

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
RESOLUTIONS

Resolution No.	Sponsor	Title	Date Intro	Date of Presentation	Date Adopted	Date Referred	Referred to	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
153-36 (LS)	Telena Cruz Nelson Sabina Flores Perez Tina Rose Muña Barnes James C. Moylan V. Anthony Ada Therese M. Terlaje Mary Camacho Torres Amanda L. Shelton Jose "Pedro" Terlaje	Relative to expressing the utmost support of <i>I Mina'trentai Sais Na Liheslaturan Guðhan</i> and advocating for the passage of H.R. 928, "American Family Act of 2021", introduced by Delegate Rosa DeLauro, Connecticut Representative; which seeks to amend the Internal Revenue Code of 1986 to make the child tax credit fully refundable, establish an increased child tax credit for young children, and for other purposes.	8/24/21 10:30 a.m.			8/24/21 3:14 p.m.	Author	10/21/21 5:00 p.m.	11/5/21 11:13 a.m.	



THE OFFICE OF SENATOR TELENA CRUZ NELSON

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN | 36th GUAM LEGISLATURE

October 25, 2021


The Honorable Therese M. Terlaje

Speaker

I Mina'trentai Sais na Liheslaturan Guåhan

163 Chalan Santo Papa

Hagåtña, Guam 96910

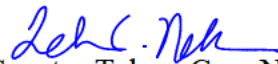
VIA: The Honorable Amanda L. Shelton 
Acting Chairperson, Committee on Rules

RE: Author's Report on Resolution No. 153-36 (LS)

Håfa adai Speaker Terlaje,

Transmitted herewith for consideration by the Body is the report on Resolution No. 153-36 (LS) – Author, Senator Telena Cruz Nelson, Senator Sabina Perez, Vice Speaker Tina Rose Muna Barnes, Senator James Moylan, Senator V. Anthony Ada, Speaker Therese Terlaje, Senator Mary Torres, Senator Amanda Shelton, and Senator Jose Terlaje, “Relative to expressing the utmost support of *I Mina'trentai Sais Na Liheslaturan Guåhan* and advocating for the passage of H.R. 928, “American Family Act of 2021”, introduced by Delegate Rosa DeLauro, Connecticut Representative; which seeks to amend the Internal Revenue Code of 1986 to make the child tax credit fully refundable, establish an increased child tax credit for young children, and for other purposes”, which was virtually heard on Tuesday, October 21, 2021.

Sincerely,

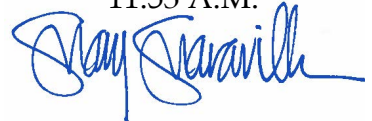

Senator Telena Cruz Nelson
Author

COMMITTEE ON RULES

RECEIVED:

October 25, 2021

11:53 A.M.





**THE OFFICE OF SENATOR
TELENA CRUZ NELSON**

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN | 36th GUAM LEGISLATURE

AUTHOR'S REPORT

By Author, Senator Telena Cruz Nelson; Senator Sabina Perez; Vice Speaker Tina Rose Muna Barnes; Senator James Moylan; Senator V. Anthony Ada; Speaker Therese Terlaje; Senator Mary Torres; Senator Amanda Shelton; and Senator Jose Terlaje

Resolution No. 153-36 (LS)

“Relative to expressing the utmost support of *I Mina'trentai Sais Na Liheslaturan Guåhan* and advocating for the passage of H.R. 928, “American Family Act of 2021”, introduced by Delegate Rosa DeLauro, Connecticut Representative; which seeks to amend the Internal Revenue Code of 1986 to make the child tax credit fully refundable, establish an increased child tax credit for young children, and for other purposes.”



Vice Speaker

TINA ROSE MUÑA BARNES

CHAIRPERSON, COMMITTEE ON RULES

I Mina'trentai Sais Na Liheslaturan Guåhan

GUAM CONGRESS BUILDING
163 CHALAN SANTO PAPA
HAGÁTÑA, GUAM 96910
TEL 671-472-2461
COR@GUAMLEGISLATURE.ORG

August 24, 2021

MEMO

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

Attorney Ana Won Pat-Borja
Legislative Legal Counsel

From: **Senator Amanda L. Shelton**
Acting Chairperson, Committee on Rules

Re: **Referral of Resolution No. 153-36 (LS)**

Håfa adai,

As per my authority as Acting Chairperson of the Committee on Rules, I am forwarding the referral of **Resolution No. 153-36 (LS)** – Telen Cruz Nelson, Sabina Flores Perez, Tina Rose Muña Barnes, James C. Moylan, V. Anthony Ada, Therese M. Terlaje, Mary Camacho Torres, Amanda L. Shelton, Jose “Pedro” Terlaje – “Relative to expressing the utmost support of *I Mina'trentai Sais Na Liheslaturan Guåhan* and advocating for the passage of H.R. 928, “American Family Act of 2021”, introduced by Delegate Rosa DeLauro, Connecticut Representative; which seeks to amend the Internal Revenue Code of 1986 to make the child tax credit fully refundable, establish an increased child tax credit for young children, and for other purposes.”

Please ensure that the subject resolution is referred to **Senator Telen Cruz Nelson, Author of Resolution No. 153-36 (LS)**.

If you have any questions or concerns, please feel free to contact Mary Maravilla, Committee on Rules Director at 472-2461.

Thank you for your attention to this matter.

Respectfully,

Senator Amanda L. Shelton
Acting Chairperson, Committee on Rules





Telena Cruz Nelson <senatortcnelson@guamlegislature.org>

FIRST NOTICE of Virtual Public Hearing on Thursday, October 21, 2021 at 5:00 P.M.

Office of Senator Telena Cruz Nelson <senatortcnelson@guamlegislature.org>

Wed, Oct 13, 2021 at 11:05 AM

To: Joe Quinata <jqpreservation@guam.net>, Patrick Lujan <patrick.lujan@dpr.guam.gov>

----- Forwarded message -----

From: **Office of Senator Telena Cruz Nelson** <senatortcnelson@guamlegislature.org>

Date: Wed, Oct 13, 2021 at 11:04 AM

Subject: FIRST NOTICE of Virtual Public Hearing on Thursday, October 21, 2021 at 5:00 P.M.

To: <phnotice@guamlegislature.org>

Cc: Ed Pocaigue <sgtarms@guamlegislature.org>, mis <mis@guamlegislature.org>, Audio / Video <av@guamlegislature.org>

October 13, 2021

MEMORANDUM

To: All Honorable Senators, Stakeholders and Media

From: Senator Telena Cruz Nelson

Subject: **FIRST NOTICE of Virtual Public Hearing on Thursday, October 21, 2021 at 5:00 P.M.**

-
Buenas yan Håfa Adai! Please be advised that the Committee on Education, Self-Determination and Historic Preservation, Infrastructure, Border Safety, Federal and Foreign Affairs, and Maritime Transportation will convene a Virtual Public Hearing on Thursday, October 21, 2021 at 5:00 p.m., via *I Liheslaturan Guåhan* Zoom Conference platform. The agenda includes the following:

-
Resolution No. 153-36 (LS), “RELATIVE TO EXPRESSING THE UTMOST SUPPORT OF *I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN* AND ADVOCATING FOR THE PASSAGE OF H.R. 928, “AMERICAN FAMILY ACT OF 2021”, INTRODUCED BY DELEGATE ROSA DELAURO, CONNECTICUT REPRESENTATIVE; WHICH SEEKS TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MAKE THE CHILD TAX CREDIT FULLY REFUNDABLE, ESTABLISH AN INCREASED CHILD TAX CREDIT FOR YOUNG CHILDREN, AND FOR OTHER PURPOSES.”

Bill No. 161-36 (LS) - Committee on Air Transportation, Parks, Tourism, Higher Education, and the Advancement of Women, Youth and Senior Citizens by request of *I Kongressun Manhoben Guåhan*, the Guam Youth Congress, in accordance with 2 GCA § 7102., “AN ACT TO ADD NEW §§ 12122 AND 12123 TO CHAPTER 12, TITLE 17, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THAT ALL TEACHERS EMPLOYED AT GUAM CHARTER SCHOOLS BE CERTIFIED BY THE GUAM COMMISSION ON EDUCATOR CERTIFICATION, AND TO ESTABLISHING EXEMPTIONS FOR THE SAME.”

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MINIMUM QUALIFICATIONS TO THE GUAM HISTORIC PRESERVATION OFFICER POSITION;
AND TO CITE THIS ACT AS THE "EMPOWERING GHPO ACT OF 2021

Written testimonies may be delivered to the Office of Senator Telena Cruz Nelson at 173 Aspinall Avenue, Suite 202A, Ada Plaza Center, Hagåtña, Guam 96910 or via email to senatortcnelson@guamlegislature.org. The Committee requests that testimonies be submitted at least forty-eight (48) hours prior to the scheduled hearing. In compliance with the Americans with Disabilities Act (ADA), individuals requiring assistance or accommodations should contact the Office of Senator Telena Cruz Nelson via phone call at 671-989-7696 or via email at senatortcnelson@guamlegislature.org.

