



CARL T.C. GUTIERREZ  
GOVERNOR OF GUAM

OCT 01 2001

The Honorable Joanne M. S. Brown  
Legislative Secretary  
I Mina'Bente Sais na Liheslaturan Guåhan  
Twenty-Sixth Guam Legislature  
Suite 200  
130 Aspinal Street  
Hagåtña, Guam 96910

Dear Legislative Secretary Brown:

Enclosed please find Substitute Bill No. 98 (COR) entitled: "AN ACT TO AMEND § 50105 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO THE PAYMENT OF TAX REBATES MANDATED BY U.S. LAW, TO PROVIDE OTHER APPROPRIATIONS, TO ESTABLISH MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS AND FOR OTHER PURPOSES" which I have signed into law as Public Law No. 26-36.

This legislation provides some funding for the tax rebates provided by the U.S. Congress on the income tax. Since moving funds into our community will stimulate the economy, I am signing this into law immediately.

Very truly yours,

Carl T. C. Gutierrez  
I Maga'Lahen Guåhan  
Governor of Guam

Attachment: copy attached for signed bill or overridden bill  
original attached for vetoed bill

cc: The Honorable Antonio R. Unpingco  
Speaker

OFFICE OF THE LEGISLATIVE SECRETARY	
ACKNOWLEDGMENT RECEIPT	
Received By	
Time	4:35
Date	10/1/01

0491

MINA'BENTE SAIS NA LIHESLATURAN GUÅHAN  
2001 (FIRST) Regular Session

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

This is to certify that Substitute Bill No. 98 (COR) "AN ACT TO AMEND § 50105 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO THE PAYMENT OF TAX REBATES MANDATED BY U.S. LAW, TO PROVIDE OTHER APPROPRIATIONS, TO ESTABLISH MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS AND FOR OTHER PURPOSES," was on the 28<sup>th</sup> day of September 2001, duly and regularly passed.



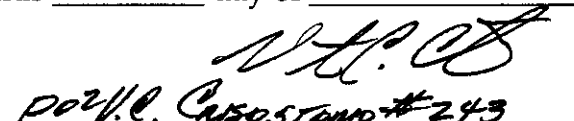
ANTONIO R. UNPINGCO  
Speaker

Attested:



JOANNE M.S. BROWN  
Senator and Legislative Secretary

This Act was received by *I Maga'lahaen Guåhan* this 30 day of SEPTEMBER, 2001,  
at 7:50 o'clock P. .M.



Poy C. Custodio #243  
Assistant Staff Officer  
*Maga'lahaen's Office*

APPROVED:



CARL T. C. GUTIERREZ  
*I Maga'lahaen Guåhan*

Date: 10-1-01

Public Law No. 26-36

**MINA'BENTE SAIS NA LIHESLATURAN GUÅHAN**  
**2001 (FIRST) Regular Session**

**Bill No. 98 (COR)**

As substituted by the Committee  
on Ways and Means and further  
substituted on the Floor.

Introduced by:

Mark Forbes  
A. L.G. Santos  
K. S. Moylan  
J. F. Ada  
T. C. Ada  
F. B. Aguon, Jr.  
J. M.S. Brown  
E. B. Calvo  
F. P. Camacho  
M. C. Charfauros  
L. F. Kasperbauer  
L. A. Leon Guerrero  
V. C. Pangelinan  
A. R. Unpingco  
J. T. Won Pat

**AN ACT TO AMEND § 50105 OF TITLE 11 OF THE  
GUAM CODE ANNOTATED, RELATIVE TO THE  
PAYMENT OF TAX REBATES MANDATED BY U.S.  
LAW, TO PROVIDE OTHER APPROPRIATIONS,  
TO ESTABLISH MISCELLANEOUS AND  
ADMINISTRATIVE PROVISIONS AND FOR  
OTHER PURPOSES.**

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

2        **Section 1. Legislative Statement.**        *I Liheslaturan Guåhan finds that*  
3        *the \$1.35 trillion tax cut passed by the U.S. Congress creates a new ten percent*  
4        *(10%) tax rate, down from fifteen percent (15%) in 2000.*

1 (a) A closer look at the tax cut provides individual filers with  
2 the following:

3 (1) the new ten percent (10%) rate applies to the first Six  
4 Thousand Dollars (\$6,000.00) of taxable income;

5 (2) for taxpayers earning Six Thousand Dollars (\$6,000.00)  
6 or more, the refund will be Three Hundred Dollars (\$300.00); *and*

7 (3) for those earning *less than* Six Thousand Dollars  
8 (\$6,000.00), the refund will be five percent (5%) of their taxable  
9 income.

10 (b) Furthermore, it also provides heads of households:

11 (1) the ten percent (10%) rate applies to the first Ten  
12 Thousand Dollars (\$10,000.00) of taxable income;

13 (2) for taxpayers earning Ten Thousand Dollars  
14 (\$10,000.00) or more, the refund will be Five Hundred Fifty  
15 Dollars (\$550.00); *and*

16 (3) for those earning *less than* Ten Thousand Dollars  
17 (\$10,000.00), the refund will be five percent (5%) of their taxable  
18 income.

19 (c) More importantly, married couples filing joint returns:

20 (1) the ten percent (10%) rate applies to the first Twelve  
21 Thousand Dollars (\$12,000.00) of taxable income;

22 (2) for taxpayers earning Twelve Thousand Dollars  
23 (\$12,000.00) or more, the refund will be Six Hundred Dollars  
24 (\$600.00); *and*

1 (3) for those earning *less than* Twelve Thousand Dollars  
2 (\$12,000.00), the refund will be five percent (5%) of their taxable  
3 income.

4 *I Liheslaturan Guåhan* agrees with President George W. Bush that the  
5 “[T]ax relief was the right thing to do, and it is the responsible thing to do for the  
6 American people and for our economy.”

7 **Section 2. Tax Rebates Mandated.** Notwithstanding any other  
8 provisions of law, rule or regulation to the contrary by Guam’s Tax  
9 Commissioner, the government of Guam shall pay to *all* Guam taxpayers the  
10 tax rebates provided for in U.S. Public Law Number 107-16, popularly known  
11 and referred to as, “*The Economic Relief Act of 2001.*” This provision shall  
12 apply commencing in tax year 2000, and any other tax years mandated by  
13 “The Economic Relief Act of 2001.”

14 **Section 3.** Section 50105 of Chapter 50, Division 2 of Title 11 of the  
15 Guam Code Annotated is hereby *amended* to read as follows:

16 **“Section 50105. Expenditures from the Fund.**

17 Any and all expenditures from the Fund shall be for the payment of  
18 income tax refunds, earned income tax credits, child tax credits, tax  
19 rebate relief and for no other purpose. The fund is *not* subject to the  
20 provisions of § 22414 of Title 5 of the Guam Code Annotated, which  
21 provisions would otherwise permit *I Maga’lahen Guåhan* to pledge the  
22 Fund.”

23 **Section 4. Appropriation to DOA for Tax Rebate Relief.**

24 (a) **Guam (Territorial) Highway Fund.**

1 Notwithstanding any other provisions of law, there is hereby  
2 appropriated Two Million Dollars (\$2,000,000) from the unreserved  
3 fund balance within the Guam (Territorial) Highway Fund to the  
4 Department of Administration ("DOA") to be used for the Income Tax  
5 Refund Reserve for the *exclusive* payment of tax rebates pursuant to U.S.  
6 Public Law Number 107-16, popularly known and referred to as "The  
7 Economic Relief Act of 2001."

8 (b) The sum of Two Million Five Hundred Twenty-three  
9 Thousand Eight Hundred Sixty-one Dollars (\$2,523,861) is hereby  
10 appropriated from the General Fund, *specifically* from the expected  
11 increase of Four Million Dollars (\$4,000,000) in Section 30 Funds in  
12 FY2002, to DOA to be used for the Income Tax Refund Reserve for the  
13 *exclusive* payment of tax rebates pursuant to U.S. Public Law Number  
14 107-16, popularly known and referred to as "The Economic Relief Act of  
15 2001."

16 **Section 5. Reporting.** Pursuant to the provisions of § 50107 of  
17 Title 11 of the Guam Code Annotated, the Director of the Department of  
18 Administration ("DOA"), together with the Director of the Department of  
19 Revenue and Taxation ("DRT") shall *jointly* submit a report to the Speaker of I  
20 *Lihselaturan Guåhan* and to *I Maga'lahaen Guåhan* on all expenditures from the  
21 Income Tax Refund Reserve on the payment purpose authorized herein.

22 **Section 6. CLTC and GALC.**

23 (a) **Legislative Findings and Intent.** *I Lihselaturan Guåhan*  
24 finds that:

1           (1) The Chamorro Land Trust Commission ("CLTC") has  
2 been largely staffed by unclassified appointments since its  
3 inception. The universal application affecting these types of  
4 appointments in the FY2002 budget process resulted in staff  
5 reductions to the CLTC that were *not* intended to compromise the  
6 CLTC's mission. Subsequent CLTC input has been given due  
7 consideration and an adjustment to its manpower level has been  
8 determined to be necessary.

9           (2) The Guam Ancestral Lands Commission ("GALC")  
10 faces a similar situation as that of CLTC.

11           (3) Sanctuary, Inc. requires additional funding for Fiscal  
12 Year 2002 programs.

13           Therefore, it is the intention of *I Liheslaturan Guåhan* to adequately  
14 provide for the program needs of these agencies in Fiscal Year 2002.

15           **(b) CLTC.**

16           **(1) Personnel Appropriations for Fiscal Year 2002.**

17           The sum of Two Hundred Sixty-two Thousand Seven Hundred  
18 Twelve Dollars (\$262,712.00) is hereby appropriated from the  
19 General Fund, *specifically* from the expected increase of Four  
20 Million Dollars (\$4,000,000) in Section 30 Funds in FY2002, to the  
21 CLTC for the purpose of funding the positions contained in  
22 "**Exhibit A**" of this Act.

23           **(2) Time Limitation for Unclassified Appointments.**

1 The appropriations made in Subsection (b)(1) of this Section may  
2 be used to fund unclassified positions contained in "**Exhibit**  
3 **A**" up to, but no later than January 31, 2002, at which time all  
4 such positions shall be filled by appointments in the classified  
5 service.

6 (3) **Fund Reversion.** The unused appropriations  
7 made to the CLTC for its FY2002 operations from the Restricted  
8 Account of the CLTC shall *revert* back to the same account at the  
9 end of Fiscal Year 2002.

10 (c) **GALC.**

11 (1) **Appropriation.** The sum of One Hundred Seventy-  
12 five Thousand Six Hundred Forty-five Dollars (\$175,645.00) is  
13 hereby appropriated from the General Fund, *specifically* from the  
14 expected increase of Four Million Dollars (\$4,000,000) in Section 30  
15 Funds in FY 2002, to the GALC for the purpose of funding the  
16 positions contained in "**Exhibit B**" of this Act.

17 (2) **Time Limitation for Unclassified Appointments.**

18 The appropriations made in Subsection (c)(1) of this Section may  
19 be used to fund unclassified positions contained in "**Exhibit**  
20 **B**" up to, but no later than January 31, 2002, at which time all such  
21 positions shall be filled by appointments in the classified service.

22 (d) **Carryover Authorization.** The GALC is hereby  
23 authorized to expend FY2000 and FY2001 appropriation lapses for  
24 operations in FY2002, or until fully expended.



1           (e)    **Extension of GALC Land Trust Fund (Land Bank).**

2           Section 3 of Public Law Number 25-178 is hereby *amended* to read as  
3 follows:

4                   **"Section 3.        GALC Lapses.** Any lapses from the  
5 appropriation made to the Guam Ancestral Lands Commission  
6 ('GALC') in Fiscal Year 2000 shall continue to be available until  
7 fully expended during Fiscal Year 2001, *subject to* the provisions  
8 herein.

9                   Lapsed funds shall be used to pay the personnel, operational  
10 and contractual expenses that arise from the facilitation of land  
11 recovery claims filed by *bona fide* applicants for land title  
12 determination pursuant to Public Law Number 25-45 to include,  
13 but *not* be limited to, claim documentation, surveys, production of  
14 maps, property title report production and production of abstracts  
15 of title, expert witness fees, depositions, affidavits, recordation  
16 and registration fees, appraisals and environmental studies, all as  
17 required, *if* and when required, to perfect a *bona fide* applicant's  
18 claim to ancestral lands.

19                   A Claims Facilitation Office shall be established to perfect,  
20 adjudicate and document all evidence lodged in support of claims  
21 in accordance with Public Law Number 25-45, and the rules and  
22 regulations adopted to implement that public law.

