

*I Mina'Trentai Dos Na Liheslaturan Guahan*  
**Bill Log Sheet**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
<b>257-32 (COR)-VETOED</b>	Vicente (ben) C. Pangelinan	AN ACT TO AMEND § 4107, CHAPTER 4, TITLE 5 OF THE GUAM CODE ANNOTATED, TO AMEND SECTIONS 5 AND 6 OF PUBLIC LAW 30-37, TO AMEND SECTION 7 OF PUBLIC LAW 31-76 AND TO AMEND SECTION 1107(g), CHAPTER 1, TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO ENHANCING I MAGA'LÁHEN GUÁHAN'S COMPREHENSIVE PROGRAM AND FINANCIAL PLAN THROUGH IDENTIFYING THE GUAM DEPARTMENT OF EDUCATION, THE UNIVERSITY OF GUAM, AND THE GUAM COMMUNITY COLLEGE APPROPRIATIONS AND TO INCREASE TRANSPARENCY,ACCOUNTABILITY, AND PLANNING IN THE BUDGET REPORTING OF TAX CREDITS.	1/9/14 4:20 p.m.	01/10/14	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land	01/17/14 9 a.m.	1/27/145:30 p.m.	<b>Fiscal Note Requested 01/13/14</b>
	DATE PASSED	TITLE	TRANSMITTED		DUE DATE	DATE SIGNED BY I MAGA'LAHEN GUAHAN	PUBLIC LAW NO.	NOTES
	2/3/2014	AN ACT TO AMEND § 4107 OF CHAPTER 4, TITLE 5, GUAM CODE ANNOTATED; TO AMEND SECTIONS 5 AND 6 OF PUBLIC LAW 30-37; TO AMEND SECTION 7 OF PUBLIC LAW 31-76; AND TO AMEND § 1107(g) OF CHAPTER 1, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ENHANCING I MAGA'LAHEN GUÁHAN'S COMPREHENSIVE PROGRAM AND FINANCIAL PLAN THROUGH IDENTIFYING THE GUAM DEPARTMENT OF EDUCATION APPROPRIATIONS, AND TO INCREASE TRANSPARENCY, ACCOUNTABILITY, AND PLANNING IN THE BUDGET REPORTING OF TAX CREDITS.	2/4/14	12:28 p.m.	2/15/14			<b>Vetoed 2/13/14</b>

EDDIE BAZA CALVO  
Governor



RAY TENORIO  
Lieutenant Governor

*Office of the Governor of Guam*

February 13, 2014

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

32-14-1280  
Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date: 2.13.14  
Time: 2:41 PM  
Received by: [Signature]

Dear Madam Speaker,

Attached is Bill No. 257-32 (COR), *An act to amend § 4107 of Chapter 4, Title 5, Guam Code Annotated; to amend Sections 5 and 6 of Public Law 30-37; to amend Section 7 of Public Law 31-76; and to amend § 1107(g) of Chapter 1, Title 11, Guam Code Annotated, relative to enhancing I Maga' Lahen Guahan's comprehensive program and financial plan through identifying the Guam Department of Educational Appropriations, and to increase transparency, accountability, and planning in the budget reporting of tax credits, which I have vetoed.*

Semi-autonomous and autonomous agencies such as the University of Guam, the Department of Education, the Guam Community College, and the Guam Commission for Educator Certification are exempt from submitting their annual operating budgets to the Bureau of Budget and Management Research (BBMR) because their very structure and function demands a certain independence from the budgetary framework of the Executive Branch. Removing this independence defeats the independence granted to these agencies, and may even threaten certain types of grant funding.

Further, to the extent that Bill 257-32 amends P.L. 30-37 to require the Governor to specify in the annual Executive Budget the dollar amount of tax credits applicable for the Ryan Facilities, the bill is redundant because Public Law 30-37:5 already requires that a report be made detailing the impact of tax credits on the collection of Business Privilege Tax.

*Senseramente,*

1280

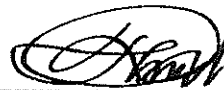
[Signature]  
EDDIE BAZA CALVO

2014 FEB 13 PM 4:56 [Signature]

*I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN*  
2014 (SECOND) Regular Session

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

This is to certify that **Bill No. 257-32 (COR)**, "AN ACT TO *AMEND* § 4107 OF CHAPTER 4, TITLE 5, GUAM CODE ANNOTATED; TO *AMEND* SECTIONS 5 AND 6 OF PUBLIC LAW 30-37; TO *AMEND* SECTION 7 OF PUBLIC LAW 31-76; AND TO *AMEND* § 1107(g) OF CHAPTER 1, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ENHANCING *I MAGA'LAHEN GUÅHAN'S* COMPREHENSIVE PROGRAM AND FINANCIAL PLAN THROUGH IDENTIFYING THE GUAM DEPARTMENT OF EDUCATION APPROPRIATIONS, AND TO INCREASE TRANSPARENCY, ACCOUNTABILITY, AND PLANNING IN THE BUDGET REPORTING OF TAX CREDITS," was on the 3rd day of February, 2014, duly and regularly passed.



Judith T. Won Pat, Ed.D.  
Speaker

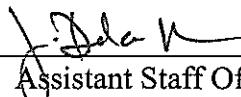
Attested:



Rory J. Respicio  
Acting Legislative Secretary

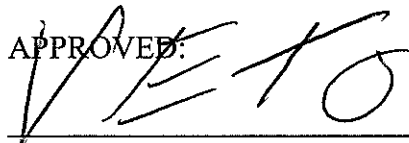
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This Act was received by *I Maga'lahaen Guåhan* this 3<sup>rd</sup> day of Feb., 2014, at 12:28 o'clock P.M.



