



Office of the Governor of Guam

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Felix Perez Camacho
Governor

Kaleo Scott Moylan
Lieutenant Governor

30 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. 13 (LS), "AN ACT TO ADD A NEW CHAPTER 43 TO TITLE 11 OF THE GUAM CODE ANNOTATED, TO CREATE TAX REBATES FOR EDUCATOR EXPENSES; THIS ACT SHALL BE KNOWN AS "THE EDUCATOR APPRECIATION ACT OF 2005", which I signed into law on March 17, 2005 as **Public Law 28-20**.

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

Senator Edward J.B. Calvo	
SECRETARY OF THE LEGISLATURE	
ACKNOWLEDGEMENT RECEIPT	
Rec'd by: <u>Niksh MB</u>	Print Name & Initial
Date: <u>3-30</u>	Date: <u>4-1-05</u>

Office of the Speaker

MARK FORBES

Date: 3-31-05

Time: 5:05 pm

Rec'd by: Juice

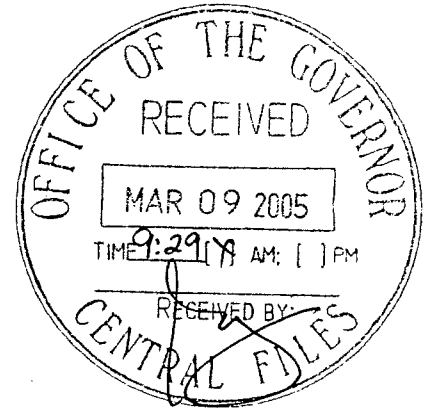
Print Name: _____

28-05-0099



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

March 9, 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. 27(EC), 33(EC), 49(EC); and Substitute Bill Nos. 13(LS) and 18(LS) which were passed by *I Mina' Bente Ocho Na Liheslaturan Guåhan* on March 8, 2005.

Sincerely,

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

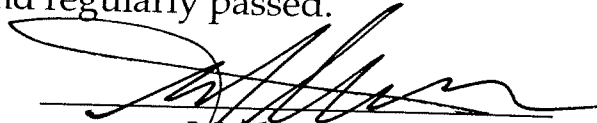
Enclosures (5)

Senator Edward J.B. Calvo SECRETARY OF THE LEGISLATURE ACKNOWLEDGEMENT RECEIPT	
Rcv'd by: <i>Nikola VMA</i>	
Print Name & Initial	
Time: <i>3:38</i>	Date: <i>4-1-05</i>

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 Substitute Bill No. 13 (LS), "AN ACT TO ADD A NEW CHAPTER 43 TO TITLE 11 OF THE GUAM CODE ANNOTATED, TO CREATE TAX REBATES FOR EDUCATOR EXPENSES; THIS ACT SHALL BE KNOWN AS 'THE EDUCATOR APPRECIATION ACT OF 2005'," was on the 8th day of March, 2005, duly and regularly passed.

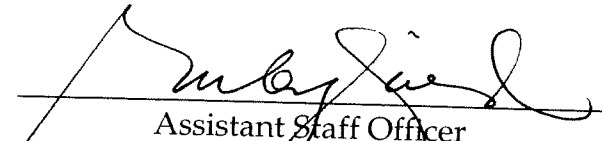

Mark Forbes
Speaker

Attested:




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

This Act was received by I Maga'lahaen Guåhan this 9th day of March, 2005,
at 9:29 o'clock A.M.


Assistant Staff Officer
Maga'lahaen's Office

APPROVED:


FELIX P. CAMACHO
I Maga'lahaen Guåhan

Date: 3/17/05

Public Law No. PL 28-20

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

Bill No. 13 (LS)

As substituted by the Committee on
Finance, Taxation & Commerce and
amended on the Floor.

Introduced by:

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

**AN ACT TO ADD A NEW CHAPTER 43 TO TITLE 11 OF
THE GUAM CODE ANNOTATED, TO CREATE TAX
REBATES FOR EDUCATOR EXPENSES; THIS ACT SHALL
BE KNOWN AS "THE EDUCATOR APPRECIATION ACT
OF 2005".**

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

2 **Section 1. Short Title.** This Act may be cited as "*The Educator*
3 *Appreciation Act of 2005*".

4 **Section 2. Tax Rebates.** A new Chapter 43, Title 11 of the Guam Code
5 Annotated is hereby *added* to read:

1 "CHAPTER 43.

2 The Educator Appreciation Act

3 TAX REBATES FOR EDUCATOR EXPENSES

4 §4301. Statement of Legislative Purpose.

5 §4302. Definitions.

6 §4303. Tax Rebate for Educator Expenses.

7 §4304. Procedure to Claim Rebated Taxes.

8 §4305. Rebate Fund.

9 §4306. Implementation by Tax Commissioner.

10 §4307. Sunset Provision.

11 §4308. Construction.

12 §4301. **Statement of Legislative Purpose.** Teachers traditionally
13 spend their own money on various supplies (*e.g.* bulletin board
14 materials, books, pencils, crayons and markers). Although these
15 expenses are deductible as unreimbursed business expenses on a
16 teacher's income tax return, election of the standard deduction meant
17 that most teachers bore the entire cost of these generous expenditures.
18 The United States Congress recognized the plight of teachers and
19 effective tax year 2002 allowed a deduction of Two Hundred-Fifty
20 Dollars (\$250.00) from the adjusted gross income (see line 23, Internal
21 Revenue Service ('IRS') Form 1040 for 2004) thereby allowing all
22 teachers and other educators to deduct qualified expenses even if the
23 educator did not itemize deductions.

24 While the Two Hundred-Fifty Dollars (\$250.00) tax deduction may

1 be sufficient for teachers in some areas, it is woefully inadequate for
2 many teachers teaching in the Guam Public School System. Because of
3 several years of chronic under-funding, public school educators have,
4 for several years, responded to the needs of their students by spending
5 their own money on what are denominated *qualified expenses* in this Act.
6 Furthermore, educators in Guam's private schools are faced with the
7 same conditions, thereby finding it necessary to spend their own private
8 funds to provide supplies and materials cited as *qualified expenses* in this
9 Act. Given the state of Guam's economy it is almost a certainty that
10 educators will continue to attempt to meet the needs of their students by
11 spending their own money. This Act allows educators to claim a tax
12 rebate to recover *up to* Five Hundred Dollars (\$500.00) of personal
13 expenditures over and above the Two Hundred-Fifty Dollar (\$250.00)
14 deduction allowed by the Internal Revenue Code ('IRC').

15 This Act adopts much of the operative language of §62 of the
16 Internal Revenue Code ('IRC') thereby making the various instructions,
17 pamphlets and other papers issued by the Internal Revenue Service
18 ('IRS') available for the interpretation of this Act, *e.g.* expenses
19 deductible at line 23 of Internal Revenue Service ('IRS') Form 1040 are
20 subject to rebate under this Act to the extent they exceed the Two
21 Hundred-Fifty Dollar (\$250.00) deduction.

22 GEDA Qualifying Certificates have been issued to businesses,
23 allowing them tax rebates for nearly forty (40) years and have fostered
24 much economic development. This Act extends the functional

1 equivalent of the Qualifying Certificate (the *Educator's Qualifying*
2 *Certificate* or 'EQC') and tax rebate, on a much smaller scale, to teachers.
3 While this rebate is insufficient to make up for the economic hardship
4 suffered by teachers, it is one way for this community to show its
5 appreciation to its educators.

6 §4302. **Definitions.** The definitions set forth herein shall govern
7 the construction and interpretation of this Chapter;

8 (a) '*Eligible educator*' means a kindergarten through grade 12 in
9 the Guam Public School System and in Guam's private
10 schools:

- 11 1) Teacher;
- 12 2) Instructor;
- 13 3) Counselor;
- 14 4) Principal; or
- 15 5) Aide.

16 (b) '*Qualified expenses*' means unreimbursed expenses exceeding
17 Two Hundred-Fifty Dollars (\$250.00), less any unreimbursed
18 employee expenses upon which a deduction from adjusted
19 gross income is based that an eligible educator paid or
20 incurred for books, supplies, computer equipment
21 (including related software and services), other equipment,
22 and supplementary materials that the educator used in his
23 or her classroom. For courses in health or physical
24 education, expenses for supplies are qualified expenses *only*

1 if they are related to athletics.

2 (c) '*Educator's Qualifying Certificate (EQC)*' means the declaration
3 of an *eligible educator*, made pursuant to 6 GCA §4308, of the
4 *qualified expenses* he or she incurred during a tax year.

5 **§4303. Tax Rebate for Educator Expenses.** A rebate in an
6 amount equal to the qualified expenses incurred, *but not to exceed* Five
7 Hundred Dollars (\$500.00) of personal income tax paid by resident
8 individual taxpayers, who are eligible educators, to the government of
9 Guam is hereby established and declared.

10 **§4304. Procedure to Claim Rebated Taxes.** When a tax return is
11 accompanied by an *EQC(s)*, the amount of tax due prior to the rebate
12 shall be deposited with the government of Guam at the time of filing the
13 income tax return. Alternatively, if no payment is due at the time the
14 tax return is filed, the Tax Commissioner of Guam shall credit the
15 amount of the EQC to the Rebate Fund from taxes paid by the taxpayer.
16 Absent a finding by the Tax Commissioner that the rebate is not
17 payable, the rebate shall be withdrawn from the deposit and returned to
18 the taxpayer(s) within one hundred and eighty (180) days of the deposit
19 without interest.

20 **§4305. Rebate Fund.** Deposits made pursuant to §4304 shall be
21 covered over and deposited into the fund created by 12 GCA §58138.

22 **§4306. Implementation by Tax Commissioner.** The Tax
23 Commissioner of Guam shall, *no later than* ninety (90) days after the
24 effective date hereof, develop necessary procedures to implement this

1 Chapter, and to that end shall:

- 2 (a) issue such rules and regulations as he or she may deem
3 necessary to implement this Chapter;
4 (b) promulgate such forms and publications as are necessary to
5 assist eligible taxpayers to take advantage of this Chapter;
6 and
7 (c) develop a procedure to allow the set off of an unpaid tax
8 rebate from a prior year against a current year's tax liability.

9 **§4307. Sunset Provision.** This Act shall be ineffective in the tax
10 year following the receipt by the Director of Revenue and Taxation of a
11 certificate of the Superintendent of Education that it is no longer
12 necessary for *eligible educators* to spend their own money on *qualified*
13 *expenses*, as those terms are defined in §4302, in order to provide an
14 adequate public education.

15 **§4308. Construction.** Subsections 4302(a) and (b) of this Chapter
16 are substantially similar to §62(a)(2)(D) of the Internal Revenue Code [26
17 USC §62(a)(2)(D)] and should be construed consistently therewith *except*
18 where manifestly inapplicable."

19 **Section 3. Effective Dates.** This Act is effective upon adoption
20 *provided* that the tax rebate created by §4303 shall be effective for tax liability
21 arising in 2005.

6

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

Date: 3/8/05

VOTING SHEET

5 Bill No. 13 (LS)

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

P.L. 28-20



MINA BENTE OCHO NA LIHESLATURAN GUAHAN
TWENTY-EIGHTH GUAM LEGISLATURE

Senator Edward J.B. Calvo
SECRETARY OF THE LEGISLATURE

Chairman
COMMITTEE ON FINANCE, TAXATION & COMMERCE

OFFICE OF FINANCE AND BUDGET

E-Mail address: senatorcalvo@hotsheet.com
155 Hesler Street Hagåtña, Guam 96910

Telephone: (671) 475-8001
Facsimile: (671) 475-8805

2005 FEB 22 PM 5:20

February 14, 2005

The Honorable Mark Forbes
Speaker
Mina Bente Ocho na Liheslaturan Guahan
155 Hesler Place
Hagåtña, Guam 96910

Håfa adai, Mr. Speaker:

The Committee on Finance, Taxation, and Commerce, to which **Bill No. 13 (LS), AN ACT TO ENACT A NEW 11 GCA CHAPTER 43 TO CREATE TAX REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION ACT OF 2005**, was referred, wishes to report its findings and recommendations **TO PASS** Bill No. 13 (LS), *as substituted by the Committee*.

The voting record for Bill No. 13 (LS) is as follows:

TO PASS	<u>6</u>
NOT TO PASS	<u>Ø</u>
TO REPORT OUT	<u>Ø</u>
ABSTAIN	<u>Ø</u>
TO PLACE IN INACTIVE FILE	<u>Ø</u>

Copies of the Committee Report and other pertinent documents are attached. Thank you for your attention in this matter.

Si Yu'os Ma'ase!

Senator Edward J.B. Calvo
Chairman
Committee on Finance, Taxation, and Commerce



MINA BENTE OCHO NA LIHESLATURAN GUAHAN
TWENTY-EIGHTH GUAM LEGISLATURE

Senator Edward J.B. Calvo
SECRETARY OF THE LEGISLATURE

Chairman
COMMITTEE ON FINANCE, TAXATION & COMMERCE

OFFICE OF FINANCE AND BUDGET

E-Mail address: senatorcalvo@hotsheet.com
155 Hesler Street Hagåtña, Guam 96910

Telephone: (671) 475-8801
Facsimile: (671) 475-8805

February 14, 2005

MEMORANDUM

To: Committee Directors

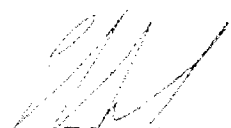
From: Chairman, Committee on Finance, Taxation, and Commerce

Subject: Committee report on Bill 13 (LS) *as substituted by the Committee on Finance, Taxation, and Commerce*

This memorandum is accompanied by the following:

1. Committee voting sheet
2. Public Hearing sign-in sheet
3. Notice of Public Hearing
4. Testimonies submitted

Please take the appropriate action on the attached voting sheet. Your attention and cooperation in this matter is greatly appreciated. Should there be any questions regarding this matter, please feel free to contact my office at 475-8801.


Senator Edward J.B. Calvo
Chairman



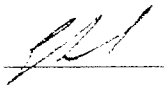
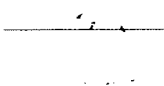


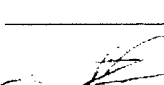


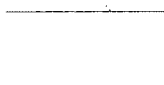
**COMMITTEE ON FINANCE, TAXATION AND
COMMERCE & THE OFFICE OF FINANCE
AND BUDGET**

I MINA'BENTE OCHO NA LIHESLATURAN GUAHAN

155 HESLER STREET, HAGATNA, GUAM 96910

**BILL 13 (LS) AN ACT TO ENACT A NEW 11 GCA CH. 43 TO
CREATE TAX REBATES FOR EDUCATOR EXPENSES AND
ENACT THE EDUCATOR APPRECIATION ACT OF 2005**

VOTING SHEET

	SIGNATURE	TO PASS	NOT TO PASS	TO REPORT OUT OF COMMITTEE	ABSTAIN	INACTIVE FILE
Edward J. B. Calvo, Chairman		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lawrence F. Kasperbauer, Ph.D., Vice Chair		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mark Forbes, Ex-Officio		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Frank B. Aguon Jr., Member		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jesse A. Lujan, Member		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adolpho B. Palacios, Sr., Member		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ray Tenorio, Member		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Antonio R. Unpingco, Member		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN
2005 (FIRST) REGULAR SESSION**

Bill No. 13 (LS)

Introduced by:

R. Klitzkie
L. F. Kasperbauer
J.M.S. Brown
Mark Forbes
J.A. Lujan
Ray Tenorio
E.B. Calvo
A.R. Unpingco
M. Cruz

**AN ACT TO ENACT A NEW 11 GCA CH. 43 TO CREATE TAX
REBATES FOR EDUCATOR EXPENSES AND ENACT THE
EDUCATOR APPRECIATION ACT OF 2005.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Short title. This act may be cited as The Educator Appreciation Act of 2005.

Section 2. Tax rebates. A new 11 GCA Chapter 43 of added to read:

“Chapter 43

TAX REBATES FOR EDUCATOR EXPENSES

§4301. STATEMENT OF LEGISLATIVE PURPOSE. Teachers traditionally spend their own money on various supplies *e.g.* bulletin board materials, books, pencils, crayons and markers. Although these expenses are deductible as unreimbursed business expenses on a teacher's income tax return, election of the standard deduction meant that most teachers bore the entire cost of these generous expenditures. The United States Congress recognized the plight of teachers and effective tax year 2002 allowed a deduction of two hundred-fifty (\$250) from adjusted gross income (see line 23, form 1040 for 2004) thereby allowing all teachers and other educators to deduct qualified expenses even if the educator did not itemize deductions.

1 While the two hundred-fifty (\$250) tax deduction may be sufficient for teachers in
2 some areas it is woefully inadequate for many teachers teaching in the Guam Public
3 School System. Because of several years of chronic under funding public schools
4 educators have for several years responded to the needs of their students by spending
5 their own money on what are denominated *qualified expenses* in this act. Given the
6 state of Guam's economy it is almost a certainty that educators will continue to
7 attempt to meet the needs of their students by spending their own money. This act
8 allows educators to claim a tax rebate to recover up to five hundred dollars (\$500) of
9 personal expenditures over and above the two hundred-fifty dollar (\$250) deduction
10 allowed by the Internal Revenue Code:

11
12 This act adopts much of the operative language of §62 of the Internal Revenue Code
13 (IRC) thereby making the various instructions, pamphlets and other papers issued by
14 the IRS available for the interpretation of this act, *e.g.* expenses deductible at line 23
15 of IRS form 1040 are subject to rebate under this act to the extent they exceed the two
16 hundred-fifty dollar (\$250) deduction.

