

*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 |
|--------------|--------------------|--|---------------------|---------------|--|---------------------|-----------------------------|--|-------|
| 101-36 (COR) | Joe S. San Agustin | AN ACT TO ADD A NEW §26201(b) OF ARTICLE 2, CHAPTER 26, TITLE 11 GUAM CODE ANNOTATED, RELATIVE TO BUSINESS PRIVILEGE TAXES BEING ILLUSTRATED AS A RECEIPT LINE ITEM. | 4/1/21<br>3:27 p.m. | 4/5/21        | Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning |                     |                             | Request: 4/5/21<br><br>Waiver: 4/13/21 |       |



Vice Speaker

**TINA ROSE MUÑA BARNES**

**CHAIRPERSON, COMMITTEE ON RULES**

*I Mina'trentai Sais Na Liheslaturan Guåhan*

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April 13, 2021

# MEMO

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

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

**Re:** **Fiscal Note Waiver Bill No. 101-36 (COR)**

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*Buenas yan Håfa adai.*

Attached, please find the fiscal note waiver for the following bill:

**Bill No. 101-36 (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

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**APR 13 2021**

Vice Speaker Tina Rose Muña Barnes  
Chairperson, Committee on Rules  
I Mina'trentai Sais Na Liheslaturan Guåhan  
36<sup>th</sup> Guam Legislature  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

*Hafa Adai!* Vice Speaker Muña Barnes:

The Bureau requests that Bill No. 101-36 (COR) be granted a waiver pursuant to Public Law 12-229 as amended for the following reason(s):

Bill No. 101-36 (COR) is an act to add a new §26201(b) to Article 2, Chapter 26, Title 11, Guam Code Annotated, relative to Business Privilege Taxes (BPT) being illustrated as a receipt line item. The Bill proposes that any person engaging in, transacting, conducting, continuing, doing, or carrying on a business in Guam, who is required to pay BPTs, shall show to each customer the amount that will be transmitted to the government of Guam as a receipt line item at the point of sale. As written, the legislation places this requirement solely on the business owner required to pay BPTs.

As such, the Bill is administrative in nature and poses no fiscal impact upon any funds of the Government of Guam.

*Senseramente,*

  
LESTER L. CARLSON, JR.