

*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
<b>367-35 (LS)</b> As amended in the Committee of the Whole	Amanda L. Shelton Tina Rose Muña Barnes Telena Cruz Nelson Régine Biscoe Lee Jose "Pedro" Terlaje Kelly Marsh (Taitano), PhD Sabina Flores Perez Joe S. San Agustin William M. Castro	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 MANGÁFA' HELP FOR FAMILIES PROGRAM.'	6/8/20 4:59 p.m.			6/9/20 Waiver of Public Hearing Requirement			
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	NOTES			
6/1/20	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 MANGÁFA HELP FOR FAMILIES PROGRAM.	6/15/20	6/15/20	6/26/20					



COPY

*I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN*  
Thirty-Fifth Guam Legislature

June 15, 2020

The Honorable Lourdes A. Leon Guerrero  
*I Maga'hågan Guåhan*  
*Ufisinan I Maga'håga*  
*Hagåtña, Guam 96910*

Dear *Maga'håga* Leon Guerrero:

Transmitted herewith are **Bill No. 241-35 (COR), 251-35 (COR), 252-35 (COR), 323-35 (COR), and 367-35 (LS); and Substitute Bill Nos. 162-35 (COR), 214-35 (LS), and 366-35 (LS)**, which were passed by *I Mina'trentai Singko Na Liheslaturan Guåhan* on June 15, 2020.

Sincerely,

AMANDA L. SHELTON  
Legislative Secretary

Enclosure (8)

RCVD AT CENTRAL FILES  
JUN 15 '20 PM5:00

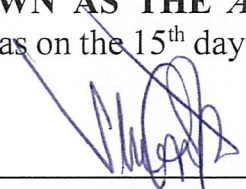
Elaine Tajalle



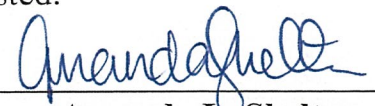
*I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN*  
2020 (SECOND) Regular Session

**CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'HÅGAN GUÅHAN***


This is to certify that **Bill No. 367-35 (LS)**, “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 MANGÅFA HELP FOR FAMILIES PROGRAM*,” was on the 15<sup>th</sup> day of June 2020, duly and regularly passed.

  
\_\_\_\_\_  
**Tina Rose Muña Barnes**  
**Speaker**

Attested:

  
\_\_\_\_\_  
**Amanda L. Shelton**  
**Legislative Secretary**

-----  
This Act was received by *I Maga'hågan Guåhan* this 15<sup>th</sup> day of June,  
2020, at 5 o'clock P.M.

  
\_\_\_\_\_  
Assistant Staff Officer  
*Maga'håga's Office*

APPROVED:

\_\_\_\_\_  
Lourdes A. Leon Guerrero  
*I Maga'hågan Guåhan*

Date: \_\_\_\_\_

Public Law No. \_\_\_\_\_

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

**Bill No. 367-35 (LS)**

As amended in the Committee of the Whole.

Introduced by:

Amanda L. Shelton  
Tina Rose Muña Barnes  
Telena Cruz Nelson  
Régine Biscoe Lee  
Jose “Pedo” Terlaje  
Kelly Marsh (Taitano), PhD  
Sabina Flores Perez  
Joe S. San Agustin  
William M. Castro  
James C. Moylan  
Louise B. Muña  
Clynton E. Ridgell  
Telo T. Taitague  
Therese M. Terlaje  
Mary Camacho Torres

**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 MANGÅFA* 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 crisis as a result of the COVID-19 pandemic, all non-essential  
4 businesses were directed to cease operations in order to prevent the spread of

1 COVID-19. As a result, many people throughout our island have lost their jobs and  
2 are left in vulnerable situations.

3 *I Liheslaturan Guåhan* additionally finds that the federal and local  
4 government have provided direct cash payments to assist individuals and businesses.  
5 These aid packages, however, have left out substantial categories of individuals,  
6 leaving many families without the assistance that is needed, as these aid packages  
7 do not provide direct stimulus payments to families with dependents over the age of  
8 sixteen (16) years old. The current federal language also unjustly omits stimulus  
9 payments for individuals with disabilities over the age of sixteen (16) who are  
10 claimed as dependents by families.