17
18 GEDA Qualifying Certificates have been issued to businesses allowing them tax
19 rebates for nearly forty (40) years and have fostered much economic development.
20 This act extends the functional equivalent of the Qualifying Certificate (The
21 *Educator's Qualifying Certificate* or *EQC*) and tax rebate, on a much smaller scale, to
22 teachers. While this rebate is insufficient to make up for the economic hardship
23 suffered by teachers, it is one way for this community to show its appreciation to its
24 educators.

25 **§4302. Definitions.** The definitions set forth herein shall govern the construction and
26 interpretation of this chapter;

27 (a) *Eligible educator* means a kindergarten through grade 12:

- 28 1) Teacher
- 29 2) Instructor
- 30 3) Counselor
- 31 4) Principal, or

1 5) Aide.

2 (b) *Qualified expenses* means unreimbursed expenses exceeding \$250 an eligible
3 educator paid or incurred for books, supplies, computer equipment (including
4 related software and services), other equipment, and supplementary materials that
5 the educator used in his or her classroom. For courses in health or physical
6 education, expenses for supplies are qualified expenses only if they are related to
7 athletics.

8 (c) *Educator's qualifying certificate (EQC)* means the declaration of an *eligible*
9 *educator*, made pursuant to 6 GCA §4308, of the *qualified expenses* he or she
10 incurred during a tax year.

11 **§4303. Tax Rebate for Educator Expenses.** A rebate in an amount equal to the
12 qualified expenses incurred, but not to exceed five hundred(\$500), of personal income
13 tax paid by resident individual taxpayers, who are eligible educators, to the
14 government of Guam is hereby established and declared.

15 **§4304. Procedure to claim rebated taxes.** When a tax return is accompanied by (an)
16 *EQC(s)* the amount of tax due prior to the rebate shall be deposited with the
17 government of Guam at the time of filing the income tax return. Alternatively, if no
18 payment is due at the time the tax return is filed, the Tax Commissioner shall credit
19 the amount of the EQC to the Rebate Fund from taxes paid by the taxpayer. Absent a
20 finding by the Tax Commissioner of Guam that the rebate is not payable, the rebate
21 shall be withdrawn from the deposit and returned to the taxpayer(s) within one
22 hundred and eighty (180) days of the deposit without interest.

23 **§4305. Rebate Fund.** Deposits made pursuant to §4305 shall be covered over and
24 deposited into the fund created by 12 GCA §58138.

25 **§4306. Implementation by Tax Commissioner.** The Tax Commissioner of Guam
26 shall no later than thirty (30) days after the effective date hereof, develop necessary
27 procedures to implement this chapter and to that end shall:

28 (a) issue such rules and regulations as he may deem necessary to implement this
29 chapter.

30 (b) promulgate such forms and publications as are necessary to assist eligible
31 taxpayers to take advantage of this chapter.

1 (c) develop a procedure to allow the set off of an unpaid tax rebate from a prior year
2 against a current year's tax liability.
3

4 **§4307. Sunset Provision.** This act shall be ineffective in the tax year following the
5 receipt by the Director of Revenue and Taxation of the certificate of the
6 Superintendent of Education that it is no longer necessary for *eligible educators* to
7 spend there own money on *qualified expenses*, as those terms are defined in §4302, in
8 order to provide an adequate public education.

9 **§4308. Construction.** Subsections 4302(a) and (b) of this chapter are substantially
10 similar to §62(a)(2)(D) of the Internal Revenue Code [26 USC §62(a)(2)(D)] and
11 should be construed consistently therewith except where manifestly inapplicable.

12 **§43409. Effective dates.** This act is effective upon adoption provided that the tax
13 rebate created by §4303 shall be effective for tax liability arising in 2005.”
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1 **MINA'BENTE OCHO NA LIHESLATURAN GUÁHAN**
2 **2005 (FIRST) Regular Session**

Bill No. 13 (LS)

3 Introduced by:
4 As Substituted by the Committee on
5 Finance, Taxation & Commerce

R. Klitzkie
L. F. Kasperbauer
J.M.S. Brown, _____
Mark Forbes
J.A. Lujan
Ray Tenorio
E.B. Calvo
A.R. Unpingco
M. Cruz

15 **AN ACT TO ENACT A NEW 11 GCA CH. 43 TO**
16 **CREATE TAX REBATES FOR EDUCATOR**
17 **EXPENSES AND ENACT THE EDUCATOR**
18 **APPRECIATION ACT OF 2005.**

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

21 **Section 1. Short Title.** This act may be cited as "*The Educator*
22 *Appreciation Act of 2005*".

23 **Section 2. Tax rebates.** A new 11 GCA Chapter 43 of is added to read:

25 **“CHAPTER 4**

26 **The Educator Appreciation Act**
27 **TAX REBATES FOR EDUCATOR EXPENSES**

28
29 **§4301. STATEMENT OF LEGISLATIVE PURPOSE.** Teachers
30 traditionally spend there own money on various supplies (*e.g.* bulletin board
31 materials, books, pencils, crayons and markers). Although these expenses are

32 deductible as unreimbursed business expenses on a teacher's income tax return,
33 election of the standard deduction meant that most teachers bore the entire cost
34 of these generous expenditures. The United States Congress recognized the
35 plight of teachers and effective tax year 2002, allowed a deduction of two
36 hundred-fifty dollars (\$250) from the adjusted gross income (see line 23, IRS
37 Form 1040 for 2004) thereby allowing all teachers and other educators to deduct
38 qualified expenses even if the educator did not itemize deductions.

39 While the two hundred-fifty dollar (\$250) tax deduction may be sufficient
40 for teachers in some areas, it is woefully inadequate for many teachers teaching
41 in the Guam Public School System. Because of several years of chronically
42 under funding public schools, educators have for several years responded to the
43 needs of their students by spending their own money on what are denominated
44 *qualified expenses* in this act. Given the state of Guam's economy, it is almost a
45 certainty that educators will continue to attempt to meet the needs of their
46 students by spending their own money. This act allows educators to claim a tax
47 rebate to recover up to five hundred dollars (\$500) of personal expenditures over
48 and above the two hundred-fifty dollar (\$250) deduction allowed by the Internal
49 Revenue Code.

50 This act adopts much of the operative language of §62 of the Internal
51 Revenue Code (IRC) thereby making the various instructions, pamphlets and
52 other papers issued by the IRS available for the interpretation of this act, *e.g.*
53 expenses deductible at line 23 of IRS form 1040 are subject to rebate under this
54 act to the extent they exceed the two hundred-fifty dollar (\$250) deduction.

55 GEDA Qualifying Certificates have been issued to businesses allowing
56 them tax rebates for nearly forty (40) years and have fostered much economic
57 development. This act extends the functional equivalent of the Qualifying
58 Certificate (*The Educator's Qualifying Certificate* or *EQC*) and tax rebate, on a

59 much smaller scale, to teachers. While this rebate is insufficient to make up for
60 the economic hardship suffered by teachers, it is one way for this community to
61 show its appreciation to its educators.

62 **§4302. Definitions.** The definitions set forth herein shall govern the
63 construction and interpretation of this chapter;

64 (a) *Eligible educator* means a kindergarten through grade 12:

- 65 1) Teacher
- 66 2) Instructor
- 67 3) Counselor
- 68 4) Principal, or
- 69 5) Aide.

70 (b) *Qualified expenses* means unreimbursed expenses exceeding two
71 hundred fifty dollars (\$250) less any unreimbursed employee expenses
72 upon which a deduction from adjusted gross income is based that an
73 eligible educator paid or incurred for books, supplies, computer
74 equipment (including related software and services), other equipment,
75 and supplementary materials that the educator used in his or her
76 classroom. For courses in health or physical education, expenses for
77 supplies are qualified expenses only if they are related to athletics.

78 (c) *Educator's qualifying certificate (EQC)* means the declaration of an
79 *eligible educator*, made pursuant to 6 GCA §4308, of the *qualified*
80 *expenses* he or she incurred during a tax year.

81 **§4303. Tax Rebate for Educator Expenses.** A rebate in an amount equal
82 to the qualified expenses incurred, but not to exceed five hundred dollars (\$500),
83 of personal income tax paid by resident individual taxpayers, who are eligible
84 educators, to the government of Guam is hereby established and declared.

85 **§4304. Procedure to claim rebated taxes.** When a tax return is
86 accompanied by (an) *EQC(s)* the amount of tax due prior to the rebate shall be
87 deposited with the government of Guam at the time of filing the income tax
88 return. Alternatively, if no payment is due at the time the tax return is filed, the
89 Tax Commissioner shall credit the amount of the EQC to the Rebate Fund from
90 taxes paid by the taxpayer. Absent a finding by the Tax Commissioner of
91 Guam that the rebate is not payable, the rebate shall be withdrawn from the
92 deposit and returned to the taxpayer(s) within one hundred and eighty (180) days
93 of the deposit without interest.

94 **§4305. Rebate Fund.** Deposits made pursuant to §4305 shall be covered
95 over and deposited into the fund created by 12 GCA §58138.

96 **§4306. Implementation by Tax Commissioner.** The Tax
97 Commissioner of Guam shall no later than thirty (30) days after the effective
98 date hereof, develop necessary procedures to implement this chapter and to that
99 end shall:

- 100 (a) Issue such rules and regulations as he may deem necessary to
101 implement this chapter.
102 (b) promulgate such forms and publications as are necessary to assist
103 eligible taxpayers to take advantage of this chapter.
104 (c) develop a procedure to allow the set off of an unpaid tax rebate from a
105 prior year against a current year's tax liability.

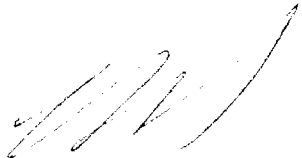
106 **§4307. Sunset Provision.** This act shall be ineffective in the tax year
107 following the receipt by the Director of Revenue and Taxation of the certificate
108 of the Superintendent of Education that it is no longer necessary for *eligible*
109 *educators* to spend their own money on *qualified expenses*, as those terms are
110 defined in §4302, in order to provide an adequate public education.

111 **§4308. Construction.** Subsections 4302(a) and (b) of this chapter are
112 substantially similar to §62(a)(2)(D) of the Internal Revenue Code [26 USC
113 §62(a)(2)(D)] and should be construed consistently therewith except where
114 manifestly inapplicable.

115 **§43409. Effective dates.** This act is effective upon adoption provided
116 that the tax rebate created by §4303 shall be effective for tax liability arising in
117 2005.

Waiver on Fiscal Note

In accordance with §9105 of Title 2 GCA, I hereby certify that prompt committee action on Bill Number 13 (LS) is necessary for the proper conduct of legislative business. Therefore, I am waiving the requirement for a fiscal note on Bill Number 13 (LS).



Edward J.B. Calvo

Chairman

Committee on Finance, Taxation and Commerce

I. OVERVIEW

The Committee on Finance, Taxation and Commerce and the Office of Finance and Budget held a public hearing on Tuesday, January 25, 2005 at 9:30 AM at the Guam Legislature public hearing room in Hagatna, Guam. Notice of public hearing was disseminated throughout all local media via fax (see attached).

Senators present were:

Senator Eddie Calvo, Chairman

Vice Speaker Joanne Brown

Speaker Mark Forbes

Senator Robert Klitzkie

Senator Larry Kasperbauer

Senator Lou Leon Guerrero

Senator Jesse Lujan

Senator Adolpho Palacios

Senator Antonio Unpingco

Senator Judith Won Pat

II. SUMMARY OF TESTIMONY

The following bill was heard at the public hearing in which oral and/or written testimony were provided:

**BILL 13 (LS) AN ACT TO ENACT A NEW 11 GCA CH. 43
TO CREATE TAX REBATES FOR EDUCATOR EXPENSES
AND ENACT THE EDUCATOR APPRECIATION ACT OF
2005.**

Senator Robert Klitzkie's Remarks:

Senator Klitzkie described Bill 13 as a display of gratitude towards teachers working in local schools. He referenced the Internal Revenue Code provision of a \$250 deduction for educators, but stated that a \$250 deduction is inadequate for Guam teachers. He explained the need to supplement the deduction with a \$500 rebate to compensate teachers for spending their own money on school supplies. Klitzkie explained Bill 13 as having a "salutary purpose of reimbursing teachers 'some' of the money out their own pockets."

Oral testimony only for Bill 13 public hearing was provided by the following individuals:

1. Senator Antonio Unpingco, Spouse of a Teacher & Local Resident

Senator Antonio Unpingco presented oral testimony in favor of Bill 13. As a husband of a local teacher, he has witnessed the use of personal funds to purchase supplies for the classroom. He quoted expenditures of up to \$4,000 for school supplies by his wife. He commented that Bill 13 is "good as a matter of appreciation."

2. Paul Pablo, Tax Enforcement Administrator, Dept. of Revenue and Taxation

Mr. Pablo presented oral testimony in opposition of Bill 13. He expressed his understanding of the need to compensate teachers, but voiced reservations on the opportunity for "double benefits" presented by Bill 13. He referenced the Schedule A form that can be filed with a 1040, allowing educators to itemize unreimbursed employee expenses when the expenses exceed 2% of adjusted gross income. Pablo stated that this is "not the right time to do it with the state of rev and tax."

Written testimony only for Bill 13 public hearing was provided by the following individual:

1. Artemio B. Ilagan, Director, Department of Revenue and Taxation

Mr. Ilagan submitted written testimony in opposition of Bill 13. He reported that the Department of Revenue and Taxation (DRT) agrees with the intent of the bill, but recommends postponement due to the financial status of the government. He stated concerns on the double benefit educators may receive if they deduct unreimbursed employee expenses and claim the rebate. Ilagan also said that additional manpower is needed to analyze qualified expenses. He said the DRT will work with the law in the event Bill 13 is enacted.

III. FINDINGS AND RECOMMENDATION

Chronic under-funding of public schools has led to an increase in teacher spending on school supplies over the years. Classrooms have been left unequipped with books, pencils, crayons, paper, glue, scissors, and erasers. The only way for educators to address the problem is to spend their own money to ensure their classrooms are properly equipped.

In 2002 the United States Congress recognized the necessity for teachers to spend their own money on their jobs and implemented a two-hundred-fifty (\$250) deduction from income for educators. The enactment of Bill 13 would allow teachers to receive an additional rebate of \$500 for expenses over and above the \$250 deduction. While the \$250 deduction may be adequate for teachers in some areas, the current state of the Department of Education (DOE) shows that this amount will not suffice for public school teachers on Guam.

Bill 13 addresses this issue and attempts to compensate local teachers by supplementing the \$250 amount with a rebate of \$500. The requirement for an Educator's Qualifying Certificate (EQC) is outlined to ensure only *eligible educators* are rebated *qualified expenses*, as defined in §4302. The bill "piggy backs" on the \$250 provision already enacted in the Internal Revenue Service Code (IRC), in particular, §62. Replicating materials used by the IRS would provide ease of administration for DRT in granting the \$500 rebate to local teachers.

Additionally, the bill creates a sunset provision in §4307 to discontinue the increased benefit after the Superintendent of DOE certifies to the Director of Revenue and Taxation that teachers no longer need to spend their own money to provide an adequate education. The goal is to reimburse some of the money to educators through the rebate until our government can afford to provide adequate resources to our students.

Public testimony on Bill 13 was very supportive of the need to compensate educators, though some individuals presented concerns for the opportunity of a "double benefit." Line 23 (educator expenses) on form 1040 allows educators to take advantage of the \$250 deduction. In addition, line 20 on the Schedule A form provides the option for itemizing unreimbursed employee expenses not already covered, which exceed 2% of the amount on line 37 of the 1040. The simultaneous use of the Schedule A itemized deductions and the \$500 rebate presented by Bill 13 could result in a "double benefit" for educators.

In considering the testimony, the committee finds that to address the potential of a "double benefit" an additional element is needed in the definitional section of Bill 13. Therefore, the committee recommends that subsection (b) of §4302 be amended to read:

§4302. Definitions. The definitions set forth herein shall govern the construction and interpretation of this chapter;

- (b) *Qualified expenses* means unreimbursed expenses exceeding \$250 less any unreimbursed employee expenses upon which a deduction from adjusted gross income is based that an eligible educator paid or incurred for books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials that the educator used in his or her classroom. For courses in health or physical education, expenses for supplies are qualified expenses only if they are related to athletics.

The committee recommends that a substitute bill be prepared incorporating the findings and recommendations of the committee. The substitute bill is submitted herewith.

