



Office of the Governor of Guam

P.O. Box 2950 Hagåtña, Guam 96932

TEL: (671) 472-8931 • FAX: (671) 477-4826 • EMAIL: governor@mail.gov.gu

Felix Perez Camacho
Governor

Kaleo Scott Moylan
Lieutenant Governor

10 MAR 2005

The Honorable Mark Forbes
Speaker
Mina' Bente Ocho Na Liheslaturan Guåhan
155 Hessler Street
Hagåtña, Guam 96910

Dear Mr. Speaker:

Transmitted herewith is Bill No. 48 (EC), "AN ACT TO ADD A NEW SUBSECTION 2108(b) TO TITLE 2 GUAM CODE ANNOTATED TO PROHIBIT ANY MEASURE INTENDED TO RAISE TAXES IN GUAM, OR ESTABLISH A NEW TAX, FROM BEING PASSED BY *I LIHESLATURAN GUÅHAN* AS A 'RIDER' AND WITHOUT RECEIVING THE INPUT AND TESTIMONY OF THE PUBLIC THROUGHOUT THE PUBLIC HEARING PROCESS," now designated as **Public Law 28-14**.

Sinseru yan Magåhet,

FELIX P. CAMACHO
I Maga'låhen Guåhan
Governor of Guam

Attachment: copy attached of signed bill

cc: The Honorable Eddie Baza Calvo
Senator and Legislative Secretary

Office of the Speaker
MARK FORBES

Date: 3-11-05
Time: 3:10 pm
Rec'd by: Janice
Print Name: _____

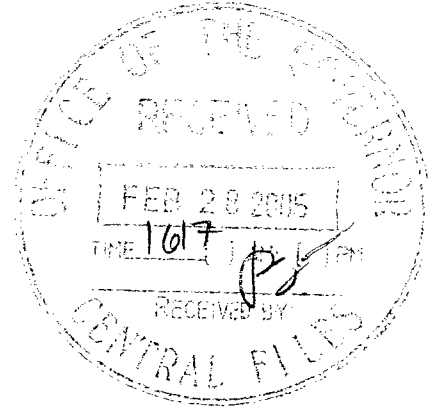
28-05-0077

0079



MINA' BENTE OCHO NA LIHESLATURAN GUÅHAN
TWENTY-EIGHTH GUAM LEGISLATURE
155 Hessler Place, Hagåtña, Guam 96910

February 28, 2005




The Honorable Felix P. Camacho
I Maga'lahaen Guåhan
Ufisinan I Maga'lahi
Hagåtña, Guam 96910

Dear *Maga'lahi* Camacho:

Transmitted herewith are Bill Nos. 15(LS), 17(LS), 35(EC), 36(EC), 37(EC), 47(EC), 48(EC); and Substitute Bill Nos. 7(LS), 10(LS), 20(EC) and 29(EC) which were passed by *I Mina'Bente Ocho Na Liheslaturan Guåhan* on February 25, 2005.

Sincerely,

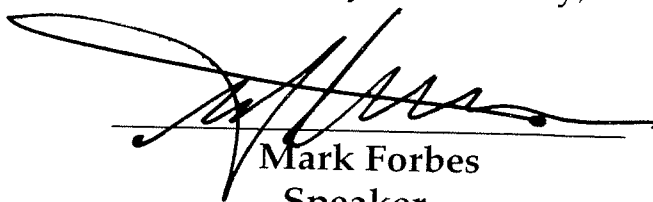

EDWARD J.B. CALVO
Senator and Secretary of the Legislature

Enclosures (11)


I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN
2005 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

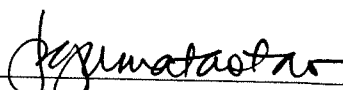
This is to certify that Bill No. 48 (EC), "AN ACT TO ADD A NEW SUBSECTION 2108(b) TO TITLE 2 GUAM CODE ANNOTATED TO PROHIBIT ANY MEASURE INTENDED TO RAISE TAXES IN GUAM, OR ESTABLISH A NEW TAX, FROM BEING PASSED BY I LIHESLATURAN GUÅHAN AS A 'RIDER' AND WITHOUT RECEIVING THE INPUT AND TESTIMONY OF THE PUBLIC THROUGH THE PUBLIC HEARING PROCESS," was on the 25th day of February, 2005, duly and regularly passed.


