

*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
74-36 (COR)	Joe S. San Agustin Tina Rose Muña Barnes Jose “Pedo” Terlaje Clynton E. Ridgell Mary Camacho Torres	AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED.	3/9/21 12:23 p.m.	3/10/21	Committee on General Government Operations, Appropriations, and Housing	4/7/21 2:00 p.m.	4/26/21 11:58 a.m.	Request: 3/10/21  3/19/21	



# SENATOR JOE S. SAN AGUSTIN

COMMITTEE ON GENERAL GOVERNMENT OPERATIONS, APPROPRIATIONS & HOUSING  
I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN

16 APR 2021

The Honorable Therese M. Terlaje  
Speaker  
I Mina'trentai Sais Liheslaturan Guåhan  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

VIA: The Honorable Tina Rose Muña Barnes  
Chairperson, Committee on Rules

**RE: Committee Report on Bill No.74-36 (COR) As Introduced**

Håfa Adai Speaker Terlaje:

Transmitted herewith is the Committee Report on **BILL NO. 74-36 (COR)** As Introduced by Joe S. San Agustin, Tina Rose Muña Barnes, Jose "Pedro" Terlaje, Clynton E. Ridgell, Mary Camacho Torres. **"AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED"**

Committee votes are as follows:

- ☒ TO DO PASS
- ☐ TO NOT PASS
- ☐ TO REPORT OUT ONLY
- ☐ TO ABSTAIN
- ☐ TO PLACE IN INACTIVE FILE

Respectfully,

  
Senator Joe S. San Agustin  
Chairperson, Committee on Appropriations

COMMITTEE ON RULES

RECEIVED:

April 19, 2021

8:47 A.M.



Revision Rec'd:

April 26, 2021 @ 8:19 A.M.



# **SENATOR JOE S. SANAGUSTIN**

*I Mina' trentai Sais na Liheslaturan Guåhan*

**CHAIRMAN, COMMITTEE ON GENERAL GOVERNMENT OPERATIONS, APPROPRIATIONS, AND HOUSING**

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## **COMMITTEE REPORT**

### **BILL NO. 74-36 (COR)**

*As Introduced by Senators: Joe S. San Agustin and Tina Rose Muña Barnes and Jose "Pedro" Toves Terlaje and Clynton E. Ridgell and Mary Camacho Torres*

**AN ACT TO AMEND §26203.2 OF CHAPTER 26  
TITLE 11, GUAM CODE ANNOTATED, RELATIVE  
TO PERMANENTLY INCREASING THE GROSS  
THRESHOLD FOR LIMITED EXEMPTIONS ON THE  
BUSINESS PRIVILEGE TAXES FOR CERTAIN  
SMALL BUSINESSES AND TO FURTHER *REPEAL*  
§26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE  
ANNOTATED.**



# SENATOR JOE S. SAN AGUSTIN

COMMITTEE ON GENERAL GOVERNMENT OPERATIONS, APPROPRIATIONS & HOUSING  
I MINA'TRENTAI SAIS NA LIHESLATURAN GUAHAN

16 APR 2021

## MEMORANDUM

### **TO: ALL MEMBERS**

Committee on General Government Operations, Appropriations, and Housing

### **From: Senator Joe S. San Agustin**

Committee Chairperson

### **Subject: Committee Report on Bill No. 74-36 (COR) As Introduced**

Transmitted herewith is the Committee Report on **BILL NO. 74-36 (COR) As Introduced** by **Joe S. San Agustin, Tina Rose Muña Barnes, Jose "Pedro" Terlaje, Clynton E. Ridgell, Mary Camacho Torres. "AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED"**

This report includes the following:

- Copy of COR Referral of Bill No. 74-36 (COR)
- Notices of Public Hearing and Other Correspondence
- Copy of Public Hearing Agenda
- Public Hearing Sign-in Sheet
- Submitted Written Testimony and Supporting Documents
- Committee Report Digest
- Copy of Bill No. 74-36 (COR) As Introduced
- Copy of Fiscal Note from Bureau of Budget and Management Research
- Copy of Funding Availability Note from Office of Finance and Budget
- Committee Vote Sheet

Please take the appropriate action on the attached vote sheet, Your Attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact me.

*Si Yu'os Ma'ase'.*

**Senator Joe S. San Agustin**

Chairman, Committee on Appropriations



Vice Speaker

**TINA ROSE MUÑA BARNES**

**CHAIRPERSON, COMMITTEE ON RULES**

*I Mina'trentai Sais Na Liheslaturan Guåhan*

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

March 10, 2021

# MEMO

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

**Attorney Ana Won Pat-Borja**  
Legislative Legal Counsel

**From:** **Vice Speaker Tina Rose Muña Barnes**  
Chairperson, Committee on Rules

**Re:** **Referral of Bill No. 74-36 (COR)**

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*Buenas yan Hafa adai,*

As per my authority as Chairperson of the Committee on Rules and subject to §6.01(d)(1), Rule VI of our Standing Rules, I am forwarding the referral of Bill No. 74-36 (COR) – Joe S. San Agustin, Tina Rose Muña Barnes, Jose "Pedro" Terlaje, Clynton E. Ridgell, Mary Camacho Torres - "AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED."

Please ensure that the subject bill is referred to the **Committee on General Government Operations, Appropriations and Housing**, chaired by Senator Joe S. San Agustin.

I also request that the same be forwarded to the prime sponsor of the subject bill.

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 important matter.

Respectfully,

**Vice Speaker Tina Rose Muña Barnes**  
Chairperson, Committee on Rules





Catherine Leon Guerrero &lt;cathy.sensorsa@gmail.com&gt;

**First Notice of Public Hearing on Wednesday, 7 April 2021 @ 9:00 a.m.**

1 message

**Rose Mesa** <rose.sensorsa@gmail.com>

Tue, Mar 30, 2021 at 9:44 AM

To: phnotice@guamlegislature.org, joanne.sensorsa@gmail.com, msacelorio@gmail.com, Catherine Leon Guerrero <cathy.sensorsa@gmail.com>, Hope DelosReyes <hope.sensorsa@gmail.com>, Joe Mesngon <joe.sensorsa@gmail.com>, Krystal Agustin <krystal.sensorsa@gmail.com>, Peter Johnson <pj.sensorsa@gmail.com>, Vincent Benavente <vince.sensorsa@gmail.com>, Diana Garrido <diana.sensorsa@gmail.com>, Epifanio Illicito <winston.sensorsa@gmail.com>, Joseph Cabana <joseph.sensorsa@gmail.com>, Llewelyn Terlaje <llewelyn.sensorsa@gmail.com>, Stephen Guerrero <stephen.sensorsa@gmail.com>, Vanessa Valencia <vanessa.sensorsa@gmail.com>

Cc: Management Information System <mis@guamlegislature.org>, Joe San Agustin <protocol@guamlegislature.org>, Tom Unsiog <sgtarms@guamlegislature.org>, Guam Legislature Clerks <clerks@guamlegislature.org>

**30 March 2021****MEMORANDUM****To: ALL HONORABLE Senators, Stakeholders and Media****From: Senator Joe S. San Agustin, Chairman****Subject: First Notice of Public Hearing on Wednesday, 7 April 2021 @ 9:00 a.m.*****Buenas yan Håfa Adai!***

In accordance with the Open Government Law, relative to notices for public meetings, please be advised that the Committee on General Government Operations, Appropriations and Housing will convene a public hearing on **Wednesday, 7 April 2021, beginning at 9 a.m.** in *I Liheslaturan Guåhan's* Public Hearing Room (Guam Congress Building, Hagåtña). The Committee will hear and accept testimonies on the:

**Referral of Appointment of:** Karl E. Corpus**Position:** Member (Resident), Board of Commissioners Guam Housing & Urban Renewal Authority**Term Length:** Five (5) Years; September 9, 2020 to September 8, 2025; to fill the seat of Joseph Leon Guerrero, whose term has expired**Referral of Appointment of:** Daphne M. Leon Guerrero**Position:** Member, Guam Ethics Commission**Term Length:** Four (4) Years; May 17, 2021 to May 16 2023

The Public Hearing will broadcast on local television, GTA Channel 21, Docomo Channel 117/60.4 and stream online via **I Liheslaturan Guåhan's live feed**. A recording of the hearing will be available online via **Guam Legislature Media** on YouTube after the hearing.

Written testimonies may also be submitted to the Office of Senator Joe S. San Agustin before the hearing via email at [senatorjoessanagustin@gmail.com](mailto:senatorjoessanagustin@gmail.com).



In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Joe S. San Agustin at [senatorjoessanagustin@gmail.com](mailto:senatorjoessanagustin@gmail.com).

We look forward to your participation!