23                   Ancestral land claims shall be expedited and claims  
24 processing shall be considered an urgency measure by all

1 departments, agencies and instrumentalities of the government of  
2 Guam whose cooperation in facilitating meritorious claims is  
3 considered required.

4 Lapsed funds shall also be used by the GALC to establish an  
5 irrevocable GALC Land Trust ('Land Bank') pursuant to Public  
6 Law Number 25-45. Public lands administered by the GALC *not*  
7 subject to ancestral land rights claim, those public lands identified  
8 as '*crown lands*,' shall be conveyed as corpus to the Land Bank to  
9 be managed in perpetuity for the beneficiaries of the trust as  
10 provided by Public Law Number 25-45, who receive, or are  
11 entitled to receive, just compensation awards, granted or to be  
12 granted, to extinguish claims to ancestral lands which qualify for  
13 same, but cannot be physically returned because they were  
14 previously placed into public benefit use as provided by law,  
15 where such public benefit use requirements remain, and where  
16 the public land put to such use(s) has *not* been declared excess.

17 The Land Bank shall be established by GALC by the end of  
18 Fiscal Year 2004. GALC and the Guam Economic Development  
19 and Commerce Authority shall cooperate to establish an  
20 irrevocable Tiyan Land Trust, as authorized by Public Law  
21 Number 24-214. Funds appropriated to the Guam Landowners  
22 Recovery Fund for Fiscal Year 2001 may be used, *if* required, to  
23 pay the costs of the establishment of the Tiyan Land Trust and the  
24 Land Bank. To the extent possible as authorized by law, the  
25 investment and disbursement policies of the Tiyan Land Trust and

1 shall be uniform with respect to the treatment of beneficiaries of  
2 each trust and trust corpus.”

3 **Section 7. Appropriation to DYA for Sanctuary, Inc.**

4 (a) **Appropriations.** The sum of Two Hundred Sixty  
5 Thousand Dollars (\$260,000.00) is hereby appropriated from the General  
6 Fund, *specifically* from the expected increase of Four Million Dollars  
7 (\$4,000,000) in Section 30 Funds in FY2002, to the Department of Youth  
8 Affairs ("DYA") for Sanctuary, Inc. for its Fiscal Year 2002 operations.

9 (b) **Reporting Requirement.** DYA shall report the  
10 expenditures of the funds appropriated in this Section to *I Maga'laha*  
11 *Guahan*, and *I Liheslaturan Guahan* within sixty (60) days following the  
12 close of Fiscal Year 2002.

13 **Section 8. Historic Preservation Program.**

14 (a) **Legislative Finding and Intent.** *I Liheslaturan Guahan*  
15 finds that Federal funding for the Historic Preservation Program  
16 administered by the Department of Parks and Recreation ("DPR") is  
17 contingent upon a local commitment towards the funding of a Historic  
18 Preservation Officer position and a Historian position. DPR requests  
19 the funding of these positions in order *not* to jeopardize over Four  
20 Hundred Thousand Dollars (\$400,000.00) in Federal funding in FY2001,  
21 and a potential Seven Hundred Thousand Dollars (\$700,000.00) in  
22 FY2002.

23 (b) **Appropriation.** The sum of Eighty-two Thousand  
24 Eight Hundred Sixteen Dollars (\$82,816.00) is hereby appropriated from

1 the General Fund, *specifically* from the expected increase of Four Million  
2 Dollars (\$4,000,000) in Section 30 Funds in FY2002, to DPR for the  
3 purpose of funding the positions contained in "**Exhibit C**" of this  
4 Act.

5 (c) **Reallocation.** Upon successful attainment of Federal  
6 Grants-In-Aid through Fiscal Year 2002 for the Historic Preservation  
7 Program, DPR shall seek Federal approval for Federal funding of the  
8 positions contained in "**Exhibit C**" of this Act.

9 **Section 9. Supreme Court of Guam Lapse Funds.**

10 Notwithstanding any other provisions of Law, the Supreme Court of Guam is  
11 hereby authorized to utilize prior years' lapse funds and enter into Personal  
12 Services Contracts during Fiscal Year 2002.

13 **Section 10. (a) Classification Study or Review.** The Civil  
14 Service Commission ("CSC") shall conduct a classification study or  
15 review of the unclassified positions contained in "**Exhibit D**" and  
16 "**Exhibit E**" of this Act *no later than* one hundred twenty (120) days  
17 *after* enactment of this Act.

18 (b) **Department Cooperation.** The Department of Public  
19 Health and Social Services ("DPH&SS") and the Department of Revenue  
20 and Taxation ("DRT") shall cooperate with the CSC in the review  
21 process to include, as may be applicable, justification why these  
22 positions should continue to be in the unclassified service.

23 (c) **Compensation Following Reallocation of Position.**

1 Should the CSC findings lend applicability, Rule 6.101(c) of Chapter VI  
2 of the Department of Administration ("DOA") Personnel Rules and  
3 Regulations shall be adhered to as it affects incumbents occupying  
4 positions contained in "**Exhibit D**" and "**Exhibit E**" as of the  
5 passage of this Act.

6 (d) **Appropriation to DPH&SS.** The sum of Sixty-three  
7 Thousand Four Hundred Thirty-six Dollars (\$63,436.00) is hereby  
8 appropriated from the General Fund, *specifically* from the expected  
9 increase of Four Million Dollars (\$4,000,000) in Section 30 Funds in  
10 FY2002, to the Department of Public Health and Social Services  
11 ("DPH&SS") for the purpose of providing additional funding for  
12 positions contained in "**Appendix C**" (DPH&SS) of Bill Number  
13 185 (COR), passed by *I Liheslaturan Guåhan* on September 14, 2001,  
14 transmitted to *I Maga'lahaen Guåhan* on September 15, 2001 and  
15 overridden by *I Liheslaturan Guåhan* on September 28, 2001. Such  
16 funding adjustments are detailed in "**Exhibit D**" of this Act.

17 (e) **Appropriation to DRT.** The sum of Eighty-six  
18 Thousand Six Hundred Twelve Dollars (\$86,612.00) is hereby  
19 appropriated from the General Fund, *specifically* from the expected  
20 increase of Four Million Dollars (\$4,000,000) in Section 30 Funds in  
21 FY2002, to the Department of Revenue and Taxation ("DRT") for the  
22 purpose of providing additional funding for positions contained in  
23 "**Appendix C**" (DRT Staffing Pattern) of Bill Number 185 (COR),  
24 passed by *I Liheslaturan Guåhan* on September 14, 2001, transmitted to *I*

1        *Maga'lahen Guahan* on September 15, 2001 and overridden by *I*  
2        *LiheSlaturan Guahan* on September 28, 2001. Such funding adjustments  
3        are detailed in "**Exhibit E**" of this Act.

4        **Section 11.**        **Appropriation to DOA.**        The        sum        of  
5        Seventy-four Thousand Two Hundred Four Dollars (\$74,204.00) is hereby  
6        appropriated to the Department of Agriculture ("DOA") for the purpose of  
7        funding hazardous pay for the positions contained in "**Appendix C**"  
8        (DOA's Staffing Pattern) of Bill Number 185 (COR), passed by *I LiheSlaturan*  
9        *Guahan* on September 14, 2001, transmitted to *I Maga'lahen Guahan* on  
10       September 15, 2001 and overridden by *I LiheSlaturan Guahan* on September 28,  
11       2001, detailed in "**Exhibit F**" of this Act.

12       This sum is composed of Twenty-four Thousand Three Hundred Forty-  
13       seven Dollars (\$24,347.00) from the General Fund, *specifically* from the  
14       expected increase of Four Million Dollars (\$4,000,000) in Section 30 Funds in  
15       FY2002, and Forty-nine Thousand Eight Hundred Fifty-seven Dollars  
16       (\$49,857.00) from the Customs, Agricultural and Quarantine Services Fund.

17       **Section 12.**        Section 3(d) is hereby *added* to Chapter III of Bill  
18       Number 185 (COR), passed by *I LiheSlaturan Guahan* on September 14, 2001,  
19       transmitted to *I Maga'lahen Guahan* on September 15, 2001 and overridden by *I*  
20       *LiheSlaturan Guahan* on September 28, 2001, to read as follows:

21              "(d) Notwithstanding any prohibition of law, the hearing officer  
22              is authorized to spend *up to* Ten Thousand Dollars (\$10,000.00) for Fiscal  
23              Year 2002 to pay for the services of a Worker's Compensation hearing

1 consultant, attorney or firm from the appropriation to the Worker's  
2 Compensation Fund for Fiscal Year 2002."

3 **Section 13.** Section 5(6) of Chapter IV of Bill Number 185 (COR),  
4 passed by *I Liheslaturan Guåhan* on September 14, 2001, transmitted to *I*  
5 *Maga'lahaen Guåhan* on September 15, 2001 and overridden by *I Liheslaturan*  
6 *Guåhan* on September 28, 2001, is hereby *amended* to read as follows:

7 "(6) faculty positions for the University of Guam ('UOG') and  
8 the Guam Community College ('GCC') and personnel employed by  
9 UOG under the Chamorro Teaching Degree Institute and the Dr.  
10 Antonio C. Yamashita Educator Corps within their appropriated  
11 funding level;"

12 **Section 14.** Section 5(8) of Chapter IV of Bill Number 185 (COR),  
13 passed by *I Liheslaturan Guåhan* on September 14, 2001, transmitted to *I*  
14 *Maga'lahaen Guåhan* on September 15, 2001 and overridden by *I Liheslaturan*  
15 *Guåhan* on September 28, 2001, is hereby *amended* to read as follows:

16 "(8) (a) Federally funded positions (matching and 100%); and  
17 (b) for the Guam Community College ('GCC') and the  
18 University of Guam ('UOG') *only* non-General Fund funded  
19 positions."

20 **Section 15. Appropriation for Paulino CSC Appeal.**

21 The sum of Twelve Thousand Seven Hundred Eighty-nine Dollars and Ten  
22 Cents (\$12,789.10) is hereby appropriated from the Customs, Agricultural and  
23 Quarantine Inspection Services Fund, to the law firm of Ching Civile Calvo  
24 and Tang, for attorneys fees in the matter Jesus K. Paulino v. Guam Customs

1 and Quarantine Agency, (CSC Adverse Action Appeal Case Number  
2 9901AA02).

3       **Section 16.**       Section 16 of Chapter III of Bill Number 185 (COR),  
4 passed by *I Liheslaturan Guåhan* on September 14, 2001, transmitted to *I*  
5 *Maga'lahen Guåhan* on September 15, 2001 and overridden by *I Liheslaturan*  
6 *Guåhan* on September 28, 2001, is hereby *amended* to read as follows:

7               **"Section 16.       GVB Appropriation.**       The sum of Eleven  
8 Million Three Hundred Thirty Thousand Three Hundred Thirty-three  
9 Dollars (\$11,330,333) is hereby appropriated from the Tourist Attraction  
10 Fund ('TAF') to the Guam Visitors Bureau ('GVB') for the following:

11	(a)	(1)	Japan Operations	\$ 8,122,111.00
12		(2)	International Marketing – Korea	\$ 972,665.00
13		(3)	International Marketing - Taiwan	\$ 371,462.00
14		(4)	International Marketing - Hong Kong	\$ 280,101.00
15		(5)	International Marketing -	
16			North American	\$ 251,517.00
17		(6)	Philippines Marketing	\$ 60,853.00
18		(7)	Research	\$ 292,827.00
19		(8)	Dues and Assessment	\$ 27,483.00
20		(9)	Cultural Heritage	\$ 472,744.00
21		(10)	TIR/Visitor Satisfaction	\$ 127,044.00
22		(11)	Community Development	\$ 192,727.00
23		(12)	Computer Maintenance	\$ 1,666.00
24		(13)	Networking	\$ 2,500.00



1 (14) Web Site Maintenance \$ 5,833.00

2 (15) Arrival Forms Processing \$ 148,800.00

3 The appropriations shall *not* be expended for any other purpose  
4 and shall *not* be subject to the transfer authority of *I Maga'lahaen Guåhan*."

