


I Mina'Trentai Kuáttro Na Liheslaturan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
169-34 (COR)	Thomas C. Ada	AN ACT TO ADD NEW §§ 24401.1 AND 24401.2 TO ARTICLE 4, CHAPTER 24 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO TAX EXEMPTIONS FOR 100% DISABLED VETERANS, SURVIVING SPOUSE, LEGAL GUARDIAN AND GOLDSTAR SPOUSES AND PARENTS.	9/1/17 4:31 p.m.						

I MINA'TRENTAI KUÁTTRO NA LIHESLATURAN GUÁHAN
2017 (FIRST) Regular Session

Bill No. 189-34(L02)

Introduced by:

Thomas C. Ada 

AN ACT TO ADD NEW §§ 24401.1 AND 24401.2 TO ARTICLE 4, CHAPTER 24 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO TAX EXEMPTIONS FOR 100% DISABLED VETERANS, SURVIVING SPOUSE, LEGAL GUARDIAN AND GOLDSTAR SPOUSES AND PARENTS.

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

2 **Section 1.** A new § 24401.1 is *added* to Article 4, Chapter 24, Title 11,
3 Guam Code Annotated, to read:

4 **“§ 24401.1. 100% Disabled Veterans, Surviving Spouse and Legal**
5 **Guardian.**

6 Real property owned and occupied as a residence by a person who is rated
7 by the U.S. Department of Veterans’ Affairs as 100% disabled due to injuries
8 received while on duty with the Armed Forces of the United States, Surviving
9 Spouse, as defined in §67101(e) of Chapter 67, Title 10 and Legal Guardian, as
10 defined in §67101(g) of Chapter 67, Title 10, is hereby exempted from all property
11 taxes, provided:

12 (a) The Veteran is determined by the U.S. Department of Veterans’
13 Affairs (USDVA) to be 100% Disabled or Individually Unemployable due
14 to military service connected injuries;

1 (b) That the residential exemption shall be granted only as long as
2 the veteran claiming exemption remains 100% disabled, the surviving
3 spouse is not remarried and the legal guardian is lawfully vested with the
4 power;

5 (c) That the exemption shall not be allowed on more than one
6 residence for any one person;

7 (d) That a person living on premises, a portion of which is used for
8 commercial purposes, shall not be entitled to an exemption with respect to
9 such portion, but shall be entitled to an exemption with respect to the portion
10 used exclusively as a residence. This exemption shall not apply to any
11 structure, including the land thereunder, which is used for commercial
12 purposes.

13 For the purposes of this section, the word “residence” includes the entire
14 homestead when it is occupied by a qualified 100% disabled veteran, surviving
15 spouse or legal guardian, as a residence. Residences where the disabled veteran,
16 surviving spouse or legal guardian owner sublets not more than one room to a
17 tenant; and premises held under an agreement to purchase the same for a home,
18 where the agreement has been duly entered into and recorded prior to January 1 of
19 preceding the tax year for which exemption is claimed, whereby the purchaser
20 agrees to pay all taxes while purchasing the premises.”

21 **Section 2.** A new § 24401.2 is *added* to Article 4, Chapter 24, Title 11,
22 Guam Code Annotated, to read:

23 “§ 24401.2. Gold Star Spouses and Parents.

24 Real property owned and occupied by a Gold Star spouse or parent(s), who
25 are eligible pursuant to § 7120.3(b), Chapter 7 of Title 16, continues to own and
26 occupy the premises as a residence, is hereby exempted from all real property
27 taxes, provided:

1 (a) That the exemption shall not be allowed on more than one
2 residence for the Gold Star spouse or Gold Star parent.;

3 (b) That a person living on premises, a portion of which is used for
4 commercial purposes, shall not be entitled to an exemption with respect to
5 such portion, but shall be entitled to an exemption with respect to the portion
6 used exclusively as a home; provided that this exemption shall not apply to
7 any structure, including the land thereunder, which is used for commercial
8 purposes.

9 For the purposes of this section, the word “residence” includes the
10 entire homestead when it is occupied by a Gold Star Spouse or parent, as a
11 residence. Residences where the Gold Star Spouse or parent sublets not
12 more than one room to a tenant; and premises held under an agreement to
13 purchase the same for a home, where the agreement has been duly entered
14 into and recorded prior to January 1 of preceding the tax year for which
15 exemption is claimed, whereby the purchaser agrees to pay all taxes while
16 purchasing the premises.”

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