Mark Forbes
Speaker

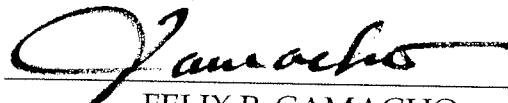
Attested:


Edward J.B. Calvo
Senator and Secretary of the Legislature

This Act was received by *I Maga'lahaen Guåhan* this 28 day of February, 2005,
at 16:17 o'clock P.M.


Assistant Staff Officer
Maga'lahi's Office

APPROVED:


FELIX P. CAMACHO
I Maga'lahaen Guåhan

Date:

3/9/05

Public Law No. 28-14

I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN
2005 (FIRST) Regular Session

Bill No. 48 (EC)

As amended on the Floor.

Introduced by:

Mark Forbes
J. A. Lujan
L. F. Kasperbauer
F. B. Aguon, Jr.
J. M.S. Brown
Edward J.B. Calvo
B. J.F. Cruz
Mike Cruz
R. Klitzkie
L. A. Leon Guerrero
A. B. Palacios
R. J. Respicio
Ray Tenorio
A. R. Unpingco
J. T. Won Pat

AN ACT TO ADD A NEW SUBSECTION 2108(b) TO TITLE 2
GUAM CODE ANNOTATED TO PROHIBIT ANY
MEASURE INTENDED TO RAISE TAXES IN GUAM, OR
ESTABLISH A NEW TAX, FROM BEING PASSED BY I
LIHESLATURAN GUÅHAN AS A "RIDER" AND WITHOUT
RECEIVING THE INPUT AND TESTIMONY OF THE
PUBLIC THROUGH THE PUBLIC HEARING PROCESS.

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 Section 1. A new Subsection 2108(b) is hereby *added* to Title 2 of the
3 Guam Code Annotated to read:

4 "(b) The exemptions detailed in Subsection (a) of this Section shall
5 *not* apply in the case of any bill, measure, amendment or clause whose

1 purpose is to either increase any existing tax or tax rate, or to implement
2 a new tax.

3 Notwithstanding the provisions of Section 2108(a), all bills
4 intended to either increase existing taxes or tax rates, or to implement
5 new taxes *must* be subject to a public hearing as required by Section 2103
6 of this Chapter and must be considered separately, and *not* as an
7 amendment or section to any other bill, inclusive of the annual budget
8 or any supplement to the annual budget bill, *nor* shall any amendment
9 or section of the annual budget bill, or any supplement to the annual
10 budget bill, which either increases existing taxes or tax rates, or
11 implements a new tax, be considered *germane* to such annual budget bill
12 or any supplement to the annual budget bill.”

6

I MINA' BENTE OCHO NA LIHESLATURAN GUAHAN

2005 (FIRST) Regular Session

Date: 2-25-05

VOTING SHEET

Bill No. 48(EC)

Resolution No. _____

Question: _____

NAME	YEAS	NAYS	NOT VOTING/ ABSTAINED	OUT DURING ROLL CALL	ABSENT
AGUON, Frank B., Jr.	✓				EA
BROWN, Joanne M.S.	✓				
CALVO, Edward J.B.	✓				
CRUZ, Benjamin J.F.	✓				
CRUZ, Michael (Dr.)	✓				
FORBES, Mark	✓				
KASPERBAUER, Lawrence F.	✓				
KLITZKIE, Robert	✓				
LEON GUERRERO, Lourdes A.	✓				
LUJAN, Jesse A.	✓				
PALACIOS, Adolpho B.	✓				
RESPICIO, Rory J.	✓				
TENORIO, Ray	✓				
UNPINGCO, Antonio R.	✓				
WON PAT, Judith T.	✓				

