

# Transmission Report

Date/Time: 1-20-05:12:28PM  
 Local ID: 871 475 8805  
 Local Name: SENATOR E. J. B. CALVO  
 Company Logo: SENATOR EDWARD J. B. CALVO

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## AMENDED Public Hearing Notice

§ GCA §8106 (Special)

Edward J.B. Calvo, Chairman of  
 Committee on Finance, Taxation and Commerce  
 11th Floor, State Capitol Building  
 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 11th Floor, State Capitol Building Public Hearing Room and solicits any written or verbal testimony from the public on the following measures:

1. **SB No. 4 (LB)** - "An Act To Approve The Sale Of Ten Million Dollars (\$10,000,000) 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 §8104 Of Title 12, Government Code Amended Relative To Adding New Airport Trucking And Security And Construction Trucking To The List Of Eligible Activities For Qualified Contractors"
3. **SB No. 11 (LB)** - "An Act To Add A New Item (28) & (29) To Item (20) Of §16901 Of Title 11, Government Code Amended Relative To Suspending The Wholesale Of Telecommunications Services And Other Basic Sales From Gross Receipts Taxes"
4. **SB No. 12 (LB)** - "An Act To Approve \$22,400 From The General Appropriations To The Legislature And To Reappropriate \$22,400 From The Public School Library Accounts Fund. Re-referred to the Committee on General Matters"
5. **SB No. 13 (LB)** - "An Act To Amend §11004.1 Of The Government Code To Create Tax Rebates For Educator Expenses And Extend The Rebate Approximate Act Of 2005"
6. **SB No. 18 (LB)** - "An Act To Add New Item (16), Subsection K, Section 26301, Article 2, Chapter 26, Division 2.7 of Title 11, Government Code Amended, For The Purpose Of Enacting 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 Repeal The Balance Of The Terrestrial Highway Fund And The Gross Contribution Due For The Purpose Of Funding Various Capital Improvement Projects. Purpose: pending for more purchase to §1705.0 of the Statutes of California"
8. **SB No. 22 (LB)** - "An Act To Add To A New Item (9) To Subsection 26302 Of Article 2, Chapter 26, Division 2.7 of Title 11, Government Code Amended (9) To Section 26108 Of Article 2, Chapter 26, Division 2.7 of Title 11, Government Code Amended, For The Purpose Of Enacting The Application Of The Gross Receipts Tax And To Repeal 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 [edwardcalvo@photos.com](mailto:edwardcalvo@photos.com) or fax at 475-8805.

All Senators  
 Executive Director  
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Total Pages Received : 1 Total Pages Confirmed : 1

Line	Doc	Remote Station	Start Time	Duration	Pages	Mode	Comments	Results
1	88	TT22411	1-20-05:12:28PM	51"	1/1	EC		CP 14, 4

10997

CR: Error Connect  
 BR: Broadcast Send  
 IT: Completed  
 MR: Host Scan  
 PR: Host Pa  
 RE: Resend  
 MR: Multi-Host  
 RM: Receive to Memory  
 RP: Host Print  
 RR: Host Receive  
 RD: Picked by Remote  
 RB: Polling a Remote  
 DR: Document Removed  
 RD: Picked Output  
 RR: Forward Mailbox Doc.  
 MR: Receive to Mailbox  
 RI: Power Interruption  
 TR: Terminated by User  
 WT: Waiting Transfer  
 WR: Waiting Send

# Transmission Report

Date/Time: 11-20-05 12:12:50PM  
 Local ID: 671 475 8805  
 Local Name: SENATOR E. J. B. CALVO  
 Company Logo: SENATOR EDWARD J. B. CALVO

This document was confirmed.  
 (reduced sample and details below)  
 Document Size Letter-S



## AMENDED Public Hearing Notice

§ GCA §106 (Special)

Edward J.B. Calvo, Chairman of  
 Committee on Finance, Taxation and Commerce  
 Legislative Assembly 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 Assembly'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 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 (SB)** - "An Act To Amend To §19104 Of Title 12, Civil Code, Approved Relative To Adding Inventions Backing And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificates."
3. **SB No. 11 (SB)** - "An Act To Add A New Item (D) & (E) To Item (C) Of §26091 Of Title 11, Civil Code Amended; Relates To Excepting The Wholesale OTC Investment Securities Services And OTC Mutual Sales From Gross Receipts Tax."
4. **SB No. 13 (SB)** - "An Act To Reappropriate \$154,440 From The State Appropriation To The Legislature And To Reappropriate Said Funds To The Public Safety Lottery Revenue Fund." Referred to the Committee on General Matters."
5. **SB No. 13 (SB)** - "An Act To Amend A New § GCA Ch.13 To Create Tax Rules For Student Support And Based The Student Appropriation Act Of 2005."
6. **SB No. 19 (SB)** - "An Act To Add New Item (C), Subsection 1, Section 20202, Article 2, Chapter 26, Division 2, Title 11, Civil Code Amended, For The Purpose Of Excepting The Application Of The Gross Receipts Tax From The Sale Of Medicine, Medical Supply And Medical Equipment."
7. **SB No. 21 (SB)** - "An Act To Reappropriate The Balance Of The Technical Support Fund And The Open Communities Fund For The Purpose Of Funding Various Capital Improvement Projects." Postponed, pending pending agreement to § 7.03.2 of the Standing Rules."
8. **SB No. 22 (SB)** - "An Act To Add To A New Item (D) To Subsection 26202 Of Article 2, Chapter 26, Division 2, Title 11 Civil Code And A New Subsection (E) To Section 18259 Of Article 2, Chapter 26, Title 11 Civil Code, For The Purpose Of Excepting The Sale Of Medicine, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Services Of Medical Services From The Application Of The Gross Receipts Tax And To Amend 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@legis.ca.gov](mailto:senatorcalvo@legis.ca.gov) or fax at 475-8805.

cc: All Senators  
 Executive Committee  
 Executive Director  
 Protocol  
 Clerks: Pilsa  
 Clerks Office  
 Audio/Visual  
 All Media  
 012005rjv

Total Pages Scanned : 1 Total Pages Confirmed : 1

No.	Doc	Remote Station	Start Time	Duration	Pages	Mode	Comments	Results
1	65	73-2858	11-20-05 12:12:50PM	1:27	1 / 1	55		CP 9500

Notes:  
 CC: Error Correct      RD: Resend      PD: Picked by Remote      ME: Receive to Mailbox  
 BC: Broadcast Send      MR: Multi-Rec'd      PG: Picking a Remote      P: Power Interrupt or  
 CP: Completed      RM: Receive to Memory      DR: Document Removed      TM: Terminated by user  
 HD: Host Send      RP: Host Print      EC: Forced Output      WT: Waiting Transfer  
 HF: Host Receive      HR: Host Receive      FM: Forward Mailbox Doc.      WS: Waiting Send

# Transmission Report

Date: Time 1-20-05 12:13:28 PM  
 Local ID 571 475 8805  
 Local Name SENATOR E. J. B. CALVO  
 Company Logo SENATOR EDWARD J. B. CALVO

This document was confirmed.  
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 Document Size Letter-S



## AMENDED Public Hearing Notice

5 GCA §8108 (Special)

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

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

1. **HR No. 4 (LR)** - "An Act To Approve The Best 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. **HR No. 8 (LR)** - "An Act To Amend To §8104 OF Title 12, Green Code Annotated Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Corporations."
3. **HR No. 11 (LR)** - "An Act To Add A New Item (2D) & (9) To Item (C) OF §2093 OF Title 11, Green Code Annotated Relative To Exempting The Wholesale Of Telecommunications Services And Of Related Sales From Gross Receipts Tax."
4. **HR No. 12 (LR)** - "An Act To Deappropriate \$11,646,000 From The State Appropriation To The Legislature And To Deappropriate And Set To The Public School Library Resource Fund." Referred to the Committee on General Matters.
5. **HR No. 13 (LR)** - "An Act To Enact A New 11 GCA Ch.43 To Create Tax Abates For Educator Expenses And Enact The Educator Apprehension Act Of 2005."
6. **HR No. 18 (LR)** - "An Act To Add New Item (6), Section K, Section 28101, Article 2, Chapter 28, Division 2, Title 11, Green Code Annotated, For The Purpose Of Encouraging The Application Of The Gross Receipts Tax From The Sale Of Medical, Medical Supply And Medical Equipment."
7. **HR No. 21 (LR)** - "An Act To Enact The Section Of The Treatment Highway Fund And The Green Generating Fund For The Purpose Of Funding Various Capital Improvement Projects." Proposed, pending findings pursuant to § 1-703 (1) of the Standing Rules.
8. **HR No. 22 (LR)** - "An Act To Add To A New Item (5) To Subsection 3670 OF Article 2, Chapter 36, Division 2, 11 GCA And A New Subsection (1) To Section 28106 OF Article 2, Chapter 28, 11 GCA, For The Purpose Of Narrowing 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 Use Tax From The Issuance 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. Calvo at 475-8801, send an e-mail at [senatorcalvo@housect.com](mailto:senatorcalvo@housect.com) or fax at 475-8805.

cc: All Senators  
 Executive Committee  
 Executive Director  
 Protocol  
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Chair's Office  
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1:20:48pm

Total Pages Scanned : 1 Total Pages Confirmed : 1

ID	Doc	Remote Station	Start Time	Duration	Pages	Index	Comments	Results
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Notes:

EC: Error Correct	RE: Present	RD: Forwarded by Remote	MB: Receive to Mailbox
ED: Broadcast Send	MR: Multi-Port	RS: Polling a Remote	PI: Power Interruption
TD: Terminated	RM: Receive to Memory	DR: Document Removed	TI: Terminated by User
HD: Host Send	HP: Host Print	RO: Forward Output	WT: Waiting Transfer
HR: Host Receive	RR: Host Receive	RM: Forward Mailbox Doc.	WS: Waiting Send

# Transmission Report

Date / Time: 1/20/05 12:32PM  
 Local ID: 5714763805  
 Local Name: SENATOR EDWARD J. CALVO  
 Company Logo: SENATOR EDWARD J. CALVO

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## AMENDED Public Hearing Notice

: GCA §8106 (Special)