5 **Section 17.** Section 20 of Chapter V of Bill Number 185 (COR),  
6 passed by *I Liheslaturan Guåhan* on September 14, 2001, transmitted to *I*  
7 *Maga'lahaen Guåhan* on September 15, 2001 and overridden by *I Liheslaturan*  
8 *Guåhan* on September 28, 2001, is hereby *amended* to read as follows:

9 **"Section 20. GVB Expenditures Restrictions.**

10 (a) **Prohibition.** No Tourist Attraction Fund ("TAF")  
11 money shall be expended from the contractual and miscellaneous  
12 categories of the Guam Visitors Bureau ("GVB") budget contained  
13 on page 22-1 of **APPENDIX B** for the following items:  
14 payroll preparation; North America Web Site Development; and  
15 Staff Development Fund."

16 **Section 18. Appropriations to GVB for Fiscal Year 2002.**

17 The sum of Forty-one Thousand Eight Hundred Seventy-eight Dollars  
18 (\$41,878.00) is hereby appropriated from the Tourist Attraction Fund ("TAF")  
19 for the purpose of funding the position contained in "**Exhibit G**" of this  
20 Act.

21 **Section 19.** (a) Section 24, *Severability*, of Chapter V of Bill  
22 Number 185 (COR), passed by *I Liheslaturan Guåhan* on September 14,  
23 2001, transmitted to *I Maga'lahaen Guåhan* on September 15, 2001 and

1 overridden by *I Liheslaturan Guåhan* on September 28, 2001, is hereby  
2 renumbered as § 25.

3 (b) Section 24 is hereby *added* to Chapter V of Bill Number 185  
4 (COR), passed by *I Liheslaturan Guåhan* on September 14, 2001,  
5 transmitted to *I Maga'lahen Guåhan* on September 15, 2001 and  
6 overridden by *I Liheslaturan Guåhan* on September 28, 2001, to read as  
7 follows:

8 "Section 24. *I Maga'lahen Guåhan* historically has  
9 funded the Hawaii and Los Angeles, California Medical Referral  
10 Offices using his office budget. For reasons unknown to *I*  
11 *Liheslaturan Guåhan*, the Office of *I Maga'lahen Guåhan* does *not*  
12 provide funding for our third medical referral office in the  
13 Philippines. *I Liheslaturan Guåhan* wants to ensure that the  
14 Philippines Medical Referral Office is *not* neglected by the  
15 Executive Branch. Therefore, *I Maga'lahen Guåhan* shall provide  
16 funding for the Philippines Medical Referral Office through *I*  
17 *Maga'lahen Guåhan's* Fiscal Year 2002 budget as contained in  
18 **Appendix B** of Bill Number 185 (COR), passed by *I*  
19 *Liheslaturan Guåhan* on September 14, 2001, transmitted to *I*  
20 *Maga'lahen Guåhan* on September 15, 2001 and overridden by *I*  
21 *Liheslaturan Guåhan* on September 28, 2001."

22 **Section 20. Department of Law.** The sum of Fifteen Thousand  
23 Dollars (\$15,000.00) is hereby re-appropriated from Personnel Services lapses

1 of the Department of Law in the Fiscal Year 2002 budget for the purpose of  
2 funding off-Guam travel for attorneys on appeal cases and for witnesses.

3       **Section 21. Department of Law.** Notwithstanding any other  
4 provisions of law, the Attorney General of Guam is authorized to transfer *up*  
5 *to* five percent (5%) between items of appropriation, within programs,  
6 contained in pages 26-1 through 26-6, **Appendix B** of Bill Number 185  
7 (COR), passed by *I Liheslaturan Guåhan* on September 14, 2001, transmitted to *I*  
8 *Maga'lahen Guåhan* on September 15, 2001 and overridden by *I Liheslaturan*  
9 *Guåhan* on September 28, 2001.

10       As part of the five percent (5%) transfer authority specified herein, the  
11 Attorney General of Guam shall have the right to transfer a *maximum* amount  
12 of *up to* Twenty-seven Thousand Dollars (\$27,000.00), which amount includes  
13 local and matching funds, for the lease of their Child Support Division office,  
14 presently located at 130 E Marine Drive, Hagatna, Guam, *only* for the month  
15 of October, 2001. No other funds shall be authorized to be used for any rental  
16 or lease payments of whatever nature until further authorized and  
17 appropriated by *I Liheslaturan Guåhan*.

18       **Section 22. Appropriation to GFD.**                   The sum of Twenty  
19 Thousand Five Hundred Seventy-one Dollars (\$20,571.00) is hereby  
20 appropriated from the General Fund, *specifically* from the expected increase of  
21 Four Million Dollars (\$4,000,000) in Section 30 Funds in FY2002, to the Guam  
22 Fire Department ("GFD") for the purpose of funding special one hundred six  
23 (106) hours' pay to the Deputy Fire Chief position contained in  
24 **Appendix C** (Guam Fire Staffing) of Bill Number 185 (COR), passed by

1 *I Liheslaturan Guåhan* on September 14, 2001, transmitted to *I Maga'lahen*  
2 *Guåhan* on September 15, 2001 and overridden by *I Liheslaturan Guåhan* on  
3 September 28, 2001.

4 **Section 23.** Section 8137(e) of Article 1, Chapter 8 of Title 4 of the  
5 Guam Code Annotated is hereby *repealed and reenacted* to read as follows:

6 “(e) From October 1, 2000, the Government rate of contribution  
7 for agencies receiving appropriations from *I Liheslaturan Guåhan* and for  
8 Federally funded programs shall equal 18.6%. From October 1, 2001,  
9 the government rate of contribution for agencies receiving  
10 appropriations from *I Liheslaturan Guåhan* and for Federally funded  
11 programs shall equal eighty-five percent (85%) of the sum of the  
12 contribution rates required under §§ 8137(a) and 8137(b) up to a  
13 *maximum* of 19.8016%.

14 From October 1, 2000, the government rate of contribution for  
15 autonomous agencies *not* receiving appropriations from *I Liheslaturan*  
16 *Guåhan* shall equal one hundred percent (100%) of the sum of the  
17 contribution rates required under §§ 8137(a) and 8137(b) up to a  
18 *maximum* of twenty-one percent (21%).”

19 **Section 24.** Section 8137(f) is hereby *added* to Article 1, Chapter 8  
20 of Title 4 of the Guam Code Annotated to read as follows:

21 “(f) The debt service relative to the Thirty Million Dollars  
22 (\$30,000,000) for Fiscal Year 2002 for the supplemental annuity benefits;  
23 cost of living allowance; *I Maga'lahen Guåhan* and *I Segundu na*  
24 *Maga'lahen Guåhan's* pensions; retiree group health, dental and life

1 insurance premiums; retiree life insurance subsidy; and Medicare  
2 premiums shall be paid from the 1.2016% increase in Employer  
3 Contributions for Fiscal Year 2002 over the FY2001 contribution rate of  
4 18.6%."

5 **Section 25.** There is hereby appropriated Two Million Dollars  
6 (\$2,000,000) from the unreserved fund balance within the Village Streets Fund  
7 to the Government of Guam Retirement Fund to be used for the increase in  
8 government contributions pursuant to § 8137(e) of Title 4 of the Guam Code  
9 Annotated.

10 **Section 26.** The sum of Five Hundred Thousand Dollars  
11 (\$500,000.00) is hereby appropriated from the General Fund, *specifically* from  
12 the expected increase of Four Million Dollars (\$4,000,000) in Section 30 Funds  
13 in FY2002, to the Government of Guam Retirement Fund to be used for the  
14 increase in government contributions pursuant to § 8137(e) of Title 4 of the  
15 Guam Code Annotated.

16 **Section 27.** Section 8122(d)(1) of Article 1, Chapter 8 of Title 4 of  
17 the Guam Code Annotated, as amended by Public Law Number 25-72:IV:4, is  
18 hereby *amended* to read as follows:

19 "(1) any member who commenced receiving a retirement  
20 annuity *prior to* October 1, 1995, and who is entitled to benefits under  
21 this Chapter, shall receive, during the fiscal years commencing October  
22 1, 1998 and ending on September 30, 2002, an additional Four Thousand  
23 Two Hundred Thirty-eight Dollars (\$4,238.00), to replace the amount  
24 known as the sum of the One Thousand Two Hundred Dollar

1 (\$1,200.00), One Thousand Five Hundred Dollar (\$1,500.00), Seven  
2 Hundred Dollar (\$700.00) and Eight Hundred Thirty-eight Dollar  
3 (\$838.00) supplemental annuity benefits formerly contained in various  
4 General Appropriation Acts."

5 **Section 28.** Section 8122(d)(5) is hereby *added* to Article 1, Chapter  
6 8 of Title 4 of the Guam Code Annotated to read as follows:

7 "(5) Any member who commenced receiving a retirement  
8 annuity *prior to* October 1, 2001, and who is entitled to benefits under  
9 this Chapter, shall receive, during the fiscal year commencing on  
10 October 1, 2001 and ending on September 30, 2002, an additional One  
11 Thousand One Hundred Dollars (\$1,100.00) to replace the annual cost of  
12 living increase formerly contained in various General Appropriation  
13 Acts."

14 **Section 29.** Section 8129(b) of Article 1, Chapter 8 of Title 4 of the  
15 Guam Code Annotated, as amended by Public Law Number 25-72:IV:8, is  
16 hereby *amended* to read as follows:

17 "(b) Any disability retirement annuitant who commenced  
18 receiving a disability retirement annuity *prior to* October 1, 1995, and  
19 who is entitled to disability retirement benefits under this Chapter, shall  
20 receive, during the fiscal years commencing October 1, 1998 and ending  
21 on September 30, 2002, an additional Four Thousand Two Hundred  
22 Thirty-eight Dollars (\$4,238.00) to replace the sum known as the One  
23 Thousand Two Hundred Dollar (\$1,200.00), One Thousand Five  
24 Hundred Dollar (\$1,500.00), Seven Hundred Dollar (\$700.00) and Eight

1 Hundred Thirty-eight Dollar (\$838.00) supplemental annuity benefits  
2 formerly contained in various General Appropriation Acts."

3 **Section 30.** Section 8129(f) is hereby *added* to Article 1, Chapter 8  
4 of Title 4 of the Guam Code Annotated to read as follows:

5 "(f) Any disability retirement annuitant who received a  
6 disability retirement annuity *prior to* October 1, 2001, and who is entitled  
7 to benefits under this Chapter, shall receive, during the fiscal year  
8 commencing on October 1, 2001 and ending on September 30, 2002, an  
9 additional One Thousand One Hundred Dollars (\$1,100.00) to replace  
10 the annual cost of living increase formerly contained in various General  
11 Appropriation Acts."

12 **Section 31.** Section 8135(d)(1) of Article 1, Chapter 8 of Title 4 of  
13 the Guam Code Annotated, as amended by Public Law Number 25-72:IV:9, is  
14 hereby *amended* to read as follows:

15 "(1) Any survivor annuitant who commenced receiving a  
16 survivor annuity *prior to* October 1, 1995 shall receive, during the fiscal  
17 year commencing on October 1, 1998, and ending on September 30,  
18 2002, an additional Four Thousand Two Hundred Thirty-eight Dollars  
19 (\$4,238.00) to replace the amount known as the sum of the One  
20 Thousand Two Hundred Dollar (\$1,200.00), One Thousand Five  
21 Hundred Dollar (\$1,500.00), Seven Hundred Dollar (\$700.00) and Eight  
22 Hundred Thirty-eight Dollar (\$838.00) supplemental annuity benefits  
23 formerly contained in various General Appropriation Acts."

1           **Section 32.**           Section 8135(d)(5) is hereby *added* to Article 1, Chapter  
2 8 of Title 4 of the Guam Code Annotated to read as follows:

3           "(5) Any survivor annuitant who commenced receiving a  
4 survivor annuity *prior to* October 1, 2001, and who is entitled to benefits  
5 under this Chapter, shall receive, during the fiscal year commencing on  
6 October 1, 2001 and ending on September 30, 2002, an additional One  
7 Thousand One Hundred Dollars (\$1,100.00) to replace the annual cost of  
8 living increase formerly contained in various General Appropriation  
9 Acts."

10           **Section 33.**           Section 8135(e)(4) is hereby *added* to Article 1, Chapter  
11 8 of Title 4 of the Guam Code Annotated to read as follows:

12           "(4) Minor surviving children of a member, retirement annuitant  
13 or disability retirement annuitant, who commenced receiving minor  
14 child annuities provided under § 8135(a)(2) *prior to* October 1, 2001, and  
15 have no surviving parent, shall receive, during the fiscal year  
16 commencing on October 1, 2001 and ending on September 30, 2002, an  
17 additional One Thousand One Hundred Dollars (\$1,100.00), which shall  
18 be payable to their guardian for the collective benefit of *all* surviving  
19 minor children entitled to receive benefits under this Chapter, in order  
20 to replace the annual cost of living increase formerly contained in  
21 various General Appropriation Acts."