TOTAL

14 0 0 0 1

CERTIFIED TRUE AND CORRECT:


 Clerk of the Legislature

* 3 Passes = No vote
 EA = Excused Absence

PL.28-14



I Mina' Bente Ocho Na Liheslaturan Guahan
The 28th Guam Legislature

155 Hesler Place
Hagatna, Guam 96910
Office (671) 472-3409 • Fax (671) 472-3510

Speaker Mark Forbes

February 14, 2005

Speaker Mark Forbes
I Mina' Bente Ocho Na Liheslaturan Guahan
155 Hesler Place
Hagatna, Guam 96910

The Executive Committee, to which Bill No. 48, was referred, wishes to report its findings and recommendations **TO DO PASS BILL No. 48 (EC): "AN ACT TO ADD A NEW SUBSECTION 2108(b) TO 2GCA TO PROHIBIT ANY MEASURE INTENDED TO RAISE TAXES IN GUAM, OR ESTABLISH A NEW TAX, FROM BEING PASSED BY I LIHESLATURAN GUAHAN AS A "RIDER" AND WITHOUT RECEIVING THE INPUT AND TESTIMONY OF THE PUBLIC THROUGH THE PUBLIC HEARING PROCESS"**.

Transmitted herewith for your consideration and action is our committee report on the above subject matter.

The voting record is as follows:

 5 TO PASS
 0 NOT TO PASS
 0 TO REPORT OUT ONLY
 0 ABSTAIN
 0 INACTIVE FILE

Copies of the Committee Report and other pertinent documents are attached. Thank you and si Yu'os ma'ase for your attention to this matter.


MARK FORBES

Attachments

MEMORANDUM

TO: Committee Members

FROM: Chairman

SUBJECT: Committee Report- Bill No. 48 (EC): "An act to add a new Subsection 2108(b) to 2GCA to prohibit any measure intended to raise taxes in Guam, or establish a new tax, from being passed by I Liheslaturan Guåhan as a "rider" and without receiving the input and testimony of the public through the public hearing process".

Transmitted herewith for your information and action is the report on Bill No. 48 (EC) from the Executive Committee.

This memorandum is accompanied by the following:

1. Committee Voting Sheet
2. Committee Report
3. Bill No. 48 (EC)
4. Public Hearing Sign-In Sheet
5. Fiscal Note/ Fiscal Note Waiver
6. Notice of Public Hearing

Please take the appropriate action on the voting sheet. Your attention and cooperation in this matter is greatly appreciated.

Should you have questions regarding the report or accompanying documents, please do not hesitate to contact me.

Thank you and si Yu'os ma'ase.

MARK FORBES

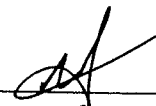
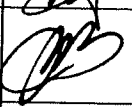



Attachments

EXECUTIVE COMMITTEE
I MINA'BENTE OCHO NA LIHESLATURAN GUÁHAN

155 HESLER PLACE, HAGÁTNA, GUAM 96910

An act to add a new Subsection 2108(b) to 2GCA to prohibit any measure intended to raise taxes in Guam, or establish a new tax, from being passed by I Liheslaturan Guahan as a "rider" and without receiving the input and testimony of the public through the public hearing process.

VOTING SHEET

	SIGNATURE	TO PASS	NOT TO PASS	TO REPORT OUT OF COMMITTEE	ABSTAIN	INACTIVE FILE
Mark Forbes, Chairman		✓				
Joanne M.S. Brown		✓				
Edward J.B. Calvo		✓				
Lawrence F. Kasperbaeur		+				
Robert Klitzkie		✓				
Frank B. Aguon, Jr.						
Adolpho B. Palacios						

2/24/05

2nd 2-24-05 3rd 2-24-05

MINA' BENTE OCHO NA LIHESLATURAN GUÅHAN
2005 (FIRST) Regular Session

Bill No. 48 (EC)

Introduced by:

Mark Forbes

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ifk

jal FA2
R

AN ACT TO ADD A NEW SUBSECTION 2108(b) TO 2GCA TO PROHIBIT ANY MEASURE INTENDED TO RAISE TAXES IN GUAM, OR ESTABLISH A NEW TAX, FROM BEING PASSED BY I LIHESLATURAN GUÅHAN AS A "RIDER" AND WITHOUT RECEIVING THE INPUT AND TESTIMONY OF THE PUBLIC THROUGH THE PUBLIC HEARING PROCESS.

