## I Mina'trentai Sais Na Liheslaturan Guåhan BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
326-36 (COR)		AN ACT TO AMEND SECTION 2(f) OF PUBLIC LAW 35-136, TO AMEND SECTIONS 4, S, AND 6, OF PUBLIC LAW 36-53, TO AMEND SECTONS 2, 3, 4, AND 5 OF "EXHIBIT A" RULES AND REGULATIONS OF PUBLIC LAW 35-136, TO AMEND SECTION 8 OF "EXHIBIT A" RULES AND REGULATIONS OF PUBLIC LAW 35-53, AND TO ADD A NEW SECTION 9 TO "EXHIBIT A" RULES AND AND REGULATIONS OF PUBLIC LAW 35-136, RELATIVE TO AMENDIOS THE RULES AND REGULATIONS OF PUBLIC LAW 35-136, RELATIVE TO AMENDIOS THE REQUIREMENTS TO APPLY OR QUALIFY FOR THE RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020.	7/18/22 8:00 a.m.						

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## I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN 2022 (SECOND) Regular Session

Bill No. 326-36 (COR)

Introduced 1	hτ	<i>7</i> :
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James C. Moylan & more

AN ACT TO AMEND SECTION 2(f) OF PUBLIC LAW 35-136, TO AMEND SECTIONS 4, 5, AND 6, OF PUBLIC LAW 36-53, TO AMEND SECTONS 2, 3, 4, AND 5 OF "EXHIBIT A" RULES AND REGULATIONS OF PUBLIC LAW 35-136, TO AMEND SECTION 8 OF "EXHIBIT A" RULES AND REGULATIONS OF PUBLIC LAW 35-53, AND TO ADD A NEW SECTION 9 TO "EXHIBIT A" RULES AND REGULATIONS OF PUBLIC LAW 35-136, RELATIVE TO AMENDING THE REQUIREMENTS TO APPLY OR QUALIFY FOR THE RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020.

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

individual return; and

2 **Section 1.** Sections 2(f) of Public Law 35-136 is hereby *amended* to read as 3 follows: 4 (f) The Recovery Income Support and Empowerment (Rise) Act of 2020 shall have no income limitations. Limitations Based on Adjusted 5 6 Gross Income. Individuals, to include individuals filing a joint return, 7 whose adjusted gross income in the tax year 2020 exceeds the following 8 maximum adjusted gross income shall not be eligible for the RISE Program: 9 (1) Forty Thousand Dollars (\$40,000) in the case of an

1	(2) Eighty Thousand Dollars (\$80,000) in the case of a joint
2	<del>return.</del>
3	Section 2. Section 4 of Public Law 36-53 is hereby amended to read as
4	follows:
5	Section 4. Delivery of Payments. Notwithstanding any other provision of
6	law, or rule or regulation, the Director shall certify and disburse payments pursuant
7	to this Act. No payment shall be made or allowed under this Act after June 30,
8	202 <u>3</u> 2.
9	Section 3. Section 5 of Public Law 36-53 is hereby amended to read as
10	follows:
11	Section 5. Funding. Notwithstanding any other provision of law, or rule
12	or regulation, I Maga'hagan Guahan is authorized to transfer up to the amount
13	needed to pay all qualified applicants pursuant to the requirements set forth in this
14	Act, plus any additional amount needed for administrative costs, to the Department
15	of Revenue and Taxation, for the purposes of this Act, as may be available from
16	the following:
17	(a) Fiscal Year 2021 or 2022 General Fund Appropriations; and
18	(b) Any federal appropriations that can be used for the purposes of
19	this Act.
20	No local funds may be used for this Program as long as federal funds that
21	can be used for the purposes of this Act are available to encumber, obligate, or
22	expend. Any funds transferred pursuant to this Act shall only be used for the
23	purposes of this Act. Payments under this Act shall be required only if payments
24	can be funded under a federal coronavirus relief package, or such other federal
25	funds as are appropriate and lawful.
26	Section 4. Section 6 of Public Law 36-53 is hereby amended to read as
27	follows:

1	Section 6. Reporting. Sixty (60) days from the Implementation of the
2	Program, the Department of Revenue and Taxation and the Department of
3	Administration shall submit a report to the Speaker of I Liheslaturan Guåhan,
4	which shall include the cumulative amount of payments made under the Recovery
5	Income Support and Empowerment (RISE) Program, the total administrative costs
6	to facilitate this Act. Following the initial report, the Department of Revenue and
7	Taxation and the Department of Administration shall continue to provide reports to
8	the Speaker of <i>I Liheslaturan Guåhan</i> , pursuant to this Section every thirty (30)
9	days until June 30, 202 <u>3</u> 2.
10	Section 5. Section 2 of the "Exhibit A" Rules and Regulations of Public
11	Law 35-136 is hereby amended to read as follows:
12	Section 2. Adjusted Gross Income Threshold Amounts. The Recovery
13	Income Support and Empowerment (Rise) Act of 2020 shall have no income
14	limitations. Taxpayers whose Adjusted Gross Income reported on the Guam Form
15	1040 Individual Tax Return for tax year 2020 exceeds the following maximum
16	adjusted gross income shall not be eligible for this Program:
17	(a) Forty Thousand Dollars (\$40,000) in the case of an
18	individual return; and
19	(b) Eighty Thousand Dollars (\$80,000) in the case of a joint
20	<del>return.</del>
21	Section 6. Section 3 of the "Exhibit A" Rules and Regulations of Public
22	Law 35-136 is hereby amended to read as follows:
23	Section 3. Filing of a Tax Return. Eligible Individuals who are required
24	to file a Guam Form 1040 Individual Income Tax Return for tax years 2020 or
25	2019 must have filed a tax return and meet the AGI threshold requirements under
26	Section 2 to qualify for payment under the Program. Eligible individuals who did
27	not file a Guam income tax return since they did not meet the income thresholds