The hearing will be broadcast on local television, GTA Channel 21, Docomo Channel 117 or Channel 112-4, and stream online via *I Liheslaturan Guåhan's* live feed on YouTube. A recording of the hearing will be available online via Guam Legislature Media on YouTube after the hearing. We look forward to your participation! *Si Yu'os Ma'åse'!*



The Office of Senator Telena Cruz Nelson

Committee on Education, Self-Determination and Historic Preservation, Infrastructure, Border Safety, Federal and Foreign Affairs, and Maritime Transportation

I Mina'trentai Sais na Liheslaturan Guåhan | 36th Guam Legislature

173 Aspinall Avenue, Suite 202A Ada Plaza Center, Hagåtña, Guam 96910

Phone: (671) 989-7696/4678

Email: senatortcnelson@guamlegislature.org

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The Office of Senator Telena Cruz Nelson

Committee on Education, Self-Determination and Historic Preservation, Infrastructure, Border Safety, Federal and Foreign Affairs, and Maritime Transportation

I Mina'trentai Sais na Liheslaturan Guåhan | 36th Guam Legislature

173 Aspinall Avenue, Suite 202A Ada Plaza Center, Hagåtña, Guam 96910

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THE OFFICE OF SENATOR TELENA CRUZ NELSON

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN | 36th GUAM LEGISLATURE

COMMITTEE ON
EDUCATION,
SELF DETERMINATION
AND HISTORIC
PRESERVATION,
INFRASTRUCTURE,
BORDER SAFETY,
FEDERAL AND
FOREIGN AFFAIRS,
AND
MARITIME
TRANSPORTATION

October 13, 2021

MEMORANDUM

To: All Honorable Senators, Stakeholders and Media
From: Senator Telena Cruz Nelson
Subject: **FIRST NOTICE of Virtual Public Hearing on Thursday, October 21, 2021 at 5:00 P.M.**

Buenas yan Håfa Adai! Please be advised that the Committee on Education, Self-Determination and Historic Preservation, Infrastructure, Border Safety, Federal and Foreign Affairs, and Maritime Transportation will convene a Virtual Public Hearing on Thursday, October 21, 2021 at 5:00 p.m., via *I Liheslaturan Guåhan* Zoom Conference platform. The agenda includes the following:

Resolution No. 153-36 (LS), “RELATIVE TO EXPRESSING THE UTMOST SUPPORT OF *I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN* AND ADVOCATING FOR THE PASSAGE OF H.R. 928, “AMERICAN FAMILY ACT OF 2021”, INTRODUCED BY DELEGATE ROSA DELAURO, CONNECTICUT REPRESENTATIVE; WHICH SEEKS TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MAKE THE CHILD TAX CREDIT FULLY REFUNDABLE, ESTABLISH AN INCREASED CHILD TAX CREDIT FOR YOUNG CHILDREN, AND FOR OTHER PURPOSES.”

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Written testimonies may be delivered to the Office of Senator Telena Cruz Nelson at 173 Aspinall Avenue, Suite 202A, Ada Plaza Center, *Hagåtña*, Guam 96910 or via email to

senatortcnelson@guamlegislature.org. The Committee requests that testimonies be submitted at least forty-eight (48) hours prior to the scheduled hearing. In compliance with the Americans with Disabilities Act (ADA), individuals requiring assistance or accommodations should contact the Office of Senator Telen Cruz Nelson via phone call at 671-989-7696 or via email at senatortcnelson@guamlegislature.org.

The hearing will be broadcast on local television, GTA Channel 21, Docomo Channel 117 or Channel 112-4, and stream online via *I Liheslaturan Guåhan's* live feed on YouTube. A recording of the hearing will be available online via Guam Legislature Media on YouTube after the hearing. We look forward to your participation! *Si Yu'os Ma'åse'!*



Telena Cruz Nelson <senatortcnelson@guamlegislature.org>

INVITATION to Participate: Virtual Public Hearing on October 21, 2021 at 5:00 P.M.

Office of Senator Telena Cruz Nelson <senatortcnelson@guamlegislature.org>

Wed, Oct 13, 2021 at 12:38 PM

To: Vice Speaker Telena Cruz Nelson <senatortcnelson@guamlegislature.org>

Bcc: "Dafne M. Shimizu" <Dafne.Shimizu@revtax.guam.gov>, "San Nicolas, Michael"

<michael.sannicolas@mail.house.gov>, "Aien, Nelta" <Nelta.Aien@mail.house.gov>, "Mori, T'Nelta"

<T'Nelta.Mori@mail.house.gov>, Jon Fernandez <jonfernandez@gdoe.net>, Christie Lyn San Nicolas

<clsannicolas@gdoe.net>, "Tia Lynn S. Salas" <tssalas@gdoe.net>, Evangeline Cepeda <vangcepeda26>

Grace.Lujan@doa.guam.gov, J Won Pat <ceo.jwonpat@guahanacademy.org>, Helen Nishihira

<hnishihira@ilearnguam.org>, Juan <juan@careertechguam.org>, SIFA Admin <admin@sifalacs.com>, Stephanie Lorenzo

<stephaniefrancisalorenzo>, al edrich labang <labangaledrich>, Nolan Flores

<ngtflores>, Joe Quinata <jqpreservation@guam.net>, Patrick Lujan <patrick.lujan@dpr.guam.gov>

Buenas yan Hafa adai!

The Office of Senator Telena Cruz Nelson will convene a Virtual Public Hearing on **Thursday, October 21, 2021 at 5:00 p m.**, via *I Liheslaturan Guåhan* Zoom Conference platform. Please see agenda item below:

Resolution No. 153-36 (LS), "RELATIVE TO EXPRESSING THE UTMOST SUPPORT OF *I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN* AND ADVOCATING FOR THE PASSAGE OF H.R. 928, "AMERICAN FAMILY ACT OF 2021", INTRODUCED BY DELEGATE ROSA DELAURO, CONNECTICUT REPRESENTATIVE; WHICH SEEKS TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MAKE THE CHILD TAX CREDIT FULLY REFUNDABLE, ESTABLISH AN INCREASED CHILD TAX CREDIT FOR YOUNG CHILDREN, AND FOR OTHER PURPOSES."

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Our office kindly requests for input or testimony be provided. If you would like to confirm your attendance and participation, kindly contact our office prior to the scheduled virtual hearing. Should you have any questions, you may contact our office (671) 989-7696 or email senatortcnelson@guamlegislature.org.

Thank you and we look forward to your participation!

--



The Office of Senator Telena Cruz Nelson

Committee on Education, Self-Determination and Historic Preservation, Infrastructure, Border Safety, Federal and Foreign Affairs, and Maritime Transportation

I Mina'trentai Sais na Liheslaturan Guåhan | 36th Guam Legislature

173 Aspinall Avenue, Suite 202A Ada Plaza Center, Hagåtña, Guam 96910

Phone: (671) 989-7696/4678

Email: senatortcnelson@guamlegislature.org

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Telena Cruz Nelson <senatortcnelson@guamlegislature.org>

SECOND NOTICE of Virtual Public Hearing on Thursday, October 21, 2021 at 5:00 P.M.

Office of Senator Telena Cruz Nelson <senatortcnelson@guamlegislature.org>

Mon, Oct 18, 2021 at 8:06 AM

To: phnotice@guamlegislature.org

Cc: Ed Pocaigue <sgtarms@guamlegislature.org>, mis <mis@guamlegislature.org>, Audio / Video <av@guamlegislature.org>

Bcc: "Dafne M. Shimizu" <Dafne.Shimizu@revtax.guam.gov>, "San Nicolas, Michael"

<michael.sannicolas@mail.house.gov>, "Aien, Nelta" <Nelta.Aien@mail.house.gov>, "Mori, T'Nelta"

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<clsannicolas@gdoe.net>, "Tia Lynn S. Salas" <tlssalas@gdoe.net>, Evangeline Cepeda <vangcepeda26

>, "Grace M. Lujan" <Grace.Lujan@doa.guam.gov>, J Won Pat <ceo.jwonpat@guahanacademy.org>, Helen Nishihira

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<stephaniefrancisalorenzo >, al edrich labang <labangaledrich >, Nolan Flores

<ngtflores >, Joe Quinata <jqpreservation@guam.net>, Patrick Lujan <patrick.lujan@dpr.guam.gov>

October 18, 2021

MEMORANDUM

To: All Honorable Senators, Stakeholders and Media

From: Senator Telena Cruz Nelson

Subject: **SECOND NOTICE of Virtual Public Hearing on Thursday, October 21, 2021 at 5:00 P.M.**

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The Office of Senator Telena Cruz Nelson

Committee on Education, Self-Determination and Historic Preservation, Infrastructure, Border Safety, Federal and Foreign Affairs, and Maritime Transportation

I Mina'trentai Sais na Liheslaturan Guåhan | 36th Guam Legislature

173 Aspinall Avenue, Suite 202A Ada Plaza Center, Hagåtña, Guam 96910

Phone: (671) 989-7696/4678

Email: senatortcnelson@guamlegislature.org

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21OCT2021 SECOND NOTICE.pdf
388K



THE OFFICE OF SENATOR TELENA CRUZ NELSON

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN | 36th GUAM LEGISLATURE

COMMITTEE ON
EDUCATION,
SELF DETERMINATION
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October 18, 2021

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Telena Cruz Nelson <senatortcnelson@guamlegislature.org>

FRIENDLY REMINDER: Confirm Attendance to Participate: Virtual Public Hearing on October 21, 2021 at 5:00 P.M.