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 [Section 1. Findings. *I Liheslaturan Guåhan* finds that the annual budget
3 has been used in the recent past as a vehicle to arbitrarily raise the gross
4 receipts tax ^{from 4% to 6%} ~~by fifty percent (50%)~~, that such tax increase was included as an
5 unrelated section, or "rider" to the budget bill, and that as a consequence, a
6 major tax increase was passed on to the people of Guam *without* the benefit of
7 a public hearing or any substantial public input of any kind. *I Liheslaturan*
8 *Guåhan* finds this to be a horrid practice that must be eliminated and to the
9 greatest extent possible prevented from ever occurring again. This act is
10 intended to protect the taxpayers of Guam, and prevent the use of "riders" to
11 raise taxes or impose new ones, or otherwise prevent the people from
12 exercising their legal right to a public hearing on any proposed increase in
13 taxes or establishment of new taxes, and to protect the public right to submit

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S

103
FA3
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Passed FA No. 1

Date: 2/24 Time: _____

I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN

FLOOR AMENDMENTS/CHANGES

Bill No. 48

RJR nr

Senator Proposing Amendment

(Below for Senator to complete)

Please describe proposed amendment, including where change to occur:

SI, p1, 64 to read.

*Receipts tax (by fifty percent (50%) from
49% to 69%)*

(Below only for Clerk of Legislature's use and processing)

Date 2/24, 2005

Floor Amendment No. ~~3~~ 1 of a total of _____ changes on above Bill.

Votes For Amendment: _____ Votes Against Amendment: _____

AMENDMENT PASSED:

Amendment Failed: _____

Amendment Withdrawn: _____

APPROVED AS TO FORM PASSED

[Signature]
AUTHOR OF AMENDMENT

Concur (initial)

[Signature]
Clerk of Legislature

Speaker

____ Ass't. Amend. Clerk

____ Engrossment Staff

Passed FA No. 3
Date: 2/24 Time: _____

I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN

FLOOR AMENDMENTS/CHANGES

Bill No. 48

LALG

Senator Proposing Amendment

(Below for Senator to complete)

Please describe proposed amendment, including where change to occur:

p. 1, Delete Section 1 in its entirety.

(Below only for Clerk of Legislature's use and processing)

Date 2/24, 2005

Floor Amendment No. 3 of a total of _____ changes on above Bill.

Votes For Amendment: _____ Votes Against Amendment: _____

AMENDMENT PASSED:

Amendment Failed: _____

Amendment Withdrawn: _____

APPROVED AS TO FORM PASSED

[Signature]
AUTHOR OF AMENDMENT

Concur (initial)

[Signature]
Clerk of Legislature

Speaker

Ass't. Amend. Clerk

Engrossment Staff

1 testimony and input on such matters of clear and obvious public concern in all
2 circumstances

3 **Section 2.** A new subsection 2108. (b) Is added to 2GCA to read:

4 “(b) The exemptions detailed in subsection (a) of this section shall
5 *not* apply in the case of any bill, measure, amendment or clause whose
6 purpose is to either to increase any existing tax or tax rate or to implement a
7 new tax. Notwithstanding the provisions of section 2108. (a), all bills intended
8 to either increase existing taxes or tax rates or to implement new taxes *must* be
9 subject to a public hearing as required by section 2103. ^e Of this chapter and
10 must be considered separately and not as an amendment or section to any
11 other bill, inclusive of the annual budget or any supplement to the annual
12 budget bill, nor shall any amendment or section of the annual budget bill, or
13 any supplement to the annual budget bill, which either increases existing
14 taxes or tax rates, or implements a new tax, be considered germane to such
15 annual budget bill or any supplement to the annual budget bill.

