





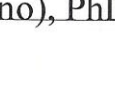

I Mina'trentai Singko Na Liheslaturan Guåhan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
367-35 (LS)	Amanda L. Shelton Tina Rose Muña Barnes Telena Cruz Nelson Régine Biscoe Lee Jose "Pedro" Terlaje Kelly Marsh (Taitano), PhD	AN ACT RELATIVE TO THE ALLOCATION OF PAYMENTS TO ELIGIBLE GUAM RESIDENTS DURING THE STATE OF PUBLIC HEALTH EMERGENCY DUE TO THE COVID-19 PANDEMIC, TO BE KNOWN AS THE 'AYUDA I MANGAFA' HELP FOR FAMILIES PROGRAM.'	6/8/20 4:59 p.m.						

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

Bill No. 367-35 (LS)

Introduced by:

Amanda L. Shelton 
Tina Rose Muña Barnes 
Telena Cruz Nelson 
Régine Biscoe Lee 
Jose "Pedro" Terlaje 
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**AN ACT RELATIVE TO THE ALLOCATION OF
PAYMENTS TO ELIGIBLE GUAM RESIDENTS
DURING THE STATE OF PUBLIC HEALTH
EMERGENCY DUE TO THE COVID-19 PANDEMIC, TO
BE KNOWN AS THE 'AYUDA I MANGAFA' HELP FOR
FAMILIES PROGRAM**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that in response to the COVID-19 crisis, all non-essential businesses were directed
4 to cease operations in order to prevent the spread of COVID-19. As a result, many
5 people throughout our island have lost their jobs and are left in vulnerable situations.
6 *I Liheslaturan Guåhan* additionally finds that both the federal and local
7 government have provided direct cash payments to assist individuals and businesses.
8 However, these aid packages have left out substantial categories of individuals,
9 leaving families to without assistance needed. These aid packages do not provide
10 direct stimulus payments to families with dependents over the age of 16 years old.

1 The current language also unjustly omits stimulus payments for individuals with
2 disabilities over the age of 16 claimed as dependents by families.

3 It is, therefore, the intent of *I Liheslaturan Guåhan* to provide funding
4 assistance to families with young adults, students, and disabled individuals who are
5 claimed as dependents of these families.

6 **Section 2. Establishment of the ‘Ayuda I Mangafa’ Help For Families**
7 **Program**

8 (a) Subject to an appropriation by *I Liheslaturan Guåhan*, the Director of
9 the Department of Revenue and Taxation (“Director”) *shall* administer
10 the ‘Ayuda I Mangafa’ Help For Families Program and the distribution
11 of payments to families. In the case of a qualified family, there *shall*
12 be allowed a payment equal to the sum of Five Hundred Dollars (\$500)
13 for each individual eligible within the family. Qualified families shall
14 submit an application for approval by the Department of Revenue and
15 Taxation.

16 (b) Eligibility of ‘Ayuda I Mangafa’ Help For Families Program. Eligible
17 individuals, to include eligible individuals filing a joint return, are those
18 taxpayers who filed returns in the 2019 taxable year with qualifying
19 children:

20 (1) A qualifying child, as that term is defined in 26 U.S.C. § 152(c),
21 means, with respect to any taxpayer for any taxable year, an
22 individual:

23 (A) Who bears a relationship to the taxpayer described in
24 Paragraph (2) of this Subsection;

25 (B) Who has the same principal place of abode as the taxpayer
26 for more than one-half of such taxable year;

- 1 (C) Who meets the age requirements of Paragraph (3) of this
- 2 Subsection;
- 3 (D) Who has not provided over one-half of such individual's own
- 4 support for the calendar year in which the taxable year of the
- 5 taxpayer begins; and
- 6 (E) Who has not filed a joint return (other than only for a claim
- 7 of refund) with the individual's spouse under section 6013
- 8 for the taxable year beginning in the calendar year in which
- 9 the taxable year of the taxpayer begins.
- 10 (2) For the purposes of Paragraph (1)(A) of this Subsection, an
- 11 individual bears a relationship to the taxpayer described in this
- 12 Paragraph if such individual is:
- 13 (A) A child of the taxpayer or a descendant of such a child; or
- 14 (B) A brother, sister, stepbrother, or stepsister of the taxpayer
- 15 or a descendant of any such relative.
- 16 (3) For purposes of Paragraph (1)(C) of this Subsection, an individual
- 17 meets the requirements of this Paragraph if such individual is
- 18 younger than the taxpayer claiming such individual as a qualifying
- 19 child and
- 20 (A) Has not attained the age of 19 as of the close of the
- 21 calendar year in which the taxable year of the taxpayer begins;
- 22 or
- 23 (B) Is a student who has not attained the age of 24 as of the
- 24 close of such calendar year.
- 25 (C) Provided, however, that in the case of an individual who
- 26 is permanently and totally disabled at any time during such

1 calendar year, the requirements of this Paragraph (3) shall be
2 treated as met with respect to such individual.