Office of Senator Telena Cruz Nelson <senatortcnelson@guamlegislature.org>

Wed, Oct 20, 2021 at 9:38 AM

To: Vice Speaker Telena Cruz Nelson <senatortcnelson@guamlegislature.org>

Bcc: "Dafne M. Shimizu" <Dafne.Shimizu@revtax.guam.gov>, "San Nicolas, Michael"

<michael.sannicolas@mail.house.gov>, "Aien, Nelta" <Nelta.Aien@mail.house.gov>, "Mori, T'Nelta"

<T'Nelta.Mori@mail.house.gov>, Jon Fernandez <jonfernandez@gdoe.net>, Christie Lyn San Nicolas

<clsannicolas@gdoe.net>, "Tia Lynn S. Salas" <tlssalas@gdoe.net>, Evangeline Cepeda <vangcepeda26

<Grace.M.Lujan@doa.guam.gov>, J Won Pat <ceo.jwonpat@guahanacademy.org>, Helen Nishihira

<hnishihira@ilearnguam.org>, Juan <careertechguam.org>, SIFA Admin <admin@sifalacs.com>, Stephanie Lorenzo

<stephaniefrancislorenzo

>, al edrich labang <labangaledrich

>, Nolan Flores

<ngtflores

>, Joe Quinata <jqpreservation@guam.net>, Patrick Lujan <patrick.lujan@dpr.guam.gov>, kenneth.perez@gcec.guam.gov, Roberta Abaday <msrabaday

>, Lisa Baza-Cruz <bazacruz

>, Leeana Borja <leeana.borja

>, Chelsey Lynn San Nicolas <cltingsn

>, "Aldrin Jay B. Cajigal" <abcajiga

>, "David Q. Mercado Jr." <dqmercado@gdoe.net>, Lisa Cooper-Nurse <lscooper-

nurse@gdoe.net>, Gwendolyn Manglona <gwendolyn.manglona@gcec.guam.gov>, Fran-Nicole M Camacho

<francamacho@gcec.guam.gov>

Hafa adai:

This is a friendly reminder for the Virtual Public Hearing on **Thursday, October 21, 2021 at 5:00 p.m.**, via *I Liheslaturan Guåhan* Zoom Conference platform.

We kindly ask that members wishing to participate in the Virtual Public Hearing to please confirm your attendance with the Office of Senator Telena Cruz Nelson by replying to this email no later than 3:00 p.m., October 20, 2021 and upon confirmation of your participation our office will send the scheduled zoom link.

Reminder to please LOG IN no later than 4:45 P.M. We will go live at 5:00 P.M.

Our office kindly requests for input or testimony be provided. Should you have any questions, you may contact (671) 989-7696 or email senatortcnelson@guamlegislature.org.

Thank you!

On Wed, Oct 13, 2021 at 12:38 PM Office of Senator Telena Cruz Nelson <senatortcnelson@guamlegislature.org> wrote:

Buenas yan Hafa adai!

The Office of Senator Telena Cruz Nelson will convene a Virtual Public Hearing on **Thursday, October 21, 2021 at 5:00 p.m.**, via *I Liheslaturan Guåhan* Zoom Conference platform. Please see agenda item below:

Resolution No. 153-36 (LS), "RELATIVE TO EXPRESSING THE UTMOST SUPPORT OF *I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN* AND ADVOCATING FOR THE PASSAGE OF H.R. 928, "AMERICAN FAMILY ACT OF 2021", INTRODUCED BY DELEGATE ROSA DELAURO, CONNECTICUT REPRESENTATIVE; WHICH SEEKS TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MAKE THE CHILD TAX CREDIT FULLY REFUNDABLE, ESTABLISH AN INCREASED CHILD TAX CREDIT FOR YOUNG CHILDREN, AND FOR OTHER PURPOSES."

Bill No. 161-36 (LS) - Committee on Air Transportation, Parks, Tourism, Higher Education, and the Advancement of Women, Youth and Senior Citizens by request of I Kongressun Manhoben Guåhan, the Guam Youth Congress, in accordance with 2 GCA § 7102., "AN ACT TO ADD NEW §§ 12122 AND 12123 TO CHAPTER 12, TITLE 17, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THAT ALL TEACHERS EMPLOYED AT GUAM CHARTER SCHOOLS BE CERTIFIED BY THE GUAM COMMISSION ON EDUCATOR CERTIFICATION, AND TO ESTABLISHING EXEMPTIONS FOR THE SAME."

Bill No. 160-36 (LS) - Committee on Air Transportation, Parks, Tourism, Higher Education, and the Advancement of Women, Youth and Senior Citizens by request of I Kongressun Manhoben Guåhan, the Guam Youth Congress, in accordance with 2 GCA § 7102, "AN ACT TO REPEAL AND REENACT ARTICLE 3 OF CHAPTER 77, TITLE 21, GUAM CODE ANNOTATED, RELATIVE TO ADDING MINIMUM QUALIFICATIONS TO THE GUAM HISTORIC PRESERVATION OFFICER POSITION; AND TO CITE THIS ACT AS THE "EMPOWERING GHPO ACT OF 2021."

Our office kindly requests for input or testimony be provided. If you would like to confirm your attendance and participation, kindly contact our office prior to the scheduled virtual hearing. Should you have any questions, you may contact our office (671) 989-7696 or email senatortcnelson@guamlegislature.org.

Thank you and we look forward to your participation!

--



The Office of Senator Telena Cruz Nelson

Committee on Education, Self-Determination and Historic Preservation, Infrastructure, Border Safety, Federal and Foreign Affairs, and Maritime Transportation

I Mina'trentai Sais na Liheslaturan Guåhan | 36th Guam Legislature

173 Aspinall Avenue, Suite 202A Ada Plaza Center, Hagåtña, Guam 96910

Phone: (671) 989-7696/4678

Email: senatortcnelson@guamlegislature.org

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Telena Cruz Nelson <senatortcnelson@guamlegislature.org>

ZOOM and GOOGLE DRIVE FOLDER LINKS: Virtual Public Hearing on October 21, 2021 at 5:00 P.M.

Office of Senator Telena Cruz Nelson <senatortcnelson@guamlegislature.org> Wed, Oct 20, 2021 at 9:00 AM
To: "Hon. Therese M. Terlaje" <senatorterlajeguam@gmail.com>, Vice Speaker Tina Rose Muña Barnes <senatormunabarnes@guamlegislature.org>, "Hon. Amanda L. Shelton" <officeofsenatorshelton@guamlegislature.org>, Vice Speaker Telena Cruz Nelson <senatortcnelson@guamlegislature.org>, Senator Sabina Perez <office@senatorperez.org>, "Hon. Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, "Senator Clynton E. Ridgell" <clyntridgell@guamlegislature.org>, Senator Jose Pedro Terlaje <senatorpedo@senatorjpterlaje.com>, "Senator Mary C. Torres" <senatormary@guamlegislature.org>, "Senator Telo T. Taitague" <senatortelot@gmail.com>, "Senator Joanne M. Brown" <office@senatorjoannebrown.com>, Office of Senator Moylan Guam Legislature <officeofsenatormoylan@guamlegislature.org>, "Senator V. Anthony Ada" <senatorvanthoniyada@gmail.com>, "Honorable Senator Frank Blas, Jr." <office@senatorfrankblas.com>, "Senator Christopher M. Dueñas" <senatorchrisduenas@gmail.com>
Cc: Ed Pocaigue <sgtarms@guamlegislature.org>, mis <mis@guamlegislature.org>, Audio / Video <av@guamlegislature.org>
Bcc: ac.senatortcn, "Dafne M. Shimizu" <Dafne.Shimizu@revtax.guam.gov>, "San Nicolas, Michael" <michael.sannicolas@mail.house.gov>, "Aien, Nelta" <Nelta.Aien@mail.house.gov>, "Mori, T'Nelta" <T'Nelta.Mori@mail.house.gov>, Jon Fernandez <jonfernandez@gdoe.net>, Christie Lyn San Nicolas <clsannicolas@gdoe.net>, "Tia Lynn S. Salas" <tissalas@gdoe.net>, Evangeline Cepeda <vangcepeda26>, Grace.Lujan@doa.guam.gov, J Won Pat <ceo.jwonpat@guahanacademy.org>, Helen Nishihira <hnishihira@ilearnguam.org>, Juan @careertechguam.org, SIFA Admin <admin@sifalacs.com>, Stephanie Lorenzo <stephaniefrcisalorenzc>, al edrich labang <m>, Nolan Flores <ngtflores>, Joe Quinata <jqpreservation@guam.net>, Patrick Lujan <patrick.lujan@dpr.guam.gov>

Buenas yan Håfa Adai,

Please be advised that the Office of Senator Telena Cruz Nelson will convene for a Virtual Public Hearing on **Thursday, October 21, 2021 at 5:00 p m.**, via *I Liheslaturan Guahan* Zoom Conference platform. On the agenda is the following items:

Resolution No. 153-36 (LS), "RELATIVE TO EXPRESSING THE UTMOST SUPPORT OF *I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN* AND ADVOCATING FOR THE PASSAGE OF H.R. 928, "AMERICAN FAMILY ACT OF 2021", INTRODUCED BY DELEGATE ROSA DELAURO, CONNECTICUT REPRESENTATIVE; WHICH SEEKS TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MAKE THE CHILD TAX CREDIT FULLY REFUNDABLE, ESTABLISH AN INCREASED CHILD TAX CREDIT FOR YOUNG CHILDREN, AND FOR OTHER PURPOSES."