**I MINA' BENTE OCHO NA LIHESLATURAN GUÅHAN
EXECUTIVE COMMITTEE
SPEAKER MARK FORBES, CHAIRMAN**

**COMMITTEE REPORT
ON
BILL NO. 48 (EC)**

AN ACT TO ADD A NEW SUBSECTION 2108(B) TO 2GCA TO PROHIBIT ANY MEASURE INTENDED TO RAISE TAXES IN GUAM, OR ESTABLISH A NEW TAX, FROM BEING PASSED BY I LIHESLATURAN GUÅHAN AS A "RIDER" AND WITHOUT RECEIVING THE INPUT AND TESTIMONY OF THE PUBLIC THROUGH THE PUBLIC HEARING PROCESS.

I. OVERVIEW

The Executive Committee held a public hearing at 9 a.m. on February 14, 2005 in the Public Hearing Room, I Liheslaturan Guåhan. Public notice advertisement was given in the February 7, 2005, edition of the Pacific Daily News (PDN), posted in the Government Meetings Section in the February 10 and 11, 2005 editions of the PDN. A live broadcast of the public hearing appeared on Channel 61 that day (February 14, 2005).

Senators present at the public hearing were:

Speaker Mark Forbes, Chairman
Senator Robert Klitzkie, Member
Senator Frank B. Aguon, Jr., Member
Senator Adolpho B. Palacios, Sr., Member
Senator Lou A. Leon Guerrero

II. SUMMARY OF TESTIMONY

The following individual was present to provide oral and written testimony to the committee.

Mr. Monte A. McDowell, Chairman of the Guam Chamber of Commerce – In Favor

Mr. Monte McDowell, Chairman of the Chamber of Commerce, read his written testimony before the committee. A written copy of such testimony is attached.

The author of the bill briefly spoke on the bill.

Speaker Mark Forbes stated, “To make it very clear, we have in public law, a section of Public Law in 2GCA that prohibits riders and requires of various, of most bills, to be single issue bills and to go through the normal process that bill goes through. However, there are three exceptions of the law to this requirement. The first is budget bills whether the particular provisions is added as a rider or added as a section or added for whatever other purpose. It is not necessary, in the case of the budget bill that the sections have any necessary relationship to each other. You can have multiple purpose sections that don’t have a clear germaneness to each other in the budget bill. In addition to that, the law permits another bill to be dealt with in the same calendar year, basically, that would be identified as a supplement to the budget bill. And again, the provision against riders or multiple issue amendments, or multiple issue sections that is permitted on those bills and addition to that the law states, currently, that when a new legislature comes into office it is possible for them to do a third budget bill, basically, and then again the exceptions against riders and non-germane sections is waived. What this bill does is it prevents that waiver, that exception from being in place when we are dealing with either an increase in taxes or tax rate for an existing tax or the introduction of a new tax, and in those cases, the exception will not be valid, it will be necessary to introduce a bill as a specific single topic bill if you are talking about a proposal to raise taxes or to create a new tax on Guam and then it would have to go as any single matter bill would, through the public hearing process and make it to the floor on its own merit and be debated on its own merit.

III. FINDINGS AND RECOMMENDATION

The Executive Committee finds that Bill No. 48 (EC) provides for greater input by those who will be affected by a raise in taxes. The committee finds the occurrence of past legislation involving tax riders on the budget bills has had a detrimental impact on the particular revenue contributors of our local economy. The committee finds that this measure will provide people an opportunity to be heard.