***UN DANGKOLO NA SI YU'OS MA'ASE'!***

***Very Respectfully,***

***RoseMarie T. Mesa***

***Office Manager***

***I Mina'trentai Sais Na Liheslaturan Guåhan***

***(Thirty-Sixth Guam Legislature)***

***Senator Joe S. San Agustin***

***Committee on General Government Operations, Appropriations, and Housing***

***Office: 671-989-5445***

***Email: [rose.senatorsa@gmail.com](mailto:rose.senatorsa@gmail.com)***

**CHANGE 1: First Notice of Public Hearing on Wednesday, 7 April 2021 @ 9:00 a.m.**

1 message

Rose Mesa &lt;rose.senatorsa@gmail.com&gt;

Tue, Mar 30, 2021 at 12:56 PM

To: phnotice@guamlegislature.org, joanne.senatorsa@gmail.com, msacelorio@gmail.com, Catherine Leon Guerrero <cathy.senatorsa@gmail.com>, Hope DelosReyes <hope.senatorsa@gmail.com>, Joe Mesngon <joe.senatorsa@gmail.com>, Krystal Agustin <krystal.senatorsa@gmail.com>, Peter Johnson <pj.senatorsa@gmail.com>, Vincent Benavente <vince.senatorsa@gmail.com>, Diana Garrido <diana.senatorsa@gmail.com>, Epifanio Illicito <winston.senatorsa@gmail.com>, Joseph Cabana <joseph.senatorsa@gmail.com>, Llewelyn Terlaje <llewelyn.senatorsa@gmail.com>, Stephen Guerrero <stephen.senatorsa@gmail.com>, Vanessa Valencia <vanessa.senatorsa@gmail.com>

Cc: Management Information System <mis@guamlegislature.org>, Tom Unsiog <sgtarms@guamlegislature.org>, Joe San Agustin <protocol@guamlegislature.org>, Guam Legislature Clerks <clerks@guamlegislature.org>

30 March 2021

**MEMORANDUM****To: ALL HONORABLE Senators, Stakeholders and Media****From: Senator Joe S. San Agustin, Chairman****Subject: CHANGE 1: First Notice of Public Hearing on Wednesday, 7 April 2021 @ 9:00 a.m.*****Buenas yan Håfa Adai!***

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**9 a.m.****Referral of Appointment of:** Karl E. Corpus**Position:** Member (Resident), Board of Commissioners Guam Housing & Urban Renewal Authority**Term Length:** Five (5) Years; September 9, 2020 to September 8, 2025; to fill the seat of Joseph Leon Guerrero, whose term has expired**Referral of Appointment of:** Daphne M. Leon Guerrero**Position:** Member, Guam Ethics Commission**Term Length:** Four (4) Years; May 17, 2021 to May 16 2023**Bill No. 74-36 (COR) - Joe S. San Agustin / Tina Rose Muña Barnes / Jose "Pedro" Terlaje / Clynton E. Ridgell / Mary Camacho Torres****AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED**



**Bill No. 32-36 (COR)** - James C. Moylan

**AN ACT TO AMEND § 6224 AND § 6225 OF ARTICLE 2, CHAPTER 6, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO THE ADMINISTRATION OF HAZARDOUS PAY FOR CUSTOMS OFFICERS AND THE ADOPTION OF A TABLE OF ORGANIZATION AND EQUIPMENT (TOE) FOR THE GUAM CUSTOMS AND QUARANTINE AGENCY.**

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**2 p.m.**

**Bill No. 74-36 (COR)** - Joe S. San Agustin / Tina Rose Muña Barnes / Jose "Pedro" Terlaje / Clynton E. Ridgell / Mary Camacho Torres

**AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED**

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In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Joe S. San Agustin at [senatorjoessanagustin@gmail.com](mailto:senatorjoessanagustin@gmail.com).

We look forward to your participation!

***UN DANGKOLO NA SI YU'OS MA'ÅSE'!***

***Very Respectfully,***

***RoseMarie T. Mesa***

***Office Manager***

***I Mina'trentai sais Na Liheslaturan Guåhan***

***(Thirty-Sixth Guam Legislature)***

***Senator Joe S. San Agustin***

***Committee on General Government Operations, Appropriations, and Housing***

***Office: 671-989-5445***

***Email: [rose.senatorsa@gmail.com](mailto:rose.senatorsa@gmail.com)***

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**Corrected CHANGE 1: First Notice of Public Hearing on Wednesday, 7 April 2021 @ 9:00 a.m.**

1 message

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**Rose Mesa** <rose.senatorsa@gmail.com>

Tue, Mar 30, 2021 at 1:53 PM

To: phnotice@guamlegislature.org

Cc: Management Information System &lt;mis@guamlegislature.org&gt;, Tom Unsiog &lt;sgtarms@guamlegislature.org&gt;, Joe San Agustin &lt;protocol@guamlegislature.org&gt;

30 March 2021

**MEMORANDUM****To: ALL HONORABLE Senators, Stakeholders and Media****From: Senator Joe S. San Agustin, Chairman****Subject: Corrected CHANGE 1: First Notice of Public Hearing on Wednesday, 7 April 2021 @ 9:00 a.m.*****Buenas yan Håfa Adai!***

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-

**2 p.m.****Bill No. 74-36 (COR)** - Joe S. San Agustin / Tina Rose Muña Barnes / Jose "Pedro" Terlaje / Clynton E. Ridgell / Mary Camacho Torres

**AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED**

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***Very Respectfully,***

***RoseMarie T. Mesa***

***Office Manager***

***I Mina'trentai sais Na Liheslaturan Guåhan  
(Thirty-Sixth Guam Legislature)***

***Senator Joe S. San Agustin***

***Committee on General Government Operations, Appropriations, and Housing***

***Office: 671-989-5445***

***Email: [rose.senatorsa@gmail.com](mailto:rose.senatorsa@gmail.com)***

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**Second Notice of Public Hearing on Wednesday, 7 April 2021 @ 9:00 a.m.**

1 message

Rose Mesa &lt;rose.senatorsa@gmail.com&gt;

Mon, Apr 5, 2021 at 9:01 AM

To: phnotice@guamlegislature.org

Cc: Management Information System &lt;mis@guamlegislature.org&gt;, Tom Unsiog &lt;sgtarms@guamlegislature.org&gt;, Joe San Agustin &lt;protocol@guamlegislature.org&gt;

**5 April 2021****MEMORANDUM****To: ALL HONORABLE Senators, Stakeholders and Media****From: Senator Joe S. San Agustin, Chairman****Subject: Second Notice of Public Hearing on Wednesday, 7 April 2021 @ 9:00 a.m.*****Buenas yan Håfa Adai!***

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-

**2 p.m.****Bill No. 74-36 (COR)** - Joe S. San Agustin / Tina Rose Muña Barnes / Jose "Pedro" Terlaje / Clynton E. Ridgell / Mary Camacho Torres**AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED**

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We look forward to your participation!

***UN DANGKOLO NA SI YU'OS MA'ÅSE'!***

***Very Respectfully,***

***RoseMarie T. Mesa  
Office Manager  
I Mina'trentai sais Na Liheslaturan Guåhan  
(Thirty-Sixth Guam Legislature)  
Senator Joe S. San Agustin  
Committee on General Government Operations, Appropriations, and Housing  
Office: 671-989-5445  
Email: [rose.senatorsa@gmail.com](mailto:rose.senatorsa@gmail.com)***

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*Office of*

***SENATOR Joe S. San Agustin***

*I Mina' trentai sais na Liheslaturan Guåhan Thirty-Sixth Guam Legislature*

**PUBLIC HEARING**

**Wednesday, April 7, 2021**

**Guam Congress Building Public Hearing Room**

**AGENDA**

**9 a.m.**

**Referral of Appointment of:** Karl E. Corpus

**Position:** Member (Resident), Board of Commissioners Guam Housing & Urban Renewal Authority

**Term Length:** Five (5) Years; September 9, 2020 to September 8, 2025; to fill the seat of Joseph Leon Guerrero, whose term has expired

**Referral of Appointment of:** Daphne M. Leon Guerrero

**Position:** Member, Guam Ethics Commission

**Term Length:** Four (4) Years; May 17, 2021 to May 16 2023

**Bill No. 32-36 (COR)** - James C. Moylan

**AN ACT TO AMEND § 6224 AND § 6225 OF ARTICLE 2, CHAPTER 6, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO THE ADMINISTRATION OF HAZARDOUS PAY FOR CUSTOMS OFFICERS AND THE ADOPTION OF A TABLE OF ORGANIZATION AND EQUIPMENT (TOE) FOR THE GUAM CUSTOMS AND QUARANTINE AGENCY.**

**2 p.m.**

**Bill No. 74-36 (COR)** - Joe S. San Agustin / Tina Rose Muña Barnes / Jose "Pedro" Terlaje / Clynton E. Ridgell / Mary Camacho Torres

**AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED**

***Committee Chairman: General Government Operations, Appropriations, & Housing***

***Ran - Care Commercial Building, CBU #230, 761 South Marine Corps Dr., Tamuning, Guam 96913***

***Tel: (671) 989-5445 \* Fax: (671) 969-6737 \* email: senatorjoessanagustin@gmail.com***



**Bill No. 74-36 (COR)** - Joe S. San Agustin / Tina Rose Muña Barnes / Jose “Pedro” Terlaje / Clynton E. Ridgell / Mary Camacho Torres  
**AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED**

Page 1 of 1

**Tel: (671) 989-5445 \* Fax: (671) 969-6737 \* email: senatorjoessanagustin@gmail.com**





**GUAM WOMEN'S**  
CHAMBER OF COMMERCE

April 6, 2021

**President**

Laura Nelson Cepeda

**Vice President**

Bernie Valencia

**Secretary**

Helana Leon Guerrero

**Treasurer**

Amanda Gima

**Past President**

Holly Rustick

**Board Members**

Angel Camacho-Paulino

Jayne Flores

Jennifer McFerran

Kathlyn Selleck

Livia Marati

Michelle Crisostomo

Tasi Peddicord

Jessica Leon Guerrero

**Ex-Officios**

Lina Leon Guerrero

Geri Leon Guerrero

Rindraty Limtiaco

**Executive Director**

Rene Logie

Senator Joe S. San Agustin

Chair, Committee on General Government Operations, Appropriations and Housing

Ran Care Bldg., CBU 230

761 S. Marine Corps Drive

Tamuning, Guam 96931

Via e-mail: [senatorjoessanagustin@gmail.com](mailto:senatorjoessanagustin@gmail.com)

Hafa Adai Senator San Agustin and Committee members,

The Guam Women's Chamber of Commerce hereby provides the following testimony ***in favor*** of Bill No. 74-36, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED.