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

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

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 School Facilities."
2. **SB No. 8 (S.B.)** - "An Act To Amend To §52104 OF TITLE 12, CIVIL CODE ASSEMBLED RELATIVE TO ADJUDICATING INDEMNITY AND SETTLEMENT AND CONCERNING TRADING TO THE LIST OF ELIGIBLE ACTIVITIES FOR QUALIFYING CERTIFICATES."
3. **SB No. 11 (S.B.)** - "An Act To Add A New Item (G) & (D) To Item (K) OF SECTION 11, QUARTER CODE ASSEMBLED RELATIVE TO EXEMPTING THE WORKSHEETS OF TELECOMMUNICATIONS SERVICES AND OVERSEAS FROM GREAT RECEIPTS TAXES."
4. **SB No. 32 (S.B.)** - "An Act To Deappropriate \$13,340 From The State's Appropriation To The Legislature And To Reappropriate Said Sum To The Public School Library Resources Fund." Referred to the Committee on General Matters.
5. **SB No. 13 (S.B.)** - "An Act To Amend A New § GCA LB 43 TO CREATE TEN RATES FOR EDUCATOR IMPROVEMENT AND EVALUATION APPROPRIATION Act Of 2005."
6. **SB No. 19 (S.B.)** - "An Act To Add New Item (G), Subsection K, Section 26209, Article 2, Chapter 26, Division 2, Title 11, QUARTER CODE ASSEMBLED, 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. 24 (S.B.)** - "An Act To Repeal The Section Of The Embedded Highway Fund And The State Construction Fund For The Purpose Of Funding Various Capital Improvement Projects." Proposed, pending findings pursuant to §131.01 of the Budget Code.
8. **SB No. 25 (S.B.)** - "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 (5) TO SECTION 26106 OF ARTICLE 2, CHAPTER 26, 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 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 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@legisnet.com](mailto:senatorcalvo@legisnet.com) or fax at 475-8805.

cc: All Senators  
 Executive Director  
 Executive Director  
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 All Media

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Doc ID	Sender Station	Start Time	Duration	Pages	Mode	Comments	Results
5714763805	5714763805	1/20/05 12:32PM	5M	1	EC		CP 14.4

**NOTES**

BC: Broadcast Connect	RF: Receive	RD: Received by Remote	MB: Receive to Mailbox
BC: Broadcast Send	MP: Multi-Point	RS: Receiving a Remote	P: Power Interruption
CD: Completed	RM: Receive to Memory	DR: Document Received	TM: Terminated by user
HD: Host Scan	RP: Host Print	FD: Forced Outgoing	WT: Waiting Transfer
HR: Host Receive	RR: Host Receive	FM: Forward Mailbox Doc.	WS: Waiting Send

# Transmission Report

Date/Time: 1-20-05 12:13:4PM  
 Local ID: 871 475 8805  
 Local Name: SENATOR EDWARD J. CALVO  
 Company Logo: SENATOR EDWARD J. B. CALVO

This document was confirmed.  
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## AMENDED Public Hearing Notice

S.G.C.A. § 9108 (Special)

Edward J. B. Calvo, Chairman of  
 Committee on Finance, Taxation and Commerce  
 1 Legislature Center 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 Legislature Center 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 Approve 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 (LS)** - "An Act To Amend To § 45104 Of Title 12, Government Code Appointed Relative To Adding Government Building And Services And Operations Trusting To The List Of Eligible Activities For Qualifying Construction."
3. **SB No. 11 (LS)** - "An Act To Add A New Item (B) & (C) To Item (C) OF § 20709 Of Title 11, Government Code Appointed Relative To Encouraging The Wholesale Of Information Services And Other Related Services From Gross Receipts Taxes."
4. **SB No. 13 (LS)** - "An Act To Reappropriate \$184,260 From The State Of California To The Legislature And To Reappropriate Said Sum To The Public School Library Resources Fund." Referred to the Committee on General Matters.
5. **SB No. 13 (LS)** - "An Act To Amend A New 11 O.C.A. Ch. 42 To Create Tax Exemptions For Income Expenses And Eases The Revenue Appropriate Act OF 2003."
6. **SB No. 19 (LS)** - "An Act To Add New Item (M), Subsection K, Section 24231, Article 2, Chapter 26, Division 2, Title 11, Government Code Appointed, For The Purpose Of Encouraging The Application Of The Gross 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 Principal Money Fund And The General Fund For The Purpose Of Funding Various Capital Improvement Projects." Payment, pending findings pursuant to § 17 09 01 of the Revenue Code.
8. **SB No. 22 (LS)** - "An Act To Amend To A New Item (I) To Subsection 24209 Of Article 2, Chapter 26, Division 2, Title 11, O.C.A. And A New Subsection (I) To Section 18138 Of Article 2, Chapter 26, Title 11, O.C.A. For The Purpose Of Encouraging The Sale Of Medical, 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. B. Calvo at 475-8801, send an e-mail at [edcalvo@legis.ca.gov](mailto:edcalvo@legis.ca.gov) or fax at 475-8805.

cc: All Senators  
 Executive Committee  
 Executive Director  
 Finance  
 General Staff  
 Clerk's Office  
 Audio/Visual  
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 013005100

Total Pages Scanned : 1 Total Pages Confirmed : 1

Transmitted	Remote Station	Start Time	Duration	Pages	Mode	Comments	Results
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BR: Broadcast Begin  
 CP: Completed  
 HS: Host Stand  
 HR: Host Rev  
 RE: Repeat  
 MR: Multiple End  
 RM: Receive to Memory  
 RP: Host Print  
 RR: Host Receive  
 RD: Polling by Remote  
 RS: Polling's Remote  
 DR: Document Removed  
 FO: Forced Output  
 FM: Forward Mailbox Loc.  
 RB: Receive to Mailbox  
 RI: Power Interruption  
 TM: Terminated by user  
 WT: Waiting Transfer  
 WS: Waiting Send



AMENDED

# Public Hearing Notice

5 GCA §8108 (Special)

COPY

Edward J.B. Calvo, Chairman  
*by*  
Committee on Finance, Taxation and Commerce  
I Liheslaturan Guahan'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 Guahan'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](mailto:senatorcalvo@hotsheet.com) or fax at 475-8805.

cc. All Senators  
Executive Committee  
Executive Director  
Protocol  
Central Files

Clerk's Office  
Audio/Visual  
All Media

012005/rcpv

24/05  
Jan 10:00

Transmission Report

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

This document was confirmed.  
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**AMENDED**  
**Public Hearing Notice** **COPY**  
 S GCA §188 (Special)

Edward J.B. Calvo, Chairman  
 Committee on Finance, Taxation and Commerce  
 Libertarian Guild'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 *Libertarian Guild's Public Hearing Room* and solicit any written or verbal testimony from the Public on the following matters:

1. Bill 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 All Crumbling In Public School Facilities."
2. Bill No. 8 (S.B.) - "An Act To Amend To §8104 Of Title 12, Government Code Appended Relative To Adding Professional Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Corporations."
3. Bill No. 11 (S.B.) - "An Act To Add A New Item (28) & (29) To Item (C) Of §20203 Of Title 11, Government Code Appended Relative To Exempting The Wholesale Of Telecommunications Services Act Of 1994 Sales From Gross Receipts Taxes."
4. Bill No. 12 (S.B.) - "An Act To appropriate \$400,000 From The State Appropriated To The Legislature And \$400,000 From The Public School Library Resources Fund." As referred to the Committee on General Matters.
5. Bill No. 13 (S.B.) - "An Act To Enact A New 11 GCA (C) 43 To Create Tax Rebates For Educator Expenses And Repeal The Educator Appraisal Act Of 2001."
6. Bill No. 19 (S.B.) - "An Act To Add New Item (C), Subsection K, Section 5021, Article 3, Chapter 26, Division 2, Title 11, Government Code Appended, 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 (S.B.) - "An Act To Repurpose The Balance Of The Federal Highway Fund And The Gross Commerce Fund For The Purpose Of Funding Various Capital Improvements Programs." Proposed, pending change pursuant to § 7.05.01 of the Standing Rules.
8. Bill No. 22 (S.B.) - "An Act To Add To A New Item (5) To Subsection 26422 Of Article 2, Chapter 26, Division 2, Title 11 GCA And A New Subsection (D) To Section 28108 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 Repeal The Application Of The Use 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@legis.ca.gov](mailto:edcalvo@legis.ca.gov) or fax at 475-8805.

cc: As: Senator  
 Executive Committee  
 Executive Council  
 Finance  
 General Files  
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 AD Media  
 01205step

RECEIVED  
 1-22-05  
 9-10-06

Total Pages Scanned : 1 Total Pages Confirmed : 1

Doc. Remote Station	Start Time	Duration	Pages	Mode	Comments	Results
1-131-ATT0079	1-22-05 7:14PM	54"	1	EO		CP 14.4

Notes:  
 E1: Error Logged  
 E2: Enclosed Sent  
 I1: Completed  
 H1: Host Scan  
 H2: Host Fail  
 R1: Received  
 M1: Mailbox Full  
 R2: Received by Remote  
 R3: Printing & Remote  
 R4: Document Remote  
 R5: Remote Output  
 R6: Forward Mailbox Full  
 M2: Receive to Mailbox  
 R7: Power Interruption  
 T1: Terminated by user  
 W1: Waiting Transfer  
 W2: Waiting Send







Transmission Report

Date Time: 1-22-05 7:18PM  
 Local ID: 671 475 8805  
 Local Name: SENATOR E. J. B. CALVO  
 Company Logo: SENATOR EDWARD J. B. CALVO

This document was confirmed.  
 (reduced sample and details below)  
 Document Size Letter-S



**AMENDED**  
**Public Hearing Notice** **COPY**  
 § CCA §116 (Special)

Edward J.B. Calvo, Chairman  
 Committee on Finance, Taxation and Commerce  
 Legislature Chamber'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 Legislature Chamber's Public Hearing Room and solicits any written or verbal testimony from the public on the following measures:

1. SB No. 4 (LS) - "An Act To Appropriates 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 (LS) - "An Act To Amend To §18104 Of Title 12, Government Code Amended Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificate."
3. SB No. 11 (LS) - "An Act To Add A New Item (B) & (C) To Item (K) OF TITLE 11, Government Code Amended Relative To Improving The Wholesale Of Telecommunication Services And Other Retail Sales From Gross Receipts Taxes."
4. SB No. 14 (LS) - "An Act To Deappropriate \$100,000 From The State Appropriation To The Legislature And To Appropriate Said Sum To The Public-Related Library-Related Program" Referred to the Committee on General Matters."
5. SB No. 13 (LS) - "An Act To Amend Article 11 Of The California Constitution To Create Tax Rebates For Educator Expenses And Fees: The Educator Appreciation Act Of 2005."
6. SB No. 19 (LS) - "An Act To Add New Items (D), (E), (F), (G), (H), (I), (J), (K), (L), (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 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 [edwardcalvo@sen.gov](mailto:edwardcalvo@sen.gov) or fax at 475-8802.

cc: All Senators  
 Executive Committee  
 Executive Director  
 Finance  
 Capital File  
 0.12051.cpv

