

#### **Messages and Communications**

Speaker's Office <speaker@guamlegislature.org> To: Clerks Office <clerks@guamlegislature.org> Cc: Rennae Meno <rennae@guamlegislature.org>

Fri, Jun 26, 2020 at 7:22 PM

06-26-20	6:34 PM	06-26-20	Bill No. 241-35 (COR), signed into law as Public Law 35-87.	Office of the Governor of Guam	35GL-20-1924
			Bill No. 251-35 (COR), signed into law as Public Law 35-88, and Bill		
06-26-20	6:34 PM	06-26-20	No. 252-35 (COR), signed into law as Public Law 35-89.	Office of the Governor of Guam	35GL-20-1925
06-26-20	6:34 PM	06-26-20	Bill No. 323-35 (COR), signed into law as Public Law 35-90.	Office of the Governor of Guam	35GL-20-1926
			Substitute Bill No. 162-35 (COR), signed into law as Public Law 35-		
06-26-20	6:34 PM	06-26-20	91.	Office of the Governor of Guam	35GL-20-1927
06-26-20	6:34 PM	06-26-20	Substitute Bill No. 366-35 (LS), signed into law as Public Law 35-92.	Office of the Governor of Guam	35GL-20-1928
06-26-20	6:34 PM	06-26-20	Substitute Bill No. 214-35 (LS), signed into law as Public Law 35-93.	Office of the Governor of Guam	35GL-20-1929
06-26-20	6:34 PM	06-26-20	Bill No. 367-35 (LS), signed into law as Public Law 35-94.	Office of the Governor of Guam	35GL-20-1930





Sinseru yan Minagåhet,

Office of the Speaker • Tina Rose Muña Barnes Committee on Public Accountability, Human Resources & the Guam Buildup

35th Guam Legislature I Mina'trentai Šingko na Liheslaturan Guåhan

Guam Congress Building | 163 Chalan Santo Papa | Hagatna, GU 96910 T: (671) 477-2520/1 speaker@guamlegislature.org

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Gumai pribilehu yan konfedensia este siha na mensâhi. Solo espesiâtmente para hågu ma entensioña pat ma aturisa para unrisibi. Sen prubidu kumu ti un ma aturisa para manribisa, na setbe, pat mandespåtcha. Yanggen lachi rinisibu-mu nu 

#### 7 attachments

- Bill No. 241-35 (COR), signed into law as Public Law No. 35-87.pdf 1090K
- 🔁 Bill No. 251-35 (COR), signed into law as Public Law No. 35-88; Bill No. 252-35 (COR), signed into law as Public Law No. 35-89.pdf
- Bill No. 323-35 (COR), signed into law as Public Law No. 35-90.pdf 1009K
- Substitute Bill No. 162-35 (COR), signed into law as Public Law No. 35-91.pdf 2060K
- Substitute Bill No. 366-35 (LS), signed into law as Public Law No. 35-92.pdf 1184K
- Substitute Bill No. 214-35 (LS), signed into law as Public Law No. 35-93.pdf 1960K
- Substitute Bill No. 367-35 (LS), signed into law as Public Law No. 35-94.pdf

# UFISINAN I MAGA'HÅGA OFFICE OF THE GOVERNOR



LOURDES A. LEON GUERRERO

MAGA'HÁGA \* GOVERNOR

JOSHUA F. TENORIO
SIGUNDO MAGA'LÁHI + LIEUTENANT GOVERNOI

#### HAND-DELIVERED

June 26, 2020

HONORABLE TINA ROSE MUÑA BARNES

Speaker

I Mina'trentai Singko Na Liheslaturan Guåhan 35<sup>th</sup> Guam Legislature Guam Congress Building 163 Chalan Santo Papa Hagåtña, Guam 96910 35 GL-20-1926 Speaker Tina Rose Muña Barnes

JUN 2 6 2020

Time 6,34 ()AM XPM
Raceived By: Matt

Re: Bill No. 323-35 (COR) – An Act to Add a New § 26203.3 to Article 2 of Chapter 26,

Title 11, Guam Code Annotated, Relative to Providing Limited Exemptions to Small Businesses Under the Dave Santos Small Business Enhancement Act to Mitigate

Impacts Resulting from the COVID-19 Pandemic

Dear Madame Speaker:

When Bill 323-35 (COR) was first introduced, Guam had just forty-five (45) confirmed cases of COVID-19. Since then, we have increased our positive case count by over two hundred (200). While we have begun the incremental process of re-commencing economic activities throughout most sectors of our community, I understand well that many of our small businesses are struggling. To alleviate some of the burden, I signed Executive Order No. 2020-17, which launched the Guam Small Business Pandemic Assistance Grant program. This Bill, which I have signed as *Public Law No. 35-90*, will offer additional assistance to our small businesses. Our island's recovery will depend heavily on the ability of our small businesses to persevere through these difficult circumstances and forge ahead.

