


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
64-34 (COR)	Michael F.Q. San Nicolas	AN ACT TO REQUIRE THE DEPARTMENT OF REVENUE AND TAXATION TO, IN COLLABORATION WITH THE GUAM INTERNATIONAL AIRPORT AUTHORITY (GIAA), DETERMINE THE AIR TRANSPORTATION TAXES PAID BY INHABITANTS OF GUAM SINCE THE ESTABLISHMENT OF SUCH TAX, RECONCILE SUCH INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO AIR TRANSPORTATION TAXES, AND REPORT ITS FINDINGS FOR FURTHER ACTION TO I MAGA'LÁHEN GUÁHAN AND THE SPEAKER OF I LIHESLATURAN GUÁHAN.	4/4/17 4:46 p.m.						

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

Bill No. 04-34(Cor)

Introduced by:

Michael F.Q. San Nicolas 

AN ACT TO REQUIRE THE DEPARTMENT OF REVENUE AND TAXATION TO, IN COLLABORATION WITH THE GUAM INTERNATIONAL AIRPORT AUTHORITY (GIAA), DETERMINE THE AIR TRANSPORTATION TAXES PAID BY INHABITANTS OF GUAM SINCE THE ESTABLISHMENT OF SUCH TAX, RECONCILE SUCH INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO AIR TRANSPORTATION TAXES, AND REPORT ITS FINDINGS FOR FURTHER ACTION TO I MAGA'LÁHEN GUÁHAN AND THE SPEAKER OF I LIHESLATURAN GUÁHAN.

2017 APR -4 PM 4:46
GUS

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

2 **Section 1. Short Title.** This Act *shall* be cited as the “Air Transportation
3 Tax Section 30 Reconciliation Act.”

4 **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guáhan* finds
5 that §1421h of 48 USC (§30 of the Organic Act of Guam) reads, in part:

6 “All customs duties and Federal income taxes derived from Guam, the
7 proceeds of all taxes collected under the internal revenue laws of the United
8 States on articles produced in Guam and transported to the United States, its
9 Territories, or possessions, or consumed in Guam, and the proceeds of any
10 other taxes which may be levied by the Congress on the inhabitants of Guam
11 (including, but not limited to, compensation paid to members of the Armed
12 Forces and pensions paid to retired civilians and military employees of the

1 United States, or their survivors, who are residents of, or who are domiciled
2 in, Guam), and all quarantine, passport, immigration, and naturalization fees
3 collected in Guam shall be covered into the treasury of Guam and held in
4 account for the government of Guam and shall be expended for the benefit
5 and government of Guam in accordance with the annual budgets.”

6 *I Liheslaturan Guåhan* further finds that 26 U.S.C. Subchapter C provides
7 for taxes on persons and property transported by air. Under Section 30 of the
8 Organic Act, these taxes should be reimbursable to the extent that such taxes are
9 levied on the inhabitants of Guam. If it is found that the U.S. Federal Government
10 underestimated reimbursable taxes, Section 30 reimbursements could increase,
11 inclusive of any lump sum reimbursements from prior year accruals, providing
12 additional revenue for the benefit of the people of Guam and potential revenue for
13 war claims.

14 It is therefore the intent of *I Liheslaturan Guåhan* to require the Department
15 of Revenue and Taxation to, in collaboration with the Guam International Airport
16 Authority (GIAA), determine the air transportation taxes paid by inhabitants of
17 Guam since the establishment of such tax, reconcile such information with the
18 Section 30 reimbursements attributable to air transportation taxes, and report their
19 findings to *I Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan*.

20 **Section 3. Air Transportation Tax Section 30 Reconciliation.** The
21 Department of Revenue and Taxation shall, in collaboration with the Guam
22 International Airport Authority (GIAA), determine the total air transportation taxes
23 paid by inhabitants of Guam since the establishment of such tax, reconcile such
24 information with the Section 30 reimbursements attributable to air transportation
25 taxes, and report its findings for further action to *I Maga'låhen Guåhan* and the
26 Speaker of *I Liheslaturan Guåhan*, not later than one hundred eighty days from the
27 enactment of this Act.