Bill No. 161-36 (LS) - Committee on Air Transportation, Parks, Tourism, Higher Education, and the Advancement of Women, Youth and Senior Citizens by request of I Kongressun Manhoben Guåhan, the Guam Youth Congress, in accordance with 2 GCA § 7102., "AN ACT TO ADD NEW §§ 12122 AND 12123 TO CHAPTER 12, TITLE 17, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THAT ALL TEACHERS EMPLOYED AT GUAM CHARTER SCHOOLS BE CERTIFIED BY THE GUAM COMMISSION ON EDUCATOR CERTIFICATION, AND TO ESTABLISHING EXEMPTIONS FOR THE SAME."

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Our office kindly requests for input or testimony be provided. If you would like to confirm your attendance and participation, kindly contact our office prior to the scheduled virtual hearing. Should you have any questions, you may contact our office (671) 989-7696 or email senatortcnelson@guamlegislature.org.

Please do not share the following hearing link with persons who have not confirmed participation with the Office of Senator Telena Cruz Nelson and direct them to register via email at senatortcnelson@guamlegislature.org or call (671) 989-7696. All others may watch the broadcast live on GTA Channel 21, Docomo Channel 112-4 and live-streamed via the Guam Legislature YouTube Channel.

You can access files for this hearing at this shared link:

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Time: Oct 21, 2021 05:00 PM Guam, Port Moresby

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We ask for your cooperation and assistance in order to ensure a smooth and productive hearing by following the virtual guidelines:

1. Please LOG IN **no later than 4:45 p.m.** We will go live at 5:00 p.m.;
2. Please ensure that your VIDEO remains ON and you are visible throughout the hearing;
3. Participants must be visible at all times and as much as possible, not engaged in other activity during the hearing;
4. As much as possible, log in from an area with good lighting and little to no background noise and good internet connectivity;
5. Please MUTE your AUDIO unless called upon to present, respond or to ask questions;
6. Further hearing protocol and decorum requirements will be announced at the beginning of the hearing;
7. If you are having technical difficulties, kindly log off and return using the same link, we will work toward reconnecting you.
8. You may contact the Guam Legislature MIS Division at mis@guamlegislature.org if you are having technical issues.
9. Further hearing protocol and decorum requirements will be announced at the beginning of the hearing.



The Office of Senator Telena Cruz Nelson

Committee on Education, Self-Determination and Historic Preservation, Infrastructure, Border Safety, Federal and Foreign Affairs, and Maritime Transportation

I Mina'trentai Sais na Liheslaturan Guåhan | 36th Guam Legislature

173 Aspinall Avenue, Suite 202A Ada Plaza Center, Hagåtña, Guam 96910

Phone: (671) 989-7696/4678

Email: senatortcnelson@guamlegislature.org

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THE OFFICE OF SENATOR TELENA CRUZ NELSON

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN | 36th GUAM LEGISLATURE

COMMITTEE ON
EDUCATION,
SELF DETERMINATION
AND HISTORIC
PRESERVATION,
INFRASTRUCTURE,
BORDER SAFETY,
FEDERAL AND
FOREIGN AFFAIRS,
AND
MARITIME
TRANSPORTATION

Virtual Public Hearing Agenda

Thursday, October 21, 2021
5:00 P.M.

- I. Call to Order at 5:00 P.M.
- II. Opening Remarks by Senator Telena C. Nelson, Author and Committee Chairperson
- III. Items for discussion –

Resolution No. 153-36 (LS), “RELATIVE TO EXPRESSING THE UTMOST SUPPORT OF *I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN* AND ADVOCATING FOR THE PASSAGE OF H.R. 928, “AMERICAN FAMILY ACT OF 2021”, INTRODUCED BY DELEGATE ROSA DELAURO, CONNECTICUT REPRESENTATIVE; WHICH SEEKS TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MAKE THE CHILD TAX CREDIT FULLY REFUNDABLE, ESTABLISH AN INCREASED CHILD TAX CREDIT FOR YOUNG CHILDREN, AND FOR OTHER PURPOSES.”

Bill No. 161-36 (LS) - Committee on Air Transportation, Parks, Tourism, Higher Education, and the Advancement of Women, Youth and Senior Citizens by request of I Kongressun Manhoben Guåhan, the Guam Youth Congress, in accordance with 2 GCA § 7102., “AN ACT TO ADD NEW §§ 12122 AND 12123 TO CHAPTER 12, TITLE 17, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THAT ALL TEACHERS EMPLOYED AT GUAM CHARTER SCHOOLS BE CERTIFIED BY THE GUAM COMMISSION ON EDUCATOR CERTIFICATION, AND TO ESTABLISHING EXEMPTIONS FOR THE SAME.”

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- IV. Closing Remarks
- V. Adjournment



OFFICE OF VICE SPEAKER TELENA CRUZ NELSON

COMMITTEE ON EDUCATION, SELF-DETERMINATION AND HISTORIC
PRESERVATION, INFRASTRUCTURE, BORDER SAFETY, FEDERAL AND
FOREIGN AFFAIRS, AND MARITIME TRANSPORTATION

Virtual Public Hearing Sign-in Sheet
Thursday, October 21, 2021 • 5:00 PM
Resolution No. 153-36 (LS)

NAME	AGENCY OR ORGANIZATION (IF ANY)	SUPPORT? OPPOSE?	WRITTEN TESTIMONY	ORAL TESTIMONY	CONTACT NUMBER	EMAIL ADDRESS



THE OFFICE OF SENATOR TELENA CRUZ NELSON

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN | 36th GUAM LEGISLATURE

AUTHOR'S REPORT DIGEST

I. OVERVIEW

Resolution No. 153-36 (LS) was introduced on August 24, 2021 by Senator Telena Cruz Nelson, Sabina Flores Perez, Tina Rose Muña Barnes, James C. Moylan, V. Anthony Ada, Therese M. Terlaje, Mary Camacho Torres, Amanda L. Shelton, Jose “Pedro” Terlaje and was subsequently referred by the Committee on Rules to Senator Telena Cruz Nelson, Author on August 24, 2021. The Author convened a virtual public hearing on Tuesday, October 21, 2021 at 5:00 p.m. via *I Liheslaturan Guåhan's* Zoom Conference platform.

Public Notice Requirements

Public Hearing notices were disseminated via e-mail to all senators and all main media broadcasting outlets on Wednesday, October 13, 2021, and the second notice on Monday, October 18, 2021. Notice of today's hearing was also available on the Guam Legislature's website.

Senators Present

Senator Amanda L. Shelton
Senator Telo Taitague
Senator Joanne Brown

II. SUMMARY OF TESTIMONY & DISCUSSION

The Public Hearing was called-to-order at 5:04 P.M.

Senator Amanda Shelton: *Buenas yan Håfa Adai*, Thank you all for being here. The Committee on Education, Self-Determination and Historic Preservation, Infrastructure, Border Safety, Federal and Foreign Affairs, and Maritime Transportation will now convene for this Virtual Public Hearing. Today is Thursday, October 21, 2021 and it is 5:04 p.m.

For the record and in accordance with the Open Government Law, public notices were sent out via email to all senators, stakeholders, and all main media broadcasting outlets on Wednesday, October 13, 2021, and the second notice on Monday, October 18, 2021. Notice of today's hearing was also available on the Guam Legislature's website.

Joining me today for this virtual public hearing, thank you to my colleague, Senator Telo Taitague, *håfa adai* and welcome.

Before we proceed with the Public Hearing, the legislature has general rules of conduct that must be followed.

General Rules of Conduct

All must abide by the rules of conduct and quality assurance standards. Please keep video on at all times and ensure you are in a room with little interruptions and adequate lighting, specifically to make sure the participants face is visible at all times.

1. The host of this hearing will mute participants until called upon by the chair.
2. When called to speak, please ensure that you are “un-muted” and that you are speaking into your microphone.
3. Members of the Committee wishing to speak may indicate via the in-app feature chatbox.
4. Individuals testifying shall first be recognized by the Chair before speaking and shall state their name for record-keeping purposes.
5. The order of questioning will begin with the panel of Senators, who shall complete their lines of questioning for each respective item on the agenda. Upon completion of the panel’s line of questioning, the Chair will pose questions.
6. Each member will be allowed to pose a question to an individual testifying for a round and will be provided another round, if needed.
7. Questions and testimony shall be confined to the substance or nature of the agenda. Personal inference as to the character or the motive of any Senator, or any individual testifying, is NOT permitted.

