

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
295-36 (LS)	Joe S. San Agustin Tina Rose Muña Barnes Amanda L. Shelton Jose "Pedro" Terlaje V. Anthony Ada Frank Blas, Jr James C. Moylan	AN ACT TO TEMPORARILY WAIVE THE LEVY OF EXCISE TAXES, AUTOMOTIVE SURCHARGES, AND MASS TRANSIT AUTOMOTIVE SURCHARGES ON LIQUID FUEL FOR ONE HUNDRED EIGHTY (180) CALENDAR DAYS AND TO AMEND THE APPROPRIATIONS FOR THE DEPARTMENT OF PUBLIC WORKS BY AMENDING SUBSECTION (j)(1) OF SECTION 1, CHAPTER V OF PUBLIC LAW 36-54.	4/25/22 9:11 a.m.	4/26/22	Committee on General Government Operations, Appropriations, and Housing			Request: 4/26/22  5/4/22	



Vice Speaker

**TINA ROSE MUÑA BARNES**

**CHAIRPERSON, COMMITTEE ON RULES**

*I Mina'trentai Sais Na Liheslaturan Guåhan*

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May 4, 2022

# MEMO

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

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

**Re:** **Fiscal Notes on Bill Nos. 294-36 (COR) through 297-36 (LS)**

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*Håfa adai,*

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

**Bill No. 294-36 (COR)**

**Bill No. 295-36 (LS)**

**Bill No. 296-36 (LS)**

**Bill No. 297-36 (LS)**

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. 295-36 (LS)**

AN ACT TO TEMPORARILY WAIVE THE LEVY OF EXCISE TAXES, AUTOMOTIVE SURCHARGES, AND MASS TRANSIT AUTOMOTIVE SURCHARGES ON LIQUID FUEL FOR ONE HUNDRED EIGHTY (180) CALENDAR DAYS AND TO AMEND THE APPROPRIATIONS FOR THE DEPARTMENT OF PUBLIC WORKS BY AMENDING SUBSECTION (j)(1) OF SECTION 1, CHAPTER V OF PUBLIC LAW 36-54.

**Department/Agency Appropriation Information**

Dept./Agency Affected: Department of Revenue and Taxation (DRT)	Dept./Agency Head: Dafne Mansapit-Shimizu, Director
Department's General Fund (GF) appropriation(s) to date:	\$12,065,785
Department's Other Fund appropriation(s) to date: Banking and Insurance Enforcement Fund (\$478,857); Better Public Service Fund (\$1,291,037); Tax Collection Enhancement Fund (\$808,767)	\$2,578,661
Total Department/Agency Appropriation(s) to date:	\$14,644,446

**Fund Source Information of Proposed Appropriation**

	General Fund:	Special Fund:	Total:
FY 2021 Unreserved Fund Balance	\$0	\$0	\$0
FY 2022 Adopted Revenues	\$0	\$0	\$0
FY 2022 Appro. (P.L. 36-54)	\$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 2022 (if applicable)	FY 2023	FY 2024	FY 2025	FY 2026
General Fund	\$0	1/	\$0	\$0	\$0	\$0
Special Fund	\$0	1/	\$0	\$0	\$0	\$0
Total	\$0	1/	\$0	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions? / / Yes      /X/ No  
If Yes, see attachment
- Is amount appropriated adequate to fund the intent of the appropriation? /X/ N/A      / / Yes      / / No  
If no, what is the additional amount required? \$ /X/ N/A
- Does the Bill establish a new program/agency? / / Yes      /X/ No  
If yes, will the program duplicate existing programs/agencies? /X/ N/A      / / Yes      / / No  
Is there a federal mandate to establish the program/agency? / / 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? /X/ Yes      / / No  
If no, indicate reason: / / Other  
/X/ Requested agency comments not received by due date: DRT & DPW

Analyst:  Raymond Rieta, BMA II	Date: 5/2/22	Director:  Lester L. Carlson, Jr., Director	Date: MAY 04 2022
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Notes:  
1/ See additional Comments.

**Bureau of Budget & Management Research**  
**Comments on Bill No. 295-36 (LS)**

Bill No. 295-36 introduces the *Gas Tax Relief Act* which is an act to temporarily waive the levy of excise taxes, automotive surcharges, and mass transit automotive surcharges on liquid fuel for 180 calendar days and to amend the appropriations for the Department of Public Works (DPW) by amending subsection (j)(1) of Section 1, Chapter V of P.L. 36-54.

Utilizing figures from taxes collected from diesel fuel, diesel fuel surcharges, gasoline, and gasoline fuel charges from Fiscal Years 2019 through 2021, the table below provides the average (estimated) collections for fuel taxes and surcharges for the months of April through September in FY 2022 (approximately 180 days).

								6 Month Projected Total	Affected by Bill No. 295-36	Guam Highway Fund	Public Transit Fund	Total
Diesel Fuel Tax												
		April	May	June	July	Aug.	Sept.					
Actual	FY 19	100,018	100,177	98,397	82,832	85,954	89,099					
Actual	FY 20	158,293	63,976	86,856	82,696	51,061	62,230					
Actual	FY 21	112,191	91,691	110,132	82,711	115,512	98,874					
Estimated	FY 22	123,501	85,281	98,462	82,746	84,176	83,401	557,567	557,567	557,567		
Diesel Fuel Surcharge												
		April	May	June	July	Aug.	Sept.					
Actual	FY 19	28,263	28,260	27,770	23,263	24,186	25,134					
Actual	FY 20	44,860	17,864	24,439	23,252	14,057	17,138					
Actual	FY 21	31,510	25,740	30,910	23,632	32,554	27,290					
Estimated	FY 22	34,878	23,955	27,706	23,382	23,599	23,188	156,707	156,707		156,707	
Gasoline Tax												
		April	May	June	July	Aug.	Sept.					
Actual	FY 19	592,492	574,863	596,419	562,852	562,722	595,625					
Actual	FY 20	800,932	273,745	371,830	417,999	267,857	402,142					
Actual	FY 21	541,890	542,312	564,762	543,180	546,541	546,151					
Estimated	FY 22	645,105	463,640	511,004	508,010	459,040	514,640	3,101,438	3,101,438	3,101,438		
Gasoline Tax Surcharge												
		April	May	June	July	Aug.	Sept.					
Actual	FY 19	157,995	153,295	159,044	150,092	150,058	158,831					
Actual	FY 20	213,581	72,997	99,154	111,465	71,427	107,238					
Actual	FY 21	144,504	144,617	150,603	144,848	145,744	145,640					
Estimated	FY 22	172,027	123,636	136,267	135,468	122,410	137,236	827,044	827,044	827,044		
								Projected Impact	\$4,486,050	\$156,707	\$4,642,757	

Based on the above analysis, the impact of Bill No. 295-36, should it become law, is estimated to be losses of approximately **\$4.5M** to the Guam Highway Fund (GHF) and **\$157K** to the Public Transit Fund (PTF) for the 180 calendar days as proposed. The reductions in the PTF may negatively impact the Guam Regional Transit Authority (GRTA) which operates the fund; however, the Bill does not address this potential impact.

The Bill does address the estimated losses to the GHF by reducing the GHF appropriation to DPW in P.L. 36-54 by \$5M and in-turn appropriates \$5M from the General Fund, thus maintaining DPW's FY22 appropriation levels.