Accordingly, the Committee on Finance, Taxation and Commerce and the Office of Finance and Budget does hereby submit it's findings and recommendations to *I Mina' Bente Ocho Na Liheslaturan Guahan* **TO PASS BILL 13 (LS) AN ACT TO ENACT A NEW 11 GCA CH. 43 TO CREATE TAX REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION ACT OF 2005.**

**Bill Referrals
Continuous**

Bill #s	Sponsor	Description	Date Introduced	Date Referred	Committee Referred
1(LS)	R. Klitzkie	Education	01/03/05	01/05/05	Education & Community Development
2(LS)	Mark Forbes	General Government	01/03/05	01/05/05	General Matters
3(LS)	L. F. Kasperbauer	Education	01/03/05	01/05/05	Education & Community Development
4(LS)	L. F. Kasperbauer	Education	01/03/05	01/05/05	Finance, Taxation, & Commerce
5(LS)	L. F. Kasperbauer	Education	01/03/05	01/05/05	Judiciary, Governmental Operations
6(LS)	L. F. Kasperbauer	Health	01/03/05	01/05/05	Criminal Justice
7(LS)	L. F. Kasperbauer	Education	01/03/05	01/05/05	Education & Community Development
8(LS)	L. F. Kasperbauer	GEDA QC	01/03/05	01/07/05	Finance, Taxation & Commerce
9(LS)	L. F. Kasperbauer	Licenses	01/03/05	01/05/05	Criminal Justice, Public Safety
10(LS)	L. F. Kasperbauer	Recreational Facilities	01/03/05	01/05/05	General Matters
11(LS)	L. F. Kasperbauer	Gross Receipts Taxes	01/03/05	01/05/05	Finance, Taxation, & Commerce
12(LS)	R. Klitzkie	Education	01/03/05	01/05/05	Finance, Taxation & Commerce
13(LS)	R. Klitzkie	Tax Rebates	01/03/05	01/05/05	Finance, Taxation & Commerce
14(LS)	R. Klitzkie	Government Reorganization	01/03/05	01/05/05	Judiciary, Governmental Operations
15(LS)	R. Klitzkie	Government Reorganization	01/03/05	01/05/05	General Matters

Bill Referrals - Continuous
28th GL - Committee on Calendar

IV. PUBLIC HEARING NOTICE



AMENDED Public Hearing Notice 5 GCA §8108 (Special)

COPY

Edward J.B. Calvo, Chairman
Committee on Finance, Taxation and Commerce
Legislature of Guam's Public Hearing Room,
Tuesday, January 25, 2005, 9:30a.m.

48 HOUR
NOTICE

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m. at the Legislature of Guam's Public Hearing Room and solicits any written or verbal testimonies from the Public on the following measures:

1. **Bill No. 4 (LS)** - "An Act To Appropriate The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. **Bill No. 8 (LS)** - "An Act To Amend To §8104 Of Title 12, Guam Code Annotated Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificates."
3. **Bill No. 11 (LS)** - "An Act To Add A New Item (28) & (29) To Item (K) Of §26203 Of Title 11, Guam Code Annotated Relative To Exempting The Wholesale Of Telecommunication Services And Off-Island Sales From Gross Receipts Taxes."
4. **Bill No. 12 (LS)** - "An Act To Deappropriate \$100,000 From The Sum Appropriated To The Legislature And To Reappropriate Said Sum To The Public School Library Resource Fund." Re referred to the Committee on General Matters."
5. **Bill No. 13 (LS)** - "An Act To Enact A New 11 GCA Ch. 45 To Create Tax Rebates For Education Expenses And Enact The Educator Appreciation Act Of 2005."
6. **Bill No. 19 (LS)** - "An Act To Add New Item (36), Subsection K, Section 26203, Article 2, Chapter 26, Division 2, Title 11, Guam Code Annotated, For The Purpose Of Exempting The Application Of The Gross Receipt Tax From The Sale Of Medicine, Medical Supply And Medical Equipment."
7. **Bill No. 21 (LS)** - "An Act To Reprogram The Balance Of The Territory Highway Fund And The Guam Construction Fund For The Purpose Of Funding Various Capital Improvement Projects." Postponed, pending findings pursuant to §17.05.01 of the Standing Rules."
8. **Bill No. 22 (FC)** - "An Act To Add To A New Item (5) To Subsection 26202 Of Article 2, Chapter 26, Division 2, Title 11, GCA And A New Subsection (f) To Section 28106 Of Article 2, Chapter 28, Title 11 GCA, For The Purpose Of Exempting The Sale Of Medicine, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wishing to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at senatorcalvo@gem.gov.gu or fax at 475-8805.

- 1. Mr. Calvo
- 2. Mr. Calvo's Assistant
- 3. Mr. Calvo's Secretary
- 4. Mr. Calvo's Staff
- 5. Mr. Calvo's Office
- 6. Mr. Calvo's Office
- 7. Mr. Calvo's Office
- 8. Mr. Calvo's Office
- 9. Mr. Calvo's Office
- 10. Mr. Calvo's Office
- 11. Mr. Calvo's Office
- 12. Mr. Calvo's Office
- 13. Mr. Calvo's Office
- 14. Mr. Calvo's Office
- 15. Mr. Calvo's Office
- 16. Mr. Calvo's Office
- 17. Mr. Calvo's Office
- 18. Mr. Calvo's Office
- 19. Mr. Calvo's Office
- 20. Mr. Calvo's Office

Handwritten signature and date: 1/25/05

IV. PUBLIC HEARING AGENDA



MINA BENTE OCHO NA LIHESLATURAN GUAHAN
TWENTY EIGHTH GUAM LEGISLATURE

SENATOR EDWARD J.B. CALVO
SECRETARY OF THE LEGISLATURE

Chairman
COMMITTEE ON FINANCE, TAXATION & COMMERCE
OFFICE OF FINANCE AND BUDGET

Office address: 1000
1000 Henson Street, Hagåtña, Guam 96910

Telephone: (671) 475-8801
Facsimile: (671) 475-8805

PUBLIC HEARING AGENDA

Liheslaturan Guahan's Public Hearing Room
Tuesday, January 25, 2005, 9:30 a.m.

1. **Bill No. 4 (L.S.):** "An act to appropriate the sum of two million dollars (\$2,000,000) from the Education Facilities Fund to the Department of Education for the repair of air conditioning in public school facilities."
2. **Bill No. 8 (L.S.):** "An act to amend §58104 of Title 12, Guam Code Annotated relative to adding investment banking and securities and commodities trading to the list of eligible activities for qualifying certificates."
3. **Bill No. 11 (L.S.):** "An act to add a new item (28) and (29) to item (K1) of §26203 of Title 11, Guam Code Annotated relative to exempting the wholesale of telecommunication services and off-island sales from Gross Receipts Taxes."
4. **Bill No. 12 (L.S.):** "~~An act to de-appropriate \$135,360 from the sums appropriated to the Legislature and to re-appropriate said sum to the Public School Library Resources Fund.~~ Referred to the Committee on General Matters."
5. **Bill No. 13 (L.S.):** "An act to enact a new 11 G.C.A. Ch. 43 to create tax rebates for educator expenses and enact the Educator Appreciation Act of 2005."
6. **Bill No. 19 (L.S.):** "An act to add a new item (36), Subsection K, Section 26203, Article 2, Chapter 26, Division 2, Title 11, Guam Code Annotated, for the purpose of exempting the application of the Gross Receipts Tax from the sale of medicine, medical supply, and medical equipment."
7. **Bill No. 21 (L.S.):** "An act to reprogram the balance of the Territorial Highway Fund and the Guam Construction Fund for the purpose of funding various capital improvement projects." *Postponed, pending findings pursuant to §17.03 (1) of Liheslaturan Guahan's Standing Rules*
8. **Bill No. 22 (L.S.):** "An act to add to a new item (8) to subsection 26202 of Article 2, Chapter 26, Division 2, 11 G.C.A. and a new subsection (1) to section 28106 of Article 2, Chapter 28, 11 G.C.A., for the purpose of exempting the sale of medicine, pharmaceuticals, medical equipment, and medical supply, as well as the provision of medical services from the application of the Gross Receipts Tax and to remove the application of the Use Tax Form of Medical Equipment."



Public Hearing Notice

5 GCA §8108 (Special)

office copy

Edward J.B. Calvo, Chairman
Committee on Finance, Taxation and Commerce
I Liheslaturan Guåhan's Public Hearing Room *gjm*
Tuesday, January 25, 2005, 9:30a.m.

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at I Liheslaturan Guåhan's Public Hearing Room and solicits any written or verbal testimonies from the Public on the following measures:

1. **Bill No. 4 (LS)** – "An Act To appropriate The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. **Bill No. 8 (LS)** – "An Act To Amend To §58104 Of Title 12, Guam Code Annotated Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificates."
3. **Bill No. 11 (LS)** – "An Act To Add A New Item (28) & (29) To Item (K) Of §26203 Of Title 11, Guam Code Annotated Relative To Exempting The Wholesale Of Telecommunication Services And Off-Island Sales From Gross Receipts Taxes."
4. **Bill No. 12 (LS)** – "An Act To De-appropriate \$135,360 From The Sums Appropriated To The Legislature And To Reappropriate Said Sum To The Public School Library Resources Fund."
5. **Bill No. 13 (LS)** – "An Act To Enact A New 11 GCA Ch.43 To Create Tax Rebates For Educator Expenses And Enact The Educator Appreciation Act Of 2005."
6. **Bill No. 19 (LS)** – "An Act To Add New Item (36), Subsection K, Section 26203, Article 2, Chapter 26, Division 2, Title 11, Guam Code Annotated, For The Purpose F Exempting The Application Of The Gross Receipt Tax From The Sale Of Medicine, Medical Supply And Medical Equipment."
7. **Bill No. 21 (LS)** – "An Act To Reprogram The Balance Of The Territorial Highway Fund And The Guam Construction Fund For The Purpose Of Funding Various Capital Improvement Projects."
8. **Bill No. 22 (EC)** – "An Act To Add To A New Item (5) To Subsection 26202 Of Article 2, Chapter 26, Division 2, 11 GCA And A New Subsection (I) To Section 28106 Of Article 2, Chapter 28, 11 GCA, For The Purpose Of Exempting The Sale Of Medicine, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Imporation Of Medical Equipment."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at senatorcalvo@hotsheet.com or fax at 475-8805.

- cc: All Senators
Executive Committee
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Public Hearing Notice
 S.G.C.A. §3108 (Special)

Edward J.B. Calvo, Chairman
 Committee on Finance, Taxation and Commerce
 Legislative Governor's Public Hearing Room
 Tuesday, January 25, 2005, 9:30a.m.

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at the Legislative Governor's Public Hearing Room and solicits any written or verbal testimony from the public on the following measures:

1. Bill No. 4 (LS) - "An Act To Appropriates The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. Bill No. 3 (RS) - "An Act To Amend To §2104 Of Title 12, Code Code Annotated Relating To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificate."
3. Bill No. 12 (LS) - "An Act To Add A New Item (B) & (C) To Item (C) OF §2403 OF Title 11, Code Code Annotated Relative To Exempting The Wholesale Of Telecommunications Services And Off-inland Sales From Green Receipt Taxes."
4. Bill No. 11 (LS) - "An Act To De appropriate \$135,000 From The State Appropriated To The Legislature And To appropriate Said Sum To The Public School Library Resources Fund."
5. Bill No. 11 (S) - "An Act To Enact A New 11 GCA Ch. 43 To Create Tax Rebates For Educator Expenses And End The Educator Appointments Act Of 2001."
6. Bill No. 19 (LS) - "An Act To Add New Item (G), Subsection K, Section 2603, Article 2, Chapter 26, Division 2, Title 11, Code Code Annotated, For The Purpose Of Exempting The Application Of The Gross Receipt Tax From The Sale Of Medicine, Medical Supply And Medical Equipment."
7. Bill No. 21 (LS) - "An Act To appropriate The Balance Of The Transportation Fund And The Green Construction Fund For The Purpose Of Funding Various Capital Improvement Projects."
8. Bill No. 22 (RS) - "An Act To Add To A New Item (5) To Subsection 2002 Of Article 2, Chapter 24, Division 2, 11 GCA And A New Subsection (D) To Section 28106 Of Article 2, Chapter 24, 11 GCA, For The Purpose Of Exempting The Sale Of Medicine, Pharmaceuticals, Medical Equipment, And Medical Supply, As Well As The Provision Of Medical Services, From The Application Of The Gross Receipt Tax, And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wishing to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senate Edward J.B. Calvo at 475-8801, and an e-mail at senecalvo@legis.ga.gov or at 475-8805.

At Testimony
 Executive Director
 Legislative Services
 1000 North Capitol
 Atlanta, Georgia 30334
 404-475-8800
 www.legis.ga.gov

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Public Hearing Notice

S GCA 88108 (Special)

Edward J.B. Calvo, Chairman
 Committee on Finance, Taxation and Commerce
 Legislative Auditor's Public Hearing Room
 Tuesday, January 25, 2005, 9:30 a.m.

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at Legislative Auditor's Public Hearing Room and solicits any written or verbal testimony from the public on the following measures:

1. **SB No. 4 (S.S.)** - "An Act To Approprate The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. **SB No. 8 (S.S.)** - "An Act To Amend To §1804 OF TITLE 12, Guam Code Annotated Relative To Accounting Investment Having And Securities And Commodities Trading To The List Of Eligible Securities For Qualifying Companies."
3. **SB No. 11 (S.S.)** - "An Act To Add A New Item (D11A) (D) To Item (C) OF §2603 OF TITLE 11, Guam Code Annotated Related To Exempting The Wholesale Of Telecommunication Services And OS-Related Sales From Gross Receipts Taxes."
4. **SB No. 12 (S.S.)** - "An Act To Deappropriate \$175,260 From The Sum Appropriated To The Legislature And To Reappropriate Said Sum To The Public School Library Resource Fund."
5. **SB No. 13 (S.S.)** - "An Act To Enact A New §1 GCA 92.43 To Create Tax Rebates For Educator Expenses And Enact The Educator Appraisal Act Of 2005."
6. **SB No. 18 (S.S.)** - "An Act To Add New Item (D5), Subsection A, Section 28203, Article 2, Chapter 26, Division 2, Title 11, Guam Code Annotated, For The Purpose Of Exempting The Application Of The Great Receipts Tax From The Sale Of Medicine, Medical Supply And Medical Equipment."
7. **SB No. 21 (S.S.)** - "An Act To Reprogress The License Of The Territorial Highway Fund And The Guam Construction Fund For The Purpose Of Funding Various Capital Improvement Projects."
8. **SB No. 22 (S.S.)** - "An Act To Add To A New Item (D) To Subsection 28202 OF Article 2, Chapter 26, Division 2, Title 11 GCA And A New Subsection (I) To Section 28106 OF Article 2, Chapter 25, Title 11 GCA, For The Purpose Of Exempting The Sale Of Medicines, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Great Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8301, send an e-mail at edcalvo@leg.gu or fax at 475-8805.

cc: All Senators
 Executive Committee
 Executive Director
 Clerk's Office
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DATE	TIME	LOCATION	STATUS	COMMENTS
1/25/05	9:30 AM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	10:00 AM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	10:30 AM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	11:00 AM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	11:30 AM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	12:00 PM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	12:30 PM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	1:00 PM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	1:30 PM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	2:00 PM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	2:30 PM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	3:00 PM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	3:30 PM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	4:00 PM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	4:30 PM	Public Hearing Room	Completed	Public Hearing held as scheduled.
1/25/05	5:00 PM	Public Hearing Room	Completed	Public Hearing held as scheduled.

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Public Hearing Notice

6 GCA §8108 (Special)

Edward J.B. Calvo, Chairman
 Committee on Finance, Taxation and Commerce
 Massachusetts Governor's Public Hearing Room
 Tuesday, January 25, 2005, 9:30a.m.

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at Massachusetts Governor's Public Hearing Room and solicit any written or verbal testimony from the public on the following measures:

1. Bill No. 4 (LS) - "An Act To Approprate The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Students Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. Bill No. 4 (LS) - "An Act To Amend To §8108 Of Title 32, Game Code, Annotated Relative To Making Investments Involving And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Corporations."
3. Bill No. 11 (LS) - "An Act To Add A New Item (28) & (29) To Item (3) Of §2020 Of Title 31, Game Code, Annotated Relative To Exempting The Wholesale Of Telecommunication Services And Off-Island Sales From Gross Receipts Taxes."
4. Bill No. 11 (LS) - "An Act To Unexpended \$135,360 From The Sum Appropriated To The Legislature And To Reappropriate Said Sum To The Public School Library Resources Fund."
5. Bill No. 11 (LS) - "An Act To Enact A New 11 GCA Ch. 9 To Govern Tax Rates For Educator Expenses And Extend The Educator Appraisal Act Of 2002."
6. Bill No. 11 (LS) - "An Act To Add New Item (5), Subsection K, Section 2620, Article 2, Chapter 26, Division 2, Title 31, Game Code, Annotated, For The Purpose Of Exempting The Application Of The Gross Receipts Tax From The Sale Of Medicines, Medical Supply And Medical Equipment."
7. Bill No. 21 (LS) - "An Act To Reapportion The Balance Of The Turnpike Highway Fund And The Game Construction Fund For The Purpose Of Funding Various Capital Improvement Projects."
8. Bill No. 22 (EC) - "An Act To Add To A New Item (5) To Subsection 2622 Of Article 2, Chapter 26, Division 2, Title 31 GCA And A New Subsection (1) To Section 28105 Of Article 7, Chapter 28, Title 31 GCA For The Purpose Of Exempting The Sale Of Medicines, Therapeutics, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-6801, send an e-mail at senatorcalvo@house.state.ma.us or fax at 475-4805.