Assistant Staff Officer  
*Maga'lahaen's* Office

APPROVED:



EDWARD J.B. CALVO  
*I Maga'lahaen Guåhan*

FEB 10 2014

Date: \_\_\_\_\_

Public Law No. \_\_\_\_\_

*I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN*  
2014 (SECOND) Regular Session

**Bill No. 257-32 (COR)**

As amended on the Floor.

Introduced by:

Vicente (ben) C. Pangelinan

T. C. Ada

V. Anthony Ada

FRANK B. AGUON, JR.

B. J.F. Cruz

Chris M. Dueñas

Michael T. Limtiaco

Brant T. McCreadie

Tommy Morrison

T. R. Muña Barnes

R. J. Respicio

Dennis G. Rodriguez, Jr.

Michael F. Q. San Nicolas

Aline A. Yamashita, Ph.D.

Judith T. Won Pat, Ed.D.

**AN ACT TO AMEND § 4107 OF CHAPTER 4, TITLE 5, GUAM CODE ANNOTATED; TO AMEND SECTIONS 5 AND 6 OF PUBLIC LAW 30-37; TO AMEND SECTION 7 OF PUBLIC LAW 31-76; AND TO AMEND § 1107(g) OF CHAPTER 1, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ENHANCING *I MAGA'LAHEN GUÅHAN'S* COMPREHENSIVE PROGRAM AND FINANCIAL PLAN THROUGH IDENTIFYING THE GUAM DEPARTMENT OF EDUCATION APPROPRIATIONS, AND TO INCREASE TRANSPARENCY, ACCOUNTABILITY, AND PLANNING IN THE BUDGET REPORTING OF TAX CREDITS.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that it is imperative that *I Maga'lahren Guåhan's* comprehensive program and

1 financial plan, also known as the Executive Budget Request or “budget document,”  
2 include details of *I Maga’lahen Guåhan’s* proposed appropriation levels of the  
3 education agencies of the government of Guam. Such knowledge of *I Maga’lahen*  
4 *Guåhan’s* level of funding to the education agencies of the government of Guam is  
5 paramount to the ability for the public and *I Liheslaturan Guåhan* to ascertain *I*  
6 *Maga’lahen Guåhan’s* intent to prioritize the education agencies of the government  
7 of Guam.

8 *I Liheslaturan Guåhan* further finds that the FY 2014 Executive Budget  
9 Request *did not* delineate the specific appropriation amounts to the Guam  
10 Department of Education (GDOE) and that such omission of the detailed amounts  
11 that *I Maga’lahen Guåhan* intended on providing these education agencies hampers  
12 *I Liheslatura’s* ability to properly plan and prepare the *General Appropriations Act*  
13 of each fiscal year. Collectively, the appropriations to these education agencies  
14 represent a significant percentage of the entire government of Guam funds  
15 available to appropriate, and it is *not* prudent to leave *I Liheslaturan Guåhan* to  
16 read *I Maga’lahen Guåhan’s* mind to determine his priorities.

17 *I Liheslaturan Guåhan* further finds that the authorization and awarding of  
18 tax credits diminishes *I Liheslatura’s* ability to most accurately estimate revenues  
19 every fiscal year, which hampers the ability to prioritize funding for the education  
20 agencies, and other departments and agencies of the government of Guam.

21 Therefore, *I Liheslaturan Guåhan* intends on enhancing the requirements of  
22 *I Maga’lahen Guåhan* in producing and transmitting his Executive Budget Request  
23 to *I Liheslatura* by mandating the delineation of the appropriation amounts to the  
24 GDOE and the identification of tax credits, from Fiscal Years 2015 and so forth.

25 **Section 2.** § 4107, Chapter 4, Title 5, Guam Code Annotated, is hereby  
26 *amended* to read:

27 **“§ 4107. *I Maga’lahi’s* (the Governor’s) Recommendation.**

1           (a) *I Maga'lahi* (the Governor) *shall* formulate the program  
2 and financial plan to be recommended to *I Liheslatura* (the  
3 Legislature) after considering the government of Guam agency  
4 proposed program and financial plans, and other programs and  
5 alternatives that he deems appropriate. The plan *shall* include his  
6 recommended goals and policies, recommended plans to implement  
7 the goals and policies, recommended budget for the succeeding fiscal  
8 year and recommended revenue measures to support the budget.

9           (b) *I Maga'lahi shall* present the proposed comprehensive  
10 program and financial plan in a message to *I Liheslatura not later*  
11 *than* January 31 prior to each fiscal year. If *I Maga'lahi* is in the first  
12 year of his first term or an additional non-consecutive term, then the  
13 message *shall* be presented *not later than* April 8 of that same year.  
14 The message *shall* be accompanied by a budget document which *shall*  
15 contain *I Maga'lahi's* recommended goals, plans and appropriations.  
16 The budget document *shall* be furnished to each Member of *I*  
17 *Liheslatura*, and each department or agency of the government. The  
18 budget document *shall* contain the following information:

19           (1) The coordinated program goals and objectives that *I*  
20 *Maga'lahi* recommends to guide the decisions on the proposed  
21 program plans and budget appropriations;

22           (2) The program and budget recommendations of *I*  
23 *Maga'lahi* for the succeeding fiscal year, which *shall* delineate the  
24 program and budget recommendations of *I Maga'lahi* for the Guam  
25 Department of Education among the other line and semi-autonomous  
26 agencies of the government of Guam;

1 (3) A summary of the government of Guam's receipts in the  
2 last fiscal year, a revised estimate for the current fiscal year, and an  
3 estimate for the succeeding year;

4 (4) A summary of expenditures during the last fiscal year,  
5 those estimated for the current fiscal year and those recommended by  
6 *I Maga'lahi* for the succeeding fiscal year;

7 (5) Drafts of appropriation bills and revenue measures; and

8 (6) Any additional information which will facilitate  
9 understanding of *I Maga'lahi's* proposed program and financial plan  
10 by *I Liheslatura* and the public.