Any violations of this general rule of conduct will result in removal from the hearing by the host.

So, again everyone, thank you very much for being here and welcome to this virtual public hearing. Our agenda tonight is as follows:

- **Resolution No. 153-36 (LS)**, “RELATIVE TO EXPRESSING THE UTMOST SUPPORT OF *I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN* AND ADVOCATING FOR THE PASSAGE OF H.R. 928, “AMERICAN FAMILY ACT OF 2021”, INTRODUCED BY DELEGATE ROSA DELAURO, CONNECTICUT REPRESENTATIVE; WHICH SEEKS TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MAKE THE CHILD TAX CREDIT FULLY REFUNDABLE, ESTABLISH AN INCREASED CHILD TAX CREDIT FOR YOUNG CHILDREN, AND FOR OTHER PURPOSES.”
- **Bill No. 161-36 (LS)** - Committee on Air Transportation, Parks, Tourism, Higher Education, and the Advancement of Women, Youth and Senior Citizens by request of I Kongressun Manhoben Guåhan, the Guam Youth Congress, in accordance with 2 GCA § 7102., “AN ACT TO ADD NEW §§ 12122 AND 12123 TO CHAPTER 12, TITLE 17, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THAT ALL TEACHERS EMPLOYED AT GUAM CHARTER SCHOOLS BE CERTIFIED BY THE GUAM COMMISSION ON EDUCATOR CERTIFICATION, AND TO ESTABLISHING EXEMPTIONS FOR THE SAME.”

GUAM CONGRESS BLDG. 163 CHALAN SANTO PAPA HAGÁTÑA, GUAM 96910

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- **Bill No. 160-36 (LS)** - Committee on Air Transportation, Parks, Tourism, Higher Education, and the Advancement of Women, Youth and Senior Citizens by request of I Kongressun Manhoben Guåhan, the Guam Youth Congress, in accordance with 2 GCA § 7102, “AN ACT TO REPEAL AND REENACT ARTICLE 3 OF CHAPTER 77, TITLE 21, GUAM CODE ANNOTATED, RELATIVE TO ADDING MINIMUM QUALIFICATIONS TO THE GUAM HISTORIC PRESERVATION OFFICER POSITION; AND TO CITE THIS ACT AS THE “EMPOWERING GHPO ACT OF 2021.”

We will begin this virtual public hearing with Resolution No. 153-36 (LS), followed by Bill No. 161-36 (LS), and finish with Bill No. 160-36 (LS).

Resolution No. 153-36 (LS) was introduced by Majority Leader Telena Cruz Nelson. Resolution No. 153-36 (LS) is a resolution to support the passage of H.R. 928, also known as the “American Family Act of 2021”, which seeks to amend the Internal Revenue Code of 1986 to make the child tax credit fully refundable, and to establish an increased child tax credit for young children among other things. On August 17, 2021 the Internal Revenue Service (IRS) and the United States Treasury approved Guam for the Child Tax Credit (CTC) Program. With the first tax credit payment issued in July, the U.S. has seen a financial boost to low-income families and single-parent households, and will continue to do so until the end of the year. Once the Guam Department of Revenue and Taxation (DRT) has completed its logistic planning and implementation of the first installment of the advanced child tax credit payment, the island may see similar results to the U.S. in terms of financial aid to low-income and single-parent households.

I’d like to invite anyone who’s here today to testify on Resolution No. 153-36 (LS). All right, there’s no one here for testimony but I’d like to give my colleagues a chance to make comments on the resolution. I’d like to recognize Senator Joanne Brown for joining us today, *håfa adai* and welcome. We’ll begin with Senator Telo Taitague?

Senator Telo Taitague: Thank you, Madam Chair. I have no questions but the comments that provide of course, I’m in support of this resolution. Any opportunity that we can get reimbursed for something that is federally mandated onto Guam then by all means this is the right way to go. Currently right now, you know the CTC and the ACTC is being paid by the federal government. We received about \$93 Million Dollars currently right now which half of that is going to be distributed until up to December of this year. The remaining will be then distributed in the year 2022. So, this is the help that’s needed that the people of Guam especially during the time of the pandemic that’s needed and greatly support this resolution and thank you for the opportunity. Thank you, Madam Chair.

Senator Amanda Shelton: Thank you very much Senator Taitague. Senator Brown?

Senator Joanne Brown: Thank you very much Madam Chair. I, also concur with the comments that were made by Senator Telo. I, mean obviously the intent of providing these

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tax credits is to help our children in our community and certainly with that if it's something as federally mandated. Certainly, any benefits that our people can receive and our parents out there can receive with regards to the caretaking of their children. I'm certainly very supportive of and will be supportive of the resolution. With that, I have no further comment. Thank you again for the opportunity to provide my input.

Senator Amanda Shelton: *Si Yu'os Ma'åse'* Senator Brown. If there's no one here to testify for Resolution No. 153-36 (LS), we will conclude this part of the hearing and deem Resolution No. 153-36 (LS) duly heard.

The Public Hearing was adjourned at 5:12 P.M.







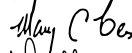


III. FINDINGS AND RECOMMENDATIONS

Senator Telena Cruz Nelson hereby reports out on Resolution No. 153-36 (LS), "RELATIVE TO EXPRESSING THE UTMOST SUPPORT OF *I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN* AND ADVOCATING FOR THE PASSAGE OF H.R. 928, "AMERICAN FAMILY ACT OF 2021", INTRODUCED BY DELEGATE ROSA DELAURO, CONNECTICUT REPRESENTATIVE; WHICH SEEKS TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MAKE THE CHILD TAX CREDIT FULLY REFUNDABLE, ESTABLISH AN INCREASED CHILD TAX CREDIT FOR YOUNG CHILDREN, AND FOR OTHER PURPOSES." with the recommendation **TO DO ADOPT.**

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

Resolution No. 153-36 (LS)

Introduced by:

Telena Cruz Nelson 
Sabina F. Perez 
Tina Rose Muña Barnes 
James C. Moylan 
V. Anthony Ada 
Therese M. Terlaje 
Mary Camacho Torres 
Amanda L. Shelton 
Jose "Pedro" Terlaje 

Relative to expressing the utmost support of *I Mina'trentai Sais Na Liheslaturan Guåhan* and advocating for the passage of H.R. 928, "American Family Act of 2021", introduced by Delegate Rosa DeLauro, Connecticut Representative; which seeks to amend the Internal Revenue Code of 1986 to make the child tax credit fully refundable, establish an increased child tax credit for young children, and for other purposes.

- 1 **BE IT RESOLVED *I MINA'TRENTAI SAIS NA LIHESLATURAN***
2 ***GUÅHAN*:**
3 **WHEREAS, the Internal Revenue Code is the body of law that codifies all**
4 **federal tax laws including income, estate, gift, excise, alcohol, tobacco, and**
5 **employment taxes. These law constitute Title 26 of the United States Annotated**
6 **(U.S.C.A), which are implemented by the Internal Revenue Service through its U.S.**
7 **Treasury Regulations and Revenue Rulings; and**

1 **WHEREAS**, U.S. Congress has made major statutory changes to U.S.C.A. Title
2 26, and because of extensive revisions made in the Tax Reform Act of 1986, Title 26
3 U.S.C.A, is now known as the Internal Revenue Code of 1986, pursuant to U.S. Public
4 Law 99-514; and

5 **WHEREAS**, the Child Tax Credit was first structured in the Taxpayer Relief Act
6 of 1997 pursuant to U.S. Public Law 105-34 and first began as a Five Hundred Dollars
7 (\$500.00) per child non-refundable credit to provide tax relief to middle and upper-
8 middle income families. Since its establishment in 1997, the benefit had undergone
9 modifications through various laws that expanded the availability of the benefit to more
10 low-income families while also increasing the value of the tax credit; and

11 **WHEREAS**, the Child Tax Credit is a federal benefit program that can reduce
12 the federal tax owed and granted to help taxpayers for each qualifying dependent child
13 under the age of seventeen (17), designed to help taxpayers support their families; and

14 **WHEREAS**, H.R. 928, the “American Family Act of 2021”, introduced by
15 Delegate Rosa DeLauro of Connecticut on February 8, 2021 and referred to the House
16 Committee on Ways and Means; and

17 **WHEREAS**, the proposed legislation modifies the Child Tax Credit (CTC) to
18 make the tax credit fully refundable; the amount of child tax credit to be increased and
19 allow additional tax credit for children under the age of six (6); and to also require the
20 amount of the tax credit to be adjusted annually for inflation; and to require the
21 Department of Treasury (DOT) to establish a program for making advance payments of
22 the credit on a monthly basis; and

23 **WHEREAS**, the Child Tax Credit (CTC) increased from Two Thousand Dollars
24 (\$2,000) per child to Three Thousand Dollars (\$3,000) for dependents over the age of
25 six and from Two Thousand Dollars (\$2,000) to Three Thousand Six Hundred Dollars
26 (\$3,600) for dependents under the age of six, and raised the age limit from sixteen (16)
27 years to seventeen (17) years of age; and