This bill permanently applies the 3% business privilege tax rate to the first \$250,000 of gross receipts for all companies making up to \$500,000. Previously, companies making over \$250,000 would pay the full rate on their earnings.

According to information from the Guam Department of Revenue and Taxation, nearly 85% of all Guam businesses fall under the \$250,000 or less threshold for BPT; another 5% fall between \$250,000-\$500,000. That is roughly 90% of all businesses on Guam. If this bill is passed into law, the other 10%, businesses that gross over \$500,000 annually would continue to pay the current rate of 5% BPT. A noteworthy effect of this bill, while giving companies that gross under \$500,000 a tax break, is that it could potentially place more of Guam's tax burden on its largest businesses.

While the GWCC fully supports this BPT tax reduction to 3% for businesses that gross between \$250,000 to \$500,000, we urge the committee to ensure that the reduction in taxes paid to the government that would result if this bill is passed into law will not adversely affect government services. One of the many issues that this pandemic has brought to light is the fact that many of our government services, especially those offered by the Departments of Revenue and Taxation, Public Works, Land Management, and other agencies, need to upgrade their online services. We hope that some of the approximately \$630 million slated for Guam under the American Rescue Plan Act (ARPA) will be used to upgrade those services.



GUAM WOMEN'S  
CHAMBER OF COMMERCE

Senator San Agustin, we know that you have written to Treasury Secretary Janet Yellen, inquiring if tax offsets passed now would jeopardize any of Guam's ARPA funding. The ARPA specifically notes that federal recovery funds should not be used to offset reductions in state or local taxes. However, it should be noted that a decrease in the business privilege tax from 5% to the pre-2018 level of 4% has been ongoing since well before the onset of the pandemic.

The GWCC wants what everyone wants - a thriving Guam economy once again. Our members are business owners and employees, and we want to see all businesses back in operation after the year of devastation caused by this COVID-19 pandemic. We believe that a reduction in the BPT for businesses grossing under \$500,000 will help to stimulate Guam's economic recovery. We just urge senators to weigh all of the benefits and consequences of adjusting the BPT before doing so.

Si Yu'os ma'ase for the opportunity to testify in support of Bill 74-36.

Sincerely,

Laura Nelson Cepeda  
President  
Guam Women's Chamber of Commerce



# SENATOR JOE S. SAN AGUSTIN

COMMITTEE ON GENERAL GOVERNMENT OPERATIONS, APPROPRIATIONS & HOUSING  
I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN

## COMMITTEE REPORT DIGEST

### **I. OVERVIEW**

**Bill No. 74-36 (COR)** was introduced on **March 09, 2021** by Senator Joe S. San Agustin and co-sponsored by Vice Speaker Tina Rose Muña Barnes, Senator Jose “Pedro” Terlaje, Senator Clynton E. Ridgell, and Senator Mary Camacho Torres. The bill was subsequently referred by the Committee on Rules to the Committee on General Government Operations, Appropriations, and Housing on March 10, 2021.

The Committee on General Government Operations, Appropriations, and Housing convened a public hearing on **Bill No. 74-36 (COR)** on **Wednesday, April 07, 2021, beginning at 9:00 a.m.** at the **Guam Congress Building, Public Hearing Room.**

#### **Public Notice Requirements**

Public Hearing notices were disseminated via **e-mail** to all senators and all main media broadcasting outlets on (First Notice and Change 1), **Tuesday, March 30, 2021 (5-Day Notice)**, Then again on (Second Notice) **Monday, April 5, 2021 (48-Hour Notice)**.

#### **Senators Present:**

- Senator Joe S. San Agustin, Chairman
- Speaker Therese M. Terlaje, Member
- Senator Jose “Pedro” Terlaje, Member
- Senator Telo T. Taitague
- Senator Christopher M. Duenas
- Senator Joanne M. S. Brown

#### **Appearing before the Committee:**

- Claire Delgado, Member, Guam Women’s Chamber Commerce

#### **Written Testimony Submitted:**

- Laura Nelson Cepeda, President, Guam Women’s Chamber of Commerce

### **II. SUMMARY OF TESTIMONY & DISCUSSION:**

**This public hearing was Called-to-Order @2:03P.M.**

**Chairman Joe S. San Agustin:** Good morning and *Hafa adai*, The Committee on General Government Operation, Appropriation and Housing is now called to order. Today is Wednesday, April 7, 2021 and the time now is 2:03. Notice for this public hearing we’re disseminating via email to all

7, 2021 and the time now is 2:03. Notice for this public hearing we're disseminating via email to all Senators and all main media broadcasting outlets. **Public Notice** were given on **Tuesday, March 30, 2021**, and then on **Monday, April 5, 2021** and today is **Wednesday, April 7, 2021** and the time now is still 2:03. The Committee will hear and accept testimony on **Bill 74-36 (COR)** introduced by myself, co-sponsored by Vice Speaker Tina Rose Muña Barnes, Senator Jose "Pedro" Terlaje, Senator Clinton Ridgell and Senator Mary Camacho Torres **AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED.**

I'd like to acknowledge my colleagues that have joined me today I have Speaker Therese Terlaje and Senator Telo Taitague. The conduct of this public hearing shall be as follows, those testifying on behalf of bill 74-36 will be recognized in the order of the sign-up sheet. We have Mrs. Claire Delgado. Written testimony shall be submitted to the committee please provide my Legislative staff with written testimony for photocopying. Testimonies may be read and lengthy testimony shall be summaries to about five minutes. Individuals will be allowed to present oral testimony only once, once you're done you are now asked Mrs. Delgado to please just stay in the room, the hearing room. So, that we can ask you any questions or you may ask us for any clarification that you may desire. Questions, 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 violation of the general rule of conduct will result in the removal from the public hearing room. Proper form and decorum shall be practiced by all present in the public hearing room for this proceeding. Individuals who failed to maintain proper form and decorum may be restricted from providing oral testimony and will be escorted from the room. When you speak please make sure that the microphone is on and that you're speaking in to the microphone. Please state your name and your title for the record. We'll now begin to discuss Bill 74-36.

Ladies and gentlemen, my colleagues on this bill that I introduced and co-sponsored by my colleagues. Our island's been battling this pandemic for just over a year now and our business continued to fill its effect. Yeah, last year we passed a bill, that would increase the threshold for limited exemption the Dave Santos Act and place a sunset provision in that law in hopes that we will be able to assist small business recover. Providing them with some form of stability and their operation. We are seeing these small businesses provide their service and products to our people on a daily basis hustling to keep Guam moving, bringing some form of normalcy to our community while keeping and practicing safe and healthy protocols. This measure will continue to assist these businesses and the families they employ. Last month in the Governor's State of Island Address, she called upon us to remove the sunset provision making the threshold permanent. This bill fulfills this request and I look forward to seeing this through to continue the assistance our small businesses are in dire need off.

I want to thank Vice Speakers Tina Rose Muña Barnes, Senator Terlaje, "Pedro" Terlaje, Senator Ridgell and Senator Mary Torres for their support co-sponsors, I asked my other colleagues for their support in building capacity for island small business community. *Si Yu'os Ma'ase'*, I'd like to also recognize Senator Chris Duenas has joined us this afternoon. I look forward to reporting this on the committee so we can ensure the measure continues to support our business and our island community as a whole. Thank you, Senator "Pedro" Terlaje also joins us co-sponsor and we will now begin with a testimony from Mrs. Delgado.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Thank you senator, today my capacity is I am a member of the Government Committee for the Guam Women's Chamber of

Commerce and I will be reading the testimony on behalf of the President, Laura Nelson Cepeda. So, it will be as follows. (See Written Testimony from Ms. Laura Cepeda).

**Chairman Joe S. San Agustin:** Thank you Miss Delgado, would you like to make any other statement or that would wrap it up.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** This would wrap it up.

**Chairman Joe S. San Agustin:** All right thank you, Madam Speaker would you like to ask any questions towards the Guam Women's Chamber.

**Speaker Therese M. Terlaje:** If you could just clarify Claire, the part here in your testimony where you say that, more of Guam's tax burdens will be on its largest businesses, while but they are they will be paying the same tax that they are paying now.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** That's the number that we get that yeah.

**Speaker Therese M. Terlaje:** There won't be any increase on those businesses?

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Okay.

**Speaker Therese M. Terlaje:** Right?

**Claire Delgado, Member, Guam Women's Chamber Commerce:** I'm not sure, I would defer to the you know, I just know that this is the information that we have come up with in order to provide the testimony.