Client's Office  
 Audio/Visual  
 All Media

1-22-05 7:18 PM  
 10:00

Total Pages Searched : 1 Total Pages Confirmed : 1

No.	Doc Remote Station	Start Time	Duration	Pages	Mode	Comments	Results
1	1-22-05 7:18PM	7:18PM	00:01	1	PC		CP 14.4

NOTES:

FC: Error Correct	FE: Resend	FO: Polling by Remote	FR: Receive to Mailbox
ED: Broadcast Send	FF: Multicast Poll	FR: Polling a Remote	SI: Power Interrupt On
CF: Completed	FM: Receive to Memory	DR: Document Removed	TM: Terminated by user
HR: Host Send	HP: Host Printing	RO: Routed Output	WT: Waiting Transfer
HR: Host Recv	HR: Host Receive	RM: Forward Mailbox D/C	WS: Waiting Send

Transmission Report

Date Time: 1-27-05: 7:20PM  
 Local ID: 8714762608  
 Local Name: SENATOR EDWARD J. CALVO  
 Company Logo: SENATOR EDWARD J. E. CALVO

This document was confirmed.  
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 Document Size Letter-S



**AMENDED**  
**Public Hearing Notice** **COPY**  
 § GCA §108 (Special)

Edward J.B. Calvo, Chairman of  
 Committee on Finance, Taxation and Commerce  
 Legislative Chamber 2 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 Legislative Chamber 2 Public Hearing Room and solicit any written or verbal testimony from the public on the following measures:

1. Bill No. 4 (SB) - "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. Bill No. 8 (SB) - "An Act To Amend To §10104 Of Title 12, Government Code Amended Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Regulated Activities For Quality Of Care Issues."
3. Bill No. 11 (SB) - "An Act To Add A New Div. (D6) & (D9) To Item (C) Of §26203 Of Title 11, Government Code Relative To Shaping The Wholesale Of Telecommunications Services And Off-Island Sales From Gross Receipts Taxes."
4. Bill No. 13 (SB) - "An Act To Appropriates \$134,800 From The State Appropriated To The Legislature And To Appropriates \$400,000 To The Public-Private Library Resources Fund." Referred to the Committee on General Matters.
5. Bill No. 13 (SB) - "An Act To Amend A New § GCA 26.40 To Create Tax Exemptions For Education Expenses And Amend The Education Appraisal Act Of 2005."
6. Bill No. 19 (SB) - "An Act To Amend New Div. (D6), Proposition 5, Section 36203, Article 2, Chapter 34, Division 2, Title 11, Government Code Amended, For The Purpose Of Removing The Application Of The Gross Receipts Tax From The Sale Of Medicine, Medical Supplies And Medical Equipment."
7. Bill No. 24 (SB) - "An Act To Approprate The Balance Of The Hospital Highway Fund And The Gross Composites Fund For The Purpose Of Funding Various Capital Improvement Projects." Proposed, pending Senate passage to §17.05.01 of the Standing Rules.
8. Bill No. 27 (SB) - "An Act To Add To A New Item (C) To Subsection 26202 Of Article 2, Chapter 34, Division 2, Title 11 GCA And A New Subsection (3) To Section 26104 Of Article 2, Chapter 34, Title 11 GCA For The Purpose Of Removing 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 wishing to submit written testimony or requesting special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-1601, send an e-mail at [edward.calvo@senate.ca.gov](mailto:edward.calvo@senate.ca.gov) or fax at 475-8805.

cc: AF Secretary  
 Executive Secretary  
 Executive Director  
 Treasurer  
 Capital Exec  
 012801reps  
 Clerk of Office  
 Audit/Vital  
 All Media

RECEIVED  
 1-27-05 10:00  
 Jan 27 10:00

Total Pages Scanned : 1 Total Pages Confirmed : 1

Doc ID	Remote Station	Start Time	Duration	Pages	Mode	Comments	Results
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# Transmission Report

Date/Time: 1-22-05: 7:23PM  
 Local ID: 6714748806  
 Local Name: SENATOR EDWARD CALVO  
 Company Name: SENATOR EDWARD CALVO

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## AMENDED Public Hearing Notice COPY

S.G.A. §1108 (Special)  
 Edward J.B. Calvo, Chairman of  
 Committee on Finance, Taxation and Commerce  
 Legislative Center'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 Center's Public Hearing Room and solicit any written or verbal testimony from the public on the following measures:

1. SB No. 4 (LR) - "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 Support Of Air Conditioning In Public School Facilities."
2. SB No. 8 (LR) - "An Act To Amend To §18104 OF TITLE 12, GOVERNMENT CODE RELATIVE TO ADDING TO VARIOUS TRADING AND SECURITIES AND COMMODITIES TRADING TO THE LIST OF ELIGIBLE ACTIVITIES FOR QUALIFYING CONDITIONS."
3. SB No. 11 (LR) - "An Act To Add A New Part (2B) A. (2B) TO DIVISION (C) OF §14203 OF TITLE 11, GOVERNMENT CODE RELATIVE TO EXCEPTING THE WHOLESALE OF TELECOMMUNICATIONS SERVICES AND OFF-LEASE SALES FROM CROWN SALES TAX."
4. SB No. 12 (LR) - "An Act To Deappropriate \$11,000,000 From The State Appropriation To The Legislature And Deappropriate Said Sum To The Public School Library Resource Fund." Re-referred to the Committee on General Matters.
5. SB No. 13 (LR) - "An Act To Amend A New §11084 OF TITLE 11, GOVERNMENT CODE TO REMOVE THE LIABILITY OF LIABILITY AND EACH THE LIABILITY APPROPRIATION ACT OF 2003."
6. SB No. 19 (LR) - "An Act To Amend New Item (25), Subsection K, Section 14003, Article 2, Chapter 25, Division 2, Title 17, 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. 21 (LR) - "An Act To Approve The Sale Of The State's Existing Road And The Gross Contribution Fund For The Purpose Of Funding Various Capital Improvements Programs. Proposed, pending findings pursuant to §170321 of the Standing Rules."
8. SB No. 22 (LR) - "An Act To Add To A New Item (5) TO SUBSECTION 26702 OF ARTICLE 2, CHAPTER 26, DIVISION 2, TITLE 11, GOVERNMENT CODE AND A NEW SUBSECTION (D) TO SECTION 28106 OF ARTICLE 2, CHAPTER 28, TITLE 11, GOVERNMENT CODE FOR THE PURPOSE OF EXEMPTING THE SALE OF MEDICINE, PHARMACEUTICALS, MEDICAL SUPPLIES 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 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@senate.ca.gov](mailto:senatorcalvo@senate.ca.gov) or fax at 475-8805.

cc: All Senators  
 Executive Committee  
 Executive Director  
 Protocol  
 Central Files  
 Clerk's Office  
 ASG/Visual  
 All Media  
 1/22/05  
 10:00

Total Pages Received: 1 Total Pages Confirmed: 1

No.	Doc	Remote	Station	Start Time	Duration	Pages	Mode	Comments	Results
1	139	6442007		1-22-05: 7:23PM	2:10:07	17	1	FC	CP: 17:0

Notes:  
 RL: Error Comment  
 EC: Broadcast Send  
 TC: Completed  
 HC: Host Copy  
 HF: Host Fail  
 RF: Receive  
 MR: Multi-Party  
 RM: Receive to Member  
 HP: Host Print  
 HR: Host Receive  
 PR: Picked up Remote  
 RR: Ringing a Remote  
 DR: Document Removed  
 RO: Recorded Output  
 FR: Forward Mailbox  
 MR: Message to Mailbox  
 RI: Power Interruption  
 TR: Time Limit by user  
 WT: Waiting Transfer  
 WR: Waiting Song

# Transmission Report

Date/Time: 1-22-05 7:24PM  
 Local ID: 8714185005  
 Local Name: SENATOR EDWARD J. CALVO  
 Company Logo: SENATOR EDWARD J. CALVO

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 (reduced sample and details below)  
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## AMENDED Public Hearing Notice COPY

S.G.A. §1106 (Special)  
 Edward J.B. Calvo, Chairman of  
 Committee on Finance, Taxation and Commerce  
 / Libertarian Quahkin'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 / Libertarian Quahkin's Public Hearing Room and receive any written or verbal testimony from the Public on the following measures:

1. **SB No. 4 (S.B.)** - "An Act To Approximate 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.B.)** - "An Act To Amend Title 12, Queen Code Annotated Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certain Issues."
3. **SB No. 11 (S.B.)** - "An Act To Add A New Item (D) & (E) To Item (C) Of Section 211.01, Queen Code Annotated Relative To Expanding The Wholesale Of Telecommunications Services And Other Sales From Gross Receipts Tax."
4. **SB No. 10 (S.B.)** - "An Act To Deappropriate \$116,749 From The State Appropriated To The Legislature And To Reappropriate Said Sum To The Public-School Library Resources Fund." Referred to the Committee on General Matters.
5. **SB No. 15 (S.B.)** - "An Act To Enact A New 11 GCA Ch. 43 To Create Tax Rebates For Educator Expenses And Enact The Educator Appraisal Act Of 2005."
6. **SB No. 19 (S.B.)** - "An Act To Add New Item (D), Subsection E, Section 211.01, Article 2, Chapter 26, Division 2, Title 11, Queen Code Annotated, For The Purpose Of Forfeiting The Application Of The Gross Receipts Tax From The Sale Of Medicines, Medical Supply And Medical Equipment."
7. **SB No. 20 (S.B.)** - "An Act To Repeal The Release Of The Taxation Highway Fund And The Queen Commission Fund For The Purpose Of Funding National Capital Improvement Projects. Proposed, pending funding pursuant to §17.01.01 of the Spending Rules."
8. **SB No. 22 (S.B.)** - "An Act To Add To A New Item (D) To Subsection 211.01, Article 2, Chapter 26, Division 2, 11 GCA And A New Subsection (E) To Section 211.01, Article 2, Chapter 26, 11 GCA For The Purpose Of Forfeiting 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 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@calvo.net](mailto:senatorcalvo@calvo.net) or fax at 475-8803.

cc: All Senators  
 Executive Committee  
 Executive Director  
 Finance  
 Central Files  
 Clerk's Office  
 AEO/Chief  
 All Media  
1-22-05 10:00

Total Pages Scanned : 1 Total Pages Confirmed : 1

Ln	Doc	Remote	Station	Start Time	Duration	Pages	Mode	Comments	Results
1	140	4	72611	1-22-05 7:24PM	55"	1	1	EC	CP 14.4