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

14 **Section 2. Establishment of the *Ayuda I Mangåfa* Help For Families**  
15 **Program.**

16 (a) The *Ayuda I Mangåfa* Help For Families Program is hereby  
17 established by this Act.

18 (b) The Director of the Department of Revenue and Taxation  
19 (Director) shall administer the *Ayuda I Mangåfa* Help For Families Program  
20 and the distribution of payments to families. In the case of a qualified family,  
21 there shall be allowed a payment equal to the sum of Five Hundred Dollars  
22 (\$500) for each individual eligible within the family. Qualified families shall  
23 submit an application for approval by the Department of Revenue and  
24 Taxation.

25 (c) Eligibility of *Ayuda I Mangåfa* Help For Families Program.  
26 Eligible individuals, to include eligible individuals filing a joint return, are

1 those taxpayers who filed returns in the 2019 taxable year with qualifying  
2 children:

3 (1) a qualifying child, as that term is defined in 26 U.S.C. §  
4 152(c), means, with respect to any taxpayer for any taxable year, an  
5 individual:

6 (A) who bears a relationship to the taxpayer described  
7 in Paragraph (2) of this Subsection;

8 (B) who has the same principal place of abode as the  
9 taxpayer for more than one-half (½) of such taxable year;

10 (C) who meets the age requirements of Paragraph (3) of  
11 this Subsection;

12 (D) who has not provided over one-half (½) of such  
13 individual's own support for the calendar year in which the  
14 taxable year of the taxpayer begins; and

15 (E) who has not filed a joint return (other than only for  
16 a claim of refund) with the individual's spouse under 26 U.S.C.  
17 § 6013 for the taxable year beginning in the calendar year in  
18 which the taxable year of the taxpayer begins.

19 (2) For the purposes of Paragraph (1)(A) of this Subsection,  
20 an individual bears a relationship to the taxpayer described in this  
21 Paragraph if such individual is:

22 (A) a child of the taxpayer or a descendant of such a  
23 child; or

24 (B) a brother, sister, stepbrother or stepsister of the  
25 taxpayer, or a descendant of any such relative.

26 (3) For the purposes of Paragraph (1)(C) of this Subsection,  
27 an individual meets the requirements of this Paragraph if such

1 individual is younger than the taxpayer claiming such individual as a  
2 qualifying child, and

3 (A) has not attained the age of nineteen (19) as of the  
4 close of the calendar year in which the taxable year of the  
5 taxpayer begins; or

6 (B) is a student who has not attained the age of twenty-  
7 four (24) as of the close of such calendar year;

8 (C) provided, however, that in the case of an individual  
9 who is permanently and totally disabled at any time during such  
10 calendar year, the requirements of this Paragraph (3) shall be  
11 treated as met with respect to such individual.

12 (4) For the purposes of this Subsection, "student," as that term  
13 is defined in 26 U.S.C. § 152(f)(2), means an individual who during  
14 each of the five (5) calendar months during the calendar year in which  
15 the taxable year of the taxpayer begins:

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

18 (B) is pursuing a full-time course of institutional on-  
19 farm training under the supervision of an accredited agent of an  
20 educational organization described in 26 U.S.C. §  
21 170(b)(1)(A)(ii) or of a state or political subdivision of a state.

22 (5) For the purposes of this Subsection, an individual is  
23 permanently and totally disabled, as that term is defined in 26 U.S.C. §  
24 22(e)(3), if the individual is unable to engage in any substantial gainful  
25 activity by reason of any medically determinable physical or mental  
26 impairment which can be expected to result in death or which has lasted  
27 or can be expected to last for a continuous period of not less than twelve

1 (12) months. An individual shall not be considered to be permanently  
2 and totally disabled unless the individual furnishes proof of the  
3 existence thereof in such form and manner, and at such times, as the  
4 Director may require.

