



CARL T.C. GUTIERREZ
GOVERNOR OF GUAM


OCT 17 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:

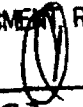
Enclosed please find Substitute Bill No. 191 (COR) "AN ACT TO APPROPRIATE MONIES TO THE DEPARTMENT OF REVENUE AND TAXATION TO ALLOW THE HIRING OF TEMPORARY, UNCLASSIFIED EMPLOYEES TO PROCESS INCOME TAX RETURNS" which was vetoed and subsequently overridden by the Legislature. This legislation is now designated as Public Law No. 26-50.

Very truly yours,


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

Attachments: original bill for vetoed legislation or
copy of bill for signed or overridden legislation
and legislation enacted without signature

cc: The Honorable Antonio R. Unpingco
Speaker

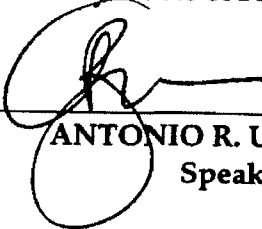
OFFICE OF THE LEGISLATIVE SECRETARY	
ACKNOWLEDGMENT RECEIPT	
Received By	
Time	9:32 am
Date	10/17/01

0533

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

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


This is to certify that Substitute Bill No. 191 (COR), "AN ACT TO APPROPRIATE MONIES TO THE DEPARTMENT OF REVENUE AND TAXATION TO ALLOW THE HIRING OF TEMPORARY, UNCLASSIFIED EMPLOYEES TO PROCESS INCOME TAX RETURNS.," returned without approval of *I Maga'lahaen Guāhan*, was reconsidered by *I Liheslaturan Guāhan* and after such consideration, did agree, on the 15th day of October, 2001, to pass said bill notwithstanding the veto of *I Maga'lahaen Guāhan* by a vote of Fifteen (15) members.


ANTONIO R. UNPINGCO
Speaker

Attested:

JOANNE M.S. BROWN
Senator and Legislative Secretary

This Act was received by *I Maga'lahaen Guāhan* this 16th day of October,
2001, at 4:30 o'clock P.M.


Assistant Staff Officer
Maga'lahaen's Office

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

Bill No. 191 (COR)

As substituted by the Author
and amended on the Floor.

Introduced by:

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

**AN ACT TO APPROPRIATE MONIES TO THE
DEPARTMENT OF REVENUE AND TAXATION TO
ALLOW THE HIRING OF *TEMPORARY*,
UNCLASSIFIED EMPLOYEES TO PROCESS INCOME
TAX RETURNS.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan*
3 finds that the Department of Revenue and Taxation has been behind in
4 processing the taxpayers' income tax returns. Through legislative hearings
5 and discussions, the Director of the Department of Revenue and Taxation
6 testified that he could timely process income tax returns with approximately

1 twenty (20) *temporary* or seasonal employees within a three (3) month time
2 period.

3 Further, *I Liheslaturan Guåhan* finds that such income tax returns are
4 greatly needed by the People of Guam, *especially* with the current economic
5 slump of the Island due to the negative conditions of our Asian neighbors'
6 economies, as well as the economic effects of the recent terrorism on
7 American soil.

8 Therefore, it is the intent of *I Liheslaturan Guåhan* to assist the
9 Department of Revenue and Taxation in *quickly* processing the filed income
10 tax returns, thus providing additional financial sources for the People of
11 Guam.

12 *I Liheslaturan Guåhan* intends to fund these appropriations from the
13 difference between the budgeted amount of Section 30 Funds of Forty-five
14 Million Dollars (\$45,000,000) and the amount expected as reimbursement
15 from the Federal government of *over* Forty-nine Million Dollars (\$49,000,000).

16 **Section 2.** Notwithstanding other provisions of the Fiscal Year 2002
17 Appropriations Act, as passed by *I Liheslaturan Guåhan* on September 14, 2001;
18 or any other law, the Department of Revenue and Taxation is hereby allowed
19 to hire twenty (20) *temporary*, unclassified employees for a period of *not more*
20 *than* three (3) months to process income tax returns.

21 **Section 3.** The Department of Revenue and Taxation shall prioritize the
22 processing of income tax returns according to their filing date.

23 **Section 4. Appropriation.** (a) *Subject* to the availability to Guam (or
24 deposit into the General Fund) of more than Forty-nine Million Dollars

1 (\$49,000,000) in FY2002 Section 30 Funds, Three Hundred Thousand
2 Dollars (\$300,000.00) is hereby appropriated from the General Fund to
3 the Department of Revenue and Taxation for the salaries of those
4 employees hired pursuant to § 2 of this Act.

5 (b) *However*, in the event that Section 30 Funds deposited into
6 the General Fund for FY2002 do *not* increase beyond Forty-five Million
7 Dollars (\$45,000,000), and as an *alternative* to the provisions of
8 Subsection (a), *I Liheslaturan Guåhan* hereby grants *I Maga'lahen Guåhan*
9 the authority to transfer *up to* the amount of Three Hundred Thousand
10 Dollars (\$300,000.00) from the appropriations for Executive Branch
11 Operations to the Department of Revenue and Taxation, *specifically* for
12 the purpose set forth in § 2 of this Act.

13 **Section 5.** The Department of Revenue and Taxation shall submit to *I*
14 *Liheslaturan Guåhan* a report on the status of the processing, including the
15 number of returns completed, pending and expected completion date, on a
16 monthly basis.

17 **Section 6. Severability.** *If* any provision of this Law or its
18 application to any person or circumstance is found to be invalid or contrary to
19 law, such invalidity shall *not* affect other provisions or applications of this
20 Law which can be given effect without the invalid provisions or application,
21 and to this end the provisions of this Law are severable.

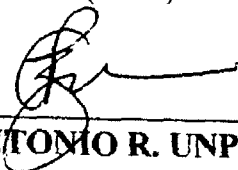


MINA' BENTE SAIS NA LIHESLATURAN GUÅHAN
TWENTY-SIXTH GUAM LEGISLATURE
155 Hesler Street, Hagåtña, Guam 96910

2001 (FIRST) Regular Session

I, Antonio R. Unpingco, Speaker of *I Mina'Bente Sais Na Liheslaturan Guåhan*, hereby certify, in conformance with Title 2 Guam Code Annotated §2103, *Public Hearings Mandatory*, as amended, that an emergency condition exists involving danger to the public welfare of the people and therefore waive the statutory requirements for a public hearing on Bill Number 191 (COR), "AN ACT TO APPROPRIATE THREE HUNDRED THOUSAND DOLLARS TO THE DEPARTMENT OF REVENUE AND TAXATION TO ALLOW THE DEPARTMENT TO HIRE TEMPORARY UNCLASSIFIED EMPLOYEES TO PROCESS THE TAXPAYERS' INCOME TAX RETURNS," which was introduced on this date, September 19, 2001, and therefore waive the statutory requirements for a public hearing on Bill Number 191 (COR).

Dated: September 19, 2001



ANTONIO R. UNPINGCO
Speaker

I MINA' BENTE SAIS NA LIHESLATURAN GUAHAN

2001 (FIRST) Regular Session

Date: 9/25/01

VOTING SHEET

S Bill No. 191 (COR)

Resolution No. _____

Question: _____

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