana Magas Road and associated rights of way as situated on  
23 Lot 2389-R1, Municipality of Mangilao, containing an area of 2,546 square  
24 meters.

25 **Section 37.** A new §37041 is added to Title XXXIII of the  
26 Government Code to read as follows:

27 "§37041. Special fund. (a) There is hereby established separate  
28 and apart from other funds of the government of Guam, a special fund  
29 to make payments in accordance with the provisions of subsection (f)(1)  
30 of §37008 of this Title. Such fund shall be administered by the  
31 Commission. The Treasurer of Guam shall be the custodian of such fund,  
32 and all moneys and securities in such fund shall be held in trust by such  
33 Treasurer, and shall not be money or property of the government of  
34 Guam.

1           (b) The Treasurer is authorized to disburse moneys from such  
2 fund only upon order of the Commission.

3           (c) The amount of such fund shall be subject to audit in  
4 accordance with established government of Guam auditing procedures,  
5 but the action of the Commission in making payments from such fund  
6 shall be final and not subject to review."

7       **Section 38.** Five Hundred Twenty-Five Thousand Dollars  
8 (\$525,000) are hereby appropriated from the Fiscal Year 1991 revenues of  
9 the General Fund to the Workers Compensation Fund (the "Fund"). Monies in  
10 the Fund be allocated shall as follows: Five Hundred Thousand Dollars  
11 (\$500,000) to pay beneficiaries as required under Subsection (g) of §37008 of  
12 the Government Code, and Twenty-Five Thousand Dollars (\$25,000) to fund  
13 the special fund established by §37041 of the Government Code."

14       **Section 39.** Notwithstanding any other provision of law, all current  
15 individual members of the Guam Tax Code Commission shall serve for the  
16 same term, which shall be the same term as those members appointed by the  
17 Speaker of the Legislature.

Introduced

AUG 28 '90

TWENTIETH GUAM LEGISLATURE  
1990 (SECOND) Regular Session

Bill No. 1604 (us)

Introduced by:

  
Carl T. C. Gutierrez

At the request of the  
Governor

AN ACT TO PROVIDE A TAX REBATE TO EACH GUAM  
RESIDENT WHO WAS REQUIRED TO FILE AND DID FILE  
AN INCOME TAX RETURN FOR TAX YEAR ENDING DECEMBER  
31, 1989.

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

Section 1. Legislative Finding. As a result of the prosperity experienced in the Territory of Guam, the government of Guam has a projected cumulative surplus of One Hundred Million Dollars (\$100,000,000) as of the end of Fiscal Year 1991 after meeting the operating expenses of the government and the capital improvement needs. In order to achieve fairness and equity, each taxpayer who has contributed to the surplus must receive a rebate.

Section 2. Each resident of Guam who is not a dependent of another taxpayer and who was required to file and did file an individual income tax return with the Department of Revenue and Taxation for the tax year ending December 31, 1989 or a fiscal year ending in 1989 shall be paid a tax rebate according to the following schedule:

- (a) a single, head of household or a married person filing separately: \$1,000; or
- (b) a married couple filing a joint return: \$2,000.

The Director of Revenue and Taxation shall certify for payment to the Director of Administration the name of each