

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
7-36 (COR) As amended by the Committee on General Government Operations, Appropriations, and Housing; and further amended on the Floor	V. Anthony Ada Telo T. Taitague Joe S. San Agustin Joanne Brown Mary Camacho Torres Sabina Flores Perez Christopher M. Dueñas Jose “Pedo” Terlaje Frank Blas Jr. James C. Moylan	AN ACT TO <i>ADD</i> A NEW § 26203(k)(38) TO CHAPTER 26 AND A NEW § 28106(i) TO CHAPTER 28, BOTH OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING MEDICAL EQUIPMENT AND TELEMEDICINE TECHNOLOGY FROM THE BUSINESS PRIVILEGE TAX AND THE USE TAX.	1/4/21 3:27 p.m.	1/13/21	Committee on General Government Operations, Appropriations, and Housing	3/10/21 9:00 a.m.	6/23/21 3:46 p.m. As amended by the Committee on General Government Operations, Appropriations, and Housing	Request: 1/13/21 1/20/21	
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	NOTES			
	8/2/21	AN ACT TO <i>ADD</i> A NEW § 26203(k)(38) TO ARTICLE 2 OF CHAPTER 26, AND A NEW § 28106(i) TO CHAPTER 28, BOTH OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING MEDICAL EQUIPMENT AND TELEMEDICINE TECHNOLOGY FROM THE BUSINESS PRIVILEGE TAX AND THE USE TAX.	8/6/21	8/7/21	8/19/21				



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I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
Thirty-Sixth Guam Legislature

August 7, 2021

The Honorable Lourdes A. Leon Guerrero
I Maga'hågan Guåhan
Ufisinan I Maga'håga
Hagåtña, Guam 96910

Dear *Maga'håga* Leon Guerrero:

Transmitted herewith are **Bill Nos. 7-36 (COR), 95-36 (LS), 117-36 (COR), 118-36 (COR), 119-36 (COR), 125-36 (COR) 126-36 (COR) and 164-36 (COR);** and **Substitute Bill Nos. 36-36 (COR) and 75-36 (COR)** which were passed by *I Mina'trentai Sais Na Liheslaturan Guåhan* on August 6, 2021.

Sincerely,

AMANDA L. SHELTON
Legislative Secretary

Enclosure (10)

Recd By CJ Lizama
8/7/21 4:30pm

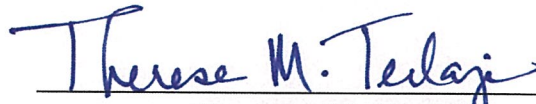


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I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
2021 (FIRST) Regular Session

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

This is to certify that **Bill No. 7-36 (COR), "AN ACT TO ADD A NEW § 26203(k)(38) TO ARTICLE 2 OF CHAPTER 26, AND A NEW § 28106(i) TO CHAPTER 28, BOTH OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING MEDICAL EQUIPMENT AND TELEMEDICINE TECHNOLOGY FROM THE BUSINESS PRIVILEGE TAX AND THE USE TAX,"** was on the 6th day of August 2021, duly and regularly passed.


Therese M. Terlaje
Speaker

Attested:


Amanda L. Shelton
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 7th day of Aug.,
2021, at 4:30 o'clock P.M.

Assistant Staff Officer
Maga'håga's Office

APPROVED:

Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date: _____

Public Law No. _____

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
2021 (FIRST) Regular Session

Bill No. 7-36 (COR)

As amended by the Committee on General Government Operations,
Appropriations, and Housing; and further amended on the Floor.

Introduced by:

V. Anthony Ada
Telo T. Taitague
Joe S. San Agustin
Joanne Brown
Mary Camacho Torres
Christopher M. Dueñas
Jose “Pedro” Terlaje
Frank Blas Jr.
James C. Moylan
Tina Rose Muña Barnes
Telenia Cruz Nelson
Clynton E. Ridgell
Amanda L. Shelton
Therese M. Terlaje

**AN ACT TO *ADD* A NEW § 26203(k)(38) TO ARTICLE 2
OF CHAPTER 26, AND A NEW § 28106(i) TO CHAPTER
28, BOTH OF TITLE 11, GUAM CODE ANNOTATED,
RELATIVE TO EXEMPTING MEDICAL EQUIPMENT
AND TELEMEDICINE TECHNOLOGY FROM THE
BUSINESS PRIVILEGE TAX AND THE USE TAX.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that the novel coronavirus disease 2019 (COVID-19) pandemic has made the
4 medical community acutely aware of the importance of having access to many more
5 medical services on Guam. Quarantine and isolation requirements have made it

1 nearly impossible to expeditiously transport ill patients to the Philippines, Hawaii,
2 or California for hospital services.

3 In order to add new medical services, clinics and hospitals will be required to
4 make considerable new investments in medical equipment and telemedicine
5 technology. This equipment includes, but is not limited to, field hospitals, diagnostic
6 equipment, surgical equipment, cardiology machines, hospital beds, lab equipment,
7 and dental equipment.

8 *I Liheslaturan Guåhan* further finds that telemedicine technology has greatly
9 expanded access to medical care in the United States for patients with limited ability
10 to access distant specialty facilities during the pandemic. There are documented
11 cases throughout the country where patients' illnesses and injuries were successfully
12 treated at general hospitals under the remote supervision of specialists through
13 telemedicine technology, and access to proper medical equipment is an important
14 factor in these types of procedures. The availability of specialty medical equipment
15 is also an important factor in attracting temporary physicians, such as heart surgeons
16 and neurosurgeons, to extend their practice to Guam on a rotational basis.

17 *I Liheslaturan Guåhan* further finds that the imposition of business privilege
18 and use taxes add to the cost of accreditation, certification, and maintenance
19 associated with offering specialty medical, surgical, and diagnostic procedures.
20 Since major investments in new medical technology were not anticipated in the
21 business privilege and use tax bases, there should be no erosion of the current
22 anticipated revenues of these taxes in the current or future tax years.

23 Therefore, it is the intent of *I Liheslaturan Guåhan* to exempt medical
24 equipment and telemedicine technology from the business privilege tax and the use
25 tax.

26 **Section 2.** A new § 26203(k)(38) is *added* to Article 2 of Chapter 26, Title
27 11, Guam Code Annotated, to read:

1 “(38) Amounts received from the sale of medical equipment,
2 machines, and appliances, including beds, examination or treatment chairs, or
3 telemedicine technology for use in hospitals or clinics. Clinics, for purposes
4 of this Subsection, include those operated by healthcare professionals,
5 licensed under the provisions of 10 GCA Chapter 12, who accept Medicare,
6 Medicaid, and Medically Indigent Program (MIP) patient coverage when
7 applicable.”

8 **Section 3.** A new § 28106(i) is *added* to Chapter 28 of Title 11, Guam Code
9 Annotated, to read:

10 “(i) Any medical equipment, machines, or appliances, including
11 beds, examination or treatment chairs, or telemedicine technology for use in
12 hospitals or clinics. Clinics, for purposes of this Subsection, include those
13 operated by healthcare professionals, licensed under the provisions of 10 GCA
14 Chapter 12, who accept Medicare, Medicaid, and Medically Indigent Program
15 (MIP) patient coverage when applicable.”