11 (c) After delivery of *I Maga'lahi's* message, the bills incorporating  
12 his recommendations may be introduced in *I Liheslatura* in accordance with  
13 the provisions of its Standing Rules.

14 (d) Revised Revenue Estimate. By July 15 of every calendar year, *I*  
15 *Maga'lahaen Guåhan* shall provide to the Speaker of *I Liheslaruran Guahan*  
16 a revised revenue estimate for the subsequent fiscal year that will  
17 incorporate revenue data for the first six months of the current fiscal year.

18 **Section 3.** Section 7 of Public Law 31-76 is hereby *amended* to read as  
19 follows:

20 “**Section 7.** Section 4 of Public Law 30-37 is hereby *repealed*.”

21 **Section 4.** Section 6 of Public Law 30-37 is hereby *amended* to read:

22 “**Section 6. Inclusion in *I Maga'lahi's* Annual Budget Request.** *I*  
23 *Maga'lahaen Guåhan* shall, in each fiscal year's budget submission to *I*  
24 *Liheslatura*, account for the annual amount of tax credits, rebates, and  
25 offsets used for the purposes stated in this Act. *I Maga'lahaen Guåhan* shall  
26 *not* exceed the annual amount of tax credits, rebates, and offsets used for the

1 purposes stated in this Act, identified and authorized in each fiscal year's  
2 *General Appropriations Act.*”

3 **Section 5.** Section 5 of Public Law 30-37 is hereby *amended* to read:

4 “**Section 5. Report.** The Guam Economic Development Authority  
5 (GEDA) *shall* submit quarterly reports to *I Maga'lahren Guåhan, I*  
6 *Liheslaturan Guåhan* and the Office of Public Accountability detailing the  
7 impact of this Act on the business privilege taxes, and a quarterly written  
8 report to include a list of lessor(s) utilizing, transferring, or assigning tax  
9 credits, by the amount of tax credits utilized, transferred, or assigned by the  
10 lessor(s), by the month the tax credit was utilized, transferred, or assigned by  
11 the lessor(s), by the lessor(s) business license number(s) and company  
12 name(s), and if tax credits were transferred and/or assigned by the lessor(s),  
13 by tax credit recipient or recipients’ business license number(s) and  
14 company name(s), until the amount of the tax credit is fully exhausted. Both  
15 quarterly reports *shall* be due *no later than* fifteen (15) days after the end of  
16 each fiscal year quarter.”

17 **Section 6.** § 1107(g), Chapter 1 of Title 11, Guam Code Annotated, is  
18 hereby *amended* to read:

19 “(g) *Shall* submit an annual report by July 15<sup>th</sup> of each year detailing  
20 all transactional information and amounts of any tax credits, rebates,  
21 abatements and offsets used from July 1 of each preceding year through June  
22 30 of the following year to the Office of Finance and Budget, the Speaker of  
23 *I Liheslaturan Guåhan* and *I Maga'lahren Guåhan*. Such annual report *shall*  
24 detail the following:

25 (1) For tax credits, a list of tax credit recipients’ company  
26 name and business license number by the dollar amount of tax credits  
27 requested, by the dollar amount of tax credits claimed and authorized



1 by the Department of Revenue and Taxation, by date of the letter  
2 requesting the tax credit, by the date such letter was received by the  
3 Guam Economic Development Authority, by the date such letter was  
4 received by the Department of Revenue and Taxation, by the month  
5 the tax credit was claimed, and by the public law and/or section in the  
6 Guam Code Annotated from which the Department of Revenue and  
7 Taxation authorized such tax credit(s). The Department of Revenue  
8 and Taxation *shall* identify all tax credits transferred or assigned that  
9 were authorized pursuant to Public Law 30-37, as amended, in such  
10 annual report, by business license number, company name, and the  
11 business license and company name from which tax credits were  
12 transferred or assigned; and

13 (2) For rebates, abatements, and offsets, a list of tax credit  
14 recipients' company name and business license number by the dollar  
15 amount of tax rebates, abatements, and offsets authorized by the  
16 Department of Revenue and Taxation, and by the public law and/or  
17 section in the Guam Code Annotated from which the Department of  
18 Revenue and Taxation authorized such tax rebates, abatements, and  
19 offsets.”

20 **Section 7. Public Law 30-37 Tax Credit Reporting Requirements.** The  
21 Administrator of the GEDA *shall* submit a written report pursuant to the detailed  
22 reporting requirements in Section 5 of Public Law 30-37 for the following periods:

- 23 (a) June 30, 2009 through September 30, 2010;
- 24 (b) October 1, 2010 through September 30, 2011;
- 25 (c) October 1, 2011 through September 30, 2012;
- 26 (d) October 1, 2012 through September 30, 2013;
- 27 (e) October 1, 2013 through September 30, 2013; and

1 (f) October 1, 2013 through December 31, 2013.

2 The written report required by this Section *shall* be submitted to the Speaker  
3 of *I Liheslaturan Guåhan* no later than thirty (30) days after the enactment of this  
4 Act.

5 **Section 8. Annual Tax Credit Report.** The Director of the Department  
6 of Revenue and Taxation *shall* submit an annual tax credit report pursuant to the  
7 detailed reporting requirements in § 1107(g) (1) and (2) of Chapter 1, Title 11 of  
8 the Guam Code Annotated, for the following periods:

9 (a) July 1, 2009 through June 30, 2010;

10 (b) July 1, 2010 through June 30, 2011;

11 (c) July 1, 2011 through June 30, 2012;

12 (d) July 1, 2012 through June 30, 2013; and

13 (e) July 1, 2013 through December 31, 2013.