**Speaker Therese M. Terlaje:** Okay.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** In order to support the bill, I just unfortunately this time I just don't have any other further information.

**Speaker Therese M. Terlaje:** All right, well yeah, I think this bill does not propose any increase in tax burden on any other businesses, it just proposes that the current exemption will be will go forever, I guess. And I am concerned as the Guam Women's Chamber is, with ensuring that if this bill is passed into law it will not adversely affect government services. And that I guess is the million-dollar question right, it's so, the Guam Women's Chamber suggests that the 630 million be used to make up for any shortfall in government services that might result from this from passage of this bill. Which I guess from BBMR's estimate, they were not able to make a very clear estimate, they said the bureau is unable to determine an approximate financial impact at this time. However, the bureau notes that additional exemptions from BPT remittances will exacerbate the shortfall noted above for fy21 and prospectively. It's of course you know confusing because BBMR's saying it's going to exacerbate the shortfall, yet the governor at the state of the island was the one who suggested that this exemption be made permanent for 90% of our business owners and so, I have no objection to making it permanent but I too am concerned about how we are going to make up for these government services especially beyond the use of the 660 million if and depending on the rules of the use of that. And but yeah, I am glad that at least chamber acknowledged that there is business, I mean governments there are some government services that could definitely, not well, they should not be shorted. Because we are already suffering

from their inability to provide services efficiently or electronically as you pointed out so, I appreciate that.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Yes.

**Speaker Therese M. Terlaje:** And I note that, the impact of the original law was estimated I think to be an additional 5 million at the time or you know which you know compared to 660 it doesn't sound like that much. So, I don't know what the impact is today BBMR's not able to predict that. But I am thinking that a lot of this right, depends on how the 661 million is slated to be used.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Yes.

**Speaker Therese M. Terlaje:** And if we can do that without cutting government services the essential ones, then that we should we should do that and I think yeah, I was worried about something else it was the I can't remember right now, but I guess I'll leave it at that Mr. Chair it's just yeah, who's you know I think we all support an exemption. If the critical government services can be carried out and that is, I guess our number one concern Mr. Chair with the budget that's upcoming is can we can we ensure, that right? oh and that's what I was going to point out is that according to the CRER we are we are at least 25 million I think or 22 or 25 million shorts in Business Privilege Tax Collections. Compared to what we predicted, that's just up you know for the month up to this month. If you forecast that it's over 100 million and our special funds are also short and we are subsidizing special funds, the tourist attraction fund, customs their funds all kinds of special funds we are subsidizing with the general funds. Which are like I said 20 to 25 million dollar short. So, I am very concerned about if we come up with a hundred-million-dollar shortfall in the general fund or in government of Guam budget for 2021. So, we have to clear that with the 661 million plus the 300 million the governor has set aside for the hospital, you know plus you know whatever else is uh oh the deficit for FY22 perhaps that we might have another 100 million. I'm yeah, it doesn't leave much to enhance any of these services.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** That's yeah that's understandable we're you know the position is we really, want the businesses to get back again and to start stimulating the economy and get us you know hopefully to somewhat pre-pandemic levels I mean. The business, this is the core of our association.

**Speaker Therese M. Terlaje:** Do you believe that the current law it's in place already right now this exemption from BPT. Do you believe that it is helping these businesses get back on their feet? right now?

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Well, I don't have a you know an official, you know not speaking officially from the Guam Women's Chamber, but I think we can all agree that you know every little bit to help the small businesses you know could is always welcome.

**Speaker Therese M. Terlaje:** That's been the theory here so, I agree with that and I don't have any objection to it. I just want to see the numbers Mr. Chair we could on the table as to yeah what exactly would be the impact to which agencies if we are going to prolong this you know decrease in revenues. And that's all right well thank you Mr. Chair thank you Claire.

**Chairman Joe S. San Agustin:** Okay, all right thank you Speaker, Senator Telo, I like to also recognize Senator Joanne Brown has joined us this afternoon. Senator Telo do you have any questions to.

**Senator Telo T. Taitague:** Yes.

**Chairman Joe S. San Agustin:** Ms. Delgado.

**Senator Telo T. Taitague:** Thank you Mr. Chair for the opportunity, *Hafa adai* Claire good to see you.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** It's good to see you again too Senator.

**Senator Telo T. Taitague:** You know I had the opportunity to read the testimony last night and review it and I noticed that the beginning at the forefront you know it was in favor and then as I was reading down to some of the situations that that you talked about, I was first I was surprised to see that 90% of most businesses on Guam are below you know five hundred thousand. I mean, you have a threshold of two 250 to 500 at only about you know five percent but 85 percent you know is below the threshold of 250 000. I mean that's, that's a lot of small businesses on Guam.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Yeah, quite a bit.

**Senator Telo T. Taitague:** These numbers were you able to, is these accurate numbers you were able to retain or when this testimony was?

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Yes, our committee has made sure that everything that we have put in our testimony is information that we could back up absolutely.

**Senator Telo T. Taitague:** Great excellent, excellent I'd like to know where those numbers came from is that from rev tax? were you able to achieve these numbers from rev tax?

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Yes, that's according to yes, that's according to the testimony yes.

**Senator Telo T. Taitague:** Okay thank you so much for that, and then as you go further down when you were talking about you know the Speaker actually had a lot of great questions, the ones that I had even last night when I was looking at this. And the one part which grasped me was the reduction in taxes paid to the Government of Guam who resent, result in this bill passed into not adversely affecting government services. That particular section on the third paragraph you know, but if you look at this and do the math it will you know it'll shortchange certain agencies. Agencies like you know DPW you know we have a lot of road issues and you I know you travel the road quite a bit in your profession. You know that the roads are in dire need you know, our hospital is total in dire need as well as other agencies that provide services to the Government of Guam.

So, you know if you do the math on this it will jeopardize you know other agencies unless we have a huge infusion, which of course you brought up earlier about the American Rescue Act coming in. I too had some concerns so, that's why I was kind of surprised at the very beginning you say in favor, but yet if you do the math it will jeopardize, I mean do you see it that way too as well I mean.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Well, we see you know I think that when you give businesses the opportunity to start generating income, there would be an infusion into the you know as far as taxes are concerned you know paying the BPT. So, it you know it's basically my opinion that where you know if you have more businesses, you know contributing to the you know



the Business Privilege Tax, I think that would be a better situation than, than you know not having enough businesses out there and contributing with a higher tax rate. If that's you know it'll kind of not balance it maybe balance it out, but I think that really the bottom line is that we want to see the businesses get back. We want them to open their doors and start and they want to get back they want to open their doors they want to be a contributing member of the you know part of the economy.

**Senator Telo T. Taitague:** Are you starting to see many of the small businesses shutting their doors now? or starting to open them up considering now we're at 75 capacity in in the community as far as businesses? are you seeing them coming back and opening up? or closing down his businesses?

**Claire Delgado, Member, Guam Women's Chamber Commerce:** You know I don't have an official number; I mean I'm just you know from what I can eyeball. And this is just what I see personally and if I may you know it unfortunately, I don't have the board with me here. So, you know I'm just speaking based on what I can see you know I do see some businesses opening up and I do see other businesses who want to open up and I think that you know any incentive that we can provide for them and you know would be essential. I do know some that also have closed their doors and weren't able to open back up because of you know the current situations that we're in.

**Senator Telo T. Taitague:** So, you think if this bill were to pass that you're gonna we're gonna see more small businesses start to open up? those who decided to close their doors or not open up? or people who want to open up a small business? do you see that if this bill were to pass that there would be more people doing that?

**Claire Delgado, Member, Guam Women's Chamber Commerce:** I believe I think this is a hope you know that's the hope with the intent of you know the support behind the bill. So, that's yeah okay I mean I think that's everybody's hope to you know together to get the you know um a thriving economy.

**Senator Telo T. Taitague:** Okay, well thank you so much for that.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Thank you Senator.

**Senator Telo T. Taitague:** Claire and if I mean the data that you gave us here about you know the 85% and the you know the five percent of the threshold 90 if you can, get the same kind of data with the small businesses that have closed who've decided not to open up again and businesses that are coming up. I think Rev and Tax I wish they were here today Mr. Chair, was looking forward to getting some numbers from them as well. Especially, because of this legislation you know to show how many new people how many business licenses are now being requested for license at this point and I hear it's quite a bit. You know, that people are opening up businesses now so, until but I thank you again and Mr. Chair if we can you know BBMR did not provide the information that I was hoping for. As well as Rev and Tax so, hopefully we can get a statement from them thank you, thank you Claire good to see you.

**Chairman Joe S. San Agustin:** Thank you Senator Telo, Senator Chris do you have any questions you want to post to Ms. Delgado or comment about the bill.