LG: Login Connect  
 BC: Broadcast Sent  
 CR: Completed  
 SC: Host Scan  
 ER: Host Fail  
 EB: Respond  
 MR: Multi-Host  
 RM: Receive to Memory  
 MP: Host Print  
 HR: Host Receive  
 PD: Picked by Remote  
 PR: Printing Remote  
 DR: Document Removed  
 PO: Picked Output  
 FR: Forward Mailbox Full  
 NB: Receive to Mailbox  
 FT: Power Interrupt by  
 TM: Terminated by user  
 WT: Writing Transfer  
 WS: Writing Send

Transmission Report

Date/Time: 1-22-05: 7:06PM  
 Logs ID: 87: 475: 9806  
 Log Name: SENATOR E. J. B. CALVO  
 Company Logo: SENATOR EDWARD J. B. CALVO

This document was confirmed.  
 (reduced sample and details below)  
 Document Size Letter-S



**AMENDED**  
**Public Hearing Notice** **COPY**

§ OCA §8108 (Special)

Edward J.B. Calvo, Chairman of  
 Committee on Finance, Taxation and Commerce  
 1 Librarian Quarters 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 Librarian Quarters Public Hearing Room and solicit any written or verbal testimony from the Public on the following measures:

1. **Bill 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 Air Conditioning In Public School Facilities."
2. **Bill No. 8 (LB)** - "An Act To Amend To §8104 Of Title 12, Gross Code Annotated Relative To Adding Investors Holding And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Corporations."
3. **Bill No. 11 (LB)** - "An Act To Add A New Item (B) (2) To Item (C) Of §2295 Of Title 21, Gross Code Annotated Relative To Encouraging The Wholesale Of Telecommunications Services And Other State Print Gross Receipts Taxes."
4. **Bill No. 12 (LB)** - "An Act To Deappropriate \$134,260 From The State Appropriated To The Legislature And Reappropriate Said Sum To The Public School Safety Reserve Fund." As referred to the Committee of General Issues.
5. **Bill No. 13 (LB)** - "An Act To Enact A New § OCA Ch.43 To Create 2 in 1 Basis For Educator Expenses And Enact The Educator Appraisal Act Of 2005."
6. **Bill No. 16 (LB)** - "An Act To Add New Item (C), Subsection K, Section 2007, Article 2, Chapter 26, Division 2, Title 11, Gross Code Annotated, For The Purpose Of Rescinding The Application Of The Gross Receipts Tax From The Sale Of Medicines, Medical Supply And Medical Equipment."
7. **Bill No. 24 (LB)** - "An Act To Repeal The Provisions Of The Commercial Highway Fund And The Gross Receipts Fund For The Purpose Of Creating A New Digital Improvement Program." Proposed, pending findings pursuant to § 17.03.01 of the Standing Rules.
8. **Bill No. 23 (LC)** - "An Act To Add To A New Item (3) To Subsection 26302 Of Article 2, Chapter 36, Division 2, § OCA And A New Subsection (f) To Section 8106 Of Article 2, Chapter 26, § OCA, For The Purpose Of Exempting The Sale Of Medicines, Pharmaceutical Medical Equipment And Medical Supply, As Well As The Purchase 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 [egarcia@hottel.com](mailto:egarcia@hottel.com) or fax at 475-8805.

cc: All Senators  
 Executive Council  
 Executive Director  
 Finance  
 Court: Yes  
 01205:epg

Chair's Office  
 Audio/Visual  
 All Media

CONFIDENTIAL  
 1-22-05  
 10:00

Total Pages Scanned: 1 Total Pages Confirmed: 1

Doc. ID	Remote Station	Start Time	Duration	Pages	Mode	Comments	Results
1	142-882059	1-22-05: 7:24PM	1:17	1/ 1	EC		CP 9800

Notes:

EC: Error Contact	FF: Forward	PD: Polled by Remote	MB: Receive to Mail box
EO: Broadcast Send	MF: Mail Hold	PG: Polling a Remote	PI: Power Interrupt on
CO: Completion	RM: Receive to Memory	DR: Document Removed	TM: Terminated by user
HO: Host Send	RP: Host Print	FO: Forced Output	WT: Waiting Transfer
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SENATOR EDWARD J. B. CALVO

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**AMENDED**  
**Public Hearing Notice** **COPY**  
S.G.A. #8106 (Special)

Edward J.B. Calvo, Chairman of  
Committee on Finance, Taxation and Commerce  
Hearings on 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 the Legislature on Governor's Public Hearing Room and solicits any written or verbal instructions from the Public on the following measures:

1. SB No. 4 (SB) - "An Act To Approve The Sale 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 (SB) - "An Act To Amend To SB104 Of Title 12, Government Code Amended Relative To Adding 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 (B) & (D) To Item (K) Of SB201 Of Title 11, Other Code Amended Relative To Encouraging The Wholesale Of Telecommunications Services And Other Related Sales From Gross Receipts Taxes."
4. SB No. 13 (SB) - "An Act To Approve \$135,000 From The State Appropriated To The Legislature And To Supplement Said Sum To The Public School Library Resources Fund." Re-referred to the Committee on General Matters.
5. SB No. 13 (SB) - "An Act To Amend A New 11 UCA CL 41 To Create Tax Rebates For Educational Expenses And Amend The Education Appropriation Act Of 2005."
6. SB No. 19 (SB) - "An Act To Add New Item (D), Subsection 7, Section 29203, Article 2, Chapter 24, Division 2, Title 11, Government Code Amended, For The Purpose Of Exempting The Application Of The Gross Receipt Tax From The Sale Of Medicals, Medical Supply And Medical Equipment."
7. SB No. 21 (SB) - "An Act To Approve The Release Of The Terminal Highways Fund And The Gross Government Fund For The Purpose Of Funding Violence-Related Improvement Projects." Proposed, pending findings pursuant to §17.83.01 of the Bonding Rules.
8. SB No. 22 (SB) - "An Act To Add To A New Item (C) To Subsection 36902 Of Article 2, Chapter 24, Division 2, 11 UCA And A New Subsection (3) To Section 28106 Of Article 2, Chapter 28, 11 UCA, 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 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 Senator Edward J.B. Calvo at 475-4805, send an e-mail at [sen@calvo.senate.ca.gov](mailto:sen@calvo.senate.ca.gov) or fax at 475-8805.

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  - WT: Waiting Transfer
  - HL: Host Fail
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**AMENDED**  
**Public Hearing Notice**  
5 GCA §6106 (Special)

**COPY**

**48 HOUR NOTICE**

Edward J.B. Calvo, Chairman of  
Committee on Finance, Taxation and Commerce  
1111 Mainstream Center'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 1111 Mainstream Center's Public Hearing Room and solicits any written or verbal testimony from the Public on the following measures:

1. **SB No. 4 (LB)** - "An Act To Approve The State Of Taxation Military Defense (\$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 §54(N) OF TITLE 12, Green Code Annotations Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Companies."
3. **SB No. 11 (LB)** - "An Act To Add A New Item (B) & (C); To Item (C) OF §26205 OF TITLE 11, Code Code Annotations Relative To Describing The Workload Of Telecommunication Services And Of Internet Based Price Comparison Sites."
4. **SB No. 24 (LB)** - "An Act To Amend To §133, §134 From The Funds Appropriated To The Legislature And To Appropriation Budgets To The Public-Related Library Research Fund;" Referred to the Committee on General Matters."
5. **SB No. 13 (LB)** - "An Act To Amend A New 11 GCA To Add To Create Tax Rebates For Educator Expenses And Amend The Educator Appreciation Act Of 2002."
6. **SB No. 18 (LB)** - "An Act To Add New Item (D), Subsection 6, Section 79003, Article 2, Chapter 26, Division 2, Title 11, Code Code Annotations, For The Purpose Of Exempting The Application Of The Gross Receipts Tax From The Sale Of Medicines, Medical Supplies And Medical Equipments."
7. **SB No. 94 (LB)** - "An Act To Repeal The Business Of The Terminal-Regime-Facilities-The Gross Contribution Fees For The Project-Developing-Market-Capital-Improvement-Programs? Postponed, pending findings pursuant to §1103.01 of the Statutory Code."
8. **SB No. 12 (LB)** - "An Act To Add To A New Item (5) To Subsection 26222 OF ARTICLE 2, Chapter 26, Division 2, 11 GCA Add A New Subsection (7) To Section 21106 OF ARTICLE 2, Chapter 26, 11 GCA, For The Purpose Of Exempting The Sale Of Medicines, Pharmaceuticals, Medical Equipments And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Amend The Application Of The Use Tax From The Exemption Of Medical Equipments."

Individuals wishing to submit written testimony, or requesting special ADA accommodations to services should contact the Offices of Senator Edward J.B. Calvo at 475-8805, send an e-mail at [senatorcalvo@leg.ca.gov](mailto:senatorcalvo@leg.ca.gov) or fax at 475-8805.

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02: Completed  
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05: Resend  
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07: Receive to Memory  
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09: Host Receive

10: Failed by Remote  
11: Polling a Remote  
12: Document Received  
13: Forward Output  
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## AMENDED Public Hearing Notice COPY

S GCA #8108 (Special)  
 Edward J.B. Calvo, Chairman  
 Committee on Finance, Taxation and Commerce  
 11th Floor, State House  
 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, State House and solicit any written or verbal testimony from the public on the following measures:

1. **Bill No. 4 (LB)** - "An Act To Appropriation 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 (LB)** - "An Act To Amend To §5104 OF THE 12. 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 (LB)** - "An Act To Add A New Item (2B) & (2C) To Item (C) OF §26(C) OF TITLE 11, Ours Code Annotated Relative To Encouraging The Wholesale Of Telecommunication Services And OS-Ident Netw From Great Nantuxet Towns."
4. **Bill No. 14 (LB)** - "An Act To De-appropriate \$134,300 From The State Appropriated To The Legislature And To Reappropriate Said Sum To Public School Library Resource Fund." (to refer to its Committee on General Matters)
5. **Bill No. 15 (LB)** - "An Act To Amend A New 11 GCA CS 43 TO CHANG Tax Rates For Economic Expenses And Enac: The Economic Appropriation Act Of 2005."
6. **Bill No. 19 (LB)** - "An Act To Add New Item (3), Subsection C, Section 26(C), Article 2, Chapter 26, Division 2, Title 11, Ours Code Annotated For The Purpose Of Enacting The Application OF The Gross Receipts Tax From The Tax Of Medicine, Medical Supply And Medical Equipment."
7. **Bill No. 21 (LB)** - "An Act To Reappropriate The Balance Of The Unexpended Appropriation And The Green Commonwealth Fund For The Purpose Of Funding Various Capital Improvement Projects." (pending, pending findings pursuant to §17(A) of the Standing Rules)
8. **Bill No. 22 (LC)** - "An Act To Add To A New Item (5) To Subsection 26(D) OF Article 2, Chapter 26, Division 2, 11 GCA And A New Subsection (7) To Section 24196 OF Article 2, Chapter 24, 11 GCA For The Purpose Of Enacting 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 requiring special ADA accommodations or services should contact the Office of Senator Edward J. B. Calvo at 475-8801, pass an e-mail at [edcalvo@senstate.com](mailto:edcalvo@senstate.com) or fax at 475-8805.