14 The annual tax credit report required by this Section *shall* be submitted to  
15 the Speaker of *I Liheslaturan Guåhan* no later than thirty (30) days after the  
16 enactment of this Act.

17 **Section 9. Effective Date.** This Act *shall* be effective upon enactment.

18 **Section 10. Severability.** *If* any provision of this Act or its application to  
19 any person or circumstance is held invalid, the invalidity *shall not* affect other  
20 provisions or applications of this Act which can be given effect without the invalid  
21 provision or application and to this end the provisions of this Act is severable.



FILE COPY

***I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN***  
THIRTY-SECOND GUAM LEGISLATURE  
155 Hesler Place, Hagåtña, Guam 96910

February 3, 2014

The Honorable Edward J.B. Calvo  
*I Maga'lahaen Guåhan*  
*Ufisinan I Maga'lahi*  
Hagåtña, Guam 96910

*12:28* *J. Dala K*  
*2/1/14*

Dear *Maga'lahi* Calvo:

Transmitted herewith are Bill Nos. 228-32(COR), 234-32(COR), 241-32(COR), 257-32(COR) and 258-32(COR) which were passed by *I Mina'Trentai Dos Na Liheslaturan Guåhan* on February 3, 2014.

Sincerely,

  
Rory J. Respicio  
Acting Legislative Secretary

Enclosure (5)

**I MINA'TRENTAI DOS NA LIHESLATURAN GUÁHAN**  
**2014 (SECOND) Regular Session**

**CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÁHAN**

This is to certify that **Bill No. 257-32 (COR)**, "AN ACT TO AMEND § 4107 OF CHAPTER 4, TITLE 5, GUAM CODE ANNOTATED; TO AMEND SECTIONS 5 AND 6 OF PUBLIC LAW 30-37; TO AMEND SECTION 7 OF PUBLIC LAW 31-76; AND TO AMEND § 1107(g) OF CHAPTER 1, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ENHANCING I MAGA'LAHEN GUÁHAN'S COMPREHENSIVE PROGRAM AND FINANCIAL PLAN THROUGH IDENTIFYING THE GUAM DEPARTMENT OF EDUCATION APPROPRIATIONS, AND TO INCREASE TRANSPARENCY, ACCOUNTABILITY, AND PLANNING IN THE BUDGET REPORTING OF TAX CREDITS," was on the 3rd day of February, 2014, duly and regularly passed.



**Judith T. Won Pat, Ed.D.**  
**Speaker**

Attested:



**Rory J. Respicio**  
**Acting Legislative Secretary**

This Act was received by *I Maga'lahen Guáhan* this ATZ day of Feb, 2014, at 12:28 o'clock P.M.



**Assistant Staff Officer**  
**Maga'lahi's Office**

APPROVED:

**EDWARD J.B. CALVO**  
*I Maga'lahen Guáhan*

Date: \_\_\_\_\_

Public Law No. \_\_\_\_\_

***I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN***  
**2014 (SECOND) Regular Session**

**Bill No. 257-32 (COR)**

As amended on the Floor.

Introduced by:

Vicente (ben) C. Pangelinan

T. C. Ada

V. Anthony Ada

FRANK B. AGUON, JR.

B. J.F. Cruz

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3 education agencies of the government of Guam. Such knowledge of *I Maga’lahen*  
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6 *Maga’lahen Guåhan*’s intent to prioritize the education agencies of the government  
7 of Guam.

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4 proposed program and financial plans, and other programs and  
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12 year of his first term or an additional non-consecutive term, then the  
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21 program plans and budget appropriations;

22           (2) The program and budget recommendations of *I*  
23 *Maga'lahi* for the succeeding fiscal year, which *shall* delineate the  
24 program and budget recommendations of *I Maga'lahi* for the Guam  
25 Department of Education among the other line and semi-autonomous  
26 agencies of the government of Guam;

1 (3) A summary of the government of Guam's receipts in the  
2 last fiscal year, a revised estimate for the current fiscal year, and an  
3 estimate for the succeeding year;

4 (4) A summary of expenditures during the last fiscal year,  
5 those estimated for the current fiscal year and those recommended by  
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7 (5) Drafts of appropriation bills and revenue measures; and

8 (6) Any additional information which will facilitate  
9 understanding of *I Maga'lahi's* proposed program and financial plan  
10 by *I Liheslatura* and the public.

11 (c) After delivery of *I Maga'lahi's* message, the bills incorporating  
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26 *not* exceed the annual amount of tax credits, rebates, and offsets used for the



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2 *General Appropriations Act.*”

3 **Section 5.** Section 5 of Public Law 30-37 is hereby *amended* to read:

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6 *Lihe slaturan Guåhan* and the Office of Public Accountability detailing the  
7 impact of this Act on the business privilege taxes, and a quarterly written  
8 report to include a list of lessor(s) utilizing, transferring, or assigning tax  
9 credits, by the amount of tax credits utilized, transferred, or assigned by the  
10 lessor(s), by the month the tax credit was utilized, transferred, or assigned by  
11 the lessor(s), by the lessor(s) business license number(s) and company  
12 name(s), and if tax credits were transferred and/or assigned by the lessor(s),  
13 by tax credit recipient or recipients’ business license number(s) and  
14 company name(s), until the amount of the tax credit is fully exhausted. Both  
15 quarterly reports *shall* be due *no later than* fifteen (15) days after the end of  
16 each fiscal year quarter.”