5 (d) Limitations Based on Adjusted Gross Income. Individuals, to  
6 include individuals filing a joint return, whose adjusted gross income in the  
7 2019 taxable year exceeds the following maximum adjusted gross income  
8 shall not be eligible for the *Ayuda I Mangâfa* Help For Families Program:

9 (1) \$150,000 in the case of a joint return;

10 (2) \$112,500 in the case of a head of household; or

11 (3) \$75,000 in the case of a taxpayer not described in Paragraph

12 (1) or (2) of this Subsection.

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

16 (1) substitute '2018' for '2019'; or

17 (2) if the individual has not filed a tax return for such  
18 individual's first taxable year beginning in 2018, use information with  
19 respect to such individual for calendar year 2019 provided in:

20 (A) Form SSA-1099, Social Security Benefit  
21 Statement; or

22 (B) Form RRB-1099, Social Security Equivalent  
23 Benefit Statement.

24 (f) Any payment allowed or made to any individual under the *Ayuda*  
25 *I Mangâfa* Help For Families Program shall not be subject to reduction or  
26 offset for debts owed to the government of Guam.



1           **Section 3. Rules and Regulations.** Notwithstanding any provision of the  
2 Guam Administrative Adjudication Law, the Director of the Department of Revenue  
3 and Taxation shall, within thirty (30) business days of the enactment of this Act,  
4 promulgate rules and regulations to implement the *Ayuda I Mangåfa* Help For  
5 Families Program, and shall transmit such rules and regulations to the Speaker of *I*  
6 *Liheslaturan Guåhan*.

7           **Section 4. Application Period.** The application period for eligibility for the  
8 *Ayuda I Mangåfa* Help For Families Program shall end thirty (30) business days  
9 after the date of implementation of the Program.

10          **Section 5. Delivery of Payments.** Notwithstanding any other provision of  
11 law, or rule or regulation, the Director may certify and disburse payments pursuant  
12 to this Act. No payment shall be made or allowed under this Act after December 31,  
13 2020.

14          **Section 6. Funding.** Notwithstanding any other provision of law, or rule or  
15 regulation, *I Maga'hågan Guåhan* is authorized to transfer Ten Million Dollars  
16 (\$10,000,000), plus any additional amount needed for administrative costs, to the  
17 Department of Revenue and Taxation for the purposes of this Act, as may be  
18 available from the following:

- 19           (a) Fiscal Year 2020 General Fund appropriations;
- 20           (b) Fiscal Year 2020 Special Fund appropriations;
- 21           (c) the two percent (2%) General Fund deposit requirement pursuant  
22 to § 22904 of Article 9, Chapter 22, Title 5, Guam Code Annotated;
- 23           (d) any funds received pursuant to § 13.101 of Article 13.1, Chapter  
24 1, Title 5, Guam Code Annotated; or
- 25           (e) any Coronavirus Aid Relief, and Economic Security (CARES)  
26 Act (U.S. Public Law 116-136) funding available to *I Maga'hågan Guåhan*.

1           No local funds may be used for this program as long as CARES Act funds are  
2 available to encumber, obligate, or expend. Any funds transferred pursuant to this  
3 Act shall only be used for the purposes of this Act.

4           **Section 7. Reporting.** Upon the lifting of the public health emergency  
5 declaration for Guam, the Department of Revenue and Taxation and the Department  
6 of Administration shall submit a report to the Speaker of *I Liheslaturan Guåhan*,  
7 which shall include the cumulative amount of payments made under the *Ayuda I*  
8 *Mangåfa* Help For Families Program, the total administrative costs to facilitate this  
9 Act, and the authorized amounts transferred by *I Maga'hågan Guåhan* under Section  
10 6 of this Act.

11           **Section 8. Severability.** If any provision of this Act or its application to any  
12 person or circumstance is found to be invalid or contrary to law, such invalidity shall  
13 not affect other provisions or applications of this Act that can be given effect without  
14 the invalid provision or application, and to this end the provisions of this Act are  
15 severable.

16           **Section 9. Effective Date.** This Act shall be effective upon enactment.