

I Mina'Trentai Tres Na Liheslaturan Received
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
PUBLIC LAW 33-217 224-33 (COR)	Dennis G. Rodriguez, Jr.	AN ACT AMEND ITEM (37) OF SUBSECTION (k) OF § 26203, CHAPTER 26, 11 GCA, RELATIVE TO EXTENDING THE BUSINESS PRIVILEGE TAX EXEMPTIONS FOR CHILD CARE CENTERS AND GROUP CHILD CARE HOMES SO AS TO CONTINUE TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES FOR MODERN CHILD CARE FACILITIES.	12/30/15 11:08 a.m.	01/04/16	Committee on Finance and Taxation, General Government Operations and Youth Development	02/10/16 10:00 a.m.	11/15/16 3:16 p.m.	Fiscal Note Request 01/14/16
	DATE PASSED	TITLE	DATE AND TIME TRANSMITTED		DUE DATE	<small>DATE SIGNED BY I MAGA'LÀ HEN GU'À HAN</small>	PUBLIC LAW NO.	NOTES
	12/02/16	AN ACT TO AMEND § 26203(k)(36) OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE BUSINESS PRIVILEGE TAX EXEMPTIONS FOR CHILD CARE FACILITIES AND GROUP CARE HOMES SO AS TO CONTINUE TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES FOR MODERN CHILD CARE FACILITIES.	12/05/16	4:50 p.m.	12/16/16	12/15/16	P.L. 33-217	M&C No. 33GL-16-2288



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor Of Guam.

DEC 15 2016

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

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

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

Dear Madame Speaker:

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

Senseramente,


EDDIE BAZA CALVO

2016 DEC 19 AM 10:51
[Signature]

2288

I MINA'TRENTAI TRES NA LIHESLATURAN GUÅHAN
2016 (SECOND) Regular Session

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

This is to certify that **Bill No. 224-33 (COR)**, "AN ACT TO AMEND § 26203(k)(36) OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE BUSINESS PRIVILEGE TAX EXEMPTIONS FOR CHILD CARE FACILITIES AND GROUP CARE HOMES SO AS TO CONTINUE TO PROMOTE EARLY CHILDHOOD LEARNING AND DEVELOPMENT OPPORTUNITIES FOR MODERN CHILD CARE FACILITIES," was on the 2nd day of December 2016, duly and regularly passed.



Judith T. Won Pat, Ed.D.
Speaker

Attested:



Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'låhen Guåhan* this 7th day of Dec,
2016, at 4:50 o'clock P.M.


Assistant Staff Officer
Maga'låhi's Office

APPROVED:


EDWARD J.B. CALVO
I Maga'låhen Guåhan

Date:

DEC 15 2016

Public Law No.

33-217

OFFICE OF THE GOVERNOR
CENTRAL FILES

RECEIVED BY
TIME 4:20 P DATE 12.15.16

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

Bill No. 224-33 (COR)

As amended by the Sponsor.

Introduced by:

Dennis G. Rodriguez, Jr.
T. C. Ada
V. Anthony Ada
FRANK B. AGUON, JR.
Frank F. Blas, Jr.
B. J.F. Cruz
James V. Espaldon
Brant T. McCreadie
Tommy Morrison
T. R. Muña Barnes
R. J. Respicio
Michael F.Q. San Nicolas
Mary Camacho Torres
N. B. Underwood, Ph.D.
Judith T. Won Pat, Ed.D.

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

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

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

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

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

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

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

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

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

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