**Senator Christopher M. Duenas:** *Si Yu'os Ma'ase'* Mr. Chairman and welcome Ms. Delgado thank you for being here. So, I guess most of the questions have been pretty much answered and posed to you with regard to bill 74. But I really read with interest because I agree with you or read the statement from the Guam Women's Chamber where I agree; where you say Senator San Agustin, we know that

you have written to Treasury Secretary Janet Yellen inquiring if tax office offsets passed now would jeopardize any of Guam's ARPA funding. The ARPA specifically notes that recovery funds should not be used to offset reductions in state or local taxes. However, it should be noted that a decrease in the Business Privilege Tax from five percent to the pre-2018 level of four percent, has been ongoing since well before the onset of the pandemic. And I read that into the record one more time because I completely agree with you but I want to make sure we get this on the record. This is exactly what the chamber the Guam Chamber of Commerce has been asking and has been in the media also saying, that not only because of the four percent to five percent to four percent reduction has been ongoing effort but also now in consideration of the reimbursement of EITC. Which, should be a net gain to the Government of Guam from approximately a 58 maybe upwards of 60 million dollars. So, my question to you then based on the testimony is it basically your assertion that the Guam Women's Chamber is in line with the Guam Chamber of Commerce on this issue?

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Yes, the testimony has said so.

**Senator Christopher M. Duenas:** Okay good because I think that's really important, I think we have seen in some instances you know some differences but the way I read this is just very clear to me. That the statement that's being made here is that the Guam Women's Chamber is aligned with the Guam Chamber of Commerce on this issue. And I think it's very important because you know this while the testimony on bill 74 and Mr. Chairman, I was surprised that 72 and 74 weren't heard at the same time since they kind of call for the same issue but that's the privilege of the Chair. But I would say that this is this is really good news because I wasn't anticipating this to be part of the testimony on 74 as the five to four percent of course are separate and apart from this existing law already. So, once again *Si Yu'os Ma'ase'* for this presentation because I think it really strengthens our position and maybe we'll now compel the Chair to hear the other bills particularly the one that reduces the BPT from five to four straight away given this very strong representation from the Guam Women's Chamber *Si Yu'os Ma'ase'* Mr. Chairman.

**Senator Christopher M. Duenas:** Thank you Senator Chris, Senator Joanne do you have any questions.

**Senator Joanne M. Brown:** Thank you Mr. Chairman, not so much any questions but I kind of concur with Senator Chris, Chris's comments I mean I think we're chipping away at this whole issue with the BPT rather than dealing with the BPT overall. Especially, if the vast majority of our businesses on Guam fall under the category or would be identified as small businesses. That perhaps this is a way to pacify rather than simply addressing parity overall for small businesses and large businesses that you know contribute to our economy and hire people. That's what we want to see, we want to see the economy stimulate it again, we want to see people working again I mean you know we're very fortunate certainly that we've received the Federal Funds to kind of offset the adverse economic impact that's happened as a result of COVID.

However, we know that's not going to sustain itself, I mean I hear the Director of Labor probably more than any other Director in the Government of Guam because of the important role he and his agency have in distributing these Federal Funds to our community. But at the same time, we know that train and that ride is going to be coming to an end and when it does, we're not really going to have much of a bridge over to ensure that that kind of income is coming to our community particularly those that had reduced work hours or no work hours because they've lost their jobs. Between that and the time we are hoping that the economy is going to regenerate and re-stimulate to get us anywhere of where we were in January of last year. So, I just think we need to be mindful of it, I think these tokens I kind of look at it while it's nice I think it's a token step being taken to kind of pacify our issue with regards

to the business community and actually just move forward of the vast majority of our businesses are these small businesses. Then why aren't we just inclusively addressing it to our entire BPT issue that impacts the entire business community and the rest of our economy.

So, that we can give it a big enough jump start to get us to where we need to go because time is time is running out on us. And while we can sit here and say yes, we support these reductions we also know that shortly we're going to have to deal with the reality of less revenue coming in and where are those cuts going to be made because we don't have the administration being forthcoming with a specific plan on what they are going to do with the additional federal funds that they are receiving. We keep hearing that magic figure of 661 million dollars. And we don't know where that money's going, we haven't seen a plan on how it's going to be spent oh, it's certainly a discussion that we need to have because we need to know how is this going to impact our budget and are there areas where those funds can offset decreases in our government. So, that we can fund other critical areas that the Federal Funding is not able to fund. So, I think that's a bigger picture issue that we really as a legislature right now while we're in this in interim time that's really what we should be focusing on because I think we're selling the public short and I think we're selling our business community short that's been challenged by doing these incremental pieces of legislation that may offset certain things and feel that we're doing something significant when the big picture really is not being addressed. And the consequences of not dealing with it now are literally going to come home to roost especially, after the 661 million dollars disappear then what, then what. So, I just feel it's important to make these comments and put that put this discussion out there because I still don't think this is addresses the bigger issue and I think we have an obligation to look at the bigger picture issue, thank you very much Mr. Chairman for the opportunity to comment on this bill.

**Chairman Joe S. San Agustin:** Thank you Senator Brown, Senator "Pedro" Terlaje do you have any comments you want, none at all. Okay, Miss Claire thank you for your letter and I'm happy when you identify 90% of all businesses or small businesses to start with and it is really neat on your second page when you identify that when we first introduced this bill was when it was no pandemic.

**Claire Delgado, Member, Guam Women's Chamber Commerce:** Yeah.

**Chairman Joe S. San Agustin:** And when they say that it makes the exasperate the shortfall in the GovGuam it didn't do it last year and it didn't do it the year before, remind my colleagues for some that were that were here and some that weren't. We had a surplus of what 19 million then the following year we had a surplus of 20 million before that we were shooting at 22 when we were supposed to give 10 million to GMH we ended up being 35 we didn't give a penny to GMH. In 2020 alone it's estimated to be about 20 million dollars surplus. So, what shortfall we're talking about by helping small business nothing, there's no shortfall and I understand my colleagues would like to check out the other the other tax breaks. This doesn't impact what the recovery act asks for, but this was ongoing before, to make it permanent is something that is ready in the books. It's just a matter of making it officially permanent but the recovery act is anything we do from here forward as of march 3<sup>rd</sup> then we got to be careful that's what the letter was that led to the letter to the Department of Justice or our Treasury. So, with that and there's no one else to testify the committee will continue to receive testimony please address your written testimony to the Committee on General Government Operation, Appropriation and Housing and submitted via email to [senatorjoessanagustin@gmail.com](mailto:senatorjoessanagustin@gmail.com) or to my office located at Ran Care Building, 2nd floor, Suite 3,761 South Marine Corps. Drive Tamuning, Guam *Si Yu'os Ma'ase'* Claire for your attendance and participate in today's hearing for those at home thank you for watching the public hearing on bill 74-36 (COR) is now adjourned it is now 2:34. thank you all my colleagues for attending and have a nice day be safe.

### **III. Findings and Recommendations**

The Committee on General Government Operations, Appropriations, and Housing hereby reports out Bill No. 74-36 (COR) As Introduced by Joe S. San Agustin, Tina Rose Muña Barnes, Jose “Pedro” Terlaje, Clynton Ridgell, and Mary Camacho Torres. **“AN ACT TO *AMEND* §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER *REPEAL* §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED”** with the recommendation **TO DO PASS.**

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

**Bill No. 74-36 (COR)**

Introduced by:

Joe S. San Agustin  
Tina Rose Muña Barnes  
Jose "PEDO" Terlaje  
Clynton E. Ridgell  
Mary Camacho Torres

**AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE  
11, GUAM CODE ANNOTATED, RELATIVE TO  
PERMANENTLY INCREASING THE GROSS  
THRESHOLD FOR LIMITED EXEMPTIONS ON THE  
BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL  
BUSINESSES AND TO FURTHER REPEAL §26203.3 OF  
CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED**

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

**Section 1.** §26203.2 of Chapter 26, Title 11, Guam Code Annotated is hereby  
*amended to read as follows:*

**§ 26203.2. Limited Exemption for Certain Small Businesses.**

Notwithstanding any provision of law, the taxes levied under this Article in  
excess of those generated from three percent (3%) of the gross proceeds of business  
privilege tax referenced in § 26202 shall not apply to the first ~~One Hundred~~  
~~Thousand Dollars (\$100,000)~~ Two Hundred Fifty Thousand Dollars (\$250,000)  
earned or received per taxable year by any person from real property rentals, rental  
others, profession, retailing, service income, commission income, licensed insurance  
premium, and/or farming, whose gross annual income is in excess of Fifty Thousand

1 Dollars (\$50,000) but not more than ~~Two Hundred Fifty Thousand Dollars~~  
2 ~~(\$250,000)~~ Five Hundred Thousand Dollars (\$500,000) during the most recent tax  
3 year; provided, however, that such person(s) shall be fully subject to three percent  
4 (3%) of the gross proceeds of business privilege tax referenced in § 26202, subject  
5 to the existing requirements and exemptions referenced elsewhere in this Article.  
6 The exemption set forth in this Section shall apply annually, commencing on the  
7 first day of the month of the new tax year, based on the gross annual income of a  
8 person during the most recent year, and shall end on the last day of the last month of  
9 the same tax year.

