

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

**Bill No. 340-35 (COR)**

As substituted on the Floor.

**Introduced by:**

Régine Biscoe Lee  
Tina Rose Muña Barnes  
Joe S. San Agustin  
Kelly Marsh (Taitano), Ph.D.  
Amanda L. Shelton  
Jose “Pedo” Terlaje  
Telena Cruz Nelson  
Therese M. Terlaje  
William M. Castro

**AN ACT RELATIVE TO THE ISSUANCE OF UNCONDITIONAL CASH PAYMENTS TO ELIGIBLE GUAM RESIDENTS UNDER THE STATE OF PUBLIC HEALTH EMERGENCY DUE TO THE CORONAVIRUS DISEASE (COVID-19) OUTBREAK, TO BE KNOWN AS THE “RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020”.**

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

2           **Section 1. Short Title.** This Act *shall* be known as the “*Recovery Income*  
3 *Support and Empowerment (RISE) Act of 2020.*”

4           **Section 2. Establishment of the Recovery Income Support and**  
5 **Empowerment (RISE) Program.** Subject to an appropriation by *I Liheslaturan*  
6 *Guåhan*, the Director of the Department of Revenue and Taxation (“Director”) *shall*  
7 administer the Recovery Income Support and Empowerment (RISE) Program and  
8 the distribution of unconditional cash payments to eligible individuals.

1 (a) In the case of an eligible individual, there *shall* be allowed an  
2 unconditional cash payment equal to the sum of Four Hundred Dollars (\$400)  
3 [Eight Hundred Dollars (\$800) in the case of eligible individuals filing a joint  
4 return].

5 (b) Eligibility. For purposes of this Act, the term “eligible  
6 individual” means any individual who has filed a return for their first taxable  
7 year beginning in 2018, provided that:

8 (1) the eligible individual’s adjusted gross income *shall not*  
9 exceed:

10 (A) Forty Thousand Dollars (\$40,000); or

11 (B) Eighty Thousand Dollars (\$80,000), in the case of a  
12 joint return; and

13 (2) the eligible individual *shall not* be an employee of the  
14 Government of Guam or the federal government at any time during the  
15 taxable year.

16 (c) Alternate Taxable Year. In the case of an individual who, at the  
17 time of any determination made pursuant to this Section, has not filed a tax  
18 return for the year described in Subsection (b), the Director *may* apply  
19 Subsection (b) by substituting “2018” for “2019”.

20 (d) Special Rule for Joint Returns. In the case of a joint return where  
21 at least one (1) individual was an employee of the Government of Guam or  
22 the federal government at any time during the taxable year, Subsection (a)  
23 *shall* apply only to the eligible individual, as determined in Subsection (b),  
24 provided that the eligible individual’s adjusted gross income *shall not* exceed  
25 the amount prescribed in Subsection (b)(1)(A).

26 **Section 3. Delivery of Payments.** Notwithstanding any other provision of  
27 law, rule, or regulation, the Director may certify and disburse payments pursuant to

1 this Act electronically to any account to which the eligible individual authorized, on  
2 or after January 1, 2018. No unconditional cash payment *shall* be made or allowed  
3 under this Act after December 31, 2020.

4 **Section 4. Funding.** Notwithstanding any other provision of law, rule, or  
5 regulation, *I Maga'hågan Guåhan* is authorized to transfer up to Fifteen Million  
6 Dollars (\$15,000,000) to the Department of Revenue and Taxation for the purposes  
7 of this Act, as may be available from the following:

8 (a) Fiscal Year 2020 General Fund appropriations;

9 (b) Fiscal Year 2020 Special Fund appropriations;

10 (c) the two percent (2%) General Fund deposit requirement pursuant  
11 to § 22904 of Article 9, Chapter 22, Title 5, Guam Code Annotated; or

12 (d) any funds received pursuant to § 13.101 of Article 13.1, Chapter  
13 1, Title 5, Guam Code Annotated.

14 Any funds transferred pursuant to this Act *shall* only be used for the purposes  
15 of this Act.

16 **Section 5. Reporting Requirements.** Upon the lifting of the public health  
17 emergency declaration for Guam, the Department of Revenue and Taxation and the  
18 Department of Administration *shall* submit a report to the Speaker of *I Liheslaturan*  
19 *Guåhan*. Such report *shall* include the cumulative amount of unconditional cash  
20 payments made under the RISE Program, and the authorized amounts transferred by  
21 *I Maga'hågan Guåhan* under Section 4 of this Act.

22 **Section 6. Effective Date.** The Act *shall* become effective upon enactment.