3 (4) For the purposes of this Subsection, “student,” as that term is
4 defined in 26 U.S.C. § 152(f)(2), means an individual who during
5 each of the 5 calendar months during the calendar year in which the
6 taxable year of the taxpayer begins,

7 (A) Is a full-time student at an educational organization
8 described in 26 U.S.C. § 170(b)(1)(A)(ii); or

9 (B) Is pursuing a full-time course of institutional on-farm
10 training under the supervision of an accredited agent of an
11 educational organization described in 26 U.S.C.
12 170(b)(1)(A)(ii) or of a state or political subdivision of a state.

13 (5) For purposes of this Subsection, an individual is permanently and
14 totally disabled, as that term is defined in 26 U.S.C. § 22(e)(3), if
15 the individual is unable to engage in any substantial gainful activity
16 by reason of any medically determinable physical or mental
17 impairment which can be expected to result in death or which has
18 lasted or can be expected to last for a continuous period of not less
19 than 12 months. An individual shall not be considered to be
20 permanently and totally disabled unless the individual furnishes
21 proof of the existence thereof in such form and manner, and at such
22 times, as the Director may require.

23 (c) Limitations Based on Adjusted Gross Income. Individuals, to include
24 individuals filing a joint return, whose adjusted gross income in the
25 2019 taxable year, exceeds the following maximum Adjusted Gross

1 Income shall not be eligible for the ‘Ayuda I Mangafa’ Help For
2 Families Program:

3 (A) \$150,000 in the case of a joint return;

4 (B) \$112,500 in the case of a head of household; or

5 (C) \$75,000 in the case of a taxpayer not described in
6 paragraph (1) or (2).

7 (d) **Alternate Taxable Year.** In the case of an individual who, at the time
8 of any determination made pursuant to this Section, has not filed a tax
9 return for the first taxable year beginning in 2018, the Director may:

10 (A) substitute ‘2018’ for ‘2019’; or

11 (B) if the individual has not filed a tax return for such individual’s first
12 taxable year beginning in 2018, use information with respect to such
13 individual for calendar year 2019 provided in—

14 (i) Form SSA-1099, Social Security Benefit Statement, or

15 (ii) Form RRB-1099, Social Security Equivalent Benefit Statement.

16
17 **Section 3. Rules and Regulations.** Notwithstanding any provision of the Guam
18 Administrative Adjudication Law, the Director of the Department of Revenue and
19 Taxation shall within thirty (30) business days of enactment, promulgate rules and
20 regulations to implement the ‘Ayuda I Mangafa’ Help For Families Program and
21 shall transmit such rules and regulations to the Speaker of *I Liheslaturan Guåhan*.

22 **Section 4. Application Period.** The application period for eligibility of this
23 program shall end thirty (30) business days after the date of implementation of the
24 ‘Ayuda I Mangafa’ Help For Families Program.

25 **Section 5. Delivery of Payments.** Notwithstanding any other provision of
26 law, rule, or regulation, the Director may certify and disburse payments pursuant to

1 this Act. No payment shall be made or allowed under this Act after December 31,
2 2020.

3 **Section 5. Funding.** Notwithstanding any other provision of law, rule, or
4 regulation, *I Maga'hågan Guåhan* is authorized to transfer up to Ten Million Dollars
5 (\$10,000,000) to the Department of Revenue and Taxation for the purposes of this
6 Act, as may be available from the following:

- 7 (a) Fiscal Year 2020 General Fund appropriations;
- 8 (b) Fiscal Year 2020 Special Fund appropriations;
- 9 (c) the two percent (2%) General Fund deposit requirement pursuant to §
10 22904 of Article 9, Chapter 22, Title 5, Guam Code Annotated; or
- 11 (d) any funds received pursuant to § 13.101 of Article 13.1, Chapter 1, Title
12 5, Guam Code Annotated.

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

15 **Section 6. Reporting.** Upon the lifting of the public health emergency
16 declaration for Guam, the Department of Revenue and Taxation and the Department
17 of Administration shall submit a report to the Speaker of *I Liheslaturan Guåhan*,
18 which shall include the cumulative amount of payments made under the 'Ayuda I
19 Mangafa' Help For Families Program, and the authorized amounts transferred by *I*
20 *Maga'hågan Guåhan* under Section 4 of this Act.

21 **Section 7. Severability.** If any provision of this Act or its application to any
22 person or circumstance is found to be invalid or contrary to law, such invalidity *shall*
23 *not* affect other provisions or applications of this Act that can be given effect without
24 the invalid provision or application, and to this end the provisions of this Act are
25 severable.

26 **Section 8. Effective Date.** This Act shall become effective upon
27 enactment.