10       **Section 2.** §26203.3 of Chapter 26, Title 11, Guam Code Annotated is hereby  
11 *repealed to read as follows:*

12 **~~§ 26203.3. Temporary Limited Exemption for Certain Small Businesses.~~**

13       ~~Notwithstanding any provision of law, the taxes levied under this Article in~~  
14 ~~excess of those generated from three percent (3%) of the gross proceeds of business~~  
15 ~~privilege tax referenced in § 26202 shall not apply to the first Two Hundred Fifty~~  
16 ~~Thousand Dollars (\$250,000) earned or received per taxable year by any person from~~  
17 ~~real property rentals, rental others, profession, retailing, service income, commission~~  
18 ~~income, licensed insurance premium, and/or farming, whose gross annual income is~~  
19 ~~in excess of Fifty Thousand Dollars (\$50,000) but not more than Five Hundred~~  
20 ~~Thousand Dollars (\$500,000) during the most recent tax year; provided, however,~~  
21 ~~that such person(s) shall be fully subject to three percent (3%) of the gross proceeds~~  
22 ~~of business privilege tax referenced in § 26202, subject to the existing requirements~~  
23 ~~and exemptions referenced elsewhere in this Article. The exemption set forth in this~~  
24 ~~Section shall apply annually, commencing on the first day of the month of the new~~  
25 ~~tax year, based on the gross annual income of a person during the most recent year,~~  
26 ~~and shall end on the last day of the last month of the same tax year.~~

1       **Section 2. Severability.** If any provision of this Act or its application to any  
2 person or circumstance is found to be invalid or contrary to law, such invalidity shall  
3 not affect other provisions or applications of this Act that can be given effect without  
4 the invalid provision or application, and to this end the provisions of this Act are  
5 severable.

6       **Section 3. Effective Date.** This act shall be effective immediately upon  
7 enactment.





Vice Speaker

**TINA ROSE MUÑA BARNES**

**CHAIRPERSON, COMMITTEE ON RULES**

*I Mina'trentai Sais Na Liheslaturan Guahan*

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

March 19, 2021

# MEMO

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

**From:** Vice Speaker Tina Rose Muña Barnes  
Chairperson, Committee on Rules

**Re:** Fiscal Notes

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*Buenas yan Håfa adai.*

Attached, please find the fiscal notes for the following bills:

**Bill No. 70-36 (COR)**  
**Bill No. 72-36 (COR)**  
**Bill No. 74-36 (COR)**  
**Bill No. 75-36 (COR)**

Please forward the same to Management Information Services (MIS) for posting on our website.

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 important matter.



**Bureau of Budget & Management Research**

**Fiscal Note of Bill No. 74-36 (COR)**

**AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED.**

**Department/Agency Appropriation Information**

<b>Dept./Agency Affected:</b> Department of Revenue and Taxation (DRT)	<b>Dept./Agency Head:</b> Dafne Mansapit-Shimizu, Director
<b>Department's General Fund (GF) appropriation(s) to date:</b>	<b>\$8,945,336</b>
<b>Department's Other Fund appropriation(s) to date:</b> Banking and Insurance Enforcement Fund (\$479,765); Better Public Service Fund (\$1,410,919); Tax Collection Enhancement Fund (\$919,948)	<b><u>\$2,810,632</u></b>
<b>Total Department/Agency Appropriation(s) to date:</b>	<b>\$11,755,968</b>

**Fund Source Information of Proposed Appropriation**

	<b>General Fund:</b>	<b>Special Fund:</b>	<b>Total:</b>
<b>FY 2020 Unreserved Fund Balance</b>	\$0	\$0	\$0
<b>FY 2021 Adopted Revenues</b>	\$0	0	0
<b>FY 2021 Appro. (P.L. 35-99)</b>	\$0	0	0
<b>Sub-total:</b>	\$0	0	0
<b>Less appropriation in Bill</b>	\$0	0	0
<b>Total:</b>	\$0	0	0

**Estimated Fiscal Impact of Bill**

	<b>One Full Fiscal Year</b>	<b>For Remainder of FY 2021 (if applicable)</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>General Fund 1/</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Special Fund</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$0

- |   |                               |                            |
|---|-------------------------------|----------------------------|
| 1. Does the bill contain "revenue generating" provisions?<br>If Yes, see attachment   | // Yes                        | /X/ No                     |
| 2. Is amount appropriated adequate to fund the intent of the appropriation?<br>If no, what is the additional amount required? \$ _____  | /X/ N/A                       | // Yes / / No              |
| 3. Does the Bill establish a new program/agency?<br>If yes, will the program duplicate existing programs/agencies?<br>Is there a federal mandate to establish the program/agency? | / / Yes<br>/X/ N/A<br>/ / Yes | /X/ No<br>/ / No<br>/X/ No |
| 4. Will the enactment of this Bill require new physical facilities?   | / / Yes                       | /X/ No                     |
| 5. Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason:<br>/X/ Requested agency comments not received by due date: DRT                              | /X/ Yes                       | // No                      |

/ / Other:

<b>Analyst:</b> <u>Raymond Rieta, BMA II</u>	<b>Date:</b> <u>5/19/2021</u>	<b>Director:</b> <u>Lester L. Carlson, Jr., Director</u>	<b>Date:</b> <u>MAR 19 2021</u>
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**Notes:**  
1/ See attached Comments.

**Bureau of Budget & Management Research**  
**Comments on Bill No. 74-36 (COR)**

The proposed legislation seeks to amend §26203.2 of Chapter 26, Title 11, Guam Code Annotated (GCA) relative to permanently increasing the gross threshold for Limited Exemptions for Certain Small Businesses on Business Privilege Tax (BPT) remittances above 3% of the business's gross proceeds from \$100K to \$250K. The Bill further seeks to remove the "Temporary" Limited Exemption for Certain Small Businesses by repealing §26203.3 of Chapter 26, Title 11, Guam Code Annotated.

Per the January 2021 Consolidated Revenue and Expenditure Report, BPT collections have experienced an approximate \$19.3M collection shortfall below adopted levels per P.L. 35-99. Absent information from the Department of Revenue and Taxation regarding businesses that collect \$250K in gross income, the Bureau is unable to determine an approximate financial impact at this time. However, the Bureau notes that additional exemptions from BPT remittances will exacerbate the shortfall noted above for FY21 and prospectively.

OFFICE OF FINANCE AND BUDGET

STEPHEN J. GUERRERO, DIRECTOR

Tel: (671) 646-4416 / Fax: (671) 969-6737

Email: ofbguamlegislature@gmail.com

Address: Ran Care Bldg. Suite 5, 2<sup>nd</sup> Floor,  
721 Marine Corps. Dr., Tamuning Guam 96913



COMMITTEE ON GENERAL GOVERNMENT OPERATIONS,  
APPROPRIATIONS AND HOUSING

*I Mina'trentai Sais Na Liheslaturan Guahan*

SENATOR JOE S. SAN AGUSTIN

Tel: (671) 989-5445 / Fax: (671) 969-6737

Email: senatorjoessanagustin@gmail.com

April 6, 2021

MEMORANDUM

To: Senator Joe S. San Agustin  
*Chairman, Committee on General Government Operations, Appropriations and Housing*

From: Stephen J. Guerrero  
*Director, Office of Finance and Budget*

Re: Funding Availability Note: Bill No. 74-36 (COR)

Hafa Adai Senator San Agustin,

Pursuant to the Standing Rules of the 36th Guam Legislature, the Committee on Appropriations and/or the Office of Finance and Budget (OFB) shall determine in writing if the funding source cited in Appropriation or Authorization for Appropriations bills are sufficient.

The Office has received Bill No. 74-36 (COR), AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED.

The proposed Bill No. 74-36 (COR) increases the gross threshold for Limited Exemptions for Certain Small Businesses on Business Privilege tax (BPT) remittances above three percent (3%) of the business' gross proceeds from \$100K to \$250K. It also proposes to remove the "Temporary" Limited Exemption for Certain Small Businesses. Based on Bureau of Budget and Management Research's Consolidated Revenue and Expenditure Report as of February 2021, BPT collections have a shortfall of \$21.4M, which is below the adopted levels of Public Law 35-99. Due to the lack of information from the Department of Revenue and Taxation, we cannot determine the fiscal impact on the Government of Guam funds. However, the additional exemptions from BPT remittances will exacerbate the current BPT shortfall.

Respectfully,

Stephen J. Guerrero




*Office of*  
**SENATOR Joe S. San Agustin**

*I Mina' trentai Sais na Liheslaturan Guåhan Thirty-Sixth Guam Legislature*

**COMMITTEE VOTE SHEET**

**BILL NO. 74-36 (COR)** As Introduced by Joe S. San Agustin, Tina Rose Muña Barnes, Jose "Pedo" Terlaje, Clynton E. Ridgell, Mary Camacho Torres. **"AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED"**

Committee Members	Signature	TO DO PASS	TO NOT PASS	TO REPORT OUT ONLY	TO ABSTAIN	TO PLACE IN INACTIVE FILE
<b>Senator Joe S. San Agustin</b> <i>Chairman</i>		✓				
<b>Senator Amanda L. Shelton</b> <i>Vice Chairperson (Gen Govt Operations, Appr &amp; Housing)</i>						
<b>Senator Clynton E. Ridgell</b> <i>Vice Chairman (Appropriations) Member</i>	E-vote 04/16/21	✓				
<b>Speaker Therese M. Terlaje</b> <i>Member</i>						
<b>Vice-Speaker Tina Rose Muña Barnes</b> <i>Member</i>						
<b>Senator V. Anthony Ada</b> <i>Member</i>						
<b>Senator Frank F. Blas Jr.</b> <i>Member</i>	E-vote 04/16/21	✓				
<b>Senator Jose "Pedo" Terlaje</b> <i>Member</i>	E-vote 04/16/21	✓				
<b>Senator Mary Camacho Torres</b> <i>Member</i>	E-vote 04/16/21	✓				

