

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
187-36 (COR)	Joe S. San Agustin Telená Cruz Nelson	AN ACT TO APPROPRIATE THREE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$3,500,000) FROM THE 2021 EARNED INCOME TAX CREDIT REIMBURSEMENT TO THE DEPARTMENT OF PARKS AND RECREATION STATE HISTORIC PRESERVATION OFFICE FOR THE PURPOSE OF CONSTRUCTING THE <i>NAFTAN I MAÑAINA-TA</i> , A SACRED BURIAL GROUND FOR THE DIGNIFIED RE-INTERMENT OF GUAM'S ANCESTRAL REMAINS.	9/8/21 1:14 p.m.	9/14/21	Committee on General Government Operations, Appropriations, and Housing			9/14/21	



Vice Speaker

TINA ROSE MUÑA BARNES

CHAIRPERSON, COMMITTEE ON RULES

I Mina'trentai Sais Na Liheslaturan Guåhan

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September 14, 2021

MEMO

To: Rennae Meno
Clerk of the Legislature

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

Re: Fiscal Note on Bill No. 187-36 (COR)

Håfa adai,

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

Bill No. 187-36 (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. 187-36 (COR)**

AN ACT TO APPROPRIATE THREE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$3,500,000) FROM THE 2021 EARNED INCOME TAX CREDIT REIMBURSEMENT TO THE DEPARTMENT OF PARKS AND RECREATION STATE HISTORIC PRESERVATION OFFICE FOR THE PURPOSE OF CONSTRUCTING THE NAFTAN I MAÑAINA-TA, A SACRED BURIAL GROUND FOR THE DIGNIFIED RE-INTERMENT OF GUAM'S ANCESTRAL REMAINS.

Department/Agency Appropriation Information

Dept./Agency Affected: Department of Parks and Recreation	Dept./Agency Head: Roque Alcantara, Director
Department's General Fund (GF) appropriation(s) to date:	\$2,109,016
Department's Other Fund appropriation(s) to date: Limited Gaming Fund (\$535,801); Public Recreation Services Fund (\$116,456); Tourist Attraction Fund (\$891,155)	\$1,543,412
Total Department/Agency Appropriation(s) to date:	\$3,652,428

Department/Agency Appropriation Information

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

Fund Source Information of Proposed Appropriation

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

Estimated Fiscal Impact of Bill

	One Full Fiscal Year	For Remainder of FY 2021 (if applicable)	FY 2022	FY 2023	FY 2024	FY 2025
General Fund 1/	\$3,500,000	\$0	\$3,500,000	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$3,500,000	\$0	\$3,500,000	\$0	\$0	\$0

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

Analyst:  Raymond Rieta, BMA II	Date: 9/14/2021	Director:  Lester L. Carlson, Jr., Director	Date: SEP 14 2021
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Notes:

1/ See attached Comments.

Bureau of Budget & Management Research
Comments on Bill No. 187-36 (COR)

The proposed legislation seeks to appropriate Three Million Five Hundred Thousand Dollars (\$3,500,000) from the Earned Income Tax Credit (EITC) reimbursement for calendar year 2021, pursuant to Chapter 42 of Title 11, Guam Code Annotated, the Earned Income Program, to the Department of Parks and Recreation (DPR) State Historic Preservation Office (SHPO) for the purpose of constructing the *Naftan I Mañaina-ta*, a sacred burial ground for the dignified re-interment of Guam's ancestral remains.

Based on comments received from DPR, the department fully supports the passing of this bill, but does not address the fiscal impact of its enactment. Additional comments from the Department of Revenue and Taxation (DRT) concludes that the department has paid to taxpayers of record an average of \$53M in EITC reimbursements since 2017 and that Bill No. 187-36 does not affect this funding source nor impact the operations of the department.

The Bureau notes that several proposed legislations have been introduced appropriating funds from the FY 2021 EITC reimbursements, including two which have been included in the FY2022 Budget Act (P.L. 36-54). The current list of proposed Bills are as follows:

Proposed Bills for EITC

Bill No.	Amount	Appropriation Recipient
121-36 (COR)	\$35,000,000.00	GMH ^{1/}
148-36 (LS)	14,971,882.00	UOG & GCC
153-36 (COR)	5,000,000.00	DOC ^{1/}
170-36 (LS)	250,000.00	Guam Unique Merchandise and Art
171-36 (LS)	250,000.00	Valley of the Latte, LLC.
172-36 (LS)	3,500,000.00	Guam Preservation Trust
177-36 (LS)	3,750,000.00	BPT Revenue Losses Offset
186-36 (COR)	1,500,000.00	DPW - Emergency Boat Access
187-36 (COR)	3,500,000.00	DPR
189-36 (COR)	5,000,000.00	GWA - Water & Sewer Infrastructure
196-36 (COR)	9,500,000.00	Mayor's Council - Renovate & Repair of Sports Facility
197-36 (COR)	10,000,000.00	UOG
Total Appropriations	\$92,221,882.00	

^{1/} Appropriated in P.L. 36-54 (FY2022 Budget Act)

The final amount to be reimbursed for EITC has yet to be determined as well as the timeframe in which the funds will be availed to the Government of Guam. Should the Internal Revenue Service and the U.S. Treasury avail EITC reimbursements via a trust account, those funds would not be subject to legislative appropriation.