17 **Section 6.** § 1107(g), Chapter 1 of Title 11, Guam Code Annotated, is  
18 hereby *amended* to read:

19 “(g) *Shall* submit an annual report by July 15<sup>th</sup> of each year detailing  
20 all transactional information and amounts of any tax credits, rebates,  
21 abatements and offsets used from July 1 of each preceding year through June  
22 30 of the following year to the Office of Finance and Budget, the Speaker of  
23 *I Lihe slaturan Guåhan* and *I Maga'lahren Guåhan*. Such annual report *shall*  
24 detail the following:

- 25 (1) For tax credits, a list of tax credit recipients’ company  
26 name and business license number by the dollar amount of tax credits  
27 requested, by the dollar amount of tax credits claimed and authorized

1 by the Department of Revenue and Taxation, by date of the letter  
2 requesting the tax credit, by the date such letter was received by the  
3 Guam Economic Development Authority, by the date such letter was  
4 received by the Department of Revenue and Taxation, by the month  
5 the tax credit was claimed, and by the public law and/or section in the  
6 Guam Code Annotated from which the Department of Revenue and  
7 Taxation authorized such tax credit(s). The Department of Revenue  
8 and Taxation *shall* identify all tax credits transferred or assigned that  
9 were authorized pursuant to Public Law 30-37, as amended, in such  
10 annual report, by business license number, company name, and the  
11 business license and company name from which tax credits were  
12 transferred or assigned; and

13 (2) For rebates, abatements, and offsets, a list of tax credit  
14 recipients' company name and business license number by the dollar  
15 amount of tax rebates, abatements, and offsets authorized by the  
16 Department of Revenue and Taxation, and by the public law and/or  
17 section in the Guam Code Annotated from which the Department of  
18 Revenue and Taxation authorized such tax rebates, abatements, and  
19 offsets.”

20 **Section 7. Public Law 30-37 Tax Credit Reporting Requirements.** The  
21 Administrator of the GEDA *shall* submit a written report pursuant to the detailed  
22 reporting requirements in Section 5 of Public Law 30-37 for the following periods:

- 23 (a) June 30, 2009 through September 30, 2010;  
24 (b) October 1, 2010 through September 30, 2011;  
25 (c) October 1, 2011 through September 30, 2012;  
26 (d) October 1, 2012 through September 30, 2013;  
27 (e) October 1, 2013 through September 30, 2013; and

1 (f) October 1, 2013 through December 31, 2013.

2 The written report required by this Section *shall* be submitted to the Speaker  
3 of *I Liheslaturan Guåhan* no later than thirty (30) days after the enactment of this  
4 Act.

5 **Section 8. Annual Tax Credit Report.** The Director of the Department  
6 of Revenue and Taxation *shall* submit an annual tax credit report pursuant to the  
7 detailed reporting requirements in § 1107(g) (1) and (2) of Chapter 1, Title 11 of  
8 the Guam Code Annotated, for the following periods:

9 (a) July 1, 2009 through June 30, 2010;

10 (b) July 1, 2010 through June 30, 2011;

11 (c) July 1, 2011 through June 30, 2012;

12 (d) July 1, 2012 through June 30, 2013; and

13 (e) July 1, 2013 through December 31, 2013.

14 The annual tax credit report required by this Section *shall* be submitted to  
15 the Speaker of *I Liheslaturan Guåhan* no later than thirty (30) days after the  
16 enactment of this Act.

17 **Section 9. Effective Date.** This Act *shall* be effective upon enactment.

18 **Section 10. Severability.** *If* any provision of this Act or its application to  
19 any person or circumstance is held invalid, the invalidity *shall not* affect other  
20 provisions or applications of this Act which can be given effect without the invalid  
21 provision or application and to this end the provisions of this Act is severable.

# LEGISLATIVE SESSION

## I MINA'TRENTAI DOS NA LIHESLATURAN

### 2014 (SECOND) Regular Session

### Voting Sheet

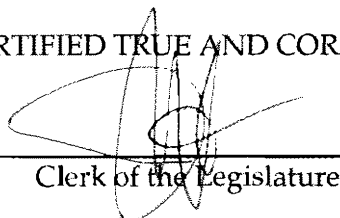
Speaker Antonio R. Unipingco Legislative Session Hall  
February 3, 2014

Bill No. 257-32 (COR)  
As amended on the Floor

NAME	Yea	Nay	Not Voting/ Abstained	Out During Roll Call	Absent
Senator Thomas "Tom" C. ADA	✓				
Senator V. Anthony "Tony" ADA		✓			
Senator Frank Blas AGUON Jr.	✓				
Vice-Speaker Benjamin J.F. CRUZ	✓				
Senator Christopher M. DUENAS		✓			
Senator Michael LIMTIACO		✓			
Senator Brant McCREADIE					✓ Ex.
Senator Thomas "Tommy" MORRISON		✓			
Senator Tina Rose MUÑA BARNES					✓ Ex.
Senator Vicente (ben) Cabrera PANGELINAN	✓				
Senator Rory J. RESPICIO	✓				
Senator Dennis G. RODRIGUEZ, Jr.	✓				
Senator Michael F. Q.SAN NICOLAS	✓				
Speaker Judith T. WON PAT, Ed.D.	✓				
Senator Aline A. YAMASHITA, Ph.D.		✓			

<b>TOTAL</b>	<u>8</u>	<u>5</u>	<u>        </u>	<u>        </u>	<u>2 Ex.</u>
	Yea	Nay	Not Voting/ Abstained	Out During Roll Call	Absent

CERTIFIED TRUE AND CORRECT:

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

I = Pass



## COMMITTEE ON RULES

*I Mina'trentai Dos na Liheslaturan Guåhan* • The 32nd Guam Legislature  
155 Hesler Place, Hagåtña, Guam 96910 • [www.guamlegislature.com](http://www.guamlegislature.com)  
E-mail: [roryforguam@gmail.com](mailto:roryforguam@gmail.com) • Tel: (671)472-7679 • Fax: (671)472-3547

Senator  
Rory J. Respicio  
CHAIRPERSON  
MAJORITY LEADER

Senator  
Thomas C. Ada  
VICE CHAIRPERSON  
ASSISTANT MAJORITY LEADER

Senator  
Vicente (Ben) C. Pangelinan  
Member

Speaker  
Judith T.P. Won Pat, Ed.D.  
Member

Senator  
Dennis G. Rodriguez, Jr.  
Member

Vice-Speaker  
Benjamin J.F. Cruz  
Member

Legislative Secretary  
Tina Rose Muña Barnes  
Member

Senator  
Frank Blas Aguon, Jr.  
Member

Senator  
Michael F.Q. San Nicolas  
Member

Senator  
V. Anthony Ada  
Member  
MINORITY LEADER

Senator  
Aline Yamashita  
Member

January 13, 2014

VIA E-MAIL

[john.rios@bbmr.guam.gov](mailto:john.rios@bbmr.guam.gov)

**John A. Rios**  
**Director**  
**Bureau of Budget & Management Research**  
**P.O. Box 2950**  
**Hagåtña, Guam 96910**

**RE: Request for Fiscal Notes– Bill Nos. 257-32 (COR) through 261-32(COR)**

*Hafa Adai* Mr. Rios:

Transmitted herewith is a listing of *I Mina'trentai Dos na Liheslaturan Guåhan's* most recently introduced bills. Pursuant to 2 GCA §9103, I respectfully request the preparation of fiscal notes for the referenced bills.

*Si Yu'os ma'åse'* for your attention to this matter.

Very Truly Yours,

**Senator Rory J. Respicio**  
*Chairperson of the Committee on Rules*

Attachment (1)

Cc: Clerk of the Legislature

Bill Nos.	Sponsor	Title
257-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO AMEND § 4107, CHAPTER 4, TITLE 5 OF THE GUAM CODE ANNOTATED, TO AMEND SECTIONS 5 AND 6 OF PUBLIC LAW 30-37, TO AMEND SECTION 7 OF PUBLIC LAW 31-76 AND TO AMEND SECTION 1107(g), CHAPTER 1, TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO ENHANCING I MAGA'LAHEN GUÅHAN'S COMPREHENSIVE PROGRAM AND FINANCIAL PLAN THROUGH IDENTIFYING THE GUAM DEPARTMENT OF EDUCATION, THE UNIVERSITY OF GUAM, AND THE GUAM COMMUNITY COLLEGE APPROPRIATIONS AND TO INCREASE TRANSPARENCY, ACCOUNTABILITY, AND PLANNING IN THE BUDGET REPORTING OF TAX CREDITS.
258-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO ADD A NEW SECTION 4122 TO CHAPTER 4 AND TO AMEND SECTIONS 22704(a) AND (c), CHAPTER 22 OF TITLE 5 OF THE GUAM CODE ANNOTATED AND TO ADD SECTION 3(d) TO PUBLIC LAW 30-37, RELATIVE TO REQUIRING LEGISLATIVE APPROPRIATION FOR THE GOVERNMENT OF GUAM PURCHASE, LEASE-TO-OWN, AND/OR LEASE-PURCHASE OF REAL PROPERTY AND FOR OTHER PURPOSES.
259-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO AUTHORIZE I MAGA'LAHEN GUAHAN TO EXCHANGE ON A VALUE FOR VALUE BASIS PRIVATELY OWNED PROPERTY LOCATED IN THE MUNICIPALITY OF BARRIGADA UPON CERTIFICATION BY THE DEPARTMENT OF PUBLIC WORKS FOR USE OF A PONDING BASIN FOR FLOOD MITIGATION FOR GOVERNMENT OF GUAM OWNED PROPERTY LOCATED IN THE MUNICIPALITY OF DEDEDO.
260-32 (COR)	B. J.F. Cruz	AN ACT TO ADD A NEW SUBSECTION (f) TO § 13104 OF CHAPTER 13 OF TITLE 4 OF THE GUAM CODE ANNOTATED; RELATIVE TO REQUIRING A TAX CLEARANCE FROM THE DEPARTMENT OF REVENUE AND TAXATION WITHIN THE FINANCIAL DISCLOSURE OF ALL CANDIDATES FOR PUBLIC OFFICE AND ALL OFFICIALS APPOINTED BY I MAGA'LAHI WHOSE APPOINTMENT IS SUBJECT TO THE CONSENT OF I LIHESLATURAN GUÅHAN.
261-32 (COR)	B. J.F. Cruz	AN ACT TO ADD A NEW § 76405 TO ARTICLE 4 OF CHAPTER 76 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO REQUIRING A TAX CLEARANCE FOR PROFESSIONAL LICENCES.



## COMMITTEE ON RULES

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Senator  
Michael F.Q. San Nicolas  
Member

Senator  
V. Anthony Ada  
Member  
MINORITY LEADER

Senator  
Aline Yamashita  
Member

January 10, 2014

### MEMORANDUM

**To: Rennae Meno**  
*Clerk of the Legislature*

**Attorney Therese M. Terlaje**  
*Legislative Legal Counsel*

**From: Senator Rory J. Respicio**  
*Chairperson of the Committee on Rules*

**Subject: Referral of Bill No. 257-32(COR)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 257-32(COR)**.

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of *I Mina'trentai Dos na Liheslaturan Guåhan*.

Should you have any questions, please feel free to contact our office at 472-7679.