Accordingly, the Committee Executive Committee, to which Bill No. 48 (EC) was referred, does hereby submit its findings and recommendations to I Mina' Bente Ocho Na Liheslaturan Guåhan **TO DO PASS BILL NO. 48 (EC)**, "An act to add a new Subsection 2108(b) to 2GCA to prohibit any measure intended to raise taxes in Guam, or establish a new tax, from being passed by I Liheslaturan Guåhan as a "rider" and without receiving the input and testimony of the public through the public hearing process".

IV. PUBLIC HEARING AGENDA

AGENDA

**COMMITTEE ON GENERAL & OMNIBUS MATTERS, and
EXECUTIVE COMMITTEE**

**Public Hearing
Monday , February 14, 2005, 9:00 a.m.**

Bill No. 47 (EC)

AN ACT TO ADD A NEW ARTICLE 12 TO CHAPTER 68, 21GCA TO ESTABLISH THE "GUAM FLOOD SURVEY AND MITIGATION PLAN".

Bill No. 48 (EC)

AN ACT TO ADD A NEW SUBSECTION 2108(b) TO 2GCA TO PROHIBIT ANY MEASURE INTENDED TO RAISE TAXES IN GUAM, OR ESTABLISH A NEW TAX, FROM BEING PASSED BY I LIHESLATURAN GUÅHAN AS A "RIDER" AND WITHOUT RECEIVING THE INPUT AND TESTIMONY OF THE PUBLIC THROUGH THE PUBLIC HEARING PROCESS.

Bill No. 49 (EC)

AN ACT TO ADD A NEW SECTION 834.1 TO 1GCA TO DESIGNATE ROUTE 16 AS "ARMY DRIVE" TO HONOR THE MEN AND WOMEN WHO HAVE SERVED AND CONTINUE TO SERVE IN THE UNITED STATES ARMY, THOSE ARMY UNITS THAT PARTICIPATED IN THE LIBERATION OF GUAM IN WW II, AND THE THOUSANDS OF OUR PEOPLE WHO ARE ARMY VETERANS.



I Mina' Bente Ocho Na Liheslaturan Guahan
The 28th Guam Legislature

155 Hesler Place
Hagatna, Guam 96910
Office (671) 472-3409 • Fax (671) 472-3510

Speaker Mark Forbes

WAIVER OF FISCAL NOTE

In accordance with §9105 Title 2 GCA, I hereby certify that prompt committee action on Bill 48 is necessary to the proper conduct of legislative business. Therefore, I am waiving requirement of a fiscal note on Bill 48.

MARK FORBES
Speaker and Chairman,
Executive Committee

ions, Call Leticia Daza, 472-7033.

Feb. 14

▲ **COMMITTEE ON GENERAL AND OMNIBUS MATTERS AND EXECUTIVE COMMITTEE:** Public hearing 9 a.m. Feb. 14, Legislature's public hearing room,

▲ See **Meetings**. Page 11

GOVERNMENT MEETINGS

▲ **Continued from Page 10**

Hagåtña. Bill 47, establishing the Guam Flood Survey and Mitigation Plan; Bill 48, prohibiting any measures intended to raise taxes in Guam, or establish a new tax from being passed by the Guam legislature as a rider and without receiving input and testimony of the public through the public hearing process; Bill 49, designating Route 16 as Army Drive, honoring the men and women who have served and continue to serve in the U.S. Army, and those army units that participated in the Liberation of Guam in World War II, and army veterans. Call 472-3409.

▲ **COMMITTEE ON HEALTH AND**

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Pacific Daily News, Gov't Mtgs.,Pg. 9, February 11, 2005.

Feb. 14

COMMITTEE ON GENERAL AND OMNIBUS MATTERS AND EXECUTIVE COMMITTEE: Public hearing 9 a.m. Feb. 14, Legislature's public hearing room, Hagåtña. Bill 47, establishing the Guam Flood Survey and Mitigation Plan; Bill 48, prohibiting any measures intended to raise taxes in Guam, or establish a new tax from being passed by the Guam legislature as a rider and without receiving input and testimony of the public through the public hearing process; Bill 49, designating Route 16 as Army Drive, honoring the men and women who have served and continue to serve in the U.S. Army, and those army units that participated in the Liberation of Guam in World War II, and army veterans. Call 472-3409.