- and are not required to file a tax return for tax years 2020 or 2019 must file a
- 2 Recovery Income Support and Empowerment (RISE) Program Payment for Non-
- 3 Filers form.
- 4 Section 7. Section 4 of the "Exhibit A" Rules and Regulations of Public
- 5 Law 35-136 is hereby *amended* to read as follows:
- 6 Section 4. Filing a Claim for Payment. There shall be no requirements to
- 7 <u>file for a claim for the Recovery Income Support and Empowerment (RISE)</u>
- 8 Program, as the only qualification to qualify *shall* be the requirements pursuant to
- 9 Sections 1 and 3 of the "Exhibit A" Rules and Regulations of this program.
- 10 Eligible individuals must register at the website specified by the Department of
- 11 Revenue and Taxation to fill out and submit the application online, along with the
- 12 required documents pursuant to Section 5, or must file an application and submit
- 13 the required documents in such other form as prescribed by the Director. The
- 14 Department of Revenue and Taxation shall continue to accept applications for the
- 15 Rise Act, pursuant to Public Law 35-136, for up to six (6) months from the
- 16 implementation date of the program.
- 17 **Section 8.** Section 5 of the "Exhibit A" Rules and Regulations of Public
- 18 Law 35-136 is hereby *amended* to read as follows:
- 19 **Section 5. Required Documents.** There *shall* be no requirements to apply
- 20 for the Recovery Income Support and Empowerment (RISE) Program or to submit
- 21 any documents, as the only qualification to qualify shall be the requirements
- pursuant to Sections 1 and 3 of the "Exhibit A" Rules and Regulations of this
- 23 <u>program.</u>- The following documentation must be submitted to qualify for payment
- 24 under the Program. Additional documentation may be required, as deemed
- 25 necessary, upon verification of the documentation listed in the Section. These
- 26 documents shall be subject to review and verification. Applications will be

- processed, on a first-in, first-out basis, only when they are completed, including all required documents.
- 3 (a) Completed Form 8821, Tax information Authorization, to authorize the
- 4 Department of Revenue and Taxation to inspect and receive Guam Form 1040
- 5 Individual Income Tax Return and return information for tax years 2020 and 2019
- 6 submitted by individuals, for the purpose of administering the Program;
- 7 (b) Copy of Form SSA-1099 or Form RRB-1099, Social Security Benefit
- 8 Statement, for calendar year 2020, if an individual is an SSB recipient who is not
- 9 required to file tax return for tax years 2020 or 2019;
- 10 (c) Social security card number(s) for individuals; and
- 11 (d) Application for RISE Program.
- Section 9. Section 8 of the "Exhibit A" Rules and Regulations of Public
- 13 Law 36-53 is hereby *amended* to read as follows:
- 14 **Section 8. Funding.** The maximum amount allowed to be paid under the
- Program, not including administrative costs, shall be based on the total of all
- qualified applicants who apply within the timelines pursuant to this Act.
- 17 **Section 10.** A new Section 9 is hereby *added* to the "Exhibit A" Rules and
- 18 Regulations of Public Law 35-136 to read as follows:
- 19 "Notwithstanding any other provisions of the law, rule, or regulation to the
- 20 contrary, any qualified Guam resident pursuant to Sections 1 and 3 of the "Exhibit
- 21 A" Rules and Regulations of this program, who has received any other claim
- 22 through any relief program established by I Maga'hagan Guahan through an
- 23 Executive Order, where a signed release was required preventing them from
- 24 <u>obtaining any other relief program via either an Executive Order or enacted statute,</u>
- 25 shall qualify to receive the proceeds pursuant to the Recovery Income Support and
- 26 Empowerment (RISE) Program. Any release signed previously by the recipient
- 27 <u>shall</u> be deemed void pursuant to qualifying for this program."

- Section 11. Severability. If any provision of this Act or its application to any person or circumstance is found to be invalid or contrary to law, such invalidity *shall not* affect other provisions or applications of this Act that can be given effect without the invalid provision or application, and to this end the provisions of this Act are severable.
- **Section 12. Effective Date.** The Act *shall* be effective upon enactment.