66. All Servers
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Transmission Report

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Public Hearing Notice
 S.G.C.A. #5109 (Special)

Edward J.R. Calvo, Chairman
 Committee on Finance, Taxation and Commerce
 1 Librarian Guahan's Public Hearing Room
 Tuesday, January 25, 2005, 9:30a.m.

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005 9:30a.m., at 1 Librarian Guahan's Public Hearing Room and solicits any written or verbal testimony from the public on the following measures:

1. Bill No. 4 (S) - "An Act To Appropriates The Sum Of Two Million Dollars (\$2,000,000) From The Education Facility Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Buildings"
2. Bill No. 8 (S) - "An Act To Amend To §18104 OF TITLE 12, Guam Code Annotated Relative To Adding Investment Banking And Securities And Commodity Trading To The List Of Eligible Activities For Qualifying Certificates"
3. Bill No. 13 (S) - "An Act To Add A New Item (28) A (29) To Item (K) OF (24203) OF TITLE 11, Guam Code Annotated Relative To Exempting The Wholesale Of Telecommunication Services And Off-Inland Sales From Gross Receipts Tax"
4. Bill No. 22 (S) - "An Act To De appropriate \$135,460 From The Sewer Appropriated To The Legislature And To Appropriates Said Sum To The Public School Library Resource Fund."
5. Bill No. 23 (S) - "An Act To Enact A New 31 G.C.A. Ch.43 To Create Tax Rebates For Educator Expenses And Enact The Finance Appropriation Act Of 2005"
6. Bill No. 29 (S) - "An Act To Add New Item (8), Subsection K, Section 25203, Article 2, Chapter 26, Division 2, Title 11, Guam Code Annotated, For The Purpose Of Exempting The Application Of The Gross Receipt Tax From The Sale Of Medicines, Pharmaceutical, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."
7. Bill No. 21 (S) - "An Act To Reprogram The Balance Of The Territorial Highway Fund And The Gear Construction Fund For The Purpose Of Funding Various Capital Improvement Projects"
8. Bill No. 24 (S) - "An Act To Add A New Item (5) To Subsection 26202 OF Article 2, Chapter 26, Division 2, 11 G.C.A. And A New Subsection (3) To Section 78106 OF Article 2, Chapter 26, 11 G.C.A. For The Purpose Of Exempting The Sale Of Medicines, Pharmaceutical, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wishing to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.R. Calvo at 475-8801, send an e-mail at senecalvo@firstnet.com or fax at 475-8805.

cc: All Senators
 Executive Committee
 Executive Director
 Chief of Staff
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 Aides/Visual
 Central File
 All News
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TO	FROM	DATE	TIME	STATUS	REMARKS
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Public Hearing Notice

GCA §810B (Spread)

Edward J.B. Cabot, Chairman
 Committee on Finance, Taxation and Commerce
 1 Legislative Garden's Public Hearing Room
 Tuesday, January 25, 2005, 9:30a.m.

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at 1 Legislative Garden's Public Hearing Room and solicit any written or verbal testimony from the public on the following measures:

1. Bill No. 4 (L5) - "An Act To Appropriates The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. Bill No. 4 (L5) - "An Act To Amend To §8B(1) Of Title 12, Code, Code Annotated Relative To Adding, Exemptions, Exclusions And Conditions Applying To The List Of Eligible Activities For Qualifying Certificate."
3. Bill No. 11 (L5) - "An Act To Amend A New Item (B) A, (D) To Item (C) Of §2003 Of Title (1), Code, Code Annotated Relative To Exempting The Wholesale Of Telecommunications Services And Off-Hand Sales From Gross Receipt Taxes."
4. Bill No. 11 (L5) - "An Act To Deappropriate \$15,300 From The State Appropriated To The Legislature And To Reappropriate Said Sum To The Public School Library Resources Fund."
5. Bill No. 13 (L5) - "An Act To Enact A New 11 GCA (L5) To Create Tax Relief For Educator Expenses And Enact The Finance Appropriation Act Of 2005."
6. Bill No. 14 (L5) - "An Act To Add New Item (D), Subsection A, Section 26203, Article 2, Chapter 26, Division 2, Title 11, Code, Code Annotated, For The Purpose Of Amending The Application Of The Gross Receipt Tax From The Sale Of Medical, Medical Supply And Medical Equipment."
7. Bill No. 21 (L5) - "An Act To Reappropriate The Balance Of The Terminal Highway Fund And The State Construction Fund For The Purpose Of Funding Various Capital Improvement Projects."
8. Bill No. 22 (L5) - "An Act To Add To A New Item (D) To Subsection 26203 Of Article 2, Chapter 26, Division 2, Title 11, Code, Code Annotated, For The Purpose Of Amending The Application Of The Gross Receipt Tax From The Sale Of Medical, Medical Supply And Medical Equipment, As Well As The Provision Of Medical Services From The Application Of The Gross Receipt Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Secretary Edward J.B. Cabot at 475-8801, send an e-mail at scott@edcabot.com or at 475-8805.

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Transmission Report

Date/Time: 1-20-05:12:32PM
 Local ID: 871 475 8809
 Local Name: SENATOR E. J. B. CALVO
 Company Logo: SENATOR EDUARDO J. B. CALVO

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 Document Size Letter-S



AMENDED Public Hearing Notice

S GCA §8108 (Special)

Edward J.B. Calvo, Chairman of
 Committee on Finance, Taxation and Commerce
 / Librarian on Gashin's Public Hearing Room
 Tuesday, January 25, 2005, 9:30a.m.

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at Legislative Gashin's Public Hearing Room and solicits any written or verbal testimony from the public on the following measures:

1. SB No. 4 (SB) - "An Act To Appropriate The Sum Of Two Million Dollars (\$2,000,000) And The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. SB No. 9 (SB) - "An Act To Amend The Section 104 OF Title 10, Gross Code Approved Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificate."
3. SB No. 13 (SB) - "An Act To Add A New Item (B) & (P) To Item (K) OF SECTION 11, Gross Code Approved Relative To Exempting The Wholesale Of Telecommunication Services And Of Mixed Sale Plus Gross Receipts Tax."
4. SB No. 12 (SB) - "An Act To Appropriately \$114,240 From The State Appropriation To The Legislature And To Appropriately Add Same To The Public Safety Library Resource Fund." Referred to the Committee on General Motion.
5. SB No. 23 (SB) - "An Act To Enact A New Title UCA OR 43 To Create Tax Subcode For Educator Expenses And Amend The Educator Appointments Act Of 2003."
6. SB No. 18 (SB) - "An Act To Add New Item (B), Subsection X, Section 20301, Article 2, Chapter 26, Division 2, Title 11, Gross Code Approved, For The Purpose Of Exempting The Application Of The Gross Receipt Tax From The Sale Of Medicine, Medical Supply And Medical Equipment."
7. SB No. 21 (SB) - "An Act To Amend The Section Of The Territorial Highway Fund And The Other Contingency Fund For The Purpose Of Making Certain Capital Improvement Projects - Personnel, printing, binding, etc. up to \$17,000 of the funding items."
8. SB No. 22 (SB) - "An Act To Add To A New Item (D) To Subsection 60520 OF Article 2, Chapter 76, Division 2, Title 11 GCA And A New Subsection (D) To Section 2110 OF Article 2, Chapter 26, Title 11 GCA, For The Purpose Of Exempting The Sales Of Medicines, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Tax From The Importation Of Medical Equipment."

Individuals wishing to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J. B. Calvo at 475-8801, send an e-mail at senatorcalvo@hotmail.com or fax at 475-8805.

AS Senator
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Date/Time: 1-20-05 12:13:35 PM
 Local ID: 871 479 8805
 Local Name: SENATOR E. J. B. CALVO
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AMENDED Public Hearing Notice

- GCA §8108 (Special)

Edward J.B. Calvo, Chairman of
 Committee on Finance, Taxation and Commerce
 Legislative Assembly's Public Hearing Room
 Tuesday, January 25, 2005, 9:30a.m.

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at Legislative Assembly's Public Hearing Room and solicit any written or verbal testimony from the public on the following measures.

1. SB No. 4 (S.B.) - "An Act To Appropriate The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public Schools Facilities."
2. SB No. 8 (S.B.) - "An Act To Amend To §8108 Of Title 13, Government Code, Relating To Adding Insurance Requiring And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificates."
3. SB No. 11 (S.B.) - "An Act To Add A New Item (SB & CP) To Item (K) Of Title 11, Queen City Act, Amended Relating To Encouraging The Wholesale Of Telecommunications Services And On-Board Sales From Great Source Taxes."
4. SB No. 13 (S.B.) - "An Act To appropriate \$10,000 From The State Appropriation To The Legislature And To appropriate \$10,000 To The Public School Library Services Fund. Transferred to the Committee on General Matters."
5. SB No. 13 (S.B.) - "An Act To Amend A New 11 OGA LB 43 To Create Tax Rebates For Educator Expenses And Extend The Education Appreciation Act Of 2005."
6. SB No. 19 (S.B.) - "An Act To Add New Item (M), Subsection K, Section 76003, Article 3, Chapter 26, Division 2, Title 11, Queen City Act, Amended, For The Purpose Of Exemplifying The Application Of The Gross Receipt Tax From The Sale Of Medicines, Medical Supply And Medical Equipment."
7. SB No. 24 (S.B.) - "An Act To Reprovision The Release Of The Terminal Highway Fund And The State Government Fund For The Purpose Of Funding Various Capital Improvement Projects. Prepayment, pending bridge projects in §17313.1, of the Bridge Act."
8. SB No. 25 (S.B.) - "An Act To Add To A New Item (N) To Subsection 20203 Of Article 2, Chapter 26, Division 2, Title 11 OGA And A New Subsection (O) To Section 20106 Of Article 2, Chapter 26, Title 11 OGA, For The Purpose Of Exemplifying The Sale Of Medicines, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipt Tax And To Reserve The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wishing to submit written testimony or requesting special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at senatorcalvo@calstatelibrary.com or fax at 475-8805.

cc: All Senators
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CS: Completed	RM: Receive to Memory	DR: Document Removed	TM: Terminated by user
HS: Host Send	RP: Host Print	FR: Forced Quit/Out	WT: Waiting Transfer
HR: Host Recv	RR: Host Receive	FM: Forward Mailbox Doc.	WS: Waiting Send

Transmission Report

Date/Time: 1-20-05:12:34PM
 Local ID: 871 476 2808
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AMENDED Public Hearing Notice

Edward J. B. Calvo, Chairman
 Committee on Finance, Taxation and Commerce
 Legislative Assembly
 Tuesday, January 25, 2005, 9:30a.m.

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at the Legislative Assembly's Public Hearing Room and solicit any written or verbal testimony from the public on the following measures:

1. SB No. 4 (LS) - "An Act To Appropriate The Sum Of Five Million Dollars (\$5,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. SB No. 8 (LS) - "An Act To Amend To §4104 OF TITLE 12, GOVERNMENT CODE RELATIVE TO ADDING JOINTLY-BACKED AND SEPARATE AND JOINTLY-TRADING TO THE LIST OF ELIGIBLE ACTIVITIES FOR QUALIFYING COMPANIES."
3. SB No. 11 (LS) - "An Act To Add A New Item (3) & (4) TO ITEM (C) OF SECTION 20309 OF TITLE 31, GOVERNMENT CODE RELATIVE TO EXEMPTING THE WHOLESALE OF TELECOMMUNICATIONS SERVICES AND OTHER RELATED SERVICES FROM GREAT RECEIPTS TAXES."
4. SB No. 22 (LS) - "An Act To Appropriates \$488,260 From The State Appropriated To The Legislature And To Reappropriate Said Sum To The Public School Library Resources Fund." Transferred to the Committee on General Matters.
5. SB No. 33 (LS) - "An Act To Amend A New §11 OCA Ch.49 To Amend Tax Abuses For Income Taxpayers And Exclude The Revenue Appropriate Act Of 2003."
6. SB No. 39 (LS) - "An Act To Add New Item (3), Subsection (C), Section 26201, Article 2, Chapter 26, Division 2, Title 11, GOVERNMENT CODE, FOR THE PURPOSE OF REPEALING THE APPLICATION OF THE GREAT RECEIPTS TAX FROM THE SALE OF MEDICAL, MEDICAL SUPPLY AND MEDICAL EQUIPMENT."
7. SB No. 24 (LS) - "An Act To Reappropriate The Sum Of The General Highway Fund And The Green Communities Fund For The Purpose Of Funding Various Capital Improvement Projects." Forwarded, pending findings pursuant to §17 09 01 of the Bonding Rules.
8. SB No. 21 (LS) - "An Act To Add To A New Item (5) TO SUBSECTION 24203 OF ARTICLE 2, CHAPTER 26, DIVISION 2, TITLE 11 OCA AND A NEW SUBSECTION (1) TO SECTION 28108 OF ARTICLE 2, CHAPTER 28, TITLE 11 OCA, FOR THE PURPOSE OF SUBJECTING TO THE GREAT RECEIPTS TAX, TELECOMMUNICATIONS, MEDICAL EQUIPMENT AND MEDICAL SUPPLY, AS WELL AS THE PROVIDER OF MEDICAL SERVICES, FROM THE APPLICATION OF THE GREAT RECEIPTS TAX AND TO REPEAL THE APPLICATION OF THE USE TAX FROM THE IMPOSITION OF MEDICAL EQUIPMENT."

Individuals wishing to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J. B. Calvo at 475-8801, send an e-mail at ecalvo@legis.ca.gov or fax at 475-8805.

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 HF: Host Fail HR: Host Receive FM: Forward Mailbox Occ. WS: Waiting Send



AMENDED

Public Hearing Notice

5 GCA §8108 (Special)

COPY

Edward J.B. Calvo, Chairman
Committee on Finance, Taxation and Commerce
I Liheslaturan Guåhån's Public Hearing Room
Tuesday, January 25, 2005, 9:30a.m.

48 HOUR
NOTICE

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at I Liheslaturan Guåhån's Public Hearing Room and solicits any written or verbal testimonies from the Public on the following measures:

1. **Bill No. 4 (LS)** - "An Act To Appropriate The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. **Bill No. 8 (LS)** - "An Act To Amend To §58104 Of Title 12, Guam Code Annotated Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificates."
3. **Bill No. 11 (LS)** - "An Act To Add A New Item (28) & (29) To Item (K) Of §26203 Of Title 11, Guam Code Annotated Relative To Exempting The Wholesale Of Telecommunication Services And Off-Island Sales From Gross Receipts Taxes."
4. **Bill No. 12 (LS)** - "An Act To De-appropriate \$125,360 From The Sums Appropriated To The Legislature And To Reappropriate Said Sum To The Public School Library Resources Fund." Re-referred to the Committee on General Matters.
5. **Bill No. 13 (LS)** - "An Act To Enact A New 11 GCA Ch.43 To Create Tax Rebates For Educator Expenses And Enact The Educator Appreciation Act Of 2005."
6. **Bill No. 19 (LS)** - "An Act To Add New Item (36), Subsection K, Section 26203, Article 2, Chapter 26, Division 2, Title 11, Guam Code Annotated, For The Purpose Of Exempting The Application Of The Gross Receipt Tax From The Sale Of Medicine, Medical Supply And Medical Equipment."
7. **Bill No. 21 (LS)** - "An Act To Reprogram The Balance Of The Territorial Highway Fund And The Guam Construction Fund For The Purpose Of Funding Various Capital Improvement Projects." Postponed, pending findings pursuant to §17.03.01 of the Standing Rules.
8. **Bill No. 22 (EC)** - "An Act To Add To A New Item (5) To Subsection 26202 Of Article 2, Chapter 26, Division 2, 11 GCA And A New Subsection (I) To Section 28106 Of Article 2, Chapter 28, 11 GCA, For The Purpose Of Exempting The Sale Of Medicine, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at senatorcalvo@hotsheet.com or fax at 475-8805.

cc. All Senators
Executive Committee
Executive Director
Protocol
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20/05
Jan 16:00

012005/rcpv

Transmission Report

Date/Time: 1-22-09 7:11:58 PM
 Local ID: BT14768808
 Local Name: SENATOR E. J. B. CALVO
 Company Logo: SENATOR EDWARD J. B. CALVO

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AMENDED
Public Hearing Notice **COPY**
 S GCA §8108 (Special)

Edward J.B. Calvo, Chairman of
 Committee on Finance, Taxation and Commerce
 11th Legislature Governor's Public Hearing Room
 Tuesday, January 25, 2009, 9:30a.m.