*Si Yu'os Ma'åse!*

Attachment

***I MINA' TRENTAI DOS NA LIHESLATURAN GUÅHAN***  
**2014 (SECOND) REGULAR SESSION**

Bill No. 257-32 (COR)

Introduced by:

V.C. Pangelinan 

**AN ACT TO AMEND § 4107, CHAPTER 4, TITLE 5 OF THE GUAM CODE ANNOTATED, TO AMEND SECTIONS 5 AND 6 OF PUBLIC LAW 30-37, TO AMEND SECTION 7 OF PUBLIC LAW 31-76 AND TO AMEND SECTION 1107(g), CHAPTER 1, TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO ENHANCING *I MAGA'LÅHEN GUÅHAN'S* COMPREHENSIVE PROGRAM AND FINANCIAL PLAN THROUGH IDENTIFYING THE GUAM DEPARTMENT OF EDUCATION, THE UNIVERSITY OF GUAM, AND THE GUAM COMMUNITY COLLEGE APPROPRIATIONS AND TO INCREASE TRANSPARENCY, ACCOUNTABILITY, AND PLANNING IN THE BUDGET REPORTING OF TAX CREDITS.**

2014 JAN - 9 PM 4: 20 - 5/

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

1        **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan*  
2 finds that it is imperative that *I Maga'låhen Guåhan's* comprehensive  
3 program and financial plan, also known as the Executive Budget Request or  
4 “budget document,” include details of *I Maga'låhen Guåhan's* proposed  
5 appropriation levels of the education agencies of the government of Guam.  
6 Such knowledge of *I Maga'låhen Guåhan's* level of funding to the  
7 education agencies of the government of Guam is paramount to the ability  
8 for the public and *I Liheslaturan Guåhan* to ascertain *I Maga'låhen*  
9 *Guåhan's* intent to prioritize the education agencies of the government of  
10 Guam.



1            *I Liheslaturan Guåhan* further finds that the FY 2014 Executive  
2 Budget Request did not delineate the specific appropriation amounts to the  
3 Guam Department of Education (GDOE), the University of Guam (UOG),  
4 and the Guam Community College (GCC) and that such omission of the  
5 detailed amounts that *I Maga'låhen Guåhan* intended on providing these  
6 education agencies hampers *I Liheslatura's* ability to properly plan and  
7 prepare the *General Appropriations Act* of each fiscal year. Collectively, the  
8 appropriations to these education agencies represent a significant percentage  
9 of the entire government of Guam funds available to appropriate and it is not  
10 prudent to leave *I Liheslaturan Guåhan* to read *I Maga'låhen Guåhan's*  
11 mind to determine his priorities.

12            *I Liheslaturan Guåhan* further finds that the authorization and  
13 awarding of tax credits diminishes *I Liheslatura's* ability to most accurately  
14 estimate revenues every fiscal year which hampers the ability to prioritize  
15 funding for the education agencies and other departments and agencies of  
16 the government of Guam.

17            Therefore, *I Liheslaturan Guåhan* intends on enhancing the  
18 requirements of *I Maga'låhen Guåhan* in producing and transmitting his  
19 Executive Budget Request to *I Liheslatura* by mandating the delineation of  
20 the appropriation amounts to the GDOE, the UOG, and the GCC and the  
21 identification of tax credits, from Fiscal Years 2015 and so forth.

22            **Section 2.** Section 4107, Chapter 4, Title 5 of the Guam Code  
23 Annotated is hereby *amended* to read:

24            **“§ 4107. Governor’s Recommendation.**

25            (a) The Governor shall formulate the program and financial plan to  
26 be recommended to the Legislature after considering the territorial agency  
27 proposed program and financial plans, and other programs and alternatives

1 that he deems appropriate. The plan shall include his recommended goals  
2 and policies, recommended plans to implement the goals and policies,  
3 recommended budget for the succeeding fiscal year and recommended  
4 revenue measures to support the budget.

5 (b) The Governor shall present the proposed comprehensive  
6 program and financial plan in a message to the Legislature not later than  
7 January 31 prior to each fiscal year. If the Governor is in the first year of his  
8 first term or an additional non-consecutive term, then the message shall be  
9 presented not later than April 8 of that same year. The message shall be  
10 accompanied by a budget document which shall contain the Governor's  
11 recommended goals, plans and appropriations. The budget document shall  
12 be furnished each member of the Legislature and each department or agency  
13 of the Government. The budget document shall contain the following  
14 information:

15 (1) The coordinated program goals and objectives that the  
16 Governor recommends to guide the decisions on the proposed  
17 program plans and budget appropriations;

18 (2) The program and budget recommendations of the  
19 Governor for the succeeding fiscal year which shall delineate the  
20 program and budget recommendations of the Governor for the Guam  
21 Department of Education, the University of Guam, and the Guam  
22 Community College, among the other line and semi-autonomous  
23 agencies of the government of Guam;

24 (3) A summary of the Territory's receipts in the last fiscal  
25 year, a revised estimate for the current fiscal year, and an estimate for  
26 the succeeding year;

1 (4) A summary of expenditures during the last fiscal year,  
2 those estimated for the current fiscal year and those recommended by  
3 the Governor for the succeeding fiscal year;

4 (5) Drafts of appropriation bills and revenue measures; and

5 (6) Any additional information which will facilitate  
6 understanding of the Governor's proposed program and financial plan  
7 by the Legislature and the public.

8 (c) After delivery of the Governor's message, the bills  
9 incorporating his recommendations may be introduced in the Legislature in  
10 accordance with the provisions of its Standing Rules."