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RE: Resend  
 RF: Wait FRU II  
 RM: Receive to Memory  
 RP: Host Print  
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RD: Pollled by Remote  
 RF: Polling by Remote  
 RD: Document Forwarded  
 RD: Forward Output  
 RM: Forward Member Doc.

ME: Receive to Memory  
 RI: Cover Interrupt on  
 TM: Term. Initiated 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 G Street, Hagåtña, Guam 96910

Telephone: (671) 478-5800  
Facsimile: (671) 478-5803

#### 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 to qualify certificates."
3. **Bill No. 11 (L.S.):** "An act to add a new item (28) and (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. 42 (L.S.):** "An act to deappropriate \$135,200 from the sums appropriated to the Legislature and to reappropriate 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 Title 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 §103.01 of Liheslaturan Guahan's Standing Rules.*
8. **Bill No. 22 (H.C.):** "An act to add a new item (5) to subsection 26202 of Article 2, Chapter 26, Division 2, Title 11 G.C.A. and a new subsection (I) to section 28106 of Article 2, Chapter 28, Title 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 from Medical Equipment."

V. SIGN-IN SHEET

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

VI. WRITTEN TESTIMONY



The Honorable Senator Edward J.B. Calvo  
 Chairman  
 Committee on Finance, Taxation and Commerce  
 Mina' Bente Ocho Na' (Legislature) Guåhan  
 H. He-Salutacion: 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 §4361 of this proposal, taxpayers who qualify would be allowed a rebate for expenses exceeding the \$250 as allowed in GIII § 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. Usapal*  
 Artemio B. Usapal  
 Director

VII. TAX FORMS AND INSTRUCTIONS

**1040** Department of the Treasury—Internal Revenue Service **2004** (99) IFS 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.

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

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 10.

**Filing Status** (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?  Yes  No  Yes  No

1  Single 4  Head of household (with qualifying person) (see page 17). If the qualifying person is a child but not your dependent, enter the 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** (See page 18.)

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) <input checked="" type="checkbox"/> Qualifying child for child tax credit (see page 18)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed

**Income** (See page 18.) Attach Forms W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

7	Wages, salaries, tips, etc. Attach Forms W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	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 <input type="checkbox"/>	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** (See page 25.)

23	Educator expenses (see page 26)	23	
24	Certain business expenses of reservists, performing artists, and Re-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 34	35	
36	Subtract line 33 from line 35. 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 line 38a or 38b or who can be claimed as a dependent. See page 31.
• All others: Single or Married (file separately) \$4,850
Married (file jointly) or Qualifying widow \$4,700
Head of household \$3,100

37 Amount from line 36 (adjusted gross income)
38a Check if: [ ] You were born before January 2, 1940, [ ] Blind, Total boxes checked
[ ] Spouse was born before January 2, 1940, [ ] Blind, checked
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here
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 6096 b [ ] Form 8854
54 Other credits. Check applicable boxes: a [ ] Form 3800 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 Form(s) W-2 and 1099
64 2004 estimated tax payments and amount applied from 2003 return
65a Earned income credit (EIC)
b Nontaxable combat pay election
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 8865
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
b Routing number
c Type: [ ] Checking [ ] Savings
d 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

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.

Joint return? See page 17. Keep a copy for your records.

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:

- Taxable 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 8616.

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. 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. Those 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 8616 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 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

**04**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **07**

Transfer information from Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	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 <b>2</b>	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		
<b>Taxes You Paid</b>	<b>State and local (check only one box)</b>			
5	a <input type="checkbox"/> Income taxes, or	5		
6	b <input type="checkbox"/> General sales taxes (see page A-2)	6		
7	Real estate taxes (see page A-3)	7		
8	Personal property taxes	8		
9	Other taxes. List type and amount ▶	9		
10	Add lines 5 through 9	10		
<b>Interest You Paid</b>	Home mortgage interest and points reported to you on Form 1098	11		
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		
<b>Gifts to Charity</b>	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 <b>must</b> attach Form 9283 if over \$500.	16		
17	Carryover from prior year	17		
18	Add lines 15 through 17	18		
<b>Casualty and Theft Losses</b>	Casualty or theft losses. Attach Form 4684. (See page A-5.)	19		
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-5.)	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 <b>24</b>	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		
<b>Other Miscellaneous Deductions</b>	Other— <b>from list on page A-6. List type and amount ▶</b>	27		
<b>Total Itemized Deductions</b>	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.	▶	28	
	<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 (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 education 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 accounting 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. 520.
- 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 24.

- 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. 520.

## 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 (\$7,500 if married filing separately).



## VIII. CORRESPONDENCE

### Audi Punzalan

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**From:** 'Bob Klitzkie' <bob@bobsoffice.org>  
**To:** 'Art Ilagan' <ilagan@mail.gov.org>  
**Sent:** Friday, February 11, 2006 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

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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  
28<sup>th</sup> Guam Legislature



## VI. WRITTEN TESTIMONY



Dipattamenton Kontribusion yan Adu'ana

DEPARTMENT OF

**REVENUE AND TAXATION**

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

FELIX P. CAMACHO, Governor Magaña  
KALED S. MOYLAN, Lt. Governor Triano Gubetnan

ARTEMIO B. HAGAN, Director  
JOHN P. CAMACHO, Deputy Director  
Segundo Director

The Honorable Senator Edward J.B. Calvo  
Chairman  
Committee on Finance, Taxation and Commerce  
Mina' Bente Ocho Na Liheslaturan Guahan  
Liheslaturan Guahan'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 GTIT § 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



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
38b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here
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) 8814 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 3800 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

<b>Medical and Dental Expenses</b>	<b>1</b>	Medical and dental expenses (see page A-2) . . . . .				
	<b>2</b>	Enter amount from Form 1040, line 37 <b>2</b> . . . . .				
	<b>3</b>	Multiply line 2 by 7.5% (.075) . . . . .				
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .				<b>4</b>
<b>Taxes You Paid</b> <small>(See page A-2.)</small>	<b>5</b>	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) . . . . .				
	<b>6</b>	Real estate taxes (see page A-3) . . . . .				
	<b>7</b>	Personal property taxes . . . . .				
	<b>8</b>	Other taxes. List type and amount ▶ . . . . .				
	<b>9</b>	Add lines 5 through 8 . . . . .				<b>9</b>
<b>Interest You Paid</b> <small>(See page A-2.)</small>	<b>10</b>	Home mortgage interest and points reported to you on Form 1098 . . . . .				
	<b>11</b>	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 ▶ . . . . .				
	<b>12</b>	Points not reported to you on Form 1098. See page A-4 for special rules . . . . .				
	<b>13</b>	Investment interest. Attach Form 4952 if required. (See page A-4.) . . . . .				
<b>Note.</b> Personal interest is not deductible.	<b>14</b>	Add lines 10 through 13 . . . . .				<b>14</b>
<b>Gifts to Charity</b> <small>If you made a gift and got a benefit for it, see page A-4.</small>	<b>15</b>	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4 . . . . .				
	<b>16</b>	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 . . . . .				
	<b>17</b>	Carryover from prior year . . . . .				
	<b>18</b>	Add lines 15 through 17 . . . . .				<b>18</b>
<b>Casualty and Theft Losses</b>	<b>19</b>	Casualty or theft losses). Attach Form 4684. (See page A-5.) . . . . .				<b>19</b>
<b>Job Expenses and Most Other Miscellaneous Deductions</b> <small>(See page A-3.)</small>	<b>20</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶ . . . . .				
	<b>21</b>	Tax preparation fees . . . . .				
	<b>22</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .				
	<b>23</b>	Add lines 20 through 22 . . . . .				
	<b>24</b>	Enter amount from Form 1040, line 37 <b>24</b> . . . . .				
	<b>25</b>	Multiply line 24 by 2% (.02) . . . . .				
	<b>26</b>	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- . . . . .				<b>26</b>
<b>Other Miscellaneous Deductions</b>	<b>27</b>	Other—from list on page A-6. List type and amount ▶ . . . . .				<b>27</b>
<b>Total Itemized Deductions</b>	<b>28</b>	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 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.				<b>28</b>



---

## 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.*

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## 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.

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## 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.

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## Other Miscellaneous Deductions

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## 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.

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## Total Itemized Deductions

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## 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  
28<sup>th</sup> Guam Legislature



Dipattamenton Kontribusion yan Adu'ana

DEPARTMENT OF

**REVENUE AND TAXATION**

GOVERNMENT OF GUAM

Gubetnamenton Guahan

FELIX P. CAMACHO, Governor Maga'láhi  
KALEO S. MOYLAN, Lt. Governor Tifente Gubetnadot

ARTEMIO B. ILAGAN, Director  
Direktot  
JOHN P. CAMACHO, Deputy Director  
Segundo Direktot

The Honorable Senator Edward J.B. Calvo  
Chairman  
Committee on Finance, Taxation and Commerce  
Mina' Bente Ocho Na Liheslaturan Guahan  
I Liheslaturan Guahan'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 GTIT § 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



*I Mina' Bente Ocho Na Liheslatura Guahan*  
**Committee on Judiciary, Governmental Operations & Reorganization**

March 25, 2005

**The Honorable Robert Klitzkie, Chairman  
Committee on Calendar  
I Mina Bente Ocho na Liheslaturan Guahan  
155 Hesler Place  
Hagatna, Guam 96910**

**Re:** Committee Recommendation on Bill 43


Dear Chairman Klitzkie:

The, Committee on Judiciary, Governmental Operations & Reorganization to which was referred Bill No. 43 AN ACT TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION, herein reports back with the recommendation To Do PASS.

Votes are as Follows:

7 TO PASS  
       NOT TO PASS  
       TO REPORT OUT ONLY  
       ABSTAIN  
       INACTIVE FILE

Sincerely,

  
**Robert Klitzkie, Chairman**  
Committee on Judiciary, Governmental Operations, & Reorganization



*I Mina' Bente Ocho Na Liheslaturan Guåhan*  
**Committee on Judiciary, Governmental Operations & Reorganization**

**March 25, 2005**

**TO:** All Members  
Committee on Judiciary, Governmental Operations & Reorganization

**FROM:** Chairman

**Subject:** Voting Sheet and Committee Report on Bill 43

Transmitted herewith are the voting sheets and the Committee Report on **Bill No. 43 AN ACT TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION**, for your review and signature.