1 **WHEREAS**, part of this major tax relief benefit allows all working families to
2 get full tax credit if a couple makes a combined One Hundred Fifty Thousand Dollars
3 (\$150,000) income or a single parent – (head of household) family makes One Hundred
4 Twelve Thousand Five Hundred Dollars (\$112,500) income; and

5 **WHEREAS**, on July 15, 2021, many working families received advanced
6 payments of their Child Tax Credit (CTC), and will continue to receive advance
7 payments until the end of this year. The Internal Revenue Service (IRS) will have paid
8 out half of the Child Tax Credit (CTC) to qualified tax payers and the other half of the
9 Child Tax Credit (CTC) when you file your 2021 income tax return; and

10 **WHEREAS**, on August 17, 2021, Guam was approved by the Internal Revenue
11 Service (IRS) and the United States Treasury for the Child Tax Credit (CTC) program;
12 which includes the preparation and implementation provisions that would grant local
13 taxpayers to receive advanced payment on the child tax credit; and

14 **WHEREAS**, the advanced CTC for Guam requires the credit to be paid in equal
15 monthly installments of up to Three Hundred Dollars (\$300.00) for each qualifying
16 dependent child under the age of six (6) and up to Two Hundred Fifty Dollars (\$250.00)
17 for each qualifying dependent child six (6) years of age to age seventeen (17); and

18 **WHEREAS**, while Guam Department of Revenue and Taxation is still working
19 through its logistic planning and implementation of the first installment of the advanced
20 child tax credit payment as soon as possible. The U.S. had issued the first tax credit
21 payment in July; and have seen financial boost to low-income families or single-parent
22 households; and with the advanced child tax credit batch payments every month until
23 the end of the year, the benefit program ensures qualifying tax payers with a dependent
24 child receive the financial support they need to address the economic impacts of the
25 COVID-19 global pandemic; and

26 **WHEREAS**, H.R. 928, “American Family Act of 2021”, designed to ensure that
27 all working families can receive the child tax credit. Both national and local advocates

1 raise awareness about the new advance child tax credit and join the call for permanence;
2 and the new and expanded child tax credit will provide for much needed relief and the
3 ability to plan for a financial future as we strive to recover from economic recession
4 hindered by the COVID-19 global pandemic; now therefore, be it

5 **RESOLVED**, that the Committee on Rules of *I Mina'trentai Sais Na*
6 *Liheslaturan Guåhan* does hereby, on behalf of the people of Guam, to expressing the
7 support of *I Mina'trentai Sais Na Liheslaturan Guåhan* and advocating for the passage
8 of H.R. 928, “American Family Act of 2021”, introduced by Delegate Rosa DeLauro,
9 Connecticut Representative; which seeks to amend the Internal Revenue Code of 1986
10 to make the child tax credit fully refundable, establish an increased child tax credit for
11 young children, and for other purposes; and be it further

12 **RESOLVED**, that the Speaker certify, and the Legislative Secretary attest to, the
13 adoption hereof, and that copies of the same be thereafter transmitted to the Honorable
14 Joseph Biden, President of the United States of America; to the Honorable Kamala
15 Harris, Vice President of the United States of America; to the Honorable Michael F.Q.
16 San Nicolas, Guam Delegate to the U.S. Congress; to the Honorable Rose DeLauro,
17 Connecticut Delegate to the U.S. Congress; to Dafne Shimizu, Director of the Guam
18 Department of Revenue and Taxation ; and to the Honorable Lourdes A. Leon Guerrero,
19 *I Maga'hågan Guåhan*.

**DULY AND REGULARLY ADOPTED BY THE COMMITTEE ON RULES OF
I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN ON THE DAY
OF AUGUST 2021.**

THERESE M. TERLAJE
Speaker

AMANDA L. SHELTON
Legislative Secretary

117TH CONGRESS
1ST SESSION

H. R. 928

To amend the Internal Revenue Code of 1986 to make the child tax credit fully refundable, establish an increased child tax credit for young children, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2021

Ms. DELAURO (for herself, Ms. DELBENE, Mr. TORRES of New York, Mr. SMITH of Washington, Ms. SCHAKOWSKY, Ms. BONAMICI, Mr. CARSON, Mr. HORSFORD, Mrs. BEATTY, Mrs. DEMINGS, Mr. LOWENTHAL, Mr. MICHAEL F. DOYLE of Pennsylvania, Ms. LEE of California, Mrs. LURIA, Mr. GALLEG0, Mrs. CAROLYN B. MALONEY of New York, Mr. HASTINGS, Ms. NORTON, Ms. SCANLON, Mr. PANETTA, Mr. EVANS, Mr. CONNOLLY, Mr. MALINOWSKI, Ms. DEAN, Mr. LIEU, Mr. GARCÍA of Illinois, Mr. SARBANES, Mr. DEFazio, Mr. KILMER, Mr. MCGOVERN, Ms. WASSERMAN SCHULTZ, Ms. PINGREE, Ms. BARRAGÁN, Mr. DOGGETT, Ms. ROYBAL-ALLARD, Mr. BLUMENAUER, Mr. BOWMAN, Mr. WELCH, Mr. DANNY K. DAVIS of Illinois, Ms. LOFGREN, Mr. BUTTERFIELD, Mrs. HAYES, Mrs. KIRKPATRICK, Mrs. WATSON COLEMAN, Mr. SIRES, Mr. COHEN, Mr. SOTO, Mr. LANGEVIN, Ms. SCHRIER, Ms. MENG, Mr. GRIJALVA, Ms. JACKSON LEE, Ms. ESCOBAR, Ms. CLARK of Massachusetts, Mr. COURTNEY, Ms. ROSS, Ms. SHERRILL, Ms. BROWNLEY, Ms. HOULAHAN, Mr. CROW, Mr. LYNCH, Mr. TONKO, Mr. KEATING, Mr. COOPER, Ms. OCASIO-CORTEZ, Mr. MORELLE, Mr. ESPAILLAT, Ms. MATSUI, Mr. TRONE, Mr. MCNERNEY, Mr. PRICE of North Carolina, Ms. WILD, Ms. DEGETTE, Ms. KELLY of Illinois, Mr. MEEKS, Mr. SABLÁN, Mr. LARSON of Connecticut, Ms. SPEIER, Mr. HIGGINS of New York, Mr. POCAN, Mr. CÁRDENAS, Mr. VARGAS, Ms. SEWELL, Ms. MANNING, Miss RICE of New York, Mr. CARBAJAL, Mr. CUELLAR, Mr. DAVID SCOTT of Georgia, Ms. LEGER FERNANDEZ, Mr. SUOZZI, Mr. JONES, Ms. SÁNCHEZ, Ms. CRAIG, Ms. GARCIA of Texas, Ms. MOORE of Wisconsin, Mr. VEASEY, Mr. NADLER, Mr. FOSTER, Mr. TAKANO, Mr. YARMUTH, Mr. JOHNSON of Georgia, Ms. BASS, Mr. PALLONE, Ms. TITUS, Ms. BLUNT ROCHESTER, Ms. OMAR, Ms. TLAIB, Ms. KUSTER, Ms. LOIS FRANKEL of Florida, Mr. SHERMAN, Mr. RYAN, Mrs. LAWRENCE, Mr. DESAULNIER, Mrs. TRAHAN, Mr. LAWSON of Florida, Ms. WILSON of Florida, Mr. KAHELE, Mrs. NAPOLITANO, Ms. WILLIAMS of Georgia, Mr. KHANNA, Mr. PAYNE, Ms. CLARKE of New York, Ms. STRICKLAND, Ms. JACOBS of California, Ms. KAPTUR, Mr. O'HALLERAN, Mr. JEFFRIES, Mr. NEGUSE, Mr. LAR-

SEN of Washington, Ms. CHU, Mr. CARTWRIGHT, Ms. MCCOLLUM, Ms. VELÁZQUEZ, Mr. SEAN PATRICK MALONEY of New York, Mr. KILDEE, Mr. HOYER, Mr. COSTA, Mr. LEVIN of California, Mr. AUCHINCLOSS, Mr. BEYER, Ms. NEWMAN, Mr. RASKIN, Ms. CASTOR of Florida, Mr. GOMEZ, Ms. JAYAPAL, Mr. HIMES, Mr. MOULTON, Mr. CASTEN, Mrs. DINGELL, Mr. BROWN, Mrs. TORRES of California, Mr. HUFFMAN, Ms. PLASKETT, Mr. PASCRELL, Mr. QUIGLEY, Mr. SCOTT of Virginia, and Ms. ESHOO) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to make the child tax credit fully refundable, establish an increased child tax credit for young children, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
 2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “American Family Act
 5 of 2021”.

6 **SEC. 2. ESTABLISHMENT OF FULLY REFUNDABLE CHILD**
 7 **TAX CREDIT.**

8 (a) ELIMINATION OF EXISTING CHILD TAX CRED-
 9 IT.—Subpart A of part IV of subchapter A of chapter 1
 10 of subtitle A of the Internal Revenue Code of 1986 is
 11 amended by striking section 24.