22           **Section 34.           Indemnification.**           The government of Guam  
23 shall indemnify any Trustee, Director, officer, staff person, or former Trustee,  
24 Director, officer or staff person who may have served as a Trustee, Director or



1 officer of the Fund, in whole or in part, in connection with the defense of any  
2 action, suit or proceedings, civil or criminal, in which the person is made a  
3 party by reason of affiliation with the Fund in the expenditure of Funds as  
4 mandated by this Act, *except* in relation to matters as to which the person is  
5 adjudged in the action, suit or proceeding to be liable for criminal misconduct  
6 in the performance of duty to the Fund.

7 **Section 35.** Section 11 of Chapter V of Bill Number 185 (COR),  
8 passed by *I Liheslaturan Guåhan* on September 14, 2001, transmitted to *I*  
9 *Maga'laken Guåhan* on September 15, 2001 and overridden by *I Liheslaturan*  
10 *Guåhan* on September 28, 2001, is hereby *repealed*.

11 **Section 36.** Notwithstanding any other provisions of law, the  
12 Customs and Quarantine Agency is hereby authorized to expend *up to* One  
13 Hundred Fifty Thousand Dollars (\$150,000.00) from its FY2002 overtime  
14 appropriations category for payments of outstanding personnel overtime  
15 obligations incurred in FY2001.

16 **Section 37. Amendment to DOA Staffing Pattern in Appendix C**  
17 **of FY2002 Budget Act.** The Department of Administration's ("DOA's")  
18 Staffing Pattern contained within **Appendix C** of Bill Number 185  
19 (COR), passed by *I Liheslaturan Guåhan* on September 14, 2001, transmitted to *I*  
20 *Maga'laken Guåhan* on September 15, 2001 and overridden by *I Liheslaturan*  
21 *Guåhan* on September 28, 2001, is hereby *amended* by changing the "*Planner*  
22 *III*" FTE classified position earning a salary of Twenty-nine Thousand Eight  
23 Hundred Thirty-five Dollars (\$29,835.00) to a "*Planner II*" with the same  
24 classified salary.

1           **Section 38.           Section 30 Pledge.**   Any increase in Section 30  
2 Funds in Fiscal Year 2002 *beyond* Forty-nine Million Dollars (\$49,000,000) shall  
3 be prioritized towards sums required pursuant to § 2 of this Act which is *not*  
4 adequately covered by appropriations made in §§ 4 and 5, and the  
5 reimbursement to the Village Streets Fund of the appropriation made in § 25  
6 of this Act.

7           **Section 39.           Severability.**   *If* any provision of this Law or its  
8 application to any person or circumstances is found to be invalid or contrary  
9 to law, such invalidity shall *not* affect other provisions or applications of this  
10 Law, which can be given effect without the invalid provisions or application,  
11 and to this end the provisions of this Law are severable.

EXHIBIT A

Department	Position Title	APPT	GRADE	FTE	SALARY	SALARIES			BENEFITS			GRAND TOTAL		
						Gen Fund	Fed Match	Special	Gen Fund	Fed Match	Special	Gen Fund	Fed Match	Special
Chamorro Land Trust Commission	Key Punch Operator II	Class	F4	1	20,942	20,942	0	0	5,855	0	0	26,797	0	0
Chamorro Land Trust Commission	Land Agent I	Class	G1	1	18,723	18,723	0	0	5,410	0	0	24,133	0	0
Chamorro Land Trust Commission	Land Agent I	Class	G1	1	18,723	18,723	0	0	5,261	0	0	23,984	0	0
Chamorro Land Trust Commission	Land Agent I	Class	G1	1	18,723	18,723	0	0	5,261	0	0	23,984	0	0
Chamorro Land Trust Commission	Land Agent I	Class	G1	1	18,723	18,723	0	0	5,261	0	0	23,984	0	0
Chamorro Land Trust Commission	Land Agent II	Class	I1	1	21,389	21,389	0	0	5,795	0	0	27,184	0	0
Chamorro Land Trust Commission	Land Agent II	Class	I1	1	21,389	21,389	0	0	5,795	0	0	27,184	0	0
Chamorro Land Trust Commission	Program Coordinator IV	Class	N1	1	31,064	31,064	0	0	7,735	0	0	38,799	0	0
Chamorro Land Trust Commission	Administrative Aide	Class	F1	1	17,635	17,635	0	0	5,043	0	0	22,678	0	0
Chamorro Land Trust Commission	Word Processing Sec I	Class	G1	1	18,723	18,723	0	0	5,261	0	0	23,984	0	0
Grand Total				10	206,034	206,034	0	0	56,678	0	0	262,712	0	0

## EXHIBIT B

Department	Position Title	APPT	GRADE	FTE	SALARY	SALARIES			BENEFITS			TOTAL	GRAND TOTAL		
						Gen Fund	Fed Match	Special	Gen Fund	Fed Match	Special		Gen Fund	Fed Match	Special
Ancestral Lands Commission	Administrative Assistant	Class	J1	1	22,942	22,942	0	0	4,605	0	0	27,547	27,547	0	0
Ancestral Lands Commission	Land Agent II	Class	I1	1	21,389	21,389	0	0	8,447	0	0	29,836	29,836	0	0
Ancestral Lands Commission	Land Abstractor II	Class	I1	1	21,389	21,389	0	0	8,447	0	0	29,836	29,836	0	0
Ancestral Lands Commission	Clerk Typist II	Class	E1	1	16,656	16,656	0	0	4,514	0	0	21,170	21,170	0	0
Ancestral Lands Commission	Program Coordinator IV	Class	N6	1	40,383	40,383	0	0	7,248	0	0	47,631	47,631	0	0
Ancestral Lands Commission	Clerk I	Class	C1	1	15,133	15,133	0	0	4,491	0	0	19,624	19,624	0	0
<b>Ancestral Lands Commission Total</b>				<b>6</b>	<b>137,892</b>	<b>137,892</b>	<b>0</b>	<b>0</b>	<b>37,753</b>	<b>0</b>	<b>0</b>	<b>175,645</b>	<b>175,645</b>	<b>0</b>	<b>0</b>

# EXHIBIT C

Department	Position Title	APPT	GRADE	PTE	SALARY	SALARIES			BENEFITS			GRAND TOTAL		
						Gen Fund	Fed Match	Special	Gen Fund	Fed Match	Special	Gen Fund	Fed Match	Special
Parks and Recreation	Historic Resources/Historic Preservation Planner IV	Class	N2	1	33,006	33,006	0	0	11,110	0	0	44,116	0	0
Parks and Recreation	Historic Resources/Historic Preservation Historian	Class	M1	1	28,678	28,678	0	0	10,022	0	0	38,700	0	0
Historic Resources/Historic Preservation Total				2	61,684	61,684	0	0	21,132	0	0	82,816	0	0



EXHIBIT E

Department	Position Title	APPT	GRADE	FTE	SALARY	SALARIES				BENEFITS				GRAND TOTAL				
						Gen Fund	Fed Match	Special	Special	Gen Fund	Fed Match	Special	Special	Gen Fund	Fed Match	Special	Special	
Revenue and Taxation	Executive Direction	Systems & Program Administrator	P11	1	20,359	20,359	0	0	0	4,082	0	0	0	0	24,441	0	0	0
Revenue and Taxation	Executive Direction	Program Analyst Supervisor	O8	1	13,525	13,525	0	0	0	2,712	0	0	0	0	16,237	0	0	0
Revenue and Taxation	Executive Direction	Program Analyst	L7	1	9,282	9,282	0	0	0	1,861	0	0	0	0	11,143	0	0	0
Revenue and Taxation	Executive Direction	Jr Programmer	L3	1	3,315	3,315	0	0	0	665	0	0	0	0	3,980	0	0	0
Revenue and Taxation	Executive Direction	Jr Application Programmer		4	46,481	46,481	0	0	0	9,319	0	0	0	0	55,800	0	0	0
	Executive Direction Total																	
Revenue and Taxation	Taxpayer Service	Computer Image Recorder	I7	1	7,486	7,486	0	0	0	1,501	0	0	0	0	8,987	0	0	0
Revenue and Taxation	Taxpayer Service	Computer Image Recorder	I10	1	10,694	10,694	0	0	0	2,144	0	0	0	0	12,838	0	0	0
Revenue and Taxation	Taxpayer Service	Computer Image Recorder	I7	1	7,486	7,486	0	0	0	1,501	0	0	0	0	8,987	0	0	0
Revenue and Taxation	Taxpayer Service	Computer Image Recorder		3	25,666	25,666	0	0	0	5,146	0	0	0	0	30,812	0	0	0
	Taxpayer Service Total																	
	Grand Total			7	72,147	72,147	0	0	0	14,465	0	0	0	0	86,612	0	0	0





EXHIBIT G

Department	Position Title	APPT	GRADE	PTE	SALARY	SALARIES			BENEFITS			GRAND TOTAL					
						Gen Fund	Fed Match	Special	Gen Fund	Fed Match	Special	Gen Fund	Fed Match	Special			
Guam Visitors Bureau	Executive Secretary	Unclass	110	1	32,083	0	0	32,083	0	0	9,795	0	0	0	0	0	41,878
Guam Visitors Bureau Grand Total				1	32,083	0	0	32,083	0	0	9,795	0	0	0	0	0	41,878



**MINA' BENTE SAIS NA LIHESLATURAN GUÁHAN**  
**TWENTY SIXTH · GUAM LEGISLATURE**  
155 Hesler Street, Hagåtña, Guam 96910

September 30, 2001

COPY

The Honorable Carl T.C. Gutierrez  
*I Maga'lahaen Guáhan*  
*Ufisinan I Maga'lahi*  
Hagåtña, Guam 96910

Dear *Maga'lahi* Gutierrez:

Transmitted herewith is Substitute Bill No. 98(COR) which was passed by *I Mina'Bente Sais Na Liheslaturan Guáhan* on September 28, 2001.

Sincerely,

A handwritten signature in black ink, appearing to read "Joanne M.S. Brown".

JOANNE M.S. BROWN  
Senator and Legislative Secretary

Enclosure (1)

\* REC'D AT GOUT. HSE -  
7:50 P.M., 9/30/2001 (SUN.)

6

# I MINA' BENTE SAIS NA LIHESLATURAN GUAHAN

2001 (FIRST) Regular Session

Date: 9/28/01

## VOTING SHEET

Bill No. 98(COR)

Resolution No. \_\_\_\_\_

Question: \_\_\_\_\_

24-34

NAME	YEAS	NAYS	NOT VOTING/ ABSTAINED	OUT DURING ROLL CALL	ABSENT
ADA, Joseph F.	✓				
ADA, Thomas C.	✓				
AGUON, Frank B., Jr.	✓				
BROWN, Joanne M. S.	✓				
CALVO, Eddie B.	✓				
CAMACHO, Felix P.	✓				
CHARFAUROS, Mark C.	✓				
FORBES, Mark	✓				
KASPERBAUER, Lawrence F.	✓				
LEON GUERRERO, Lourdes A.	✓				
MOYLAN, Kaleo S.	✓				
PANGELINAN, Vicente C.	✓				
SANTOS, Angel L.G.	✓				
UNPINGCO, Antonio R.	✓				
WON PAT, Judith T.	✓				

TOTAL

15    0    0    0    0

CERTIFIED TRUE AND CORRECT:

\_\_\_\_\_  
Clerk of the Legislature

\* 3 Passes = No vote  
EA = Excused Absence

**Senator Kaleo S. Moylan**  
**Chairperson, Committee on Ways and Means**  
***Mina'Bente Sais Na Liheslaturan Guahan***  
**Twenty-Sixth Guam Legislature**

August 28, 2001

Honorable Antonio R. Unpingco  
Speaker  
*Mina'Bente Sais Na Liheslaturan Guahan*  
Hagåtña, Guam 96910

VIA: Chairperson, Committee on Rules, General Government Operations, Reorganization  
and Reform and Federal, Foreign and General Affairs

Dear Mr. Speaker:

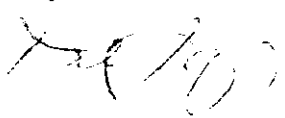
The Committee on Ways and Means, to which was referred **Bill No. 98 (COR)**, "AN ACT TO AMEND SECTIONS 50101, 50102 AND 50105, ALL OF CHAPTER 50, DIVISION 2 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO PAYMENT OF TAX REBATES MANDATED BY UNITED STATES PUBLIC LAW NUMBER 107-16 KNOWN AS "THE ECONOMIC TAX RELIEF ACT OF 2001," has had the same under consideration, and now wishes to report back the same with the recommendation to do pass as substituted.