Your attention to this matter is greatly appreciated.

  
Robert Kitzkie, Chairman



*I Mina' Bente Ocho Na Liheslaturan Guahan*  
**Committee on Judiciary, Governmental Operations, & Reorganization**

**VOTING SHEET ON BILL No. 43**

**Bill No. 43 (EC): AN ACT TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION.**

BILL NO. 43	SIGNATURE	TO PASS	NOT TO PASS	TO REPORT OUT OF COMMITTEE	ABSTAIN	INACTIVE FILE
Senator Robert Klitzkie, Chairman		✓				
Vice Chairman: Speaker Mark Forbes Ex-Officio member		✓				
Senator Jesse A. Lujan, Member	 3/24/15	✓				
Senator Adolpho B. Palacios, Sr., Member		X				
Senator Larry F. Kasperbauer, Ph. D. Member	 3/24/15	X				
Senator Ray Tenorio, Member		✓				
Senator Benjamin J. F. Cruz, Member		✓				

Final  
47-05

3rd  
4/7/05

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

Bill No. 43 (EC)

Introduced by:

( L.F. Kasperbauer  
3  
2

**AN ACT TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF  
CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED  
RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY  
OF THE SUPERINTENDENT OF EDUCATION.**

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

**Section 1.** Item (o) of ~~Section 3103~~ of Title 17 ~~of the~~ Guam Code  
Annotated as enacted by Section 43 of Public Law 27-106, is hereby *repealed and*  
*re-enacted* to read:

“(o) Notwithstanding any other provision of law or personnel rules and  
regulations, the Superintendent shall have the authority to assign, detail or transfer  
employees to various *physical locations* within the Department of Education. The  
*shall* exercise ~~of~~ such authority ~~shall be administered~~ only in accordance with Policy  
adopted by the Board and shall not (1) result in a change in position title and/or  
Job duties and/or (2) contradict the provisions of any collective bargaining  
agreement in effect at the time of the transfer nor violate any employees rights  
thereto.”



Passed FA No. 1

Date: 4/7 Time: \_\_\_\_\_

**I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN**

**FLOOR AMENDMENTS/CHANGES**

Bill No. 43(Bc)

J de

**Senator Proposing Amendment**

*(Below for Senator to complete)*

Please describe proposed amendment, including where change to occur:

Sponsorship

1 - LFK

2 - ~~R. Blotter~~ W on pat

3. 5 - W on pat Brown

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

Date 4/7, 2005

Floor Amendment No. 1 of a total of \_\_\_\_\_ changes on above Bill.

Votes For Amendment: \_\_\_\_\_ / Votes Against Amendment: \_\_\_\_\_

**AMENDMENT PASSED:**

Amendment Failed: \_\_\_\_\_

Amendment Withdrawn: \_\_\_\_\_

**APPROVED AS TO FORM PASSED**

J de

AUTHOR OF AMENDMENT

Concur *(initial)*

mev  
Clerk of Legislature

\_\_\_\_\_  
Speaker

\_\_\_\_ Ass't. Amend. Clerk

\_\_\_\_ Engrossment Staff

## I. Overview

The Committee on Judiciary, Governmental Operations & Reorganization to which was referred **Bill No. 43**, conducted a Public Hearing on same on March 18, 2005 at the Legislature's Public Hearing Room beginning at 9 a.m. Bill No. 43 (EC) was heard at 10:54 a.m.

### Senators in attendance:

Senator Robert Klitzkie, Chairman  
Senator Ray Tenorio, Member  
Senator Adolpho Palacios, Member  
Senator B.J. Cruz, Member  
Senator Larry Kasperbauer, Member  
Senator Joanne Brown  
Senator Lou Leon Guerrero  
Senator Judi Won Pat  
Senator Eddie Calvo

### Testimony on Bill No. 43 was provided by:

- **Mr. Luis Reyes**, Administrator of Personnel Services Division, Department of Education for DOE appeared on behalf of DOE Superintendent Juan P. Flores (Oral) and Dr. Jose C. Cruz, Chairman, Guam Education Policy Board (Written & Oral)
- **Mr. Robert Koss**, Director of Field Services, Guam Federation of Teachers (Oral)

## II. Summary of Testimony

Testimony on Bill No. 43 was provided by:

**Mr. Luis Reyes, Administrator of Personnel Services Division, Department of Education for DOE on behalf of Superintendent of Education Juan P. Flores and Dr. Jose C. Cruz, Chairman, Guam Education Policy Board** – Mr. Reyes stated that both Mr. Flores and Dr. Cruz are in favor of Bill No. 43. He also submitted written testimony provided by Dr. Cruz. Dr. Cruz's written testimony indicates that the Guam Education Policy Board fully supports Bill No. 43 and that the Board will make the provisions of the Bill Board policy.

**Mr. Robert Koss, Director of Field Services, Guam Federation of Teachers** testified on behalf of the GFT president and the GFT membership. Mr. Koss stated that the GFT has been dissatisfied with the implementation of the current law (Section 43 of P.L. 27-106). He provided a lengthy discourse on the problems that exist as a result of the statute and gave reasons why the GFT considers the law to be both unnecessary and inorganic. Mr. Koss also expressed support for Bill No. 43 to the extent that it would not provide unrestricted transfer authority to the Superintendent of Education and that authority would not be exercised until appropriate policy is in place.

### **III. Findings and Recommendations**

The Committee on Judiciary, Governmental Operations & Reorganization finds that the existing statute governing transfer of employees within the Department of Education has been the source of problems for a number of DOE employees, and, if not changed, has the potential to be a source of abuse of authority, as well. The Committee finds, also, that the provisions of Bill No. 43 provide appropriate protection of the rights of DOE employees. Accordingly the Committee on Judiciary, Governmental Operations & Reorganization directs that bill No. 43 be reported out with the **Recommendation To Do Pass.**

### **IV. Minutes**[Revised 03/25/05 at 7:42am]

**Date:** March 18, 2005

**Location:** Guam Legislature – Public Hearing Room  
155 Hesler Street Hagatna, Guam

**Called to order by Senator Robert Klitzkie, Chairman at 9:00am**

**Senators present:**

Senator Robert Klitzkie, Chairman  
Senator Ray Tenorio, Member  
Senator Adolpho Palacios, Member  
Senator B.J. Cruz, Member  
Senator Larry Kasperbauer, Member  
Senator Joanne Brown  
Senator Lou Leon Guerrero  
Senator Judi Won Pat  
Senator Eddie Calvo

**Bills on agenda:** Bill 5 (LS); Bill 39 (EC); Bill 42 (EC); Bill 43 (EC); Bill 53 (EC); Bill 62 (EC); Bill 72 (EC); Bill 78 (EC); Bill 83 (EC); Bill 84 (EC)

**Bill 5 (LS) heard at 9:01am**

**Description:** AN ACT TO ADD A NEW §4203.3 TO TITLE 4 AND §5253 TO TITLE 5 OF THE GUAM CODE ANNOTATED RELATIVE TO PROHIBITING CONVICTED SEX OFFENDERS FROM BEING EMPLOYED IN THE GOVERNMENT OF GUAM OR FOR GOVERNMENT CONTRACTORS IN AREAS FREQUENTED BY CHILDREN.

**Testimony:**

- No individuals signed-in to present oral testimony.
- **Dr. Jose Cruz**, Chairman of the Guam Education Policy Board, presented written testimony in support of Bill 5.

**Bill 39 (EC) heard at 9:02am**

**Description:** AN ACT TO ADD A NEW SECTION 63103.1 TO ARTICLE 1, CHAPTER 63, DIVISION 6 OF TITLE 5 OF THE GUAM CODE ANNOTATED TO ENHANCE ENFORCEMENT OF NATURAL RESOURCES LAWS THROUGH THE CREATION OF A VOLUNTEER CONSERVATION OFFICER RESERVE.

**Testimony:**

- **Mr. Joseph Torres**, Acting Director of the Department of Agriculture, testified in support of Bill 39 at 9:03am.\*

\*Mr. Torres was accompanied by the following individuals for the purpose of providing technical support during questioning by Senators:

**Celestino Aguon**, Acting Chief of the Department of Aquatics and Wild Life

**Trina Leberer**, former employee and Supervisor of Aquatics

**Michael Reyes**, Acting Chief for the Conservation Office

- Comments and questions presented to the panel by Senator Brown, Senator Palacios, Senator Tenorio, Senator Leon Guerrero, Senator Kasperbauer, and Senator Klitzkie.

**Bill 42 (EC) heard at 9:38am**

**Description:** AN ACT TO AMEND THE COMPOSITION, RESPONSIBILITIES AND DUTIES OF THE ACCREDITATION BOARD IN THE REVIEW AND CERTIFICATION OF PRIVATE POST SECONDARY INSTITUTIONS BY REPEALING AND REENACTING §44104 OF CHAPTER 44 OF TITLE 17 OF THE GUAM CODE ANNOTATED AND TO APPEND §44105, §44106 AND §44107 TO CHAPTER 44 OF TITLE 17 OF THE GUAM CODE ANNOTATED.

**Testimony:**

- **Dr. Jose Nededog**, private citizen and long-time educator, testified in support of Bill 42 at 9:39am.

- **Mr. Mark Zhao**, Businessman and Representative of NAZPAC College, testified in support of Bill 42 at 9:49am.

- **Mr. Ron Moroni**, Attorney representing NAZPAC with respect to litigation issues, testified in support of Bill 42 at 9:52am.

- **Dr. Jose Cruz**, Chairman of the Guam Education Policy Board, testified in opposition of Bill 42 at 9:59am.

- **Mr. Larry Ramirez**, private citizen, testified in support of Bill 42 @ 10:46am

- Comments and questions presented to the panel by Senator Klitzkie, Senator Brown, Senator Palacios, Senator Kasperbauer, Senator Won Pat, and Senator Eddie Calvo.

**Bill 43 (EC) heard at 10:54am**

**Description:** AN TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION.

**Testimony:**

- **Mr. Louis Reyes**, Administrator of Personnel Services Division of the Department of Education, testified on behalf of the Chairman of the Guam Education Policy Board (unable to attend) and the Superintendent of Education in support of Bill 43 at 10:55am.

- **Mr. Robert Koss**, Director of Field Services for Guam Federation of Teachers, testified on behalf of the membership of the association and the president of the GFT (unable to attend) in support of Bill 43 at 10:55am.
- Comments and questions presented to the panel by Senator Klitzkie, Senator Palacios, Senator Leon Guerrero, Senator Kasperbauer, and Senator Won Pat.