48 HOUR
NOTICE

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2009, 9:30 a.m., at 11th Legislature Governor's Public Hearing Room and solicits any written or verbal testimony from the public on the following measures:

1. Bill No. 4 (LS) - "An Act To Approximate The Size Of The Budget Deficit (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of All Existing In Public School Facilities."
2. Bill No. 8 (LS) - "An Act To Amend To §5104 Of Title 12, Civil Code Annotated, Relative To Allowing Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Corporations."
3. Bill No. 11 (LR) - "An Act To Add A New Item (24) & (29) To Item (C) Of §3205 Of Title 11, Civil Code Annotated Relative To Exempting The Wholesale Of Telecommunications Services And Off Inland State From Gross Receipts Taxes."
4. Bill No. 12 (LS) - "An Act To De appropriate \$443,240 From The State Appropriation To The Legislature And Reappropriate Said Sum To The Public School Library Resources Fund." Re-referred to the Committee on General Matters.
5. Bill No. 13 (LS) - "An Act To Amend A New §11 GCA 0543 To Create Test Exemption For Educators Expenses And Amend The Educator Appointments Act Of 2005."
6. Bill No. 19 (LS) - "An Act To Add New Item (4), Subsection K, Section 3720, Article 7, Chapter 24, Division 2, Title 11, Civil Code Annotated, For The Purpose Of Exempting The Application Of The Gross Receipts Tax From The Sale Of Medicines, Medical Supply And Medical Equipment."
7. Bill No. 20 (LS) - "An Act To Reprogram The Balance Of The Financial Highway Fund And The Gross Commerce Fund For The Purpose Of Funding Infrastructure Improvement Programs." Purposed, pending findings pursuant to § 7.05.D. of the Standing Rules.
8. Bill No. 21 (LR) - "An Act To Add To A New Item (5) To Subsection 26405 Of Article 2, Chapter 26, Division 2, Title 11, Civil Code Annotated, For The Purpose Of Exempting The Sale Of Medicines, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Purchase Of Medical Services, From The Application Of The Gross Receipts Tax And To Amend The Application Of The Use Tax From The Department Of Medical Equipment."

Individuals wanting to submit written testimony or requesting special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at senatorcalvo@legis.ca.gov or fax at 475-8805.

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 ER: Encountered Error
 ER: Completed
 ER: Host Scan
 ER: Host Pa
 RE: Retend
 MR: Multi-Host
 RW: Write to Memory
 HP: Host Print
 HR: Host Receive
 RD: Replied by Remote
 RC: Receiving a Remote
 DR: Document Reindeer
 RC: Replied Output
 RM: Forward Mailbox Loc
 MB: Receive to Mailbox
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 WT: Waiting Transfer
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ET: 475 8803
SENATOR E. J. B. CALVO
SENATOR EDWARD J. B. CALVO

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AMENDED
Public Hearing Notice
5 GCA §8106 (Special)

COPY

Edward J.B. Calvo, Chairman of
Committee on Finance, Taxation and Commerce
Legislative Council's Public Hearing Room
Tuesday, January 25, 2005, 9:30am.

**48 HOUR
NOTICE**

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at the Legislative Council's Public Hearing Room and solicit any written or verbal testimony from the public on the following measures:

1. **SB No. 4 (LB)** - "An Act To Approprate The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of AK Conditioning In Public School Facilities."
1. **SB No. 8 (LB)** - "An Act To Amend To §8104 Of Title 12, Gross Code Annotated Relative To Address Insurance Premium And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Corporations."
3. **SB No. 13 (LB)** - "An Act To Add A New Item (1)(B) & (2) To Item (C) Of §24203 Of Title 11, Gross Code Annotated Relative To Exempting The Wholesale Of Telecommunication Services And Off-Label Sales From Gross Receipts Tax."
4. **SB No. 13 (LB)** - "An Act To Deappropriate \$14,460 From The State Appropriation To The Legislature And To Appropriate Said Sum To The Public School Construction Fund." (to referred to the Committee on General Matters.)
5. **SB No. 13 (LB)** - "An Act To Enact A New 11 GCA Ch. 43 To Create Tax Relief For Educator Payroll And Both The Educator Appropriation Act Of 2005."
6. **SB No. 18 (LB)** - "An Act To Add New Item (3), Subsection E, Section 24203, Article 2, Chapter 43, Title 11, Gross Code Annotated, For The Purpose Of Exempting The Application Of The Gross Receipts Tax From The Sale Of Medicine, Medical Supply And Medical Equipment."
7. **SB No. 21 (LB)** - "An Act To Reorganize The Release Of The Technical Highway Fund And The Gross Distribution Fund For The Purpose Of Funding Various Capital Improvement Projects." (postponed, pending further purposes in §107 01 of the Standing Rules.)
8. **SB No. 22 (LB)** - "An Act To Add To A New Item (5) To Subsection 24203 Of Article 2, Chapter 43, Division 2, 11 GCA And A New Subsection (7) To Section 24106 Of Article 2, Chapter 24, 11 GCA, For The Purpose Of Exempting The Sale Of Medicine, Pharmaceuticals, Medical Supplies And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J. B. Calvo at 475-8801, send an e-mail at edcalvo@alaska.gov or fax at 475-8805.

2. All Senators
Executive Committee
Executive Director
Presses
General Staff
612051220

Clerk's Office
Audio/Visual
All Media

1-22-05
10:00

Total Pages Spinned: 1 Total Pages Confirmed: 1

ID	Orig Remote Station	Start Time	Duration	Pages	Code	Comments	Results
1	133-4727666	1-22-05: 7:16PM	55"	1/ 1	50		ICP 14.4

Notes:

20: Error corrected
20: Broadcast Send
20: Completed
40: Host Scan
40: Host Pa

CP: Backup
MP: Multi-Host
RM: Receive to Memory
HP: Host Print
RD: Host Receive

RF: Roll In Remote
RR: Roll In Remote
CR: Document Received
FO: Forward Output
FR: Forward Mailbox

MR: Receive to Mailbox
RI: Power Interruption
TR: Terminated by user
WT: Waiting Transfer
WS: Waiting Send

Transmission Report

Date/Time: 1-22-05 7:14 PM
 Local ID: 871 475 8808
 Local Name: SENATOR EDWARD J. CALVO
 Company Logo: SENATOR EDWARD J. B. CALVO

This document was confirmed.
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 Document Size Letter-S



AMENDED
Public Hearing Notice **COPY**

5 GCA §108 (Special)
 Edward J.B. Calvo, Chairman
 Committee on Finance, Taxation and Commerce
 Lieutenant Governor's Public Hearing Room
 Tuesday, January 25, 2005, 9:30a.m.

48 HOUR
NOTICE

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at the Lieutenant Governor's Public Hearing Room and solicit any written or verbal testimony from the public on the following measures:

1. **SB No. 4 (SB)** - "An Act To Approve The Sale Of Five Million Dollars (\$5,000,000) From The Economic Facilities Fund To The Department Of Education For The Support Of Air Conditioning In Public School Facilities."
2. **SB No. 8 (SB)** - "An Act To Amend To \$5104 Of Title 12, Government Code Relating To Issuing Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificate."
3. **SB No. 11 (SB)** - "An Act To Add A New Item (22) & (23) To Item (E) Of (2200) Of Title 11, Government Code Amended Relative To Compensating The Wholesale Of Telecommunications Services And Off-Island Sales From Gross Receipts Taxes."
4. **SB No. 22 (SB)** - "An Act To appropriate \$33,400 From The General Appropriation To The Legislature And To appropriate \$34,000 To The Public Safety Library Revenue Fund." Re-referred to the Committee on General Matters.
5. **SB No. 23 (SB)** - "An Act To Amend A New (1) GCA (14) To Create The Rebate For Educator Expenses And Amend The Education Appropriation Act Of 2003."
6. **SB No. 31 (SB)** - "An Act To Add New Item (26), Subsection K, Section 2600, Article 2, Chapter 24, Division 2, Title 11, Government Code Amended For The Purpose Of Exempting The Application Of The Gross Receipts Tax From The Sale Of Medicine, Medical Supply And Medical Equipment."
7. **SB No. 31 (SB)** - "An Act To Approve The Balance Of The Two-Year-Economy Fund And The General Commission Fund For The Purpose Of Funding Various Capital Improvement Programs." Postponed, pending funding process to (1) 03.01 of the funding rules.
8. **SB No. 33 (SB)** - "An Act To Add To A New Item (5) To Subsection 2600 Of Article 2, Chapter 24, Division 2, Title 11 GCA And A New Subsection (7) To Section 2616 Of Article 2, Chapter 24, Division 2, Title 11 GCA Amended For The Purpose Of Exempting The Sale Of Medicine, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at edcalvo@senhed.com or fax at 475-8805.

41 Senators
 Executive Committee
 Executive Director
 Fiscal
 Control Files
 0:26:00pm

Calvo's Office
 A: 475-8801
 A: Media
 1/22/05 10:06
 10:00

Total Pages Scanned : 1 Total Pages Confirmed : 1

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Notes:

EC: Error Connect	RC: Resend	RD: Polling by Remote	HR: Receive to Mailbox
EC: Error Exit Send	HR: Multi-Part	RS: Polling a Remote	PR: Power Interrupted
EC: Completed	RM: Receive to Memory	CR: Document Removed	TR: Terminated by user
HR: Host Scan	HR: Host Print	EC: Forward Outset	WR: Waiting Transfer
HR: Host Fax	HR: Host Receive	RM: Forward Mailbox Doc.	WR: Waiting Send

Transmission Report

Date Time
 Local ID
 Local Name
 Company Logo

1-22-08: 7:18PM
 671 475 8808
 SENATOR E. J. B. CALVO
 SENATOR EDWARD J. B. CALVO

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AMENDED
Public Hearing Notice
 5 CCA §1168 (Special)

COPY

Edward J.B. Calvo, Chairman of
 Committee on Finance, Taxation and Commerce
 1 Education Building Public Hearing Room
 Tuesday, January 22, 2008, 9:30a.m.

**48 HOUR
 NOTICE**

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 22, 2008, 9:30 a.m., at 1 Education Building Public Hearing Room and solicits any written or verbal testimony from the Public on the following measures:

1. SB No. 4 (CS) - "An Act To Approprate The Sum Of Two Million Dollars (\$2,000,000) From The Statewide Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. SB No. 8 (CS) - "An Act To Amend To §18104 Of Title 12, Government Code Relating To Adding Investment Banking And Securities And Commodity Trading To The List Of Eligible Activities For Qualifying Certificate."
3. SB No. 11 (CS) - "An Act To Add A New Part (28) & (29) To Item (K) Of §24203 Of Title 11, Once Code Amended Relating To Shortening The Wholesale Of Telecommunications Services And Other Related Data From Once Receipt Taxes."
4. SB No. 14 (CS) - "An Act To Appropriates \$400,000 From The State Appropriated To The Legislature And To Appropriates And Send To The Public-Related Lottery-Revenue-Fund" Referred To The Committee On General Matters."
5. SB No. 15 (CS) - "An Act To Amend A New 11 CCA CLOD To Create Tax Rebates For Governor Expenses And Bases The Educator Appraisal Act Of 2005."
6. SB No. 19 (CS) - "An Act To Add New Item (28), Subsection K, Section 26203, Article 2, Chapter 24, Division 2, Title 11, Once Code Amended, For The Purpose Of Encouraging The Application Of The Gross Receipt Tax From The Sale Of Medicals, Medical Supplies And Medical Equipment."
7. Bill No. 31 (SB) - "An Act To Repeal The Provisions Of The Statutory Provisions And The Gross Receipts Tax For The Purpose Of Encouraging Medical Equipment Suppliers' Proposed, providing nothing to §17.08.01 of the Statutory Code."
8. SB No. 22 (CS) - "An Act To Add To A New Item (5) In Subsection 26202 Of Article 2, Chapter 24, Division 2, Title 11, CCA And A New Subsection (D) To Section 24106 Of Article 2, Chapter 24, Title 11 CCA, For The Purpose Of Encouraging The Sale Of Medicals, Pharmaceutical, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wishing to submit written testimony or requesting special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at egcalvo@web.leg.ca.gov or fax at 475-8800.

cc: All Senators
 Executive Committee
 Executive Director
 Director
 Comptroller
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Cliff's Office
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1-22-08
 7:18 PM
 671 475 8808

Total Pages Scanned : 1 Total Pages Confirmed : 1

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| FC: Error Correct | FE: Resend | FD: Polled by Remote | MP: Receive to Mailbox |
| EC: Encapsulated Send | MF: Multi-Poll | FS: Polling is Remote | PI: Power Interrupt on |
| CF: Command Clear | FM: Receive to Memory | FR: Document Removed | TM: Terminated by user |
| HF: Host Abort | FP: Host Abort | FO: Forward Output | WT: Waiting Transfer |
| HE: Host Error | HP: Host Successive | FM: Forward Mailbox Full | WS: Waiting Send |

Transmission Report

Date Time: 1-22-05: 7:12PM
 Local ID: 8714068605
 Local Name: SENATOR E. J. B. CALVO
 Company Logo: SENATOR EDWARD J. B. CALVO

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AMENDED
Public Hearing Notice **COPY**
 S GCA 8108 (Special)

Edward J.B. Calvo, Chairman of
 Committee on Finance, Taxation and Commerce
 11th Floor Governor's Public Hearing Room
 Tuesday, January 25, 2005, 9:30a.m.

48 HOUR
NOTICE

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at 11th Floor Governor's Public Hearing Room and welcome any written or verbal testimony from the public on the following measures:

1. Bill No. 4 (LS) - "An Act To Approve The Sale Of Two Million Dollars (\$2,000,000) From The Education Trustee Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. Bill No. 8 (LS) - "An Act To Amend To §6104 Of Title 12, Open Code Annotated Relates To Adding Inventions Patent And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificate."
3. Bill No. 11 (LS) - "An Act To Add A New Part (D) & 29) To Item (C) Of §26203 Of Title 11, Open Code Annotated Relative To Shipping The Wholesale Of Telecommunications Services And Related Sales From Gross Receipts Tax."
4. Bill No. 13 (LS) - "An Act To De appropriate \$134,200 From The Debt Appraisal To The Legislature And To Reappropriate Said Sum To The Public School Library Resources Fund." Referred to the Committee on General Matter.
5. Bill No. 12 (LS) - "An Act To Enact A New 11 GCA Ch.49 To Create Tax Rebates For Estate Expenses And Fund The Severance Appraisal Act Of 2005."
6. Bill No. 19 (LS) - "An Act To Add New Item (D), Subsection K, Section 3020, Article 2, Chapter 76, Division 2, Title 11, Open Code Annotated, For The Purpose Of Encouraging The Application Of The Gross Receipts Tax From The Sale Of Medicines, Medical Supply And Medical Equipment."
7. Bill No. 24 (LS) - "An Act To Repeal The Balance Of The National Highway Fund And The Gross Commutation Fund For The Purpose Of Funding Motor Vehicle Impaired Persons' Treatment, Including Self-pay payment to \$17,0301 of the Standing Ratio."
8. Bill No. 27 (LS) - "An Act To Add To A New Item (2) To Subsection 26303 Of Article 2, Chapter 36, Division 2, 11 GCA And A New Subsection (3) To Section 23186 Of Article 2, Chapter 21, 11 GCA, For The Purpose Of Encouraging The Sale Of Medicines, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax Act To Remove The Application Of The Tax From The Expenses Of Medical Equipment."

Individuals wishing to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at senatorcalvo@webster.com or fax at 475-8805.

cc: AF Screen
 Executive Conference
 Executive Director
 Press
 Capital Fax
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Chief's Office
 Administrative
 All Media

16:31:11
 1/22/05
 10:00

Total Pages Scanned : 1 Total Pages Confirmed : 1

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 0003: Disconnect send
 0004: Completed
 0005: Host Start
 0006: Host End

RR: Remote
 RR: Multi-RR
 RR: Response to Memory
 RR: Host Print
 RR: Host Receive

RR: Rolled by Remote
 RR: Rollup by Remote
 RR: Document Remove
 RR: Forward Output
 RR: Forward Mailbox Doc.

RR: Receive to Mailbox
 RR: Power Interruption
 RR: Terminated by user
 RR: Waiting Transfer
 RR: Waiting Send

Transmission Report

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AMENDED
Public Hearing Notice **COPY**
S.G.A. 48108 (Special)

Edward J.R. Calvo, Chairman of
Committee on Finance, Taxation and Commerce
Legislature of the State of California
Tuesday, January 25, 2005, 9:30 a.m.