The Committee votes are as follows:

<u>-8-</u>	To Do Pass
<u>-0-</u>	Not to Pass
<u>-0-</u>	To Report Out
<u>-0-</u>	Abstain
<u>-0-</u>	Inactive File

A copy of the Committee Report and other pertinent documents are attached for your immediate reference and information.

Thank you,

  
**KALEO S. MOYLAN**  
Chairperson

Enclosure:


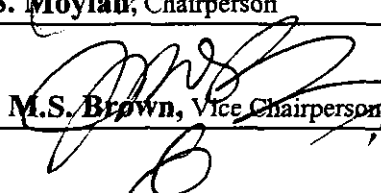

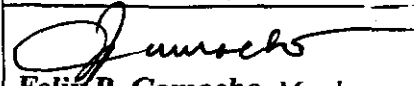
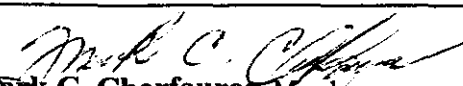

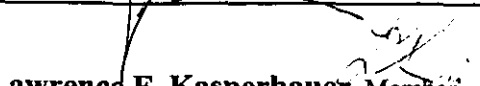
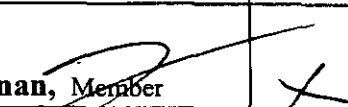
**Committee on Ways and Means**

**Vote Sheet on**

**Bill No. 98 (COR)**

*As substituted by the Committee*

**AN ACT TO AMEND SECTIONS 50101, 50102 AND 50105, ALL OF CHAPTER 50, DIVISION 2 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO PAYMENT OF TAX REBATES MANDATED BY UNITED STATES PUBLIC LAW NUMBER 107-16 KNOWN AS "THE ECONOMIC TAX RELIEF ACT OF 2001."**

COMMITTEE MEMBER	TO DO PASS	NOT TO PASS	REPORT OUT ONLY	ABSTAIN	INACTIVE FILE
 Kaleo S. Moylan, Chairperson	✓				
 Joanne M.S. Brown, Vice Chairperson	✓				
 Antonio R. Unpingco, Speaker & Ex-Officio	✓				
Eddie B. Calvo, Member					
 Felix P. Camacho, Member	✓				
 Mark C. Charfauros, Member	✓				
 Mark Forbes, Member	✓				
 Lawrence F. Kasperbauer, Member	X				
 Vicente C. Pangelinan, Member	X				

***Committee on Ways and Means***  
***Report On***

**Bill No. 98 (COR)**

*As substituted by the Committee.*

**AN ACT TO AMEND SECTIONS 50101, 50102 AND 50105, ALL OF CHAPTER 50, DIVISION 2 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO PAYMENT OF TAX REBATES MANDATED BY UNITED STATES PUBLIC LAW NUMBER 107-16 KNOWN AS "THE ECONOMIC TAX RELIEF ACT OF 2001."**

***PUBLIC HEARING***

The Committee on Ways and Means, to which was referred Bill No. 98 (COR), "AN ACT TO AMEND SECTIONS 50101, 50102 AND 50105 ALL OF CHAPTER 50, DIVISION 2 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO PAYMENT OF TAX REBATES MANDATED BY UNITED STATES PUBLIC LAW NUMBER 107-16 KNOWN AS "THE ECONOMIC TAX RELIEF ACT OF 2001," conducted a public hearing on Thursday, July 5, 2001, at the Guam Legislature Public Hearing Room. Senator Mark Forbes by designation of Senator Kaleo S. Moylan, Chairperson of the Committee on Ways and Means, convened the hearing at 9:00 a.m. Also in attendance were Senators Vicente C. Pangelinan and Frank B. Aguon, Jr.

***TESTIMONY***

Submitting testimony were Mr. Joseph T. Duenas, Director of the Department of Revenue and Taxation and Mr. Alberto C. Lamorena, V., representing Mr. Bartley A. Jackson, President, Committee to Get Guam Working. [Refer to Exhibits 1 and 2.]

Mr. Duenas informed the Committee that the recent tax law passed by Congress and signed into law by the President provides that rebate checks be issued by October 1, 2001 and computed on the basis of tax returns timely filed for tax year 2000. Mr. Duenas went on to say that the Department is still processing returns timely filed for tax year 2000, a condition necessary to determine who is eligible for a rebate check.

Concluding his testimony, Mr. Duenas, stated that because the Department was not able to timely process filed tax returns for tax year 2000, the Department of Revenue and Taxation is currently unable to fully implement the law. Information from tax year 2000 is needed to fulfill the mandate of law.

At this juncture, Senator Forbes called on Alberto C. Lamorena, V. (former Senator). At the outset Mr. Lamorena, informed the Committee that he is representing Mr. Bartley A. Jackson, President of the Committee to get Guam Working. Mr. Lamorena testified that there is

concern that the government of Guam will lose \$30 Million in tax revenue. Mr. Lamorena went on to say that what the government of Guam will lose -- the people of Guam will gain. Mr. Lamorena explained saying that "the \$30 Million will eventually filter through and boost the island's ailing economy. The influx of cash will maintain employment of our people and some relief to our local business. Our people have gone through some tough times with barely enough to make ends meet."

Mr. Lamorena, also stated that Guam uses a multiplier effect of five, therefore a single dollar will touch five hands as it makes its way through our economy. Therefore, \$30 Million will eventually transform into a \$150 Million cash infusion. Mr. Lamorena concluded his remarks urging the Committee members to pass Bill No. 98 (COR). "This legislation makes Dollars and Cents."

There being no further discussion, the Chair adjourned the hearing on Bill No 98 (COR) at 10:45 a.m.

## **COMMITTEE PROFILE AND FINDINGS**

### ***Profile on Substitute Bill No. 98 (COR)***

**Brief Title:** "The Economic Tax Relief Act of 2001."

**Date Introduced:** Tuesday, June 5, 2001.

**Main Sponsor:** Senators Mark Forbes and Kaleo S. Moylan

**Committee Referral:** From the Committee on Rules, Governmental Operations, Reorganization and Reform, and Federal, Foreign and General Affairs on June 26, 2001.

**Public Hearing:** Thursday, July 5, 2001, 9:00 a.m. at the Legislative Public Hearing Room.

**Official Title:** "AN ACT TO *AMEND* SECTIONS 50101, 50102 AND 50105, ALL OF CHAPTER 50, DIVISION 2 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO PAYMENT OF TAX REBATES MANDATED BY UNITED STATES PUBLIC LAW NUMBER 107-16 KNOWN AS "THE ECONOMIC TAX RELIEF ACT OF 2001."

**Fiscal Note:** Pursuant to the provisions of Chapter 9, of Title 2 of the Guam Code Annotated, a request for a fiscal note on Bill No. 98 (COR) was made to BBMR on Wednesday, June 27, 2001.

**Recommendation:** To do pass as substituted by the Committee.

## ***A Closer Look***

Bill 98 (COR) ensures that notwithstanding any other provision of law or ruling to the contrary by Guam's Tax Commissioner, the government of Guam shall pay to all Guam taxpayers the tax rebates passed in the U.S. Congress' tax bill on May 26, 2001. This provision shall apply to tax year 2000, and any other tax years mandated in said tax bill.

## ***Section Analysis***

- Section 1. Legislative Statement.
- Section 2. Tax Rebates Mandated.
- Section 3. Amends Section 50101, Chapter 50, Division 2 of Title 11 of the Guam Code Annotated.
- Section 4. Amends Section 50102, Chapter 50, Division 2 of Title 11 of the Guam Code Annotated.
- Section 5. Amends Section 50105, Chapter 50, Division 2 of Title 11 of the Guam Code Annotated.
- Section 6. Appropriation to the Department of Administration from Guam (Territorial) Highway Fund for Tax Rebate Relief.
- Section 7. Appropriation to the Department of Administration from Village Streets Fund for Tax Rebate Relief.
- Section 8. Appropriation to the Department of Administration from the loan proceeds of early out and voluntary separation for Tax Rebate Relief.
- Section 9. Reporting.
- Section 10. Severability.

## ***FINDINGS***

The Committee on Ways and Means to which was referred Bill No. 98 (COR) finds that the \$1.35 trillion tax cut passed by Congress creates a new ten percent (10%) tax rate, down from fifteen percent (15%) in 2000. A closer look at the tax cut provides individual filers with the following:

- ⇒ The new 10 percent rate applies to the first Six Thousand Dollars (\$6,000.00) of taxable income.
- ⇒ For taxpayers earning Six Thousand Dollars (\$6,000.00) or more, the refund will be Three Hundred Dollars (\$300.00).
- ⇒ For those earning less than Six Thousand Dollars (\$6,000.00), the refund will be five percent (5%) of their taxable income.

Furthermore, it also provides Heads of households:



1           (1) The ten percent (10%) rate applies to the first Ten Thousand  
2 Dollars (\$10,000.00) of taxable income.

3           (2) For taxpayers earning Ten Thousand Dollars (\$10,000.00) or  
4 more, the refund will be Five Hundred Fifty Dollars (\$500.00).

5           (3) For those earning less than Ten Thousand Dollars (\$10,000.00),  
6 the refund will be five percent (5%) of their taxable income.

7           (c) More importantly, Married couples filing joint returns:

8           (1) The ten percent (10%) rate applies to the first Twelve Thousand  
9 Dollars (\$12,000.00) of taxable income.

10          (2) For taxpayers earning Twelve Thousand Dollars (\$12,000.00) or  
11 more, the refund will be Six Hundred Dollars (\$600.00).

12          (3) For those earning less than Twelve Thousand Dollars  
13 (\$12,000.00), the refund will be five percent (5%) of their taxable income.

14          *I Liheslaturan Guåhan* agrees with President George W. Bush that the “Tax  
15 relief was the right thing to do, and it is the responsible thing to do for the American  
16 people and for our economy.”

17          **Section 2. Tax Rebates Mandated.** Notwithstanding any other  
18 provision of law, rule or regulation to the contrary by Guam’s Tax Commissioner, the  
19 government of Guam shall pay to all Guam taxpayers the tax rebates provided for in  
20 U.S. Public Law 107-16, popularly known and referred to as “The Economic Relief  
21 Act of 2001.” This provision shall apply commencing in tax year 2000, and any  
22 other tax years mandated by “The Economic Relief Act of 2001.”

23          **Section 3.** Section 50101, Chapter 50, Division 2 of Title 11 of the Guam  
24 Code Annotated is hereby *amended* to read as follows:

1           **“Section 50101. Short Title.**           This Chapter shall be known and  
2           may be cited as the Income Tax Refund Reserve and Tax Rebate Relief Fund  
3           Law.”

4           **Section 4.** Section 50102, Chapter 50, Division 2 of Title 11 of the Guam  
5 Code Annotated is hereby *amended* to read as follows:

6           **“Section 50102. Creation of Income Tax Refund Reserve and Tax**  
7           **Rebate Relief Fund; No Commingling.** There is hereby created, separate  
8           and apart from other funds of the government of Guam, a reserve fund known  
9           as the Income Tax Refund Reserve and Tax Rebate Relief Fund (the Fund).  
10          The Fund shall not be commingled with the General Fund or any other funds of  
11          the government of Guam, and it shall be maintained in a separate bank account  
12          as required under this Chapter.”

13          **Section 5.** Section 50105, Chapter 50, Division 2 of Title 11 of the Guam  
14 Code Annotated is hereby *amended* to read as follows:

15          **“Section 50105. Expenditures from the Fund.** Any and all  
16          expenditures from the Fund shall be for the payment of income tax refunds and  
17          tax rebate relief and for no other purpose. The fund is not subject to the  
18          provisions of §6120, Government Code (Public Law 17-4), which provisions  
19          could otherwise permit the Governor to pledge the Fund.”

20          **Section 6. Appropriation to the Department of Administration from**  
21 **Guam (Territorial) Highway Fund for Tax Rebate Relief.** Notwithstanding any  
22 other provisions of law, there is hereby appropriated Two Million Dollars  
23 (\$2,000,000) from the unreserved fund balance within the Guam (Territorial)  
24 Highway Fund to the Department of Administration to be used for the Income Tax  
25 Refund Reserve and Tax Rebate Relief Fund created by this Act for the *exclusive*

1 payment of tax rebates pursuant to U.S. Public Law 107-16, popularly known and  
2 referred to as “The Economic Relief Act of 2001.”