**Bill 62 (EC) heard at 11:21am**

**Description:** AN ACT TO RECRUIT AND RETAIN PHARMACISTS IN THE GUAM MEMORIAL HOSPITAL, THE DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES, AND THE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE, BY ADDING A NEW SECTION 6230 TO ARTICLE 2 OF CHAPTER 6 OF TITLE 4, GUAM CODE ANNOTATED.

**Testimony:**

- No individuals signed-in to present oral and/or written testimony

**Bill 53 (EC) heard at 11:22am**

**Description:** AN ACT TO AMEND SECTION 12 OF CHAPTER VI OF PUBLIC LAW 27-106 RELATIVE TO PERSONAL SERVICES CONTRACTS.

**Testimony:**

- **Mr. Joe Guthrie**, Deputy Attorney General, stated he was in support of Bill 53 at 11:23am. No testimony given—yielded to Attorney General.
- **Mr. Doug Moylan**, Attorney General, testified in opposition of Bill 53 in its current form at 11:23am.
- **Mr. Bill Bishoff**, limited-term employee at AG's office, testified in support of Bill 53 at 11:42am.
- **Mr. Mark "Paps" Martinez**, private citizen, presented oral and written testimony in support of Bill 53 at 11:44am.
- Comments and question presented to the panel by Senator Klitzkie, Senator Palacios, Senator Tenorio, and Senator Won Pat.

**\*An adjourned hearing was called by the Chairman at 12:00pm to reconvene at 1:30pm**

**Bill 83 (EC) heard at 1:30pm**

**Description:**

**Description:** RELATIVE TO ADOPTING THE FEDERAL UNIFORM CHILD CUSTODY JURISDICTION AND ENFORCEMENT ACT FOR LOCAL APPLICATION AND ENFORCEMENT.

**Testimony:**

- **Ms. Carol Ann Butler**, Private Attorney, testified in support of Bill 72 at 1:31pm.
- **Ron Moroni**, Private Attorney, testified in support of Bill 72 at 1:33pm.
- **Mr. Daniel Somerfleck**, Director of Guam Legal Services, testified in support of Bill 72 at 1:36pm.
- **Ms. Kathy Maher**, PSC, testified in support of Bill 84 at 2:46pm
- Comments and questions were presented to the panel by Senator Klitzkie, Senator BJ Cruz, Senator Palacios, and Senator Won Pat.

**Bill 84 (EC) heard at 2:03pm**

**Description:** AN ACT TO AMEND SECTION 10 OF CHAPTER VI OF PUBLIC LAW 27-106 RELATIVE TO ALLOWING THE DEPARTMENT OF EDUCATION TO UTILIZE LIMITED-TERM EMPLOYEES UNTIL THE END OF THE 2004-2005 SCHOOL YEAR.

**Testimony:**

- **Mr. Luis Reyes**, Administrator of Personnel Services Division of the Department of Education, testified on behalf of the Superintendent in support of Bill 72 at 2:06pm.
- **Mr. Matt Rector**, President of the Guam Federation of Teachers, testified in support of **Bill 84** at 2:08pm.
- **Mr. Ron Benoit**, Member of the Guam Education Policy Board, Guam Chamber of Commerce, and Businessman, testified in opposition of Bill 84 at 2:26pm.
- Comments and questions presented to the panel by Senator Klitzkie, Senator Tenorio, Senator Kasperbauer, Senator BJ Cruz, Senator Won Pat, and Senator Palacios.

**Bill 78 (LS) heard at 2:30pm**

**Description:** AN ACT TO ESTABLISH A COMPENSATION PLAN REVIEW FOR CERTIFICATED PERSONNEL AND HEALTH CARE PROFESSIONALS OF THE DEPARTMENT OF EDUCATION.

**Testimony:**

- **Mr. Luis Reyes**, Administrator of Personnel Services Division of the Department of Education, testified on behalf of the Superintendent of Education, in support of Bill 78 at 2:30pm.
- **Mr. Matt Rector**, President of the Guam Federation of Teachers, testified in support of **Bill 78** at 2:34pm.
- **Mr. Robert Koss**,
- Comments and questions presented to the panel by Senator Klitzkie, Senator Palacios, Senator Tenorio, Senator Kasperbauer, Senator Cruz, and Senator Won Pat.

**Bill 72 (EC) heard at 2:50pm**

**Description:** AN ACT TO AMEND §10 OF CHAPTER VI OF PUBLIC LAW 27-106 FOR THE PURPOSE OF ALLOWING LIMITED TERM APPOINTMENTS TO CERTAIN POSITIONS WITHIN THE GUAM POLICE DEPARTMENT, THE GUAM FIRE DEPARTMENT, THE CUSTOMS AND QUARANTINE AGENCY, AND THE DEPARTMENT OF CORRECTIONS.

**Testimony:**

- **Mr. Fred Bordallo, Jr.**, Police Lieutenant at Guam Police Department, assigned to the Training and Staff Development Section, testified in opposition of Bill 72 at 2:50pm.
- **Mr. Frank Ishizaki**, Chief of Police, testified in support of Bill 72 at 15:03pm.
- Comments and questions presented to the panel by Senator Palacios, Senator Tenorio, Senator Won Pat, and Senator Klitzkie.

**Public hearing adjourned at 3:30pm.**

**Declaration Under Penalty of Perjury of Audreya Punzalan**

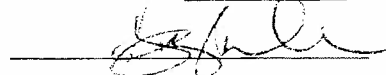
- 1.) I am employed as a Legislative Aide at the Office of Senator Robert Klitzkie.
- 2.) I was assigned the duty of disseminating a "Public Hearing Notice" (Appendix A) to each newspaper of general circulation and all broadcasting stations which air a regular local news program within Guam.
- 3.) In such notice I included all information (Appendix A) required by the Open Government Law, Title 5 GCA Sections 8101 thru 8116.
- 4.) I e-mailed notice to all local media (Appendix B: Media E-mail Listing) on March 10, 2005 (5 working days prior to hearing) in accordance with 5 GCA § 8108.
- 5.) I e-mailed notice to all local media (Appendix B: Media E-mail Listing) on March 16, 2005 (48 hours prior to hearing) in accordance with 5 GCA § 8108.
- 6.) I e-mailed notice to members of the Committee on Judiciary, *etc.* (Appendix C: Committee Member E-mails) on February 28, 2005 and March 09, 2005.
- 7.) I e-mailed notice to Speaker Mark Forbes ([speakerforbes@yahoo.com](mailto:speakerforbes@yahoo.com)) on March 11, 2005 (5 working days prior to hearing) for posting on [www.guamlegislature.com](http://www.guamlegislature.com), the official website of the Guam Legislature, in accordance with 5 GCA § 10306.
- 10.) I e-mailed a "Revised Public Hearing Notice" on March 14, 2005 to all senators, the Clerk of the Legislature, the Legislative Counsel, each newspaper of general circulation, and all broadcasting stations which air a regular news program within Guam. The revised notice indicated that Bill 14 was removed from the March 18<sup>th</sup> public hearing agenda.
- 8.) On March 11, 16, and 17, I confirmed which e-mails had been successfully delivered to recipients and those that were unsuccessful. I contacted the proper establishments to retrieve current updated e-mail addresses for those e-mails which indicated a bounce back of the "Notice of Public Hearing." I re-sent the "Notice of Public Hearing" to the corrected e-mail addresses. Bounce backs e-mail addresses of Sorenson Pacific Broadcasting that could not be corrected due to problems with email servers were as follows: Ray Gibson ([rgibson@k57.com](mailto:rgibson@k57.com)), Patty Arroyo ([parroyo@k57.com](mailto:parroyo@k57.com)), and [ajuan@105therock.com](mailto:ajuan@105therock.com). A fax was sent in place to these individuals at 477-3982.
- 9.) I caused notice on [www.bobsoffice.org](http://www.bobsoffice.org), website for the Committee on Judiciary, *etc.*, on March 09, 2005 (5 working days prior to hearing) in accordance with 5 GCA § 10306.

**Declaration Under Penalty of Perjury**

**6 GCA Section 306**

I declare under penalty of perjury that the foregoing is true and correct,

Executed on March 24, 2005 on Guam by

 (signature)

**Audreya J. Punzalan**

## APPENDIX A: NOTICE OF PUBLIC HEARING



Committee on Judiciary, Governmental Operations  
& Reorganization  
[www.bobsoffice.org/judiciary](http://www.bobsoffice.org/judiciary)

### PUBLIC HEARING NOTICE

**A public hearing will be held on Friday, March 18, 2005 at 9:00am in the Guam Legislature's public hearing room located at 155 Hesler Place in Hagatna. The public is invited to present oral and/or written testimony. The following bills will be heard:**

**BILL 5 (LS)** AN ACT TO ADD A NEW §§4203.3 TO TITLE 4 AND §5253 TO TITLE 5 OF THE GUAM CODE ANNOTATED RELATIVE TO PROHIBITING CONVICTED SEX OFFENDERS FROM BEING EMPLOYED IN THE GOVERNMENT OF GUAM OR FOR GOVERNMENT CONTRACTORS IN AREAS FREQUENTED BY CHILDREN.

**BILL 14 (LS)** AN ACT TO ADD A NEW CHAPTER 2A TO 5 GCA; TO REPEAL 1 GCA §1800, CHAPTER 11 OF 5 GCA; TO ESTABLISH EDUCATION, HEALTH AND PUBLIC SAFETY AS THE TOP PRIORITIES OF THE GOVERNMENT, TO RECOGNIZE THE GOVERNOR'S AUTHORITY TO REORGANIZE THE EXECUTIVE BRANCH OF THE GOVERNMENT, TO REMOVE IMPEDIMENTS TO REORGANIZATION, TO PROVIDE THE GOVERNOR THE TOOLS NECESSARY FOR SUCH REORGANIZATION AND PRIORITIZATION AND TO ENACT THE GOVERNMENT PRIORITIES ACT OF 2005. POSTPONED

**BILL 39 (EC)** AN ACT TO ADD A NEW SECTION 63103.1 TO ARTICLE 1, CHAPTER 63, DIVISION 6 OF TITLE 5 OF THE GUAM CODE ANNOTATED TO ENHANCE ENFORCEMENT OF NATURAL RESOURCES LAWS THROUGH THE CREATION OF A VOLUNTEER CONSERVATION OFFICER RESERVE.

**BILL 42 (EC)** AN ACT TO AMEND THE COMPOSITION, RESPONSIBILITIES AND DUTIES OF THE ACCREDITATION BOARD IN THE REVIEW AND CERTIFICATION OF PRIVATE POST SECONDARY INSTITUTIONS BY REPEALING AND REENACTING §44104 OF CHAPTER 44 OF TITLE 17 OF THE GUAM CODE ANNOTATED AND TO APPEND §44105, §44106 AND §44107 TO CHAPTER 44 OF TITLE 17 OF THE GUAM CODE ANNOTATED.