**Committee Chairman: General Government Operations, Appropriations, and Housing**

**Ran - Care Commercial Building, CBU #230, 761 South Marine Corps Dr., Tamuning, Guam 96913**

**Tel: (671) 989-5445 \* Fax: (671) 969-6737 \* email: senatorjoessanagustin@gmail.com**

---

**Request for E-vote on Bill 74-36 (COR) As Introduced**

9 messages

**Michaela Celorio** <msacelorio.senatorsa@gmail.com>

Fri, Apr 16, 2021 at 3:45 PM

To: Office of Senator Shelton Guam Legislature <officeofsenatorshelton@guamlegislature.org>, Clynt Ridgell <clyntridgell@guamlegislature.org>, Senator Therese Terlaje <senatorterlajeguam@gmail.com>, Vice Speaker Tina Rose Muña Barnes <senatormunabarnes@guamlegislature.org>, Senator Pedro Terlaje <senatorpedo@senatorjpterlaje.com>, Senator Tony Ada <senatorvanthonyada@gmail.com>, "Office of Senator Frank Blas, Jr." <office@senatorfrankblas.com>, "Senator Mary C. Torres" <senatormary@guamlegislature.org>  
Cc: "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, Catherine Leon Guerrero <cathy.senatorsa@gmail.com>, Rose Mesa <rose.senatorsa@gmail.com>, Joseph Mesngon <joe.senatorsa@gmail.com>

*Hafa Adai, Committee Members*

Please see attached below is the Committee Report for Bill No. 74-36 (COR) **AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED.** As Introduced by Joe S. San Agustin, Tina Rose Muna Barnes, Jose "Pedro" Terlaje, Clynton Ridgell, and Mary Camacho Torres.

Please indicate your preferred action from the following;

- ☐ To Do Pass
- ☐ To Not Pass
- ☐ To Report Out Only
- ☐ To Abstain
- ☐ To Place in Inactive File.

Please submit your response **ASAP**. Your vote will be filed on to the Committee Vote Sheet and submitted to the Committee on Rules.

*Si Yu'os' Ma'ase!*

Best,

**Michaela Celorio**

Research Policy Analyst

Office of Senator Joe S. San Agustin

I Mina'Trentai Sais Na Liheslaturan Guahan

36th Guam Legislature

Chairman, Committee on General Government Operations, Appropriations &amp; Housing

Office of Finance and Budget

Email: [msacelorio.senatorsa@gmail.com](mailto:msacelorio.senatorsa@gmail.com)

Tel: (671) 989-5445

**CR on Bill 74-36 (COR).pdf**

1250K

---

**Clynt Ridgell** <clyntridgell@guamlegislature.org>

Fri, Apr 16, 2021 at 3:52 PM

To: Michaela Celorio &lt;msacelorio.senatorsa@gmail.com&gt;

Cc: Office of Senator Shelton Guam Legislature <officeofsenatorshelton@guamlegislature.org>, Senator Therese Terlaje <senatorterlajeguam@gmail.com>, Vice Speaker Tina Rose Muña Barnes <senatormunabarnes@guamlegislature.org>, Senator Pedro Terlaje <senatorpedo@senatorjpterlaje.com>, Senator Tony Ada <senatorvanthonyada@gmail.com>, "Office of Senator Frank Blas, Jr." <office@senatorfrankblas.com>, "Senator Mary C. Torres" <senatormary@guamlegislature.org>, "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, Catherine Leon Guerrero <cathy.senatorsa@gmail.com>, Rose Mesa <rose.senatorsa@gmail.com>, Joseph Mesngon <joe.senatorsa@gmail.com>

To do pass

[Quoted text hidden]

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**Senator Frank Blas Jr.** <frank.blasjr@senatorfrankblas.com>  
To: Michaelaella Celorio <msacelorio.senatorsa@gmail.com>  
Cc: "Frank F. Blas" <office@senatorfrankblas.com>

Fri, Apr 16, 2021 at 3:53 PM

To do pass

Sent from my iPad

On Apr 16, 2021, at 3:46 PM, Michaelaella Celorio <msacelorio.senatorsa@gmail.com> wrote:

[Quoted text hidden]

<CR on Bill 74-36 (COR).pdf>

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**Michaelaella Celorio** <msacelorio.senatorsa@gmail.com>  
To: Clynt Ridgell <clyntridgell@guamlegislature.org>

Fri, Apr 16, 2021 at 4:01 PM

Hafa Adai, Sen. Ridgell

Your vote has been received and will be filed with the Committee on Rules.

Thank you.

Best,  
Michaelaella Celorio  
Research Policy Analyst.

[Quoted text hidden]

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[Quoted text hidden]

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**Michaelaella Celorio** <msacelorio.senatorsa@gmail.com>  
To: "Senator Frank Blas Jr." <frank.blasjr@senatorfrankblas.com>

Fri, Apr 16, 2021 at 4:01 PM

*Hafa Adai*, Sen. Blas

Your vote has been received and will be filed with the Committee on Rules.

Thank you.

Best,  
Michaelaella Celorio  
Research Policy Analyst.

[Quoted text hidden]

--

[Quoted text hidden]

---

**Senator Mary C. Torres** <senatormary@guamlegislature.org>  
To: Michaelaella Celorio <msacelorio.senatorsa@gmail.com>

Fri, Apr 16, 2021 at 4:21 PM

To do pass.

--



## Office of Senator Mary Camacho Torres

Suite 807, DNA Building  
238 Archbishop Flores St.  
Hagatna, Guam 96910

T: 475-6279 E: [senatormary@guamlegislature.org](mailto:senatormary@guamlegislature.org)

On Fri, Apr 16, 2021 at 3:46 PM Michaela Celorio <[msacelorio.senatorsa@gmail.com](mailto:msacelorio.senatorsa@gmail.com)> wrote:

[Quoted text hidden]

---

**Senator Pedro Terlaje** <[senatorpedo@senatorjpterlaje.com](mailto:senatorpedo@senatorjpterlaje.com)>

Mon, Apr 19, 2021 at 8:07 AM

To: Clynt Ridgell <[clyntridgell@guamlegislature.org](mailto:clyntridgell@guamlegislature.org)>

Cc: Michaela Celorio <[msacelorio.senatorsa@gmail.com](mailto:msacelorio.senatorsa@gmail.com)>, Office of Senator Shelton Guam Legislature <[officeofsenatorshelton@guamlegislature.org](mailto:officeofsenatorshelton@guamlegislature.org)>, Senator Therese Terlaje <[senatorterlajeguam@gmail.com](mailto:senatorterlajeguam@gmail.com)>, Vice Speaker Tina Rose Muña Barnes <[senatormunabarnes@guamlegislature.org](mailto:senatormunabarnes@guamlegislature.org)>, Senator Tony Ada <[senatorvanthoniyada@gmail.com](mailto:senatorvanthoniyada@gmail.com)>, "Office of Senator Frank Blas, Jr." <[office@senatorfrankblas.com](mailto:office@senatorfrankblas.com)>, "Senator Mary C. Torres" <[senatormary@guamlegislature.org](mailto:senatormary@guamlegislature.org)>, "Joe S. San Agustin" <[senatorjoessanagustin@gmail.com](mailto:senatorjoessanagustin@gmail.com)>, Catherine Leon Guerrero <[cathy.senatorsa@gmail.com](mailto:cathy.senatorsa@gmail.com)>, Rose Mesa <[rose.senatorsa@gmail.com](mailto:rose.senatorsa@gmail.com)>, Joseph Mesngon <[joe.senatorsa@gmail.com](mailto:joe.senatorsa@gmail.com)>

To do pass.

On Fri, Apr 16, 2021 at 3:52 PM Clynt Ridgell <[clyntridgell@guamlegislature.org](mailto:clyntridgell@guamlegislature.org)> wrote:

[Quoted text hidden]

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## The Office of Senator Jose "Pedro" Terlaje

Committee on Public Safety, Emergency Response,  
Military and Veterans Affairs, Mayors' Council, and Public Transit

36th Guam Legislature

*I Mina'trentai Sais na Liheslaturan Guåhan*

777 Route 4, MVP Center - Units 101/ 102, Sinajana, GU 96910

Tel: (671) 989-5301/ 3218

Email: [senatorpedo@senatorjpterlaje.com](mailto:senatorpedo@senatorjpterlaje.com)

---

**Michaela Celorio** <[msacelorio.senatorsa@gmail.com](mailto:msacelorio.senatorsa@gmail.com)>

Mon, Apr 19, 2021 at 8:20 AM

To: "Senator Mary C. Torres" <[senatormary@guamlegislature.org](mailto:senatormary@guamlegislature.org)>

*Hafa Adai, Sen. Torres*

Your vote has been received and will be filed with the Committee on Rules.

Thank you.

Best,  
Michaela Celorio  
Research Policy Analyst

[Quoted text hidden]

--

[Quoted text hidden]

**Michaela Celorio** <msacelorio.senatorsa@gmail.com>  
To: Senator Peto Terlaje <senatorpedo@senatorjpterlaje.com>

Mon, Apr 19, 2021 at 8:21 AM

*Hafa Adai, Sen. Terlaje*

Your vote has been received and will be filed with the Committee on Rules.

Thank you.