48 HOUR
NOTICE

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at the Legislature's Public Hearing Room and solicit any written or verbal testimony from the public on the following measures:

1. SB No. 4 (LB) - "AN ACT TO APPROPRIATE THE SUM OF TWO MILLION DOLLARS (\$2,000,000) FROM THE EDUCATION REVENUE FUND TO THE DEPARTMENT OF EDUCATION FOR THE IMPROVEMENT OF PUBLIC SCHOOL FACILITIES."
2. SB No. 8 (LB) - "AN ACT TO AMEND TITLE 11, GOVERNMENT CODE, RELATIVE TO ADDING INVESTMENT BANKING AND SECURITIES AND COMMODITIES TRADING TO THE LIST OF ELIGIBLE ACTIVITIES FOR QUALIFYING CERTIFICATION."
3. SB No. 11 (LB) - "AN ACT TO ADD A NEW PART (C) & (D) TO SECTION 10 OF TITLE 11, GOVERNMENT CODE, AMENDED, RELATIVE TO SUPPLYING THE WHOLESALE OF TELECOMMUNICATIONS SERVICES AND OFF-ISLAND SALES FROM CROSS-BORDER TOLLS."
4. SB No. 13 (LB) - "AN ACT TO DEAPPROPRIATE \$122,660 FROM THE SUM APPROPRIATED TO THE LEGISLATURE AND TO REAPPROPRIATE SAID SUM TO THE PUBLIC EDUCATION REVENUE FUND." Referred to the Committee on General Matters.
5. SB No. 13 (LB) - "AN ACT TO PASS A NEW 11 GCA (CAL) TO CREATE TAX EXEMPTION FOR INCURRED EXPENSES AND EXCEPT THE LATER APPROPRIATION ACT OF 2005."
6. SB No. 19 (LB) - "AN ACT TO ADD NEW SECS 745, SUBSECTION K, SECTION 24001, ARTICLE 1, CHAPTER 23, DIVISION 2, TITLE 11, GOVERNMENT CODE, AMENDED, FOR THE PURPOSE OF ELIMINATING THE APPLICATION OF THE CROSS-BORDER TAX FROM THE SALE OF MEDICINE, MEDICAL EQUIPMENT AND MEDICAL SUPPLY."
7. SB No. 21 (LB) - "AN ACT TO REAPPROPRIATE THE SUM OF ONE HUNDRED SEVENTY-FIVE THOUSAND DOLLARS (\$175,000) FROM THE PURPOSES OF BUILDING VEHICLE CAPITAL IMPROVEMENTS PROGRAM. Proposed, pending, change pursuant to §17.05.01 of the Standing Rules."
8. SB No. 22 (LB) - "AN ACT TO ADD TO A NEW ITEM (S) TO SUBSECTION 24001 OF ARTICLE 1, CHAPTER 23, DIVISION 2, TITLE 11 GCA AND A NEW SUBSECTION (F) TO SECTION 24106 OF ARTICLE 1, CHAPTER 23, TITLE 11 GCA, FOR THE PURPOSE OF EXEMPTING THE SALE OF MEDICINE, PHARMACEUTICALS, MEDICAL EQUIPMENT AND MEDICAL SUPPLY, AS WELL AS THE PROVISION OF MEDICAL SERVICES FROM THE APPLICATION OF THE CROSS-BORDER TAX AND TO REMOVE THE APPLICATION OF THE USE TAX FROM THE IMPORTATION OF MEDICAL EQUIPMENT."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.R. Calvo at 475-8801, send an e-mail at edcalvo@leg.state.ca.gov or fax at 475-8805.

cc: All Senators
Executive Committee
Executive Director
Fiscal
Central Files
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Clerk's Office
Audio/Visual
All Media

1-12-05 10:00
g-10:00

Pages Received: 1 Total Pages Confirmed: 1

No.	Doc	Remote Station	Start Time	Duration	Pages	Mode	Comments	Results
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Notes:

CC: Error Comment	RF: Resend	RD: Poll by Remote	MR: Receive to Mailbox
EC: Enclosed Send	MP: My Transfer	RR: Polling a Remote	PI: Power Interrupt on
CP: Complete	RV: Receive to Vendor	DR: Document Removed	TM: Terminated by user
WT: Host Stop	RP: Host Print	PO: Pended Output	WT: Waiting Transfer
HP: Host Fail	RR: Host Receive	RR: Forward Mailbox Doc	WS: Waiting Send

Transmission Report

Date/Time: 1-21-05 7:24PM
 Local ID: 671416 9008
 Local Name: SENATOR EDWARD J. CALVO
 Company Logo: SENATOR EDWARD J. CALVO

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AMENDED
Public Hearing Notice **COPY**

S.G.A. #188 (Special)
 Edward J.B. Calvo, Chairman of
 Committee on Finance, Taxation and Commerce
 11 Legislative Center Public Hearing Room
 Tuesday, January 25, 2005, 9:30a.m.

48 HOUR
NOTICE

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at 11 Legislative Center's Public Hearing Room and receive any written or verbal testimony from the public on the following measures:

1. SB No. 4 (LS) - "An Act To Appropriate The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Business For The Repair Of Air Conditioning In Public School Facilities."
2. SB No. 8 (LS) - "An Act To Amend Title 12, Government Code, Relating To Adding Investment Banking And Securities And Control For Trading To The List Of Eligible Activities For Qualifying Certificates."
3. SB No. 11 (LS) - "An Act To Add A New Item (S) And (C) To Item (C) Of (S)2005 Of Title 11, Government Code, Relating To Expanding The Wholesale Of Telecommunications Services And Other Sales From Local Exchange To Long-Distance."
4. SB No. 12 (LS) - "An Act To Defer Until 2006 The \$135,000,000 That Was Appropriated To The Legislature And To Reappropriate Said Funds To The Probation Library Resources Fund. - Referenced in the Committee on General Matters."
5. SB No. 13 (LS) - "An Act To Amend A New Title 42 To Create Tax Rebates For Educator Expenses And Fund The Educator Appraisal Act Of 2005."
6. SB No. 19 (LS) - "An Act To Add New Item (S), Subsection F, Section 23207, Article 2, Chapter 26, Division 2, Title 11, Government Code, For The Purpose Of Expanding The Application Of The Gross Receipt Tax From The Sale Of Medicines, Medical Supply And Medical Equipment."
7. SB No. 23 (LS) - "An Act To Repeal The Balance Of The Taxation Highway Fund And The Green Communities Fund For The Purpose Of Funding Major Capital Improvements Programs. - Proposed, pending for Study pursuant to §17.01.01 of the Standing Rules."
8. SB No. 22 (LS) - "An Act To Add To A New Item (S) To Subsection 24202 Of Article 2, Chapter 26, Division 2, Title 11, Government Code A New Subsection (E) To Section 24202 Of Article 2, Chapter 26, Title 11, Government Code For The Purpose Of Expanding The Sale Of Medicines, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Tax From The Importation Of Medical Equipment."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at edcalvo@kah.net or fax at 475-8805.

cc: All Senators
 Executive Committee
 Executive Director
 Finance
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 Chair's Office
 Action/Event
 All Media
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Total Pages Scanned: 1 Total Pages Confirmed: 1

No.	Doc	Remote Station	Start Time	Duration	Pages	Mode	Comments	Results
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 CC: Error Connect
 CD: Broadcast Send
 CP: Complete
 CS: Host Scan
 CR: Host Fax
 ER: Resend
 EP: No Time
 EM: Receive ID Memory
 EP: Host Print
 ER: Host Receive
 ER: Failed by Remote
 ER: Copying a Remote
 ER: Document Removed
 ER: Forward Output
 ER: Forward Mailbox Full
 MB: Receive to Mailbox
 ER: Power Interruption
 TM: Terminated by user
 WT: Writing Transfer
 WS: Waiting Send

Transmission Report

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SENATOR EDUARDO CALVO

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AMENDED Public Hearing Notice

COPY

Edward J.B. Calvo, Chairman
Committee on Finance, Taxation and Commerce
11th Floor, Governor's Public Hearing Room
Tuesday, January 25, 2005, 9:30am.

**48 HOUR
NOTICE**

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at 11th Floor, Governor's Public Hearing Room, and solicits any written or verbal testimony from the Public on the following measures:

1. **SB No. 4 (SB)** - "An Act To Appropriate The Sum Of Two Million Dollars (\$2,000,000) From The State's Fuel Tax To The Department Of Education, For The Repair Of Air Conditioning In Public School Facilities."
2. **SB No. 8 (SB)** - "An Act To Amend Title 12, Group Code Annotated Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certification."
3. **SB No. 11 (SB)** - "An Act To Add A New Item (D) To Item (C) Of (15209) Of Title 11, Group Code Annotated Relative To Enumerating The Wholesale Of Telecommunication Services And Other Related Sales From Gross Receipts Taxes."
4. **SB No. 13 (SB)** - "An Act To Appropriate \$134,000 From The State Appointed To The Legislature And To Reappropriate Said Sum To The Public School Library Resource Fund." To be referred to the Committee on General Matters."
5. **SB No. 14 (SB)** - "An Act To Amend A New Title 11 (CA 41) To Create Tax Rebates For Educational Expenses And State The Education Appropriation Act Of 2005."
6. **SB No. 19 (SB)** - "An Act To Add New Items (M), (N), (O), (P), (Q), (R), (S), (T), (U), (V), (W), (X), (Y), (Z), (AA), (AB), (AC), (AD), (AE), (AF), (AG), (AH), (AI), (AJ), (AK), (AL), (AM), (AN), (AO), (AP), (AQ), (AR), (AS), (AT), (AU), (AV), (AW), (AX), (AY), (AZ), (BA), (BB), (BC), (BD), (BE), (BF), (BG), (BH), (BI), (BJ), (BK), (BL), (BM), (BN), (BO), (BP), (BQ), (BR), (BS), (BT), (BU), (BV), (BW), (BX), (BY), (BZ), (CA), (CB), (CC), (CD), (CE), (CF), (CG), (CH), (CI), (CJ), (CK), (CL), (CM), (CN), (CO), (CP), (CQ), (CR), (CS), (CT), (CU), (CV), (CW), (CX), (CY), (CZ), (DA), (DB), (DC), (DD), (DE), (DF), (DG), (DH), (DI), (DJ), (DK), (DL), (DM), (DN), (DO), (DP), (DQ), (DR), (DS), (DT), (DU), (DV), (DW), (DX), (DY), (DZ), (EA), (EB), (EC), (ED), (EE), (EF), (EG), (EH), (EI), (EJ), (EK), (EL), (EM), (EN), (EO), (EP), (EQ), (ER), (ES), (ET), (EU), (EV), (EW), (EX), (EY), (EZ), (FA), (FB), (FC), (FD), (FE), (FF), (FG), (FH), (FI), (FJ), (FK), (FL), (FM), (FN), (FO), (FP), (FQ), (FR), (FS), (FT), (FU), (FV), (FW), (FX), (FY), (FZ), (GA), (GB), (GC), (GD), (GE), (GF), (GG), (GH), (GI), (GJ), (GK), (GL), (GM), (GN), (GO), (GP), (GQ), (GR), (GS), (GT), (GU), (GV), (GW), (GX), (GY), (GZ), (HA), (HB), (HC), (HD), (HE), (HF), (HG), (HH), (HI), (HJ), (HK), (HL), (HM), (HN), (HO), (HP), (HQ), (HR), (HS), (HT), (HU), (HV), (HW), (HX), (HY), (HZ), (IA), (IB), (IC), (ID), (IE), (IF), (IG), (IH), (II), (IJ), (IK), (IL), (IM), (IN), (IO), (IP), (IQ), (IR), (IS), (IT), (IU), (IV), (IW), (IX), (IY), (IZ), (JA), (JB), (JC), (JD), (JE), (JF), (JG), (JH), (JI), (JJ), (JK), (JL), (JM), (JN), (JO), (JP), (JQ), (JR), (JS), (JT), (JU), (JV), (JW), (JX), (JY), (JZ), (KA), (KB), (KC), (KD), (KE), (KF), (KG), (KH), (KI), (KJ), (KK), (KL), (KM), (KN), (KO), (KP), (KQ), (KR), (KS), (KT), (KU), (KV), (KW), (KX), (KY), (KZ), (LA), (LB), (LC), (LD), (LE), (LF), (LG), (LH), (LI), (LJ), (LK), (LL), (LM), (LN), (LO), (LP), (LQ), (LR), (LS), (LT), (LU), (LV), (LW), (LX), (LY), (LZ), (MA), (MB), (MC), (MD), (ME), (MF), (MG), (MH), (MI), (MJ), (MK), (ML), (MN), (MO), (MP), (MQ), (MR), (MS), (MT), (MU), (MV), (MW), (MX), (MY), (MZ), (NA), (NB), (NC), (ND), (NE), (NF), (NG), (NH), (NI), (NJ), (NK), (NL), (NM), (NO), (NP), (NQ), (NR), (NS), (NT), (NU), (NV), (NW), (NX), (NY), (NZ), (OA), (OB), (OC), (OD), (OE), (OF), (OG), (OH), (OI), (OJ), (OK), (OL), (OM), (ON), (OO), (OP), (OQ), (OR), (OS), (OT), (OU), (OV), (OW), (OX), (OY), (OZ), (PA), (PB), (PC), (PD), (PE), (PF), (PG), (PH), (PI), (PJ), (PK), (PL), (PM), (PN), (PO), (PP), (PQ), (PR), (PS), (PT), (PU), (PV), (PW), (PX), (PY), (PZ), (QA), (QB), (QC), (QD), (QE), (QF), (QG), (QH), (QI), (QJ), (QK), (QL), (QM), (QN), (QO), (QP), (QQ), (QR), (QS), (QT), (QU), (QV), (QW), (QX), (QY), (QZ), (RA), (RB), (RC), (RD), (RE), (RF), (RG), (RH), (RI), (RJ), (RK), (RL), (RM), (RN), (RO), (RP), (RQ), (RR), (RS), (RT), (RU), (RV), (RW), (RX), (RY), (RZ), (SA), (SB), (SC), (SD), (SE), (SF), (SG), (SH), (SI), (SJ), (SK), (SL), (SM), (SN), (SO), (SP), (SQ), (SR), (SS), (ST), (SU), (SV), (SW), (SX), (SY), (SZ), (TA), (TB), (TC), (TD), (TE), (TF), (TG), (TH), (TI), (TJ), (TK), (TL), (TM), (TN), (TO), (TP), (TQ), (TR), (TS), (TT), (TU), (TV), (TW), (TX), (TY), (TZ), (UA), (UB), (UC), (UD), (UE), (UF), (UG), (UH), (UI), (UJ), (UK), (UL), (UM), (UN), (UO), (UP), (UQ), (UR), (US), (UT), (UU), (UV), (UW), (UX), (UY), (UZ), (VA), (VB), (VC), (VD), (VE), (VF), (VG), (VH), (VI), (VJ), (VK), (VL), (VM), (VN), (VO), (VP), (VQ), (VR), (VS), (VT), (VU), (VV), (VW), (VX), (VY), (VZ), (WA), (WB), (WC), (WD), (WE), (WF), (WG), (WH), (WI), (WJ), (WK), (WL), (WM), (WN), (WO), (WP), (WQ), (WR), (WS), (WT), (WU), (WV), (WW), (WX), (WY), (WZ), (XA), (XB), (XC), (XD), (XE), (XF), (XG), (XH), (XI), (XJ), (XK), (XL), (XM), (XN), (XO), (XP), (XQ), (XR), (XS), (XT), (XU), (XV), (XW), (XZ), (YA), (YB), (YC), (YD), (YE), (YF), (YG), (YH), (YI), (YJ), (YK), (YL), (YM), (YN), (YO), (YP), (YQ), (YR), (YS), (YT), (YU), (YV), (YW), (YZ), (ZA), (ZB), (ZC), (ZD), (ZE), (ZF), (ZG), (ZH), (ZI), (ZJ), (ZK), (ZL), (ZM), (ZN), (ZO), (ZP), (ZQ), (ZR), (ZS), (ZT), (ZU), (ZV), (ZW), (ZX), (ZY), (ZZ).

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at edcalvo@state.ca.gov or fax at 475-8855.

cc: All Senator
Executive Committee
Executive Council
Proposed
General Staff
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AMENDED
Public Hearing Notice **COPY**
 S.G.A. #6104 (Special)

Edward J.R. Calvo, Chairman
 Committee on Finance, Taxation and Commerce
 Legislative Guidelines Public Hearing Room
 Tuesday, January 25, 2005, 9:30am.

48 HOUR
NOTICE

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at the Legislative Center's Public Hearing Room and solicits any written or verbal suggestions from the public on the following measures:

1. SB No. 4 (LB) - "An Act To Approve The Size Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. SB No. 8 (LB) - "An Act To Amend To §58104 OF TITLE 12, GOVERNMENT CODE RELATIVE TO ADDRESS INVESTMENT BANKING AND SECURITIES AND COMMODITIES TRADING TO THE LIST OF ELIGIBLE ACTIVITIES FOR QUALIFYING CERTIFICATION."
3. SB No. 11 (LB) - "An Act To Add A New Item (B) & (2) To Item (C) OF §24209 OF TITLE 11, GOVERNMENT CODE RELATIVE TO BURSTING THE BUBBLE OF TELECOMMUNICATION SERVICES AND OFFERING STATE FROM CROSS-BORDER TRADING."
4. SB No. 32 (LB) - "An Act To Deallocate \$125,260 From The Fees Appropriate To The Legislature And To Reappropriate Said Sum To The Public School Library Resource Fund." Referred to the Committee on General Matters.
5. SB No. 43 (LB) - "An Act To Enact A New § 60A (2) 43 To Create Tax Rebates For Educator Expenses And Enact The Educator Appraisal Act Of 2005."
6. SB No. 39 (LB) - "An Act To Add New Item (4), Subsection (2)(C), Article 2, Chapter 26, Division 2, Title 11, GOVERNMENT CODE, FOR THE PURPOSE OF EXEMPTING THE APPLICATION OF THE GROSS RECEIPT TAX FROM THE SALE OF MEDICINE, MEDICAL SUPPLY AND MEDICAL EQUIPMENT."
7. SB No. 34 (LB) - "An Act To Repeal The Balance Of The Technical Highway Fund And The Certain Determination Made For The Purpose Of Funding Various Capital Improvement Programs. Proposed, pending further pursuant to §1703.01 of the Statutory Rules."
8. SB No. 21 (EC) - "An Act To Add To A New Item (5) To Subsection 26202 OF ARTICLE 2, CHAPTER 26, DIVISION 2, TITLE 11 GOVERNMENT CODE AND A NEW SUBSECTION (F) TO SECTION 21106 OF ARTICLE 2, CHAPTER 26, TITLE 11 GOVERNMENT CODE, FOR THE PURPOSE OF EXEMPTING THE SALE OF MEDICINE, PHARMACEUTICALS, MEDICAL EQUIPMENT, AND MEDICAL SUPPLY, AS WELL AS THE PROVISION OF MEDICAL SERVICES FROM THE APPLICATION OF THE GROSS RECEIPT TAX AND TO REMOVE THE APPLICATION OF THE USE TAX FROM THE IMPORTATION OF MEDICAL EQUIPMENT."