11 **Section 3.** Section 7 of Public Law 31-76 is hereby *amended* to read  
12 as follows:

13 "Section 7. Sections 4 ~~and 6~~ of Public Law 30-37 ~~are~~ is hereby  
14 *repealed.*"

15 **Section 4.** Section 6 of Public Law 30-37 is hereby *amended* to  
16 read:

17 "**Section 6. Inclusion in *I Maga'lahi's Annual Budget Request.*** *I*  
18 *Maga'lahen Guåhan shall*, in each fiscal year's budget submission to *I*  
19 *Liheslatura*, account for the annual amount of tax credits, rebates, and  
20 offsets used for the purposes stated in this Act. *I Maga'lahen Guåhan shall*  
21 *not* exceed the annual amount of tax credits, rebates, and offsets used for the  
22 purposes stated in this Act, identified and authorized in each fiscal year's  
23 *General Appropriations Act.*"

24 **Section 5.** Section 5 of Public Law 30-37 is hereby *amended* to  
25 read:

26 "**Section 5. Report.** The Guam Economic Development Authority  
27 (GEDA) shall submit an ~~annual~~ quarterly report to *I Maga'lahen Guåhan*, *I*

1 *Liheslaturan Guåhan* and the Office of Public Accountability detailing the  
2 impact of this Act on the Business Privilege Taxes and a quarterly written  
3 report to include a list of Lessor(s) utilizing, transferring, or assigning tax  
4 credits, by the amount of tax credits utilized, transferred, or assigned by the  
5 Lessor(s), by the month the tax credit was utilized, transferred, or assigned  
6 by the Lessor(s), by the Lessor(s) business license number(s) and company  
7 name(s), and if tax credits were transferred and/or assigned by the Lessor(s),  
8 by tax credit recipient or recipients' business license number(s) and  
9 company name(s); until the amount of the tax credit is fully exhausted. Both  
10 quarterly reports *shall* be due *no later than* fifteen (15) days after the end of  
11 each fiscal year quarter.”

12 **Section 6.** Section 1107(g), Chapter 1, Title 11 of the Guam Code  
13 Annotated is hereby *amended* to read:

14 “(g) Shall submit an annual report by July 15<sup>th</sup> of each year detailing  
15 all transactional information and amounts of any tax credits, rebates,  
16 abatements and offsets used from July 1 of each preceding year through June  
17 30 of the following year to the Office of Finance and Budget, the Speaker of  
18 *I Liheslaturan Guåhan* and *I Maga'låhen Guåhan*. Such annual report *shall*  
19 detail the following:

20 (1) For tax credits, a list of tax credit recipients' company  
21 name and business license number by the dollar amount of tax credits  
22 requested, by the dollar amount of tax credits claimed and authorized  
23 by the Department of Revenue and Taxation, by date of the letter  
24 requesting the tax credit, by the date such letter was received by the  
25 Guam Economic Development Authority, by the date such letter was  
26 received by the Department of Revenue and Taxation, by the month  
27 the tax credit was claimed, and by the public law and/or section in the

1 Guam Code Annotated from which the Department of Revenue and  
2 Taxation authorized such tax credit(s). The Department of Revenue  
3 and Taxation *shall* identify *all* tax credits transferred or assigned that  
4 were authorized pursuant to Public Law 30-37 as amended, in such  
5 annual report, by business license number, company name, and the  
6 business license and company name from which tax credits were  
7 transferred or assigned; and

8 (2) For rebates, abatements, and offsets, a list of tax credit  
9 recipients' company name and business license number by the dollar  
10 amount of tax rebates, abatements, and offsets authorized by the  
11 Department of Revenue and Taxation, and by the public law and/or  
12 section in the Guam Code Annotated from which the Department of  
13 Revenue and Taxation authorized such tax rebates, abatements, and  
14 offsets.”

15 **Section 7. Public Law 30-37 Tax Credit Reporting Requirements.**

16 The Administrator of the GEDA *shall* submit a written report pursuant to the  
17 detailed reporting requirements in Section 5 of Public Law 30-37 for the  
18 following periods:

- 19 (a) June 30, 2009 through September 30, 2010;  
20 (b) October 1, 2010 through September 30, 2011;  
21 (c) October 1, 2011 through September 30, 2012;  
22 (d) October 1, 2012 through September 30, 2013;  
23 (e) October 1, 2013 through September 30, 2013; and  
24 (f) October 1, 2013 through December 31, 2013.

25 The written report required by this Section *shall* be submitted to the  
26 Speaker of *I Liheslaturan Guåhan* no later than thirty (30) days after the  
27 enactment of this Act.

1           **Section 8. Annual Tax Credit Report.** The Director of the  
2 Department of Revenue and Taxation *shall* submit an annual tax credit  
3 report pursuant to the detailed reporting requirements in Section 1107(g)(1)  
4 and (2) of Chapter 1, Title 11 of the Guam Code Annotated, for the  
5 following periods:

- 6           (a) July 1, 2009 through June 30, 2010;
- 7           (b) July 1, 2010 through June 30, 2011;
- 8           (c) July 1, 2011 through June 30, 2012;
- 9           (d) July 1, 2012 through June 30, 2013; and
- 10          (e) July 1, 2013 through December 31, 2013.

11           The annual tax credit report required by this Section *shall* be  
12 submitted to the Speaker of *I Liheslaturan Guåhan* no later than thirty (30)  
13 days after the enactment of this Act.

14           **Section 9. Effective Date.** This Act *shall* be effective upon  
15 enactment.

16           **Section 10. Severability.** *If* any provision of this Act or its application  
17 to any person or circumstance is held invalid, the invalidity *shall not* affect  
18 other provisions or applications of this Act which can be given effect  
19 without the invalid provision or application and to this end the provisions of  
20 this Act is severable.