Best,  
Michaela Celorio  
Research Policy Analyst  
[Quoted text hidden]

—

[Quoted text hidden]



Michaela Celorio <msacelorio.senatorsa@gmail.com>

## Request for E-vote on Bill 74-36 (COR) As Introduced

9 messages

Michaela Celorio <msacelorio.senatorsa@gmail.com>

Fri, Apr 16, 2021 at 3:45 PM

To: Office of Senator Shelton Guam Legislature <officeofsenatorshelton@guamlegislature.org>, Clynt Ridgell <clyntridgell@guamlegislature.org>, Senator Therese Terlaje <senatorterlajeguam@gmail.com>, Vice Speaker Tina Rose Muña Barnes <senatormunabarnes@guamlegislature.org>, Senator Pedro Terlaje <senatorpedo@senatorjpterlaje.com>, Senator Tony Ada <senatorvanthonyada@gmail.com>, "Office of Senator Frank Blas, Jr." <office@senatorfrankblas.com>, "Senator Mary C. Torres" <senatormary@guamlegislature.org>  
Cc: "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, Catherine Leon Guerrero <cathy.senatorsa@gmail.com>, Rose Mesa <rose.senatorsa@gmail.com>, Joseph Mesngon <joe.senatorsa@gmail.com>

*Hafa Adai, Committee Members*

Please see attached below is the Committee Report for Bill No. 74-36 (COR) **AN ACT TO AMEND §26203.2 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PERMANENTLY INCREASING THE GROSS THRESHOLD FOR LIMITED EXEMPTIONS ON THE BUSINESS PRIVILEGE TAXES FOR CERTAIN SMALL BUSINESSES AND TO FURTHER REPEAL §26203.3 OF CHAPTER 26 TITLE 11, GUAM CODE ANNOTATED.** As Introduced by Joe S. San Agustin, Tina Rose Muna Barnes, Jose "Pedro" Terlaje, Clynton Ridgell, and Mary Camacho Torres.

Please indicate your preferred action from the following;

- ☐ To Do Pass
- ☐ To Not Pass
- ☐ To Report Out Only
- ☐ To Abstain
- ☐ To Place in Inactive File.

Please submit your response **ASAP**. Your vote will be filed on to the Committee Vote Sheet and submitted to the Committee on Rules.

*Si Yu'os' Ma'ase!*

Best,

**Michaela Celorio**

Research Policy Analyst

Office of Senator Joe S. San Agustin

I Mina'Trentai Sais Na Liheslaturan Guahan

36th Guam Legislature

Chairman, Committee on General Government Operations, Appropriations & Housing

Office of Finance and Budget

Email: [msacelorio.senatorsa@gmail.com](mailto:msacelorio.senatorsa@gmail.com)

Tel: (671) 989-5445



**CR on Bill 74-36 (COR).pdf**

1250K

Clynt Ridgell <clyntridgell@guamlegislature.org>

Fri, Apr 16, 2021 at 3:52 PM

To: Michaela Celorio <msacelorio.senatorsa@gmail.com>

Cc: Office of Senator Shelton Guam Legislature <officeofsenatorshelton@guamlegislature.org>, Senator Therese Terlaje <senatorterlajeguam@gmail.com>, Vice Speaker Tina Rose Muña Barnes <senatormunabarnes@guamlegislature.org>, Senator Pedro Terlaje <senatorpedo@senatorjpterlaje.com>, Senator Tony Ada <senatorvanthonyada@gmail.com>, "Office of Senator Frank Blas, Jr." <office@senatorfrankblas.com>, "Senator Mary C. Torres" <senatormary@guamlegislature.org>, "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, Catherine Leon Guerrero <cathy.senatorsa@gmail.com>, Rose Mesa <rose.senatorsa@gmail.com>, Joseph Mesngon <joe.senatorsa@gmail.com>

To do pass  
[Quoted text hidden]

---

**Senator Frank Blas Jr.** <frank.blasjr@senatorfrankblas.com>  
To: Michaela Celorio <msacelorio.senatorsa@gmail.com>  
Cc: "Frank F. Blas" <office@senatorfrankblas.com>

Fri, Apr 16, 2021 at 3:53 PM

To do pass

Sent from my iPad

On Apr 16, 2021, at 3:46 PM, Michaela Celorio <msacelorio.senatorsa@gmail.com> wrote:

[Quoted text hidden]  
<CR on Bill 74-36 (COR).pdf>

---

**Michaela Celorio** <msacelorio.senatorsa@gmail.com>  
To: Clynt Ridgell <clyntridgell@guamlegislature.org>

Fri, Apr 16, 2021 at 4:01 PM

Hafa Adai, Sen. Ridgell

Your vote has been received and will be filed with the Committee on Rules.

Thank you.

Best,  
Michaela Celorio  
Research Policy Analyst.  
[Quoted text hidden]  
--  
[Quoted text hidden]

---

**Michaela Celorio** <msacelorio.senatorsa@gmail.com>  
To: "Senator Frank Blas Jr." <frank.blasjr@senatorfrankblas.com>

Fri, Apr 16, 2021 at 4:01 PM

*Hafa Adai*, Sen. Blas

Your vote has been received and will be filed with the Committee on Rules.

Thank you.

Best,  
Michaela Celorio  
Research Policy Analyst.  
[Quoted text hidden]  
--  
[Quoted text hidden]

---

**Senator Mary C. Torres** <senatormary@guamlegislature.org>  
To: Michaela Celorio <msacelorio.senatorsa@gmail.com>

Fri, Apr 16, 2021 at 4:21 PM

To do pass.

--

## Office of Senator Mary Camacho Torres

Suite 807, DNA Building  
238 Archbishop Flores St.  
Hagatna, Guam 96910

T: 475-6279 E: [senatormary@guamlegislature.org](mailto:senatormary@guamlegislature.org)

On Fri, Apr 16, 2021 at 3:46 PM Michaela Celorio <[msacelorio.senatorsa@gmail.com](mailto:msacelorio.senatorsa@gmail.com)> wrote:  
[Quoted text hidden]

---

**Senator Peto Terlaje** <[senatorpedo@senatorjpterlaje.com](mailto:senatorpedo@senatorjpterlaje.com)>

Mon, Apr 19, 2021 at 8:07 AM

To: Clynt Ridgell <[clyntridgell@guamlegislature.org](mailto:clyntridgell@guamlegislature.org)>

Cc: Michaela Celorio <[msacelorio.senatorsa@gmail.com](mailto:msacelorio.senatorsa@gmail.com)>, Office of Senator Shelton Guam Legislature <[officeofsenatorshelton@guamlegislature.org](mailto:officeofsenatorshelton@guamlegislature.org)>, Senator Therese Terlaje <[senatorterlajeguam@gmail.com](mailto:senatorterlajeguam@gmail.com)>, Vice Speaker Tina Rose Muña Barnes <[senatormunabarnes@guamlegislature.org](mailto:senatormunabarnes@guamlegislature.org)>, Senator Tony Ada <[senatorvanthoniyada@gmail.com](mailto:senatorvanthoniyada@gmail.com)>, "Office of Senator Frank Blas, Jr." <[office@senatorfrankblas.com](mailto:office@senatorfrankblas.com)>, "Senator Mary C. Torres" <[senatormary@guamlegislature.org](mailto:senatormary@guamlegislature.org)>, "Joe S. San Agustin" <[senatorjoessanagustin@gmail.com](mailto:senatorjoessanagustin@gmail.com)>, Catherine Leon Guerrero <[cathy.senatorsa@gmail.com](mailto:cathy.senatorsa@gmail.com)>, Rose Mesa <[rose.senatorsa@gmail.com](mailto:rose.senatorsa@gmail.com)>, Joseph Mesngon <[joe.senatorsa@gmail.com](mailto:joe.senatorsa@gmail.com)>

To do pass.

On Fri, Apr 16, 2021 at 3:52 PM Clynt Ridgell <[clyntridgell@guamlegislature.org](mailto:clyntridgell@guamlegislature.org)> wrote:  
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## The Office of Senator Jose "Peto" Terlaje

Committee on Public Safety, Emergency Response,  
Military and Veterans Affairs, Mayors' Council, and Public Transit

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

777 Route 4, MVP Center - Units 101/ 102, Sinajana, GU 96910  
Tel: (671) 989-5301/ 3218  
Email: [senatorpedo@senatorjpterlaje.com](mailto:senatorpedo@senatorjpterlaje.com)

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**Michaela Celorio** <[msacelorio.senatorsa@gmail.com](mailto:msacelorio.senatorsa@gmail.com)>

Mon, Apr 19, 2021 at 8:20 AM

To: "Senator Mary C. Torres" <[senatormary@guamlegislature.org](mailto:senatormary@guamlegislature.org)>

*Hafa Adai*, Sen. Torres

Your vote has been received and will be filed with the Committee on Rules.

Thank you.

Best,  
Michaela Celorio  
Research Policy Analyst

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[Quoted text hidden]

**Michaela Celorio** <msacelorio.sensorsa@gmail.com>  
To: Senator Pedro Terlaje <senatorpedo@senatorjpterlaje.com>

Mon, Apr 19, 2021 at 8:21 AM

*Hafa Adai, Sen. Terlaje*

Your vote has been received and will be filed with the Committee on Rules.

Thank you.

Best,  
Michaela Celorio  
Research Policy Analyst

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