3       **Section 7. Appropriation to the Department of Administration from**  
4 **Village Streets Fund for Tax Rebate Relief.** Notwithstanding any other provisions  
5 of law, there is hereby appropriated Two Million Dollars (\$2,000,000) from the  
6 unreserved fund balance within the Village Streets Fund to the Department of  
7 Administration to be used for the Income Tax Refund Reserve and Tax Rebate Relief  
8 Fund created by this Act for the *exclusive* payment of tax rebates pursuant to U.S.  
9 Public Law 107-16, popularly known and referred to as “The Economic Relief Act of  
10 2001.”

11       **Section 8. Appropriation to the Department of Administration from the**  
12 **loan proceeds of early out and voluntary separation for Tax Rebate Relief.**  
13 Notwithstanding any other provisions of law, the unexpended balance of the loan  
14 proceeds pursuant to P.L. 25-72, *amended* by P.L. 25-74 and further amended by P.L.  
15 25-90, for the voluntary separation is hereby appropriated to the Income Tax Refund  
16 Reserve and Tax Rebate Relief Fund created by this Act to be used *exclusively* for the  
17 payment of tax rebates pursuant to U.S. Public Law 107-16, popularly known and  
18 referred to as “The Economic Relief Act of 2001.”

19       **Section 9. Reporting.** Pursuant to the provisions of Section 50107, Chapter  
20 50, Division 2 of Title 11 of the Guam Code Annotated, the Director of the  
21 Department of Administration, together with the Director of the Department of  
22 Revenue and Taxation shall jointly submit a report to the Speaker of *I Liheslaturan*  
23 *Guåhan* and to *I Maga’lahen Guåhan* on all expenditures from the Income Tax  
24 Refund Reserve and Tax Rebate Relief Fund on the payment purpose authorized  
25 herein.

1           **Section 10. Severability.**    *If* any provision of this Law or its application  
2 to any person or circumstance is found to be invalid or contrary to law, such  
3 invalidity shall *not* affect other provisions or applications of this Law which can be  
4 given effect without the invalid provisions or application, and to this end the  
5 provisions of this Law are severable.



26 JUN 2001

MEMORANDUM

TO: Chairman  
Committee on Ways and Means

FROM: Chairman  
Committee on Rules, General Governmental Operations, Reorganization and Reform, and Federal, Foreign and General Affairs

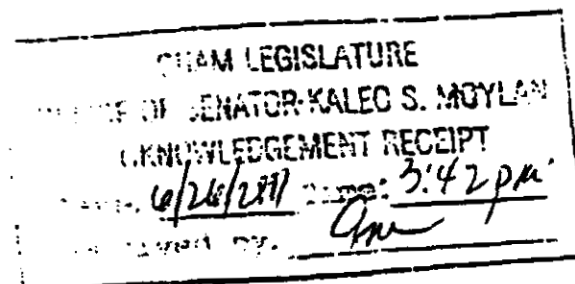
SUBJECT: Principal Referral - Bill No. 98 (COR)

The above bill is referred to your Committee as the Principal Committee, in accordance with Section 6.04.05.01. of the Standing Rules. Your Committee is the Committee authorized to perform the public hearing on this bill and to amend or substitute the bill, as well as report the bill out to the Body. It is recommended that you schedule a public hearing at your earliest convenience.

Thank you for your attention to this matter.

MARK FORBES

Attachment



10

**MINA'BENTE SAIS NA LIHESLATURAN GUAHAN**  
**2001 (FIRST) Regular Session**

Bill No. 98 (CAE)

Introduced by:

Mark Forbes   
K.S. Moylan  

---

**AN ACT TO MANDATE THAT GUAM TAXPAYERS  
BE PAID THE SAME TAX REBATES THAT WILL BE  
PAID TO STATESIDE TAXPAYERS.**

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

2           **Section 1. Tax Rebates Mandated.**     Notwithstanding any other  
3 provision of law or ruling to the contrary by Guam's Tax Commissioner, the  
4 government of Guam shall pay to all Guam taxpayers the tax rebates passed  
5 in the U.S. Congress' tax bill on May 26, 2001. This provision shall apply  
6 tax year 2000, and any other tax years mandated in said tax bill.

7           **Section 2. Reserve for Tax Returns.**     Notwithstanding any other  
8 provision of law, the Department of Administration shall specifically reserve  
9 to the reserve for income tax refunds, amounts necessary to pay the  
10 rebates mandated in Section 1 of this Act.



**MINA' BENTE SAIS NA LIHESLATURAN GUÅHAN**  
**TWENTY-SIXTH GUAM LEGISLATURE**  
155 Hesler Street, Hagåtña, Guam 96910

May 17, 2001

The Honorable George W. Bush  
President of the United States  
The White House  
1600 Pennsylvania Avenue, N.W.  
Washington, D.C. 20500

Dear President Bush:

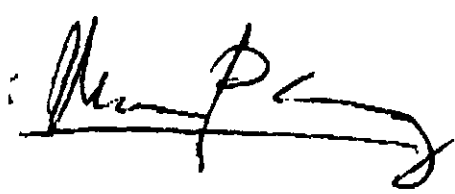

Enclosed herewith is Resolution No. 66 (LS), duly and regularly adopted on May 11, 2001, by *I Mina' Bente Sais Na Liheslaturan Guåhan*.

Sincerely,

A handwritten signature in black ink, appearing to read "Joanne M.S. Brown", written over a horizontal line.

JOANNE M.S. BROWN  
Senator and Legislative Secretary

Enclosure

Mailed by:   
5/21/01  


**MINA'BENTE SAIS NA LIHESLATURAN GUÁHAN**  
**2001 (FIRST) Regular Session**

**Resolution No. 66 (LS)**

As amended on the Floor.

Introduced by:

A. R. Unpingco  
J. M. S. Brown  
L. F. Kasperbauer  
K. S. Moylan  
F. P. Camacho  
M. Forbes  
E. B. Calvo  
J. F. Ada  
T. C. Ada  
F. B. Aguon, Jr.  
M. C. Charfauros  
L. Leon Guerrero  
V. C. Pangelinan  
A. L.G. Santos  
J. T. Won Pat

**Relative to urging Congressional leaders and Guam's  
Delegate to Congress to support President George W.  
Bush's Tax Relief Proposal currently before the 107<sup>th</sup>  
United States Congress.**

1        **BE IT RESOLVED BY I LIHESLATURAN GUÁHAN:**

2        **WHEREAS, Federal taxes are the highest they have ever been during**  
3 **peacetime; and**

4        **WHEREAS, all taxpayers should be allowed to keep more of their own**  
5 **money; and**

6        **WHEREAS, the best way to encourage economic growth is to cut**



1 marginal tax rates across all tax brackets; and

2       **WHEREAS**, under current tax law, low income workers often pay the  
3 highest marginal tax rates; and

4       **WHEREAS**, the American people have *not* received any real tax relief in  
5 a generation; and

6       **WHEREAS**, President George W. Bush's Tax Relief Plan will contribute  
7 to raising the standard of living for all Americans, including the people of  
8 Guam; and

9       **WHEREAS**, President Bush's Tax Relief Plan will increase access to the  
10 middle class for hard-working families, treat all middle class families more  
11 fairly, encourage entrepreneurship and growth, and promote charitable  
12 giving and education; and


13       **WHEREAS**, under President Bush's Tax Relief Plan, the largest  
14 percentage reductions will go to the lowest income earners; now therefore, be  
15 it

16       **RESOLVED**, that *I Mina'Bente Sais Na Liheslaturan Guåhan* does hereby,  
17 on behalf of the people of Guam, urge our elected representatives in the  
18 United States Congress, including Guam's Delegate to the U.S. Congress, to  
19 support and pass the Tax Relief Plan introduced by President George W.  
20 Bush, which includes an across-the-board reduction in marginal rates,  
21 eliminates the "death tax" and reduces the marriage penalty; and be it further

22       **RESOLVED**, that the Speaker certify, and the Legislative Secretary  
23 attests to, the adoption hereof and that copies of the same be thereafter  
24 transmitted to the Honorable George W. Bush, President of the United States

1 of America; to the Honorable Richard Cheney, President, United States Senate;  
2 to the Honorable J. Dennis Hastert, Speaker, United States House of  
3 Representatives; to the Honorable Robert A. Underwood, Guam's Delegate to  
4 the United States House of Representatives; and to the Honorable Carl T.C.  
5 Gutierrez, *I Maga'lahaen Guåhan* (Governor of Guam).

**DULY AND REGULARLY ADOPTED ON THE 11<sup>TH</sup> DAY OF MAY, 2001.**



---

**ANTONIO R. UNPINGCO**  
Speaker



---

**JOANNE M.S. BROWN**  
Senator and Legislative Secretary



July 5, 2001

Senator Kaleo S. Moylan  
Chairman, Committee on Ways and Means  
Mina'Bente Sais Na Liheslaturan Guahan  
Sinajana Shopping Mall Phase II Suite 16B 777 Route 4  
Sinajana, Guam 96926

Re: Comments on Bill #98 (COR)

Dear Mr. Chairman:

The recent Tax Law as passed by Congress and signed into law by the President provides that rebate checks be issued by October 1, 2001 and computed on the basis of tax returns timely filed for tax year 2000. The Department of Revenue and Taxation is still processing returns timely filed for tax year 2000, a condition necessary to determine who is eligible for a rebate check. The department lacks sufficient personnel and resources to process timely filed returns efficiently. It is our hope that we will be able to process timely filed returns claiming a refund for tax year 2000 by May 2002. All other timely filed returns for tax year 2000 will be processed hopefully by March 2004. Given the fact that we are unable to process timely filed returns efficiently due to the lack of sufficient personnel and resources (a situation which has gotten worse with each fiscal year), we cannot process and mail out rebate checks as envisioned by this Law. Instead taxpayers will receive these moneys when we process their timely filed tax return for 2001.

Because we have not processed timely filed tax returns for tax year 2000, we are unable to fully implement the law as enacted.

Sincerely,

JOSEPH T. DUENAS  
Director

Exhibit 1

## **THE COMMITTEE TO GET GUAM WORKING TESTIMONY ON BILL 98**

Good morning, Mr. Chairman and members of the Committee on Ways and Means. My name is Bartley A. Jackson, President for "The Committee to Get Guam Working." I appear before you today to testify in favor of Bill 98 (COR) "AN ACT TO MANDATE THAT GUAM TAXPAYERS BE PAID THE SAME TAX REBATE THAT WILL BE PAID TO STATESIDE TAXPAYERS."

Recently the United States Congress passed legislation that would give tax rebates and with the stroke of the President's pen, became law. There has been some talk within the community and the local government leaders that this rebate should not apply to Guam. It has also been stated that the Government of Guam will lose \$30,000,000 in tax revenue. What the government loses our people will gain. The \$30,000,000 will eventually filter through and boost our ailing economy. The influx of cash will maintain employment of our people and some relief to our local businesses. Our people have gone through some tough times with barely enough to make ends meet. Many of our people live from paycheck to paycheck, a tax rebate would be a welcomed sight.

Guam uses a multiplier of five, a single dollar will touch five hands as it makes it's way through our economy. Therefore, \$30,000,000 will eventually transform into \$150,000,000 to our local economy. Culminating in increased tax revenues. Bill 98 is a win/win piece of legislation.

The Committee congratulates the authors, Senators Forbes and Moylan for understanding what our people have been going through these past several years. A \$30,000,000 cash injection is like having the U.S.S. Independence visit Guam for 30 days. We saw what a 6 day visit meant to our economy. But, this time it would be a furlough for our people.

The Committee urges our Senators to pass Bill 98. It makes sense!

Si Yu'os Ma'ase,

Bartley A. Jackson,  
President

**Senator Kaleo S. Moylan**  
Chairperson, Committee on Ways and Means  
*Mina'Bente Sais Na Liheslaturan Guåhan*  
Twenty-Sixth Guam Legislature

June 27, 2001

The Honorable Carl T.C. Gutierrez  
*Maga'lahaen Guåhan*  
R. J. Bordallo Governor's Complex  
Agana, Guam 96932

Re: Committee Public Hearing: Wednesday, June 11, 2001

Dear Governor Gutierrez:

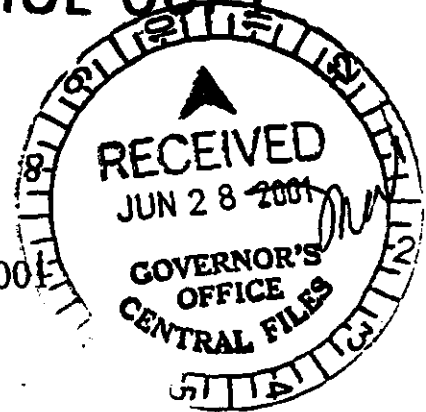
This is to inform you that the Committee on Ways and Means will conduct a public hearing on Wednesday, July 11, 2001 commencing at 9:00 a.m. in the Legislative Public Hearing Room.