12 (b) ESTABLISHMENT OF FULLY REFUNDABLE
 13 CHILD TAX CREDIT.—Subpart C of part IV of subchapter

1 A of chapter 1 of subtitle A of such Code is amended by
2 inserting after section 36B the following new section:

3 **“SEC. 36C. CHILD TAX CREDIT.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
5 gible individual, there shall be allowed as a credit against
6 the tax imposed by this chapter for the taxable year an
7 amount equal to the sum of—

8 “(1) with respect to each qualifying child of the
9 taxpayer who has attained 6 years of age before the
10 close of such taxable year and for which the tax-
11 payer is allowed a deduction under section 151, an
12 amount equal to \$3,000, and

13 “(2) with respect to each qualifying child of the
14 taxpayer who has not attained 6 years of age before
15 the close of such taxable year and for which the tax-
16 payer is allowed a deduction under section 151, an
17 amount equal to 120 percent of the dollar amount
18 in paragraph (1).

19 “(b) LIMITATION.—

20 “(1) IN GENERAL.—The amount of the credit
21 allowable under subsection (a) shall be reduced (but
22 not below zero) by the applicable amount for each
23 \$1,000 (or fraction thereof) by which the taxpayer’s
24 modified adjusted gross income exceeds the thresh-
25 old amount. For purposes of the preceding sentence,

1 the term ‘modified adjusted gross income’ means ad-
 2 justed gross income increased by any amount ex-
 3 cluded from gross income under section 911, 931, or
 4 933.

5 “(2) THRESHOLD AMOUNT.—

6 “(A) IN GENERAL.—For purposes of para-
 7 graph (1), the term ‘threshold amount’
 8 means—

9 “(i) \$180,000 in the case of a joint
 10 return,

11 “(ii) \$130,000 in the case of an indi-
 12 vidual who is not married, and

13 “(iii) \$90,000 in the case of a married
 14 individual filing a separate return.

15 “(B) MARITAL STATUS.—For purposes of
 16 this paragraph, marital status shall be deter-
 17 mined under section 7703.

18 “(3) APPLICABLE AMOUNT.—For purposes of
 19 paragraph (1), the term ‘applicable amount’ means
 20 an amount equal to the quotient of—

21 “(A) the amount of the credit allowable
 22 under subsection (a), as determined without re-
 23 gard to this subsection, divided by

24 “(B) an amount equal to the product of—

25 “(i) \$20, multiplied by

1 “(ii) the total number of qualifying
2 children of the taxpayer.

3 “(c) QUALIFYING CHILD.—For purposes of this sec-
4 tion—

5 “(1) IN GENERAL.—The term ‘qualifying child’
6 means a qualifying child of the taxpayer (as defined
7 in section 152(c)) who has not attained 18 years of
8 age.

9 “(2) EXCEPTION FOR CERTAIN NON-CITI-
10 ZENS.—The term ‘qualifying child’ shall not include
11 any individual who would not be a dependent if sub-
12 paragraph (A) of section 152(b)(3) were applied
13 without regard to all that follows ‘resident of the
14 United States’.

15 “(d) ELIGIBLE INDIVIDUAL.—For purposes of this
16 section, the term ‘eligible individual’ means, with respect
17 to any taxable year, any individual if such individual’s
18 principal place of abode is in the United States (as deter-
19 mined under section 32(c)(4)) for more than one-half of
20 such taxable year.

21 “(e) INFLATION ADJUSTMENT.—

22 “(1) IN GENERAL.—In the case of any taxable
23 year beginning after 2021, the \$3,000 amount in
24 subsection (a)(1) shall be increased by an amount
25 equal to—

1 “(A) such dollar amount, multiplied by

2 “(B) the cost-of-living adjustment deter-
3 mined under paragraph (2) for the calendar
4 year in which the taxable year begins.

5 “(2) COST-OF-LIVING ADJUSTMENT.—For pur-
6 poses of paragraph (1), the cost-of-living adjustment
7 for any calendar year is the percentage (if any) by
8 which—

9 “(A) the CPI for the preceding calendar
10 year (as determined pursuant to section
11 1(f)(4)), exceeds

12 “(B) the CPI for calendar year 2020.

13 “(3) ROUNDING.—If any increase determined
14 under paragraph (1) is not a multiple of \$50, such
15 increase shall be rounded to the nearest multiple of
16 \$50.

17 “(f) PARTIAL NON-REFUNDABLE CREDIT ALLOWED
18 FOR CERTAIN OTHER DEPENDENTS.—

19 “(1) IN GENERAL.—In the case of a taxable
20 year beginning after December 31, 2020, and before
21 January 1, 2026, the aggregate credits allowed to a
22 taxpayer under subpart A shall be increased by \$500
23 for each dependent of the taxpayer (as defined in
24 section 152) other than a qualifying child described
25 in subsection (c). The amount of the credit allowed

1 under this subsection shall not be treated as a credit
2 allowed under this subpart.

3 “(2) EXCEPTION FOR CERTAIN NONCITIZENS.—
4 Paragraph (1) shall not apply with respect to any
5 individual who would not be a dependent if subpara-
6 graph (A) of section 152(b)(3) were applied without
7 regard to all that follows ‘resident of the United
8 States’.

9 “(3) LIMITATION.—

10 “(A) IN GENERAL.—The amount of the
11 credit allowable under paragraph (1) shall be
12 reduced (but not below zero) by \$50 for each
13 \$1,000 (or fraction thereof) by which the tax-
14 payer’s modified adjusted gross income exceeds
15 the threshold amount.

16 “(B) MODIFIED ADJUSTED GROSS IN-
17 COME.—For purposes of subparagraph (A), the
18 term ‘modified adjusted gross income’ means
19 adjusted gross income increased by any amount
20 excluded from gross income under section 911,
21 931, or 933.

22 “(C) THRESHOLD AMOUNT.—

23 “(i) IN GENERAL.—For purposes of
24 subparagraph (A), the term ‘threshold
25 amount’ means—

1 “(I) \$200,000 in the case of a
2 joint return,

3 “(II) \$150,000 in the case of an
4 individual who is not married, and

5 “(III) \$100,000 in the case of a
6 married individual filing a separate
7 return.

8 “(ii) MARITAL STATUS.—For pur-
9 poses of this subparagraph, marital status
10 shall be determined under section 7703.

11 “(g) IDENTIFICATION REQUIREMENTS.—

12 “(1) QUALIFYING CHILD AND DEPENDENT
13 IDENTIFICATION REQUIREMENT.—No credit shall be
14 allowed under this section to a taxpayer with respect
15 to any qualifying child or dependent unless the tax-
16 payer includes the name and taxpayer identification
17 number of such qualifying child or dependent on the
18 return of tax for the taxable year and such taxpayer
19 identification number was issued on or before the
20 due date for filing such return.

21 “(2) TAXPAYER IDENTIFICATION REQUIRE-
22 MENT.—No credit shall be allowed under this section
23 if the taxpayer identification number of the taxpayer
24 was issued after the due date for filing the return
25 for the taxable year.

1 “(h) TAXABLE YEAR MUST BE FULL TAXABLE
2 YEAR.—Except in the case of a taxable year closed by rea-
3 son of the death of the taxpayer, no credit shall be allow-
4 able under this section in the case of a taxable year cov-
5 ering a period of less than 12 months.

6 “(i) RESTRICTIONS ON TAXPAYERS WHO IMPROP-
7 ERLY CLAIMED CREDIT IN PRIOR YEAR.—

8 “(1) TAXPAYERS MAKING PRIOR FRAUDULENT
9 OR RECKLESS CLAIMS.—

10 “(A) IN GENERAL.—No credit shall be al-
11 lowed under this section for any taxable year in
12 the disallowance period.

13 “(B) DISALLOWANCE PERIOD.—For pur-
14 poses of subparagraph (A), the disallowance pe-
15 riod is—

16 “(i) the period of 10 taxable years
17 after the most recent taxable year for
18 which there was a final determination that
19 the taxpayer’s claim of credit under this
20 section was due to fraud, and

21 “(ii) the period of 2 taxable years
22 after the most recent taxable year for
23 which there was a final determination that
24 the taxpayer’s claim of credit under this
25 section was due to reckless or intentional

1 disregard of rules and regulations (but not
2 due to fraud).

3 “(2) TAXPAYERS MAKING IMPROPER PRIOR
4 CLAIMS.—In the case of a taxpayer who is denied
5 credit under this section for any taxable year as a
6 result of the deficiency procedures under subchapter
7 B of chapter 63, no credit shall be allowed under
8 this section for any subsequent taxable year unless
9 the taxpayer provides such information as the Sec-
10 retary may require to demonstrate eligibility for
11 such credit.

12 “(j) RECONCILIATION OF CREDIT AND ADVANCE
13 CREDIT.—

14 “(1) IN GENERAL.—The amount of the credit
15 allowed under this section to any taxpayer for any
16 taxable year shall be reduced (but not below zero) by
17 the aggregate amount of payments made under sec-
18 tion 7527A to such taxpayer during such taxable
19 year.

20 “(2) EXCESS ADVANCE PAYMENTS.—If the ag-
21 gregate amount of payments under section 7527A to
22 the taxpayer during the taxable year exceeds the
23 amount of the credit allowed under this section to
24 such taxpayer for such taxable year (determined
25 without regard to paragraph (1)), the tax imposed

1 by this chapter for such taxable year shall be in-
 2 creased by the amount of such excess.”.