Individuals wishing to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.R. Calvo at 475-4401, send an e-mail at senatorcalvo@sen.gov or fax at 475-8305.

cc: AF Services
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AMENDED
Public Hearing Notice
 5 GCA §9108 (Special)

COPY

Edward J.B. Calvo, Chairman
 Committee on Finance, Taxation and Commerce
 1 Libertarian Center Public Hearing Room
 Tuesday, January 25, 2005, 9:30 a.m.

**48 HOUR
 NOTICE**

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 a.m., at 1 Libertarian Center Public Hearing Room and solicit any written or verbal testimony from the public on the following measures:

1. **Bill No. 4 (LS)** - "An Act To Appropriately The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. **Bill No. 8 (LS)** - "An Act To Amend To §9104 OF THE 92, Green Code Annotated Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificate."
3. **Bill No. 11 (LS)** - "AN ACT TO ADD A NEW KIND (28) & (29) TO PART (C) OF (24B) OF TITLE 11, QUARTERLY ASSISTANCE RELATIVE TO UNEMPLOYING THE WHOLESALE OF TRANSPORTATION SERVICES AND OBTAINING SALES FROM Gross Receipts Taxes."
4. **Bill No. 10 (LS)** - "An Act To Reappropriate \$134,460 From The State Appropriated To The Legislature And To Reappropriate Said Sum To The Public Safety Library Resources Fund." Referred to the Committee on General Matters.
5. **Bill No. 15 (LS)** - "An Act To Amend A New 11 GCA Ch.43 To Create Tax Rebates For Economic Expenses And Enact The Education Appropriation Act Of 2005."
6. **Bill No. 19 (LS)** - "An Act To Add New Item (36), Subsection K, Section 24203, Article 2, Chapter 24, Division 2, Title 11, Green Code Annotated, For The Purpose Of Exempting The Application Of The Gross Receipts Tax From The Sale Of Medicines, Medical Supply And Medical Equipment."
7. **Bill No. 23 (LS)** - "An Act To Reappropriate The Balance Of The Governmental Agency Fund And The General Government Fund To The Purpose Of Paying Various Capital Improvements Projects." Proposed, pending findings pursuant to §17.9(1) of the Standing Rules.
8. **Bill No. 22 (FC)** - "An Act To Add To A New Item (5) To Subsection 24207 OF Article 2, Chapter 24, Division 2, 11 GCA And A New Subsection (5) To Section 23106 OF Article 2, Chapter 24, 11 GCA, For The Purpose Of Exempting The Sale Of Medicine, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Tax From The Importation Of Medical Equipment."

Individuals wanting to submit written testimony or requesting special ADA accommodations or services should contact the Office of Senator Edward J. B. Calvo at 475-8801, send an e-mail at edcalvo@house.state.ma.gov or fax at 475-8805.

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 MF: Mail Hold
 RM: Receive to Memory
 HP: Host Print
 RR: Host Receive

RF: Polling by Remote
 PR: Polling a Remote
 PD: Document Downloaded
 PD: Forward Output
 RM: Forward Mailbox Copy

MB: Receive to Mailbox
 RI: Receive Interrupted
 TM: Terminated by User
 WT: Waiting Transfer
 WS: Waiting Send

IV. PUBLIC HEARING AGENDA



MINA BENTE OCHO NA LIHESLATURAN GUAHAN
TWENTY-EIGHTH GUAM LEGISLATURE

SENATOR EDWARD J.B. CALVO
SECRETARY OF THE LEGISLATURE

Chairman
COMMITTEE ON FINANCE, TAXATION & COMMERCE

OFFICE OF FINANCE AND BUDGET

1500 Capitol Street (Baptist) - GUAM 96910

Telephone: (671) 733-8888
Facsimile: (671) 733-8883

PUBLIC HEARING AGENDA

Legislatura Guahan's Public Hearing Room
Tuesday, January 25, 2005, 9:30 a.m.

1. **Bill No. 4 (L.S.):** "An act to appropriate the sum of two million dollars (\$2,000,000) from the Education Facilities Fund to the Department of Education for the repair or air conditioning in public school facilities."
2. **Bill No. 8 (L.S.):** "An act to amend §58104 of Title 12, Guam Code Annotated relative to adding investment banking and securities and commodities trading to the list of eligible activities for qualifying certificates."
3. **Bill No. 11 (L.S.):** "An act to add a new item (28) and (29) to item (8) of §26203 of Title 11, Guam Code Annotated relative to exempting the wholesale of telecommunication services and off-island sales from Gross Receipts Taxes."
4. **Bill No. 42 (L.S.):** "~~An act to appropriate \$135,300 from the sums appropriated to the Legislature and to reappropriate said sum to the Public School Library Resources Fund. Referred to the Committee on Cultural Matters.~~"
5. **Bill No. 13 (L.S.):** "An act to enact a new 11 G.C.A. Ch. 43 to create tax rebates for educator expenses and enact the Educator Appreciation Act of 2005."
6. **Bill No. 19 (L.S.):** "An act to add a new item (36), Subsection K, Section 26203, Article 2, Chapter 26, Division 2, Title 11, Guam Code Annotated, for the purpose of exempting the application of the Gross Receipts Tax from the sale of medicine, medical supply, and medical equipment."
7. **Bill No. 21 (L.S.):** "An act to reprogram the balance of the Territorial Highway Fund and the Guam Construction Fund for the purpose of funding various capital improvement projects." *Postponed, pending findings pursuant to §111.01 of the Legislature Guahan's Standing Rules.*
8. **Bill No. 22 (L.S.):** "An act to add to a new item (5) to subsection 26202 of Article 2, Chapter 26, Division 2, 11 G.C.A. and a new subsection (I) to section 28106 of Article 2, Chapter 28, 11 G.C.A. for the purpose of exempting the sale of medicine, pharmaceuticals, medical equipment, and medical supply, as well as the provision of medical services from the application of the Gross Receipts Tax and to remove the application of the Use Tax Form of Medical Equipment."

V. SIGN-IN SHEET

Sign-in sheet not provided by Committee on Finance, Taxation, and Commerce

VI. WRITTEN TESTIMONY

Dipartamenton Kontribusion yan Adu'ana
DEPARTMENT OF
REVENUE AND TAXATION
GOVERNMENT OF GUAM Gubetnamenton Guåhan



PAUL P. CAMACHO, Director, Hagoi
KALEO B. MOYLAN, II, Executive Director, Guåhñan

ARTEMIO B. HAGAN, Chief
DRAFT
JULIO P. CAMACHO, Deputy Chief
SERVANDO ORTIZ

The Honorable Senator Edward J.B. Calvo
Chairman
Committee on Finance, Taxation and Commerce
Mina' Bente Ocho Na' Iheslaturan Guåhan
Iheslaturan Guåhan's Public Hearing Room

JAN 26 2015

In re: Bill No. 13 (LS) "An Act To Enact A New 11 GCA Ch. 43 To Create Tax Reimburse For Educator Expenses And Enact The Educator Appreciation Act of 2005."

Dear Senator Calvo:

The Department of Revenue & Taxation (DRT) recognizes and agrees with the intent of this proposed legislation, to allow educators on our island to receive a rebate of up to \$500 on monies spent on qualified educator expenses, especially during these times when most educators pay for supplies from their personal funds. However, considering the current financial position of our Government, DRT recommends that this proposal be postponed and reconsidered when the Government's financial situation improves.


DRT also is concerned about:

*The potential for Guam taxpayers to receive a double benefit should this legislation pass. In §4301 of this proposal, taxpayers who qualify would be allowed a rebate for expenses exceeding the \$250 as allowed in G111 § 62. This proposal does not address taxpayers who will take itemized deductions for the excess on their tax returns. As this bill is written, taxpayers may be allowed to itemize the excess over \$250 and still qualify for this rebate.

*The administration of this Act. DRT feels that an additional burden would be placed on the Department to implement this without additional manpower available to analyze qualified expenses from eligible educators.

Should this proposal become law, DRT will make the necessary changes in both policy and form as deemed necessary to administer this Act.

Sincerely,


 Artemio B. Hagan
 Director

VII. TAX FORMS AND INSTRUCTIONS

1040 Department of the Treasury—Internal Revenue Service **2004** (99) IRS Use Only—Do not write or staple in this space

OMB No. 1545-0047

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning 2004 ending 20

Label (See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

Label HERE

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16. Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

Important! You must enter your SSN(s) above.

Presidential Election Campaign (See page 16.) Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You Yes No Spouse Yes No

Filing Status (Check only one box.)

1 Single 4 Head of household with qualifying person. (See page 17. If the qualifying person is a child but not your dependent, enter this child's name here.)

2 Married filing jointly (even if only one had income) 5 Qualifying widow(er) with dependent child (see page 17)

3 Married filing separately. Enter spouse's SSN above and full name here.

Exemptions

a Yourself. If someone can claim you as a dependent, do not check box 6a.

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Is qualifying child for child tax credit? (See page 16.)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see page 18.

d Total number of exemptions claimed. Add numbers on lines above.

Income

7 Wages, salaries, tips, etc. (Attach Forms W-2) 7

8a Taxable interest. Attach Schedule B if required. 8a

8b Tax-exempt interest. Do not include on line 8a. 8b

9a Ordinary dividends. Attach Schedule B if required. 9a

9b Qualified dividends (see page 20). 9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20). 10

11 Alimony received. 11

12 Business income or loss. Attach Schedule C or C-EZ. 12

13 Capital gain or loss. Attach Schedule D if required. If not required, check here. 13

14 Other gains or losses. Attach Form 4797. 14

15a IRA distributions. 15a b Taxable amount (see page 22). 15b

16a Pensions and annuities. 16a b Taxable amount (see page 22). 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach Schedule E) 17

18 Farm income or loss. Attach Schedule F. 18

19 Unemployment compensation. 19

20a Social security benefits. 20a b Taxable amount (see page 24). 20b

21 Other income. List type and amount (see page 24). 21

22 Add the amounts in the far right column for lines 7 through 21. This is your total income. 22

Adjusted Gross Income

23 Educator expenses (see page 26). 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 24

25 IRA deduction (see page 26). 25

26 Student loan interest deduction (see page 28). 26

27 Tuition and fees deduction (see page 29). 27

28 Health savings account deduction. Attach Form 8889. 28

29 Moving expenses. Attach Form 3903. 29

30 One-half of self-employment tax. Attach Schedule SE. 30

31 Self-employed health insurance deduction (see page 30). 31

32 Self-employed SEP, SIMPLE, and qualified plans. 32

33 Penalty on early withdrawal of savings. 33

34a Alimony paid. b Recipient's SSN. 34a

35 Add lines 23 through 34a. 35

36 Subtract line 35 from line 22. This is your adjusted gross income. 36

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75. Cat. No. 11320B Form 1040 (2004)

Tax and Credits

Standard Deduction for --

- People who checked any box on lines 38a or 38b or who can be claimed as a dependent, see page 31
All others
Single or Married filing separately, see page 31
Married filing jointly or Qualifying widow(er), see page 31
Head of household, see page 31

37 Amount from line 36 (adjusted gross income)
38a Check [] You were born before January 2, 1940, [] Blind, Total boxes if: [] Spouse was born before January 2, 1940, [] Blind, checked 38a
39 b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 38b
40 Itemized deductions from Schedule A or your standard deduction (see left margin)
41 Subtract line 39 from line 37
42 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33
43 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-
44 Tax (see page 30). Check if any tax is from: a [] Form 9814 b [] Form 4972
45 Alternative minimum tax (see page 35). Attach Form 9251
46 Add lines 43 and 44
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Credit for the elderly or the disabled. Attach Schedule B
50 Education credits. Attach Form 8833
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit (see page 37)
53 Adoption credit. Attach Form 8839
54 Credits from: a [] Form 8396 b [] Form 8836
55 Other credits. Check applicable boxes: a [] Form 3696 b [] Form 8821 c [] Specify
56 Add lines 46 through 54. These are your total credits
57 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

57 Self-employment tax. Attach Schedule SE
58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Advance earned income credit payments from Forms W-2
61 Household employment taxes. Attach Schedule H
62 Add lines 57 through 61. This is your total tax
63 Federal income tax withheld from Forms W-2 and 1099
64 2004 estimated tax payments and amount applied from 2003 return
65a Earned income credit (EIC)
65b Nontaxable combat pay election 65b
66 Excess social security and tier 1 RRTA tax withheld (see page 34)
67 Additional child tax credit. Attach Form 8812
68 Amount paid with request for extension to file (see page 34)
69 Other payments from: a [] Form 2439 b [] Form 4139 c [] Form 8885
70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments

Refund

Direct deposit? See page 34 and fill in 72b, 72c, and 72d.

71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid
72a Amount of line 71 you want refunded to you
72b Routing number
72c Type: [] Checking [] Savings
72d Account number
73 Amount of line 71 you want applied to your 2005 estimated tax
74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55
75 Estimated tax penalty (see page 55)

Amount You Owe

Third Party Designee

Sign Here

Paid Preparer's Use Only

Do you want to allow another person to discuss this return with the IRS (see page 56)? [] Yes. Complete the following. [] No
Designee's name, Phone no., Personal identification number (PIN)
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature, Date, Your occupation, Daytime phone number
Spouse's signature, Date, Spouse's occupation
Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN
Firm's name (or your own if self-employed), address, and ZIP code, EIN, Phone no.

Adjusted Gross Income

Line 23

Educator Expenses

If you were an eligible educator in 2004, you can deduct up to \$250 of qualified expenses you paid in 2004. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment), software, and services, and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education. You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings.
- Nontaxable earnings from Coverdell education savings accounts.
- Any reimbursements you received for these expenses that were not reported to you in Form W-2, box 1.

For more details, use TeleTax topic 458 (see page 8).

Line 24

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 24.

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.

- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or 2106-EZ.

Line 25

IRA Deduction

TIP If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2004, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2004, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. A statement should be sent to you by May 31, 2005, that shows all contributions to your traditional IRA for 2004.

Use the worksheet on page 27 to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

- If you were age 70½ or older at the end of 2004, you cannot deduct any contributions made to your traditional IRA for 2004 or treat them as nondeductible contributions.

• You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit. See the instructions for line 50 on page 36.

CAUTION If you made contributions to both a traditional IRA and a Roth IRA for 2004, do not use the worksheet on page 27. Instead, see Pub. 390 to figure the amount, if any, of your IRA deduction.

• You cannot deduct elective deferrals to a 401(k) plan, section 457 plan, SIMPLE plan, or the Federal Thrift Savings Plan. These amounts are not included as income in Form W-2, box 1. But you may be able to take the retirement savings contributions credit. See the instructions for line 50 on page 36.

• If you made contributions to your IRA in 2004 that you deducted for 2005, do not include them in the worksheet.

• If you received a distribution from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in Form W-2, box 1, do not include that distribution on line 8 of the worksheet. The distribution should be

shown in Form W-2, box 11. If it is not, contact your employer for the amount of the distribution.

• You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 25.

• Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b on page 22.

• Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

• If the total of your IRA deduction on line 25 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2004, see Pub. 590 for special rules.

TIP By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 30% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Retirement plan" box in Form W-2, box 13, should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2004.

SCHEDULES A & B
(Form 1040)

Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0047

2004

Department of the Treasury
Internal Revenue Service (5010-104)

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).

Attachment
Sequence No. 07

		Your social security number	
		1	2
Medical and Dental Expenses	1 Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-2)	1	
	2 Enter amount from Form 1040, line 37 2	2	
	3 Multiply line 2 by 7.5% (.075)	3	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
Taxes You Paid	5 State and local (check only one box) a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes (see page A-2)	5	
	6 Real estate taxes (see page A-3)	6	
	7 Personal property taxes	7	
	8 Other taxes. List type and amount ▶	8	
	9 Add lines 5 through 8	9	
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ▶	11	
	12 Points not reported to you on Form 1098. See page A-4 for special rules.	12	
	13 Investment interest. Attach Form 4952 if required. (See page A-4)	13	
14 Add lines 10 through 13	14		
Gifts to Charity	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15	
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500 carryover from prior year.	16	
	17 Add lines 15 through 16	17	
18 Add lines 13 through 17	18		
Casualty and Theft Losses	19 Casualty or theft losses. Attach Form 4684. (See page A-5)	19	
Job Expenses and Other Miscellaneous Deductions	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20	
	21 Tax preparation fees	21	
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22	
	23 Add lines 20 through 22	23	
	24 Enter amount from Form 1040, line 37 24	24	
	25 Multiply line 24 by 2% (.02)	25	
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26	
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ▶	27	
Total Itemized Deductions	28 Is Form 1040, line 37 over \$142,700 (over \$71,350 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter the amount on Form 1040, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.	28	

Line 20 Unreimbursed Employee Expenses

Enter the total ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you must fill in and attach Form 2106 (either 1) or 2) next applies.