Senseremente.

LOURDES A. LEON GUERRERO

Maga'hågan Guåhan Governor of Guam

Enclosure(s): Bill No. 323-35 (COR) nka Public Law 35-90

cc via email: Sigundo Maga'låhen Guåhan

Compiler of Laws

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

# CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'HAGAN GUAHAN

This is to certify that Bill No. 323-35 (COR), "AN ACT TO ADD A NEW § 26203.3 TO ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PROVIDING LIMITED EXEMPTIONS TO SMALL BUSINESSES UNDER THE DAVE SANTOS SMALL BUSINESS ENHANCEMENT ACT TO MITIGATE IMPACTS RESULTING FROM THE COVID-19 PANDEMIC," was on the 15<sup>th</sup> day of June 2020, duly and regularly passed.

Tina Rose Muña Barnes Speaker Attested: Legislative Secretary This Act was received by I Maga'hågan Guåhan this \_\_\_\_\_ day of \_\_\_\_\_\_ day of \_\_\_\_\_\_ 2020, at 4.59 o'clock P.M. Assistant Staff Officer Maga'håga's Office APPROVED: Lourdes A. Leon Guerrero I Maga'hågan Guåhan

> 2020 - 11027 ROVD AT CENTRAL FILES JUN 15'20 PM4:59

Public Law No. 35 - 90

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

\*\*, ' , ', ',

Bill No. 323-35 (COR)

As amended on the Floor.

Introduced by:

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

AN ACT TO *ADD* A NEW § 26203.3 TO ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PROVIDING LIMITED EXEMPTIONS TO SMALL BUSINESSES UNDER THE *DAVE SANTOS SMALL BUSINESS ENHANCEMENT ACT* TO MITIGATE IMPACTS RESULTING FROM THE COVID-19 PANDEMIC.

#### BE IT ENACTED BY THE PEOPLE OF GUAM:

- 2 Section 1. Legislative Findings and Intent. I Liheslaturan Guåhan finds
- 3 that as of March 26, 2020, Guam had forty-five (45) confirmed cases of COVID-19
- 4 positive carriers. I Maga'hågan Guåhan has issued several executive orders, namely

1 2020-03 through 2020-06, declaring a state of emergency to respond to and prevent

2 the spread of COVID-19 on Guam. The effects of the COVID-19 pandemic on Guam

3 has been felt by many of our island businesses, causing them to down-scale

4 operations and shorten their hours of operations, which has resulted in less work

5 hours worked by employees; and, ultimately, many businesses have had to close

6 their doors. The COVID-19 public health emergency on Guam and Executive Orders

7 2020-03 through 2020-06 have caused many of our non-essential businesses to cease

operations in compliance with the executive orders. Due to these closures, thousands

of residents have lost their jobs or incomes due to layoffs or hours cut.

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Therefore, *I Liheslaturan Guåhan* finds that some relief is necessary to assist business owners in recovering during this public health emergency and intends to provide relief via an amendment to the *Dave Santos Small Business Enhancement Act*.

**Section 2.** A new § 26203.3 is hereby *added* to Article 2 of Chapter 26, Title 11, Guam Code Annotated, to read:

# "§ 26203.3. Temporary Limited Exemption for Certain Small Businesses.

Notwithstanding any provision of law, the taxes levied under this Article in excess of those generated from three percent (3%) of the gross proceeds of business privilege tax referenced in § 26202 shall not apply to the first Two Hundred Fifty Thousand Dollars (\$250,000) earned or received per taxable year by any person from real property rentals, rental others, profession, retailing, service income, commission income, licensed insurance premium, and/or farming, whose gross annual income is in excess of Fifty Thousand Dollars (\$50,000) but not more than Five Hundred Thousand Dollars (\$500,000) during the most recent tax year; provided, however, that such person(s) shall be fully subject to three percent (3%) of the gross

proceeds of business privilege tax referenced in § 26202, subject to the existing requirements and exemptions referenced elsewhere in this Article. The exemption set forth in this Section shall apply annually, commencing on the first day of the month of the new tax year, based on the gross annual income of a person during the most recent year, and shall end on the last day of the last month of the same tax year."

**Section 3.** Effective Date. This Act shall be effective upon enactment and apply retroactively to January 1, 2020, and shall expire two (2) years from the date of enactment.

**Section 4. Severability.** If any provision of this Act or its application to any person or circumstance is found to be invalid or contrary to law, such invalidity shall not affect other provisions or applications of this Act that can be given effect without the invalid provision or application, and to this end the provisions of this Act are severable.