3 (c) ADVANCE PAYMENT OF CREDIT.—Chapter 77 of
 4 the Internal Revenue Code of 1986 is amended by insert-
 5 ing after section 7527 the following new section:

6 **“SEC. 7527A. ADVANCE PAYMENT OF CHILD TAX CREDIT.**

7 “(a) IN GENERAL.—As soon as practicable after the
 8 date of the enactment of this section, the Secretary shall
 9 establish a program for making monthly payments to tax-
 10 payers which, in the aggregate during any calendar year,
 11 equal the annual advance amount determined with respect
 12 to such taxpayer for such calendar year.

13 “(b) ANNUAL ADVANCE AMOUNT.—For purposes of
 14 this section—

15 “(1) IN GENERAL.—Except as otherwise pro-
 16 vided in this subsection, the term ‘annual advance
 17 amount’ means, with respect to any taxpayer for any
 18 calendar year, the amount of the credit which would
 19 be allowed to such taxpayer under section 36C(a)
 20 (determined without regard to subsection (j) thereof)
 21 for the taxpayer’s taxable year beginning in such
 22 calendar year if—

23 “(A) the taxpayer’s modified adjusted
 24 gross income for such taxable year were equal

1 to the taxpayer's modified adjusted gross in-
2 come for the reference taxable year,

3 “(B) the only qualifying children of such
4 taxpayer are qualifying children properly
5 claimed on the taxpayer's return of tax for the
6 reference taxable year, and

7 “(C) the age of such qualifying children is
8 determined for such taxable year by taking into
9 account the passage of time since the reference
10 taxable year.

11 “(2) REFERENCE TAXABLE YEAR.—Except as
12 provided in paragraph (3)(A), the term ‘reference
13 taxable year’ means, with respect to any taxpayer
14 for any calendar year, the taxpayer's taxable year
15 beginning in the preceding calendar year or, in the
16 case of taxpayer who did not file a return of tax for
17 such taxable year, the taxpayer's taxable year begin-
18 ning in the second preceding calendar year.

19 “(3) MODIFICATIONS DURING CALENDAR
20 YEAR.—The Secretary may modify, during any cal-
21 endar year, the annual advance amount with respect
22 to any taxpayer for such calendar year to take into
23 account—

24 “(A) a return of tax filed by such taxpayer
25 during such calendar year (and the taxable year

1 to which such return relates may be taken into
2 account as the reference taxable year), and

3 “(B) any other information provided by
4 the taxpayer to the Secretary which allows the
5 Secretary to determine payments under sub-
6 section (a) which, in the aggregate during any
7 taxable year of the taxpayer, more closely total
8 the Secretary’s best estimate of the credit al-
9 lowed to the taxpayer under section 36C(a) (de-
10 termined without regard to subsection (i) there-
11 of) for such taxable year.

12 “(c) ON-LINE INFORMATION PORTAL.—The Sec-
13 retary shall establish an on-line portal which allows tax-
14 payers to—

15 “(1) elect not to receive payments under this
16 section,

17 “(2) provide information to the Secretary which
18 would be relevant to a modification under subsection
19 (b)(3)(B) of the annual advance amount, including
20 information regarding—

21 “(A) a change in the number of the tax-
22 payer’s qualifying children, including by reason
23 of the birth of a child,

24 “(B) a change in the taxpayer’s marital
25 status,

1 “(C) a significant change in the taxpayer’s
2 modified adjusted gross income, and

3 “(D) any other factor which the Secretary
4 may provide.

5 “(d) NOTICE OF PAYMENTS.—Not later than Janu-
6 ary 31 of the calendar year following any calendar year
7 during which the Secretary makes one or more payments
8 to any taxpayer under this section, the Secretary shall pro-
9 vide such taxpayer with a written notice which includes
10 the taxpayer’s taxpayer identity (as defined in section
11 6103(b)(6)), the aggregate amount of such payments
12 made to such taxpayer during such calendar year, and
13 such other information as the Secretary determines appro-
14 priate.

15 “(e) AUTHORITY TO ADJUST INTERVAL OF PAY-
16 MENTS.—If the Secretary determines that it is not admin-
17 istratively feasible to make monthly payments under this
18 section, such payments shall be made on the basis of the
19 shortest interval which the Secretary determines is admin-
20 istratively feasible.”.

21 (d) CONFORMING AMENDMENTS.—

22 (1) The table of sections for subpart A of part
23 IV of subchapter A of chapter 1 of subtitle A of the
24 Internal Revenue Code of 1986 is amended by strik-
25 ing the item relating to section 24.

1 (2) The table of sections for subpart C of part
2 IV of subchapter A of chapter 1 of subtitle A of
3 such Code is amended by inserting after the item re-
4 lating to section 36B the following:

“Sec. 36C. Child tax credit.”.

5 (3) The table of sections for chapter 77 of such
6 Code is amended by inserting after the item relating
7 to section 7527 the following new item:

“Sec. 7527A. Advance payment of child tax credit.”.

8 (4) Subparagraph (B) of section 45R(f)(3) of
9 such Code is amended to read as follows:

10 “(B) SPECIAL RULE.—Any amounts paid
11 pursuant to an agreement under section 3121(l)
12 (relating to agreements entered into by Amer-
13 ican employers with respect to foreign affiliates)
14 which are equivalent to the taxes referred to in
15 subparagraph (A) shall be treated as taxes re-
16 ferred to in such subparagraph.”.

17 (5) Section 152(f)(6)(B)(ii) of such Code is
18 amended by striking “section 24” and inserting
19 “section 36C”.

20 (6) Paragraph (26) of section 501(c) of such
21 Code is amended in the flush matter at the end by
22 striking “section 24(c))” and inserting “section
23 36C(c))”.

1 (7) Section 6211(b)(4)(A) of such Code is
2 amended—

3 (A) by striking “24(d),”; and

4 (B) by inserting “36C(a),” after “36B,”.

5 (8) Section 6213(g)(2) of such Code is amend-
6 ed—

7 (A) in subparagraph (I), by striking “sec-
8 tion 24(e)” and inserting “section 36C(g)”; and

9 (B) in subparagraph (L), by striking “24,
10 or 32” and inserting “32, or 36C”.

11 (9) Paragraph (2) of section 1324(b) of title
12 31, United States Code, is amended by inserting
13 “36C,” after “36B,”.

14 (e) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2020.

17 **SEC. 3. PAYMENTS TO POSSESSIONS.**

18 (a) MIRROR CODE POSSESSION.—The Secretary of
19 the Treasury shall pay to each possession of the United
20 States with a mirror code tax system amounts equal to
21 the loss to that possession by reason of the application
22 of section 36C of the Internal Revenue Code of 1986 (as
23 added by section 2) with respect to taxable years begin-
24 ning after 2020. Such amounts shall be determined by the

1 Secretary of the Treasury based on information provided
2 by the government of the respective possession.

3 (b) OTHER POSSESSIONS.—The Secretary of the
4 Treasury shall pay to each possession of the United States
5 which does not have a mirror code tax system amounts
6 estimated by the Secretary of the Treasury as being equal
7 to the aggregate benefits that would have been provided
8 to residents of such possession by reason of the application
9 of section 36C of such Code (as so added) for taxable
10 years beginning after 2020 if a mirror code tax system
11 had been in effect in such possession. The preceding sen-
12 tence shall not apply with respect to any possession of the
13 United States unless such possession has a plan, which
14 has been approved by the Secretary of the Treasury, under
15 which such possession will promptly distribute such pay-
16 ments to the residents of such possession.

17 (c) COORDINATION WITH CREDIT ALLOWED
18 AGAINST UNITED STATES INCOME TAXES.—No credit
19 shall be allowed against United States income taxes for
20 any taxable year under section 36C of the Internal Rev-
21 enue Code of 1986 (as so added) to any person—

22 (1) to whom a credit is allowed against taxes
23 imposed by the possession by reason of the amend-
24 ments made by this section for such taxable year; or

1 (2) who is eligible for a payment under a plan
2 described in subsection (b) with respect to such tax-
3 able year.

4 (d) DEFINITIONS AND SPECIAL RULES.—

5 (1) POSSESSION OF THE UNITED STATES.—For
6 purposes of this section, the term “possession of the
7 United States” includes the Commonwealth of Puer-
8 to Rico and the Commonwealth of the Northern
9 Mariana Islands.

10 (2) MIRROR CODE TAX SYSTEM.—For purposes
11 of this section, the term “mirror code tax system”
12 means, with respect to any possession of the United
13 States, the income tax system of such possession if
14 the income tax liability of the residents of such pos-
15 session under such system is determined by ref-
16 erence to the income tax laws of the United States
17 as if such possession were the United States.

18 (3) TREATMENT OF PAYMENTS.—For purposes
19 of section 1324(b)(2) of title 31, United States
20 Code, the payments under this section shall be treat-
21 ed in the same manner as a refund due from the
22 credit allowed under section 36C of the Internal
23 Revenue Code of 1986.

○