1. You claim any travel, transportation, medical, or entertainment expenses for your job.

2. Your employer paid you for any of your job expenses reportable on line 20.



If you used your own vehicle and 2) above does not apply, you may be able to file Form 2106-EZ to read.

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted lines next to line 20. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 20.



Do not include on line 20 any education expenses you deducted on Form 1040, line 27.

Examples of other expenses to include on line 20 are:

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.

- Certain business use of part of your home. For details, including limits that apply, use TeleTax topic 500 (see page 8 of the Form 1040 instructions) or see Pub. 587.

- Certain educational expenses. For details, use TeleTax topic 513 (see page 8 of the Form 1040 instructions) or see Pub. 970. Reduce your educational expenses by any tuition and fees deduction you claimed on Form 1040, line 27.



You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863 for details.

Line 21 Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit card, do not include the convenience fee you were charged.

Line 22 Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the dotted lines next to line 22. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 22.

Examples of expenses to include on line 22 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 16a.

- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Other Miscellaneous Deductions

Line 27

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 27. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 27.

- Gambling losses, but only to the extent of gambling winnings reported on Form 1040, line 24.

- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 16a.

- Federal estate tax on income in respect of a decedent.

- Amortizable bond premium on bonds acquired before October 23, 1986.

- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.

- Certain unrecovered investment in a pension.

- Impairment-related work expenses of a disabled person.

For more details, see Pub. 529.

Total Itemized Deductions

Line 28

Use the worksheet on page B-1 to figure the amount to enter on line 28 if the amount on Form 1040, line 37, is over \$12,500 (\$71,350 if married filing separately).

VIII. CORRESPONDENCE

Audi Punzalan

From: 'Bob Klitzkie' <bob@bcbscific.org>
To: 'Art Ilagan' <ilagan@mail.gov.org>
Sent: Friday, February 11, 2005 7:21 AM
Attach: Letter to Art Ilagan.doc; Bill 13 (LS) - Substitute Bill.doc
Subject: Bill 13

Art,

As per our conversation yesterday, I'm transmitting a letter and substitute bill concerning your objection to bill 13. I submit that the substitute bill meets your objection re a potential double benefit for taxpayers who deduct unreimbursed business expenses.

Your endorsement of the "piggyback" aspect of the bill would tend answer questions as to why the eligibility for the rebate is limited.

Bob
Robert Klitzkie
Senator,
28th Guam Legislature

*** E-mail attachment below



Bob's Office

The Office of Senator Robert Klitzkie

197 Hernan Cortes Ave., Suite A-1
Hagatna, Guam 96910

(671) 472-9355 • bob@bobsoffice.org • www.bobsoffice.org

February 11, 2005

Artemio Ilagan, Director
Department of Revenue & Taxation
P.O. Box 23607
G.M.F., GU. 96921

RE: **BILL 13 (LS) AN ACT TO ENACT A NEW 11 GCA CH. 43 TO CREATE TAX REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION ACT OF 2005**

Dear Mr. Ilagan:

Thank you for being so responsive to Bill 13 for the public hearing held on January 25, 2005. In consideration of your testimony submitted to the Committee on Finance, Taxation and Commerce, I have decided that the definitional section of the bill must be amended. You highlighted concerns of the potential for taxpayers to receive "double benefits" by itemizing the excess (line 20, Schedule A form) over the \$250 deduction (line 23, form 1040), while also qualifying for the \$500 rebate provided by Bill 13. To address this issue, set out below is the underscored amendment to subsection (b) of §4302:

§4302. Definitions. The definitions set forth herein shall govern the construction and interpretation of this chapter;

- (b) *Qualified expenses* means unreimbursed expenses exceeding \$250 less any unreimbursed employee expenses upon which a deduction from adjusted gross income is based that an eligible educator paid or incurred for books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials that the educator used in his or her classroom. For courses in health or physical education, expenses for supplies are qualified expenses only if they are related to athletics.

A substitute bill incorporating the amendment has been drafted and included in the draft committee report to be submitted to the Chairman of the Committee on Finance, Taxation, and Commerce.

I'd appreciate any additional comments you have on the bill.

Sincerely,
Senator Robert Klitzkie
28th Guam Legislature

VI. WRITTEN TESTIMONY



Dipattamenton Kontribusion yan Adu'ana

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

FELIX P. CAMACHO, Governor, *Mingán*
KALED S. NOTLAN, Lt. Governor, *Tibeño Guañan*

ARTEMIO B. ILAGAN, *Direct*
Derek
JOHN P. CAMACHO, *Deputy Direct*
Segundo Street

The Honorable Senator Edward J.B. Calvo
Chairman
Committee on Finance, Taxation and Commerce
Mina' Bente Ocho Na Liheslaturan Guåhan
Liheslaturan Guåhan's Public Hearing Room

JAN 25 2005

In re: Bill No. 13 (LS) - "An Act To Enact A New 11 GCA Ch. 43 To Create Tax Rebates For Educator Expenses And Enact The Educator Appreciation Act of 2005."

Dear Senator Calvo:

The Department of Revenue & Taxation (DRT) recognizes and agrees with the intent of this proposed legislation, to allow educators on our island to receive a rebate of up to \$500 on monies spent on qualified educator expenses, especially during these times when most educators pay for supplies from their personal funds. However, considering the current financial position of our Government, DRT recommends that this proposal be postponed and reconsidered when the Government's financial situation improves.


DRT also is concerned about:

*The potential for Guam taxpayers to receive a double benefit should this legislation pass. In §4301 of this proposal, taxpayers who qualify would be allowed a rebate for expenses exceeding the \$250 as allowed in GFTT § 62. This proposal does not address taxpayers who will take itemized deductions for the excess on their tax returns. As this bill is written, taxpayers may be allowed to itemize the excess over \$250 and still qualify for this rebate.

*The administration of this Act. DRT feels that an additional burden would be placed on the Department to implement this without additional manpower available to analyze qualified expenses from eligible educators.

Should this proposal become law, DRT will make the necessary changes in both policy and form as deemed necessary to administer this Act.

Sincerely,


Artemio B. Ilagan
Director

Label (See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning . . . 2004, ending . . . 20
Your first name and initial Last name
Your social security number
If a joint return, spouse's first name and initial Last name
Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

OMB No. 1545-0074
Your social security number
Spouse's social security number
Important! You must enter your SSN(s) above.

Presidential Election Campaign (See page 16.)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You Spouse Yes No Yes No

Filing Status

Check only one box.

- 1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
6b Spouse
6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) If a qualifying child for child tax credit (see page 18)
6d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Table with 22 rows for income items: 7 Wages, salaries, tips, etc.; 8a Taxable interest; 8b Tax-exempt interest; 9a Ordinary dividends; 9b Qualified dividends; 10 Taxable refunds, credits, or offsets of state and local income taxes; 11 Alimony received; 12 Business income or loss; 13 Capital gain or loss; 14 Other gains or losses; 15a IRA distributions; 15b Taxable amount; 16a Pensions and annuities; 16b Taxable amount; 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 18 Farm income or loss; 19 Unemployment compensation; 20a Social security benefits; 20b Taxable amount; 21 Other income; 22 Add the amounts in the far right column for lines 7 through 21. This is your total income.

Adjusted Gross Income

Table with 14 rows for adjusted gross income items: 23 Educator expenses; 24 Certain business expenses of reservists, performing artists, and fee-basis government officials; 25 IRA deduction; 26 Student loan interest deduction; 27 Tuition and fees deduction; 28 Health savings account deduction; 29 Moving expenses; 30 One-half of self-employment tax; 31 Self-employed health insurance deduction; 32 Self-employed SEP, SIMPLE, and qualified plans; 33 Penalty on early withdrawal of savings; 34a Alimony paid; 34b Recipient's SSN; 35 Add lines 23 through 34a; 36 Subtract line 35 from line 22. This is your adjusted gross income.

Tax and Credits

Standard Deduction for—

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others: Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widower, \$9,700

Head of household, \$7,150

37 Amount from line 36 (adjusted gross income)
38a Check [] You were born before January 2, 1940, [] Blind, [] Spouse was born before January 2, 1940, [] Blind. Total boxes checked 36a
39 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
40 Subtract line 39 from line 37
41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33
42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-
43 Tax (see page 33). Check if any tax is from: a [] Form(s) 9814 b [] Form 4972
44 Alternative minimum tax (see page 35). Attach Form 6251
45 Add lines 43 and 44
46 Foreign tax credit. Attach Form 1116 if required
47 Credit for child and dependent care expenses. Attach Form 2441
48 Credit for the elderly or the disabled. Attach Schedule R
49 Education credits. Attach Form 8863
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit (see page 37)
52 Adoption credit. Attach Form 8839
53 Credits from: a [] Form 8396 b [] Form 8859
54 Other credits. Check applicable boxes: a [] Form 8800 b [] Form 8801 c [] Specify
55 Add lines 46 through 54. These are your total credits
56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Advance earned income credit payments from Form(s) W-2
61 Household employment taxes. Attach Schedule H
62 Add lines 57 through 61. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

63 Federal income tax withheld from Forms W-2 and 1099
64 2004 estimated tax payments and amount applied from 2003 return
65a Earned income credit (EIC)
65b Nontaxable combat pay election
66 Excess social security and tier 1 RRTA tax withheld (see page 54)
67 Additional child tax credit. Attach Form 8812
68 Amount paid with request for extension to file (see page 54)
69 Other payments from: a [] Form 2439 b [] Form 4136 c [] Form 6885
70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid
72a Amount of line 71 you want refunded to you
72b Routing number
72c Type: [] Checking [] Savings
72d Account number
73 Amount of line 71 you want applied to your 2005 estimated tax

Amount You Owe

74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55
75 Estimated tax penalty (see page 55)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? [] Yes. Complete the following. [] No

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See page 17.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed [] Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

Adjusted Gross Income

Line 23

Educator Expenses

If you were an eligible educator in 2004, you can deduct up to \$250 of qualified expenses you paid in 2004. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education. You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings.
- Nontaxable earnings from Coverdell education savings accounts.
- Any reimbursements you received for these expenses that were not reported to you in Form W-2, box 1.

For more details, use TeleTax topic 458 (see page 8).

Line 24

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 24.

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.

- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or 2106-EZ.

Line 25

IRA Deduction



If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2004, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2004, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. A statement should be sent to you by May 31, 2005, that shows all contributions to your traditional IRA for 2004.

Use the worksheet on page 27 to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

- If you were age 70½ or older at the end of 2004, you cannot deduct any contributions made to your traditional IRA for 2004 or treat them as nondeductible contributions.

- You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit. See the instructions for line 50 on page 36.



If you made contributions to both a traditional IRA and a Roth IRA for 2004, do not use the worksheet on page 27. Instead, see Pub. 590 to figure the amount, if any, of your IRA deduction.

- You cannot deduct elective deferrals to a 401(k) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in Form W-2, box 1. But you may be able to take the retirement savings contributions credit. See the instructions for line 50 on page 36.

- If you made contributions to your IRA in 2004 that you deducted for 2003, do not include them in the worksheet.

- If you received a distribution from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in Form W-2, box 1, do not include that distribution on line 8 of the worksheet. The distribution should be

shown in Form W-2, box 11. If it is not, contact your employer for the amount of the distribution.

- You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 25.

- Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b on page 22.

- Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

- If the total of your IRA deduction on line 25 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2004, see Pub. 590 for special rules.



By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Retirement plan" box in Form W-2, box 13, should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2004.

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

2004

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see page A-2)	1			
	2 Enter amount from Form 1040, line 37 2	2			
	3 Multiply line 2 by 7.5% (0.075)	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4	
Taxes You Paid <small>(See page A-2.)</small>	5 State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes (see page A-2)	5			
	6 Real estate taxes (see page A-3)	6			
	7 Personal property taxes	7			
	8 Other taxes. List type and amount ▶	8			
	9 Add lines 5 through 8				9
Interest You Paid <small>(See page A-3.)</small>	10 Home mortgage interest and points reported to you on Form 1098	10			
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ▶	11			
	Note. Personal interest is not deductible. 12 Points not reported to you on Form 1098. See page A-4 for special rules	12			
	13 Investment interest. Attach Form 4952 if required. (See page A-4.)	13			
14 Add lines 10 through 13				14	
Gifts to Charity <small>If you made a gift and got a benefit for it, see page A-4.</small>	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15			
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16			
	17 Carryover from prior year	17			
	18 Add lines 15 through 17				18
Casualty and Theft Losses	19 Casualty or theft losses). Attach Form 4684. (See page A-5.)				19
Job Expenses and Most Other Miscellaneous Deductions <small>(See page A-5.)</small>	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20			
	21 Tax preparation fees	21			
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22			
	23 Add lines 20 through 22	23			
	24 Enter amount from Form 1040, line 37 24	24			
	25 Multiply line 24 by 2% (0.02)	25			
26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				26	
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ▶				27
Total Itemized Deductions	28 Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)?				28
	<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 39. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.				

Line 20

Unreimbursed Employee Expenses

Enter the total ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you must fill in and attach Form 2106 or 2106-EZ if either (1) or (2) next applies.

1. You claim any travel, transportation, meal, or entertainment expenses for your job.

2. Your employer paid you for any of your job expenses reportable on line 20.



If you used your own vehicle and (2) above does not apply, you may be able to file Form 2106-EZ instead.

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted lines next to line 20. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 20.



Do not include on line 20 any educator expenses you deducted on Form 1040, line 23.

Examples of other expenses to include on line 20 are:

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.

- Certain business use of part of your home. For details, including limits that apply, use TeleTax topic 509 (see page 8 of the Form 1040 instructions) or see Pub. 587.

- Certain educational expenses. For details, use TeleTax topic 513 (see page 8 of the Form 1040 instructions) or see Pub. 970. Reduce your educational expenses by any tuition and fees deduction you claimed on Form 1040, line 27.



You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863 for details.

Line 21

Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit card, do not include the convenience fee you were charged.

Line 22

Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the dotted lines next to line 22. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 22.

Examples of expenses to include on line 22 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 18a.

- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Other Miscellaneous Deductions

Line 27

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 27. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 27.

- Gambling losses, but only to the extent of gambling winnings reported on Form 1040, line 21.
- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1986.
- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

For more details, see Pub. 529.

Total Itemized Deductions

Line 28

Use the worksheet on page B-1 to figure the amount to enter on line 28 if the amount on Form 1040, line 37, is over \$142,700 (\$71,350 if married filing separately).

VIII. CORRESPONDENCE

Audi Punzalan

From: 'Bob Klitzkie' <bob@bobsoffice.org>
To: 'Art Ilagan' <ilagan@mail.gov.org>
Sent: Friday, February 11, 2005 7:21 AM
Attach: Letter to Art Ilagan.doc; Bill 13 (LS) - Substitute Bill.doc
Subject: Bill 13

Art,

As per our conversation yesterday, I'm transmitting a letter and substitute bill concerning your objection to bill 13. I submit that the substitute bill meets your objection re a potential double benefit for taxpayers who deduct unreimbursed business expenses.

Your endorsement of the "piggyback" aspect of the bill would tend answer questions as to why the eligibility for the rebate is limited.

Bob
Robert Klitzkie
Senator,
28th Guam Legislature

***** E-mail attachment below**



Bob's Office

The Office of Senator Robert Klitzkie

197 Hernan Cortes Ave., Suite A-1
Hagatna, Guam 96910

(671) 472-9355 • bob@bobsoffice.org • www.bobsoffice.org

February 11, 2005

Artemio Ilagan, Director
Department of Revenue & Taxation
P.O. Box 23607
G.M.F., GU. 96921

**RE: BILL 13 (LS) AN ACT TO ENACT A NEW 11 GCA CH. 43 TO CREATE TAX
REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION
ACT OF 2005**

Dear Mr. Ilagan:

Thank you for being so responsive to Bill 13 for the public hearing held on January 25, 2005. In consideration of your testimony submitted to the Committee on Finance, Taxation and Commerce, I have decided that the definitional section of the bill must be amended. You highlighted concerns of the potential for taxpayers to receive "double benefits" by itemizing the excess (line 20, Schedule A form) over the \$250 deduction (line 23, form 1040), while also qualifying for the \$500 rebate provided by Bill 13. To address this issue, set out below is the underscored amendment to subsection (b) of §4302:

§4302. Definitions. The definitions set forth herein shall govern the construction and interpretation of this chapter;

- (b) *Qualified expenses* means unreimbursed expenses exceeding \$250 less any unreimbursed employee expenses upon which a deduction from adjusted gross income is based that an eligible educator paid or incurred for books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials that the educator used in his or her classroom. For courses in health or physical education, expenses for supplies are qualified expenses only if they are related to athletics.

A substitute bill incorporating the amendment has been drafted and included in the draft committee report to be submitted to the Chairman of the Committee on Finance, Taxation, and Commerce.

I'd appreciate any additional comments you have on the bill.

Sincerely,
Senator Robert Klitzkie
28th Guam Legislature