**Executive Appointments:** Mr. Frederico W. Mendiola, to serve as a member of the Board of Equalization for a term of four (4) years to expire on June 6, 2005.

**Bill No. 60 (COR)** AN ACT TO APPROPRIATE \$300,000 TO THE DEPARTMENT OF INTEGRATED SERVICES FOR INDIVIDUALS WITH DISABILITIES FOR THE PURPOSE OF CONTRACTING WITH A NON-PROFIT ORGANIZATION TO PROVIDE RESIDENTIAL GROUP HOME SERVICES TO AUTISTIC ADULTS IN GUAM.

**Bill No. 88 (LS)** AN ACT TO APPROPRIATE THE SUM OF ONE HUNDRED FIFTY THOUSAND DOLLARS FROM THE CONTRACTUAL ACCOUNT TO THE PERSONNEL ACCOUNT OF THE GUAM MASS TRANSIT AUTHORITY FY2001 SPECIAL FUNDS BY AMENDING ATTACHMENT B OF PUBLIC LAW 25-164 TO AUTHORIZE THE GUAM MASS TRANSIT AUTHORITY (GMTA) TO HIRE TRANSPORT CARE ATTENDANTS.

OFFICE COPY



The Honorable Carl T.C. Gutierrez  
Committee Public Hearing: Wednesday, June 11, 2001  
June 27, 2001  
Page Two

**Bill No. 98 (COR) AN ACT TO MANDATE THAT GUAM  
TAXPAYERS BE PAID THE SAME TAX REBATES THAT WILL BE  
PAID TO STATESIDE TAXPAYERS.**

As these measures directly affect the financial condition of the government of Guam, the Committee encourages your participation and input at this hearing. The Committee would appreciate receiving fifteen (15) copies of your Administration's position statement and or documents relating to the subject matter prior to the start of the hearing. A copy of the hearing Agenda is enclosed for your reference and information.

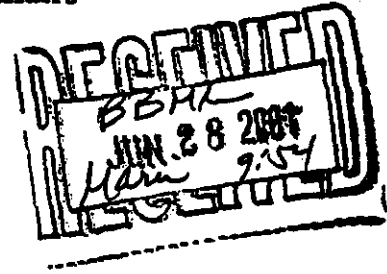
Sincerely,



**KALEO S. MOYLAN**

Enclosures:

**Senator Kaleo S. Moylan**  
**Chairperson, Committee on Housing,**  
**General Government Services and Foreign Affairs**  
*Mina'Bente Sais Na Liheslaturan Guåhan*  
**Twenty-Sixth Guam Legislature**



June 27, 2001

**OFFICE COPY**

Mr. Joseph Rivera  
Director  
Bureau of Budget and Management Research  
R. J. Bordallo Governor's Complex  
Hagåtña, Guam 96932

Re: Request for Fiscal Notes

Dear Mr. Rivera:

Please find attached copies of Bill Nos. 60 and 98 (COR) and Bill No. 88 (LS) scheduled for public hearing on Wednesday, July 11, 2001. Pursuant to the provisions of Chapter 9, of Title 2 of the Guam Code Annotated, please provide a fiscal note on Bill Nos. 60 and 98 (COR).

As this measure directly affects budgeting and accountability in the government of Guam, the Committee encourages your participation and input at this hearing. The Committee would appreciate receiving fifteen (15) copies of BBMR's position statement and or documents relating to the subject matter prior to the start of the hearing. A copy of the hearing Agenda is enclosed for your reference and information.

Sincerely,

**KALEO S. MOYLAN**

Attachments:

**Senator Kaleo S. Moylan**  
Chairperson, Committee on Ways and Means  
*Mina'Bente Sais Na Liheslaturan Guahan*  
Twenty-Sixth Guam Legislature

JUN 28 2001  
Kaleo S. Moylan

June 27, 2001

Mr. Clifford Guzman  
Director  
Bureau of Planning  
Hagåtña, Guam 96910

**OFFICE COPY**

Re: Committee Public Hearing: Wednesday, July 11, 2001

Dear Mr. Guzman:

This is to inform you that the Committee on Ways and Means will conduct a public hearing on Wednesday, July 11, 2001 commencing at 9:00 a.m. in the Legislative Public Hearing Room.

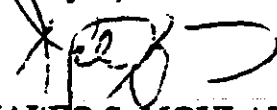
**Bill No. 60 (COR)** AN ACT TO APPROPRIATE \$300,000 TO THE DEPARTMENT OF INTEGRATED SERVICES FOR INDIVIDUALS WITH DISABILITIES FOR THE PURPOSE OF CONTRACTING WITH A NON-PROFIT ORGANIZATION TO PROVIDE RESIDENTIAL GROUP HOME SERVICES TO AUTISTIC ADULTS IN GUAM.

**Bill No. 88 (LS)** AN ACT TO APPROPRIATE THE SUM OF ONE HUNDRED FIFTY THOUSAND DOLLARS FROM THE CONTRACTUAL ACCOUNT TO THE PERSONNEL ACCOUNT OF THE GUAM MASS TRANSIT AUTHORITY FY2001 SPECIAL FUNDS BY AMENDING ATTACHMENT B OF PUBLIC LAW 25-164 TO AUTHORIZE THE GUAM MASS TRANSIT AUTHORITY (GMTA) TO HIRE TRANSPORT CARE ATTENDANTS.

**Bill No. 98 (COR)** AN ACT TO MANDATE THAT GUAM TAXPAYERS BE PAID THE SAME TAX REBATES THAT WILL BE PAID TO STATESIDE TAXPAYERS.

As these measures directly affect the financial condition of the government of Guam, the Committee encourages your participation and input at this hearing. The Committee would appreciate receiving fifteen (15) copies of your position statement and or documents relating to the subject matter prior to the start of the hearing. A copy of the hearing Agenda is enclosed for your reference and information.

Thank you,

  
**KALEO S. MOYLAN**

Enclosures:



**Senator Kaleo S. Moylan**  
**Chairperson, Committee on Ways and Means**  
***Mina'Bente Sais Na Liheslaturan Guåhan***  
**Twenty-Sixth Guam Legislature**

June 27, 2001

Ms. Connie Jo Brennan  
Acting Director  
Department of Administration  
Hagåtña, Guam 96910

**OFFICE COPY**

Re: Committee Public Hearing: Wednesday, July 11, 2001

Dear Ms. Brennan:

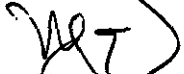
This is to inform you that the Committee on Ways and Means will conduct a public hearing on Wednesday, July 11, 2001 commencing at 9:00 a.m. in the Legislative Public Hearing Room.

**Executive Appointments:** Mr. Frederico W. Mendiola, to serve as a member of the Board of Equalization for a term of four (4) years to expire on June 6, 2005.

**Bill No. 60 (COR)** AN ACT TO APPROPRIATE \$300,000 TO THE DEPARTMENT OF INTEGRATED SERVICES FOR INDIVIDUALS WITH DISABILITIES FOR THE PURPOSE OF CONTRACTING WITH A NON-PROFIT ORGANIZATION TO PROVIDE RESIDENTIAL GROUP HOME SERVICES TO AUTISTIC ADULTS IN GUAM.

**Bill No. 88 (LS)** AN ACT TO APPROPRIATE THE SUM OF ONE HUNDRED FIFTY THOUSAND DOLLARS FROM THE CONTRACTUAL ACCOUNT TO THE PERSONNEL ACCOUNT OF THE GUAM MASS TRANSIT AUTHORITY FY2001 SPECIAL FUNDS BY AMENDING ATTACHMENT B OF PUBLIC LAW 25-164 TO AUTHORIZE THE GUAM MASS TRANSIT AUTHORITY (GMTA) TO HIRE TRANSPORT CARE ATTENDANTS.

DA DIR. OFF.

  
JUN 01 2:28

Ms. Connie Jo Brennan  
Acting Director  
Department of Administration  
Re: Committee Public Hearing: Wednesday, July 11, 2001  
June 27, 2001  
Page Two

**Bill No. 98 (COR) AN ACT TO MANDATE THAT GUAM  
TAXPAYERS BE PAID THE SAME TAX REBATES THAT WILL BE  
PAID TO STATESIDE TAXPAYERS.**

As these measures directly affect the financial condition of the government of Guam, the Committee encourages your participation and input at this hearing. The Committee would appreciate receiving fifteen (15) copies of your Department's position statement and or documents relating to the subject matter prior to the start of the hearing. A copy of the hearing Agenda is enclosed for your reference and information.

Thank you,



**KALEO S. MOYLAN**

Enclosures:

**Senator Kaleo S. Moylan**  
**Chairperson, Committee on Ways and Means**  
*Mina'Bente Sais Na Liheslaturan Guåhan*  
**Twenty-Sixth Guam Legislature**

June 27, 2001

Mr. Robert Kono, Esq.  
Acting Attorney General  
Department of Law  
Hagåtña, Guam 96910

**OFFICE COPY**

Re: Committee Public Hearing: Wednesday, July 11, 2001

Dear Mr. Kono:

This is to inform you that the Committee on Ways and Means will conduct a public hearing on Wednesday, July 11, 2001 commencing at 9:00 a.m. in the Legislative Public Hearing Room.

**Bill No. 60 (COR), AN ACT TO APPROPRIATE \$300,000 TO THE DEPARTMENT OF INTEGRATED SERVICES FOR INDIVIDUALS WITH DISABILITIES FOR THE PURPOSE OF CONTRACTING WITH A NON-PROFIT ORGANIZATION TO PROVIDE RESIDENTIAL GROUP HOME SERVICES TO AUTISTIC ADULTS IN GUAM.**

**Bill No. 88 (LS), AN ACT TO APPROPRIATE THE SUM OF ONE HUNDRED FIFTY THOUSAND DOLLARS FROM THE CONTRACTUAL ACCOUNT TO THE PERSONNEL ACCOUNT OF THE GUAM MASS TRANSIT AUTHORITY FY2001 SPECIAL FUNDS BY AMENDING ATTACHMENT B OF PUBLIC LAW 25-164 TO AUTHORIZE THE GUAM MASS TRANSIT AUTHORITY (GMTA) TO HIRE TRANSPORT CARE ATTENDANTS.**

**Bill No. 98 (COR), AN ACT TO MANDATE THAT GUAM TAXPAYERS BE PAID THE SAME TAX REBATES THAT WILL BE PAID TO STATESIDE TAXPAYERS.**

As these measures directly affect the financial condition of the government of Guam, the Committee encourages your participation and input at this hearing. The Committee would appreciate receiving fifteen (15) copies of your Department's position statement and or documents relating to the subject matter prior to the start of the hearing. A copy of the hearing Agenda is enclosed for your reference and information.

Thank you,

  
**KALEO S. MOYLAN**

Enclosures:

**RECEIVED**

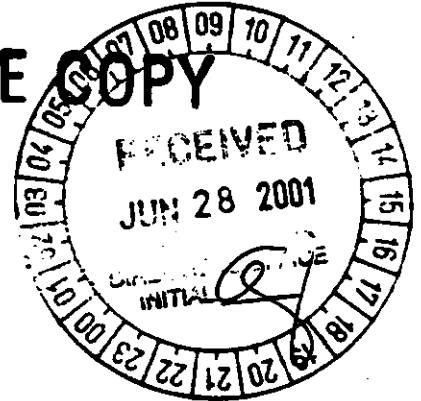
**JUN 28 2001**  
**ATTORNEY GENERAL'S OFFICE**

**Senator Kaleo S. Moylan**  
**Chairperson, Committee on Ways and Means**  
*Mina'Bente Sais Na Liheslaturan Guåhan*  
**Twenty-Sixth Guam Legislature**

June 27, 2001

Mr. Joseph Duenas  
Director  
Department of Revenue and Taxation  
Tiyan, Guam 96910

**OFFICE COPY**



Re: Committee Public Hearing: Wednesday, June 11, 2001

Dear Mr. Duenas:

This is to inform you that the Committee on Ways and Means will conduct a public hearing on Wednesday, July 11, 2001 commencing at 9:00 a.m. in the Legislative Public Hearing Room.

