




I Mina'trentai Singko 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
327-35 (COR)	Tina Rose Muña Barnes Clynton E. Ridgell James C. Moylan	AN ACT TO AMEND SECTION 3 OF CHAPTER 1 OF PUBLIC LAW 35-36, RELATIVE TO AUTHORIZING THE GOVERNOR TO USE FUNDS RECEIVED AS REIMBURSEMENT FOR THE PAYMENT OF WAR CLAIMS PURSUANT TO PUBLIC LAW 35-61 AND ANY AVAILABLE RESOURCE FOR THE PURPOSES OF QUICKLY PAYING INCOME TAX REFUNDS.	3/30/20 3:46 p.m.						

I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN
2020 (SECOND) Regular Session

Bill No. 327 -35(COR)

Introduced by:

Tina Rose Muna Barnes 
Clynton E. Ridgell 
James C. Moylan 

**AN ACT TO AMEND SECTION 3 OF CHAPTER 1 OF PUBLIC
LAW 35-36, RELATIVE TO AUTHORIZING THE
GOVERNOR TO USE FUNDS RECEIVED AS
REIMBURSEMENT FOR THE PAYMENT OF WAR CLAIMS
PURSUANT TO PUBLIC LAW 35-61 AND ANY AVAILABLE
RESOURCE FOR THE PURPOSES OF QUICKLY PAYING
INCOME TAX REFUNDS.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that many working residents of Guam are financially distressed during the COVID-
4 19 pandemic on our island due to businesses heeding the command of our
5 *Maga'håga* and doing their part to stop the spread of this virus. Businesses have
6 furloughed “non-essential” employees leaving many families without a source of
7 income. *I Liheslaturan Guåhan* finds an urgent need to release all the outstanding
8 A-status error-free Federal Income Tax Individual returns through a reimbursement
9 of the Guam War Claims Fund for the payment of the returns. With the passage of
10 H.R. 1365 and the reimbursement to the Government of Guam of advances paid to
11 local residents from the General Fund, such funds are to be appropriated for the
12 payment for the People’s income tax returns.

1 **Section 2.** Section 3 of Chapter 1 of Public Law 35-36, is amended to read:

2 **“Section 3. Authorization to Pay and Prioritize the Payment of Tax**
3 **Refunds.** *I Maga’hågan Guahan shall* prioritize tax refund payments for “A-
4 Status” returns for tax year 2019 and prior years in an amount *no less than* One
5 Hundred Twenty-five Million Dollars (**\$125,000,000**). Notwithstanding any other
6 provision of law, I Maga'hågan Guåhan is hereby authorized to expend funds
7 deposited in to the Guam War Claims Fund as reimbursement to the government of
8 Guam for the payment of War Claims, pursuant to § 11301(e) of Article 13,
9 Chapter 1, Division 1, Title 5, Guam Code Annotated, that is not being expended
10 for any Government of Guam response to COVID-19, as well as any anticipated
11 Federal Assistance due to COVID-19 as permissible by Federal Law for the
12 payment of all outstanding class A-Status, error-free Income Tax returns.”

13 **Section 3. Effective Date.** The act *shall* become effective immediately
14 upon enactment.
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