COMMITTEE ON HEALTH AND HUMAN



GUAM CHAMBER OF COMMERCE
PARTNERS IN PROGRESS

February 14, 2005

SPEAKER MARK FORBES
Chairman
Committee on General & Omnibus Matters,
and Executive Committee
The 28th Guam Legislature
155 Hesler Place
Hagatna, Guam 96910

**RE: BILL NO. 48 -- An Act to Prohibit the Enactment of Tax Increases or
New Taxes as a "Rider" and without a Public Hearing**

Dear Speaker Forbes and Senators:

Good Morning. My name is Monty A. McDowell. I am the Chairman of the Board of the Guam Chamber of Commerce. Thank you for inviting the business community to be here to testify before you today.

The Guam Chamber of Commerce is in full support of passage of Bill No. 48 (EC). We commend you and your efforts to stop the reoccurrence of legislative enactment of tax increases as rider legislation and without the benefit of the public hearing process. Tax increases and new taxes take money away from the productive sector of the economy. It is therefore imperative that the business community is given the opportunity to provide its assessment of how increased taxation would impact the community.

Bill No. 48 is a very good bill. We look forward to its passage.

Sincerely yours,

MONTY A. MCDOWELL
Chairman of the Board

MINA' BENTE OCHO NA LIHESLATURAN GUÅHAN
2005 (FIRST) Regular Session

Bill No. 48 (EC)

Introduced by:

Mark Forbes 

2005 FEB -11 11:10:43


AN ACT TO ADD A NEW SUBSECTION 2108(b) TO 2GCA TO PROHIBIT ANY MEASURE INTENDED TO RAISE TAXES IN GUAM, OR ESTABLISH A NEW TAX, FROM BEING PASSED BY I LIHESLATURAN GUÅHAN AS A "RIDER" AND WITHOUT RECEIVING THE INPUT AND TESTIMONY OF THE PUBLIC THROUGH THE PUBLIC HEARING PROCESS.

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

2 **Section 1. Findings.** *I Liheslaturan Guåhan* finds that the annual budget
3 has been used in the recent past as a vehicle to arbitrarily raise the gross
4 receipts tax by fifty percent (50%), that such tax increase was included as an
5 unrelated section, or "rider" to the budget bill, and that as a consequence, a
6 major tax increase was passed on to the people of Guam *without* the benefit of
7 a public hearing or any substantial public input of any kind. *I Liheslaturan*
8 *Guåhan* finds this to be a horrid practice that must be eliminated and to the
9 greatest extent possible prevented from ever occurring again. This act is
10 intended to protect the taxpayers of Guam, and prevent the use of "riders" to
11 raise taxes or impose new ones, or otherwise prevent the people from
12 exercising their legal right to a public hearing on any proposed increase in
13 taxes or establishment of new taxes, and to protect the public right to submit

1 testimony and input on such matters of clear and obvious public concern in all
2 circumstances

3 **Section 2.** A new subsection 2108. (b) Is added to 2GCA to read:

4 “(b) The exemptions detailed in subsection (a) of this section shall
5 *not* apply in the case of any bill, measure, amendment or clause whose
6 purpose is to either to increase any existing tax or tax rate or to implement a
7 new tax. Notwithstanding the provisions of section 2108. (a), all bills intended
8 to either increase existing taxes or tax rates or to implement new taxes *must* be
9 subject to a public hearing as required by section 2103. Of this chapter and
10 must be considered separately and not as an amendment or section to any
11 other bill, inclusive of the annual budget or any supplement to the annual
12 budget bill, nor shall any amendment or section of the annual budget bill, or
13 any supplement to the annual budget bill, which either increases existing
14 taxes or tax rates, or implements a new tax, be considered germane to such
15 annual budget bill or any supplement to the annual budget bill.