**Executive Appointments:** Mr. Frederico W. Mendiola, to serve as a member of the Board of Equalization for a term of four (4) years to expire on June 6, 2005.

**Bill No. 60 (COR)** AN ACT TO APPROPRIATE \$300,000 TO THE DEPARTMENT OF INTEGRATED SERVICES FOR INDIVIDUALS WITH DISABILITIES FOR THE PURPOSE OF CONTRACTING WITH A NON-PROFIT ORGANIZATION TO PROVIDE RESIDENTIAL GROUP HOME SERVICES TO AUTISTIC ADULTS IN GUAM.

**Bill No. 98 (COR)** AN ACT TO MANDATE THAT GUAM TAXPAYERS BE PAID THE SAME TAX REBATES THAT WILL BE PAID TO STATESIDE TAXPAYERS.

As these measures directly affect the financial condition of the government of Guam, the Committee encourages your participation and input at this hearing. The Committee would appreciate receiving fifteen (15) copies of your Department's position statement and or documents relating to the subject matter prior to the start of the hearing. A copy of the hearing Agenda is enclosed for your reference and information.

Thank you,

A handwritten signature in black ink, appearing to be 'Kaleo S. Moylan'.

**KALEO S. MOYLAN**

Enclosure:

**Senator Kaleo S. Moylan**  
**Chairperson, Committee on Ways and Means**  
*Mina' Bente Sais Na Liheslaturan Guåhan*  
**Twenty-Sixth Guam Legislature**

June 27, 2001

**MEMORANDUM**

**To: All Members, Committee on Ways and Means**

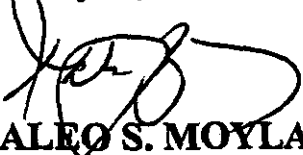
**From The Chairperson,**

**Subject: Committee Public Hearing**

This is to inform you that the Committee Ways and Means will be conducting a public hearing on Wednesday, July 11, 2001, at 9:00 a.m., in the Legislative Public Hearing Room.

A copy of the legislation and hearing Agenda is attached for your review.

Thank you,



**KALEO S. MOYLAN**

**Attachment:**

**cc: All Senators**  
**Clerk of Legislature**  
**Protocol**  
**Media**

***MINA'BENTE SAIS NA LIHESLATURAN GUÅHAN***

**Senator Kaleo S. Moylan, Chairman**

***Committee on Ways and Means***

**Public Hearing**

**9:00 a.m., Wednesday, July 11, 2001**

**A G E N D A**

**I. Call to Order:**

**II. Announcement & Introduction of Members:**

**III. Executive Appointments:**

**Mr. Frederico W. Mendiola, to serve as a member of the Board of Equalization for a term of four (4) years to expire on June 6, 2005.**

**IV. Legislative Measures:**

**Bill No. 60 (COR) by Mark Forbes**

**AN ACT TO APPROPRIATE \$300,000 TO THE DEPARTMENT OF INTEGRATED SERVICES FOR INDIVIDUALS WITH DISABILITIES FOR THE PURPOSE OF CONTRACTING WITH A NON-PROFIT ORGANIZATION TO PROVIDE RESIDENTIAL GROUP HOME SERVICES TO AUTISTIC ADULTS IN GUAM.**

**Bill No. 88 (LS) L. A. Leon Guerrero, J. T. Won Pat**

**AN ACT TO APPROPRIATE THE SUM OF ONE HUNDRED FIFTY THOUSAND DOLLARS FROM THE CONTRACTUAL ACCOUNT TO THE PERSONNEL ACCOUNT OF THE GUAM MASS TRANSIT AUTHORITY FY2001 SPECIAL FUNDS BY AMENDING ATTACHMENT B OF PUBLIC LAW 25-164 TO AUTHORIZE THE GUAM MASS TRANSIT AUTHORITY (GMTA) TO HIRE TRANSPORT CARE ATTENDANTS.**

**Bill No. 98 (COR) by Mark Forbes, K. S. Moylan**

**AN ACT TO MANDATE THAT GUAM TAXPAYERS BE PAID THE SAME TAX REBATES THAT WILL BE PAID TO STATESIDE TAXPAYERS.**

**V. Remarks:**

**VI. Adjournment:**

**The Hearing will take place at the Guam Legislature's Public Hearing Room. Individuals requiring special accommodations, auxiliary aids or services are asked to contact the Office of Senator Kaleo S. Moylan at 472-3342.**

**MINA'BENTE SAIS NA LIHESLATURAN GUAHAN**

**Senator Kaleo S. Moylan, Chairman**

**Committee on Ways and Means**

**Public Hearing**

**From 9:00 a.m., Wednesday, July 11, 2001**

**To 9:00 a.m., Thursday, July 5, 2001**

**A G E N D A**

**I. Call to Order:**

**II. Announcement & Introduction of Members:**

**III. Executive Appointments:**

Mr. Frederico W. Mendiolosa, Secretary of the Department of Equalization  
for a term of four (4) years to expire on July 11, 2005

**IV.**

**Bill No. 80 (COR) by Mark Forbes, K. S. Moylan**  
AN ACT TO APPROPRIATE \$300,000 TO THE DEPARTMENT OF  
INTERIOR SERVICES FOR INDIVIDUALS WITH DISABILITIES FOR  
THE PURPOSE OF CONTRACTING WITH A NON-PROFIT  
ORGANIZATION TO PROVIDE RESIDENTIAL GROUP HOME SERVICES  
TO AUTISTIC ADULTS IN GUAM.

**Bill No. 88 (LS) L. A. Leon Guerrero, J. T. Won Pat**  
AN ACT TO APPROPRIATE THE SUM OF ONE HUNDRED FIFTY  
THOUSAND DOLLARS FROM THE CONTRACTUAL ACCOUNT TO THE  
PERSONNEL ACCOUNT OF THE GUAM MASS TRANSIT AUTHORITY  
FY2001 SPECIAL FUNDS BY AMENDING ATTACHMENT B OF PUBLIC  
LAW 25-164 TO AUTHORIZE THE GUAM MASS TRANSIT AUTHORITY  
(GMTA) TO HIRE TRANSPORT CARE ATTENDANTS.

**Bill No. 98 (COR) by Mark Forbes, K. S. Moylan**  
AN ACT TO MANDATE THAT GUAM TAXPAYERS BE PAID THE SAME  
TAX REBATES THAT WILL BE PAID TO STATESIDE TAXPAYERS.

**V. Remarks:**

**VI. Adjournment:**

**The Hearing will take place at the Guam Legislature's Public Hearing Room.  
Individuals requiring special accommodations, auxiliary aids or services are asked to contact the  
Office of Senator Kaleo S. Moylan at 472-3342.**

**Committee on Ways and Means**

**Attendance Sheet**

**Thursday, July 5, 2001**

**Public Hearing on Bill No. 98, (COR),**

**"AN ACT TO MANDATE THAT GUAM TAXPAYERS BE PAID THE SAME TAX REBATES THAT WILL BE PAID TO STATESIDE TAXPAYERS."**

	Present	Absent	Off-Island	Excused
Kaleo S. Moylan,	_____	_____	_____	_____
Joanne M.S. Brown	_____	_____	_____	_____
Antonio R. Unpingco	_____	_____	_____	_____
Eddie B. Calvo	_____	_____	✓	_____
Felix P. Camacho	_____	_____	_____	_____
Mark C. Charfauros	_____	_____	_____	_____
Mark Forbes	✓	_____	_____	_____
Lawrence F. Kasperbauer	_____	_____	_____	_____
Vicente C. Pangelinan	✓	_____	_____	_____

	Present	Absent	Off-Island	Excused
Joseph F. Ada	_____	_____	_____	_____
Thomas C. Ada	_____	_____	_____	_____
Frank B. Aguon, Jr.	✓	_____	_____	_____
Lou Leon Guerrero	_____	_____	_____	_____
Angel L.G. Santos	_____	_____	_____	_____
Judith T. Won Pat	_____	_____	_____	_____

**Attending Staff**

Bertha Duenas _____	James P. Castro _____	Tom Morrison _____
Henry Cruz _____	Paul Borja _____	Faith Mendiola _____
Fred M. Castro _____	Josie Mendiola _____	John Dela Rosa _____
Jackie Suzuki _____		





...his - on a... similar to that of its British counterpart, MI6.

But he said the power of the committee would be limited and ASIS's trade craft would remain a mystery.

**JACKPOT**  
WIN WIN  
**79.56**  
a \$1 bet

**POKER**  
**VE JACKPOT**  
**25.10**  
a bet (Max. of 5 bets)

**SLOT CLUB**  
strike the Jackpot on  
nd we'll double it

**ian**  
**vasty**<sup>®</sup>  
Casino  
noon yesterday  
2233  
not over it

**MINA' BENTE SAIS NA LIHESLATURAN GUÅHAN**



Senator Kaleo S. Moylan, Chairman  
Committee on Ways and Means

Public Hearing  
9:00 a.m., Wednesday, July 11, 2001

**A G E N D A**

Mr. Frederico W. Mendiola, to serve as a member of the Board of Equalization for a term of four (4) years to expire on June 6, 2005.

**Bill No. 60 (COR),**  
"AN ACT TO APPROPRIATE \$300,000 TO THE DEPARTMENT OF INTEGRATED SERVICES FOR INDIVIDUALS WITH DISABILITIES FOR THE PURPOSE OF CONTRACTING WITH A NON-PROFIT ORGANIZATION TO PROVIDE RESIDENTIAL GROUP HOME SERVICES TO AUTISTIC ADULTS IN GUAM."

**Bill No. 88 (LS),** "AN ACT TO APPROPRIATE THE SUM OF ONE HUNDRED FIFTY THOUSAND DOLLARS FROM THE CONTRACTUAL ACCOUNT TO THE PERSONNEL ACCOUNT OF THE GUAM MASS TRANSIT AUTHORITY FY2001 LAW 25-164 TO AUTHORIZE THE GUAM MASS TRANSIT AUTHORITY (GMTA) TO HIRE TRANSPORT CARE ATTENDANTS"

**Bill No. 98 (COR),**  
"AN ACT TO MANDATE THAT GUAM TAXPAYERS BE PAID THE SAME TAX REBATES THAT WILL BE PAID TO STATESIDE TAXPAYERS"

The hearing will take place at the Guam Legislature Public Hearing Room located at Hagåtña. Individuals requiring special accommodations, auxiliary aids or services are asked to contact the officer of Senator Kaleo S. Moylan at 472-3342

island



**MINA'BENTE SAIS NA LIHESLATURAN GUAHAN**  
**2001 (FIRST) Regular Session**

Bill No. 98 (CAE)

Introduced by:

Mark Forbes   
K.S. Moylan  

---

**AN ACT TO MANDATE THAT GUAM TAXPAYERS  
BE PAID THE SAME TAX REBATES THAT WILL BE  
PAID TO STATESIDE TAXPAYERS.**

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

2           **Section 1. Tax Rebates Mandated.**     Notwithstanding any other  
3 provision of law or ruling to the contrary by Guam's Tax Commissioner, the  
4 government of Guam shall pay to all Guam taxpayers the tax rebates passed  
5 in the U.S. Congress' tax bill on May 26, 2001. This provision shall apply to  
6 tax year 2000, and any other tax years mandated in said tax bill.

7           **Section 2. Reserve for Tax Returns.**     Notwithstanding any other  
8 provision of law, the Department of Administration shall specifically reserve,  
9 to the reserve for income tax refunds, amounts necessary to pay the tax  
10 rebates mandated in Section 1 of this Act.

JUN 05, 01

**MINA'BENTE SAIS NA LIHESLATURAN GUAHAN  
2001 (FIRST) Regular Session**

Bill No. 98 (CA)

Introduced by:

Mark Forbes  
K.S. Moylan

**AN ACT TO MANDATE THAT GUAM TAXPAYERS  
BE PAID THE SAME TAX REBATES THAT WILL BE  
PAID TO STATESIDE TAXPAYERS.**

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

2 **Section 1. Tax Rebates Mandated.** Notwithstanding any other  
3 provision of law or ruling to the contrary by Guam's Tax Commissioner, the  
4 government of Guam shall pay to all Guam taxpayers the tax rebates passed  
5 in the U.S. Congress' tax bill on May 26, 2001. This provision shall apply to  
6 tax year 2000, and any other tax years mandated in said tax bill.

7 **Section 2. Reserve for Tax Returns.** Notwithstanding any other  
8 provision of law, the Department of Administration shall specifically reserve,  
9 to the reserve for income tax refunds, amounts necessary to pay the tax  
10 rebates mandated in Section 1 of this Act.