

I MINA' TRENTA NA LIHESLATURAN GUÅHAN  
2008 (SECOND) REGULAR SESSION

Bill No. 41(LS.)

Introduced by:

v.c. pangelinan  
Tina Rose Muña Barnes

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AN ACT TO AMEND SUBSECTION (a) AND TO ADD  
SUBSECTION (b) TO P.L. 24-33 SECTION 2 AND TO  
AMEND §77301, §77302, §77303, §77305, §77306, §77307  
OF 12 GCA CHAPTER 77 ARTICLE 3 RELATIVE TO  
THE CONSTRUCTION OF SOCCER FACILITIES.

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guahan* finds  
3 pursuant to P.L. 24.33, the Guam Football (Soccer) Association was authorized  
4 to develop soccer facilities utilizing matching tax credit programs as  
5 authorized in Article 3, Chapter 77, Division 2, Title 12, GCA, located in the  
6 municipality of Dededo. The area includes two official size fields, one practice  
7 field, and two outdoor courts for futsal has reached its capacity  
8 accommodating thirty-eight clubs and 6 national teams year round. The clubs  
9 that participate at this facility include thirteen youth clubs, nine women clubs,  
10 and sixteen men clubs. These clubs must arrange their schedule amongst the  
11 Guam Football (Soccer) Association to use the facility.

12 *I Liheslaturan Guahan* further finds that the soccer fields have been  
13 instrumental in the expansion of football (soccer) throughout Guam. Due to  
14 the dedicated staff and volunteers, soccer has grown and continues to increase

1 every year. Because of its increase popularity throughout the island, there is a  
2 need to expand facilities for programs managed and operated by Guam  
3 Football (Soccer) Association.

4 *I Liheslaturan Guahan* further finds that because of the requirement to  
5 match the tax credits with private funds, the facilities were built without  
6 exhausting the authorized amount of the tax credits. The Guam Football  
7 (Soccer) Association has secured and is able to raise additional private funds  
8 to match the remaining authorized tax credits and the government wishes to  
9 develop additional facilities in the southern part of the island utilizing the  
10 credits and the private funds.

11 Therefore, it is the intent of *I Liheslaturan Guahan* to allow the Guam  
12 Football (Soccer) Association to develop soccer fields at the Southern Sports  
13 Complex to assist and further promote the sport of soccer for residents living  
14 in the south.

15 **Section 2. Section 2 P.L. 24-33 is hereby amended to read as follows:**

16 “(a) The Governor is authorized to establish , through the Department of  
17 Land Management, a regulation-size soccer stadium of no less than 30,623±  
18 square meters of land area, located within the boundaries of Lot No. 10142-  
19 New, Dededo, consisting of 242,694.07± square meters.”

20 **Section 3. A new Subsection (b) is hereby added to Section 2, Public**  
21 **Law 24-33 to read as follows:**

22 “(b) The Governor is authorized to establish, through the Department of  
23 Land Management in coordination with the Agat Municipal Council and  
24 Guam Football (Soccer) Association to develop regulation size soccer fields

1 and related facilities.”

2           **Section 4. §77301 Title 12 Chapter 77 Article 3 is hereby amended to**  
3 **read as follows:**

4           **“§77301. Credit Against Business Privilege Taxes.** (a) To the extent that  
5 any business contributes the cost of design, labor and materials that are for the  
6 construction of the Guam Football (Soccer) Association’s soccer stadium and  
7 facilities, it shall be entitled to credit of business privilege taxes. The basis for  
8 contribution to the project shall be the actual cost of the contribution plus the  
9 cost of transportation from the point of origin to its destination.”

10           **Section 5. §77302 Title 12 Chapter 77 Article 3 is hereby amended to**  
11 **read as follows:**

12           **“§77302. Limits of Liability.** Unless a contractor, materials supplier,  
13 designer or landlord/lessor has direct involvement in the operations of the  
14 soccer stadium and facilities as a director, officer, manager, employee,  
15 representative or agent of the Guam Football (Soccer) Association, they shall  
16 not be held liable for any civil or criminal damages or penalties directly or  
17 indirectly arising from or related to the operations, any use, or possession of  
18 the soccer stadium and facilities, unless it can be proven that the materials or  
19 design work provided were substandard. As the soccer stadium and facilities  
20 is a private venture operated by the Guam Football (Soccer) Association, the  
21 government of Guam shall not be liable for any claims or damages arising  
22 from the operation of the soccer stadium and facilities. The Guam Football

1 (Soccer) Association, its directors, agents, consultants, employees, or other  
2 affiliated person or persons shall make no representation that the government  
3 of Guam has any interest in the operation of such stadium and facilities.”

4 **Section 6. §77303 Title 12 Chapter 77 Article 3 is hereby amended to**  
5 **read as follows:**

6 “§77303. **Event Admissions Assessment.** The organizers of any event  
7 held at the soccer stadium and facilities for which a fee is charged for  
8 admission, shall pay to the government of Guam, an admissions assessment of  
9 Two Dollars (\$2.00) per paid admission of ten percent (10%) of the admission  
10 charged, whichever is less.”

11 **Section 7. §77305 Title 12 Chapter 77 Article 3 is hereby amended to**  
12 **read as follows:**

13 “§77305. **Cap on GRT Credits for Design and Construction of the**  
14 **Soccer Stadium and Facilities.** The total amount of credits against Gross  
15 Receipts Taxes for the design and construction of the soccer stadium and  
16 facilities authorized herein shall not exceed One Million Dollars (\$1,000,000).”

17 **Section 8. §77306 Title 12 Chapter 77 Article 3 is hereby amended to**  
18 **read as follows:**

19 “§77306. **Matching Funds Required.** The tax credits provided to a  
20 contributor shall be in a dollar for dollar matching grant form, wherein every  
21 dollar that is given by the government of Guam to the contributor as a tax  
22 credit shall be matched by a dollar from the Guam Football (Soccer)

1 Federation, to be expended towards the design and construction of the soccer  
2 stadium and facilities.

3 **Section 9. §77307 Title 12 Chapter 77 Article 3 is hereby amended to**  
4 **read as follows:**

5 “§77307. **Public Access to Soccer Stadium and Facilities**. As a condition  
6 for the Guam Football (Soccer) Association and its contributors to be entitled  
7 to the tax benefits of the program established in this Article, the soccer  
8 stadium and facilities must be available to the general public in accordance  
9 with the Memorandum of Understanding with the Department of Parks and  
10 Recreation governing use of the property.”

11 **Section 10. Severability.** If any of the provisions of this Act or the  
12 application thereof to any person or circumstance is held invalid, such  
13 invalidity shall not affect any other provision or application of this Act which  
14 can be given effect without the invalid provision or application, and to this  
15 end the provisions of this Act are severable.