**BILL 43 (EC)** AN TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION.

**BILL 53 (EC)** AN ACT TO AMEND SECTION 12 OF CHAPTER VI OF PUBLIC LAW 27-106 RELATIVE TO PERSONAL SERVICES CONTRACTS.

**BILL 62 (EC)** AN ACT TO RECRUIT AND RETAIN PHARMACISTS IN THE GUAM MEMORIAL HOSPITAL, THE DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES, AND THE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE, BY ADDING A NEW SECTION 6230 TO ARTICLE 2 OF CHAPTER 6 OF TITLE 4, GUAM CODE ANNOTATED.

**BILL 72 (EC)** AN ACT TO AMEND §10 OF CHAPTER VI OF PUBLIC LAW 27-106 FOR THE PURPOSE OF ALLOWING LIMITED TERM APPOINTMENTS TO CERTAIN POSITIONS WITHIN THE GUAM POLICE DEPARTMENT, THE GUAM FIRE DEPARTMENT, THE CUSTOMS AND QUARANTINE AGENCY, AND THE DEPARTMENT OF CORRECTIONS.

**Bill 78 (LS)** AN ACT TO ESTABLISH A COMPENSATION PLAN REVIEW FOR CERTIFICATED PERSONNEL AND HEALTH CARE PROFESSIONALS OF THE DEPARTMENT OF EDUCATION.

**BILL 83 (EC)** RELATIVE TO ADOPTING THE FEDERAL UNIFORM CHILD CUSTODY JURISDICTION AND ENFORCEMENT ACT FOR LOCAL APPLICATION AND ENFORCEMENT.

**BILL 84 (EC)** AN ACT TO AMEND SECTION 10 OF CHAPTER VI OF PUBLIC LAW 27-106 RELATIVE TO ALLOWING THE DEPARTMENT OF EDUCATION TO UTILIZE LIMITED-TERM EMPLOYEES UNTIL THE END OF THE 2004-2005 SCHOOL YEAR.

**\*Written testimony can be submitted via e-mail to [judiciary@bobsoffice.org](mailto:judiciary@bobsoffice.org)**

**For ADA assistance, please contact the Office of Senator Robert Klitzkie at (671) 472-9355 ext. 3 or send request via email to [judiciary@bobsoffice.org](mailto:judiciary@bobsoffice.org).**



**APPENDIX B: MEDIA E-MAIL LISTING**

<p align="center"><b>Notice to all media : Outlet Managers, Publishers, Producers</b></p>	<p align="center"><b>Notice to all media : News Directors, Editors, Reporters</b></p>
<p><b><u>PRINT</u></b>  <b>Marianas Variety</b> – Amier Younis, Ops Mgr, amier@mvguam.com  <b>Directions</b> – Jerry Roberts, Publisher, jroberts@directionsguam.com  <b>Guam Business</b> – Steve Nygard, Publisher, snygard@glimpses.guam.net  <b>Pacific Daily News</b> – Government Meetings Section life@guampdn.com  <b>Marianas Business Journal</b> – Steve Nygard, Publisher, snygard@glimpses.guam.net  <b>Guahan Magazine</b> – Carlene Cooper-Nurse, Publisher, carlene@guahanmagazine.com  <b>Mabuhay News</b> – Ritchie Lim, Publisher, paciwire@ite.net  <b>Mariana’s Variety</b> – Ad Section, ads@mvguam.com</p> <p><b><u>TV</u></b>  <b>KUAM Ch. 8</b> – generalmanager@KUAM.com  <b>KUAM Ch. 11</b> – generalmanager@KUAM.com  <b>ABC 14</b> – David Larson, Gen Mgr, david@go14.tv  <b>KGTF</b> – kgtf12@ite.net</p> <p><b><u>RADIO</u></b>  <b>K57</b> – Ray Gibson, General Mgr, rgibson@k57.com  <b>Power98</b> – Roque Aguon, General Mgr, raguon@power98.com  <b>105 Rock</b> – Albert Juan, General Mgr, ajuan@105therock.com  <b>I-94 FM</b> – Fredalynn Mortera Hecita, fredalynn@kuam.com  <b>610 AM</b> – Ryan San Nicolas, ryan@kuam.com  <b>K-StereO</b> – Ed Poppe, General Mgr, ksto@ite.net  <b>KISH (102.9 FM)</b> – Ed Poppe, General Mgr, ksto@ite.net  <b>Hit Radio 100</b> – Vince Limuaco, Sales Mgr., marketing@hitradi0100.com  <b>KPRG (89.3 FM)</b> – General Manager, kprg@kprg.org  <b>Harvest Family Radio</b> – khmg@harvestministries.net  <b>KTKB</b> – ktkb@ktkb.com  <b>KOLG 90.0 FM</b> – Contact, chuck@kolg.org  <b>KTWG 800 AM</b> – Ops Mgr, Kleilani63@hotmail.com</p>	<p><b><u>PRINT</u></b>  <b>Pacific Daily News</b> – Rindraty Limtiaco, Exec. Editor, rlimtiaco@guampdn.com  <b>Marianas Variety</b> – Mar-Vic Cagurangan, marvic@mvguam.com  <b>Directions</b> – Gennette Quan, Editor, editor@directionsguam.com  <b>Guam Business</b> – Maureen Maratita, Editor, mmaratita@glimpses.guam.net  <b>Marianas Business Journal</b> – Maureen Maratita, Editor, mmaratita@glimpses.guam.net  <b>Guahan Magazine</b> – Jayne Flores, Editor, jayne@guahanmagazine.com  <b>Mabuhay News</b> – Ritchie Lim, Editor, mabuhaynews@yahoo.com  <b>Mariana’s Variety</b> – Ad Section, ads@mvguam.com</p> <p><b><u>TV</u></b>  <b>KUAM Ch.8</b> – Sabrina Matanane, News Dir, Sabrina@KUAM.com  <b>KUAM Ch. 11</b> – Sabrina Matanane, News Dir, Sabrina@KUAM.com</p> <p><b><u>RADIO</u></b>  <b>I-94 FM</b> – Fredalynn Mortera Hecita, News (Radio) fredalynn@kuam.com  <b>610 AM</b> – Ryan San Nicolas, ryan@kuam.com  <b>K57, Power98, 105 Rock</b> – Patty Arroyo, News Director, parroyo@k57.com  <b>K-StereO</b> – Jean Hudson, News Director, kstonews@ite.net  <b>KISH (102.9 FM)</b> – Jean Hudson, News Director, kstonews@ite.net</p>

**APPENDIX C: COMMITTEE MEMBER E-MAILS**

Senator Robert Klitzkie, Chairman  
 Speaker Mark Forbes, Ex-Officio  
 Senator Jesse A. Lujan, Member  
 Senator Larry Kasperbauer, Ph.D., Member  
 Senator Ray Tenorio, Member  
 Senator Benjamin J.F. Cruz, Member  
 Senator Adolpho B. Palacios, Sr., Member

[bob@bobsoffice.org](mailto:bob@bobsoffice.org)  
[speakerforbes@yahoo.com](mailto:speakerforbes@yahoo.com)  
[jal@netpci.net](mailto:jal@netpci.net)  
[lk4kids@ite.net](mailto:lk4kids@ite.net)  
[ray@raytenorio.com](mailto:ray@raytenorio.com)  
[cjbjcruz@ite.net](mailto:cjbjcruz@ite.net)  
[patrickcepeda@hotmail.com](mailto:patrickcepeda@hotmail.com)

**Bureau of Budget & Management Research**  
Fiscal Note of Bill No. 43 (EC)

**Bill Title (Preamble):**  
An Act to Repeal and Re-Enact Item (o) of §3103 of Chapter 3 of Title 17, Guam Code Annotated Relative To The Personnel Transfer Authority Of The Superintendent Of Education.

Department/Agency Appropriation Information	
Dept./Agency Affected: Department of Education	Dept./Agency Head: Juan Flores
Department's General Fund (GF) appropriation(s) to date:	\$159,485,432
Department's Other Fund (specify): <u>Healthy Futures Fund &amp; Safe Street</u> Appropriation(s) to date:	\$933,662
Total Department/Agency Appropriation(s) to date:	\$160,419,094

Fund Source Information of Proposed Appropriation			
	General Fund:	Other (specify):	Total:
FY 2005 Adopted Revenues	\$447,441,000	\$100,502,170	\$547,943,170
FY Appro. to P.L. _____	(\$447,821,707)	(\$100,702,530)	(\$548,524,237)
Sub-total:	(\$380,707)	(\$200,360)	(\$581,067)
Less appropriation in Bill	\$0	\$0	\$0
Total:	(\$380,707)	(\$200,360)	(\$581,067)

Estimated Fiscal Impact of Bill						
	One Full Fiscal Year	For Remainder of Current FY (if applicable)	Second Year	Third Year	Fourth Year	Fifth Year
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Other Fund:	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions?  
If Yes, see attachment / / Yes /X/ No
- Is amount appropriated adequate to fund the intent of the appropriation?  
If no, what is the additional amount required? \$ \_\_\_\_\_ / / N/A / / Yes / / No
- Does the Bill establish a new program/agency?  
If yes, will the program duplicate existing programs/agencies? / / Yes /X/ No  
Is there a federal mandate to establish the program/agency? / / N/A / / Yes / / No
- Will the enactment of this Bill require new physical facilities? / / Yes /X/ No
- Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: / / Yes /X/ No  
/ / Requested agency comments not received by due date / / Other: Time Constraints

Analyst: Joe Certeza Date: 3/11/05 Director: Carlos P. Bordallo Date: 3/11/05  
Carlos P. Bordallo, Acting BBMR

**Footnotes:**  
Bureau of Budget and Management Research  
Fiscal Note Comments to Bill 43 (EC)  
March 11, 2005

The intent of Bill 43 is to empower the Superintendent of Education with the optimum flexibility of managing its employees via transfer authority in accordance with local laws and regulations. This bill proposes to repeal and reenact §3103 item (o) which grants the Superintendent of Education the authority to assign, detail, or transfer employees to various locations within the Department of Education. Exercise of such authority shall be administered in accordance with policy adopted by the Board and shall not (1) result in the change of employee's position title and/or job duties and/or (2) contradict the provisions of any collective bargaining agreement in effect nor violate the employees rights..

The fiscal impact of this bill is nominal and can be absorbed by operational funds. Funding requirements are undetermined at this time.



Guam Education Policy Board (GEPB)  
Guam Department of Education  
P.O. Box DE, Hagatna, Guam 96932

Testimony on Bill 43, Personnel transfer authority of the Superintendent of Education  
By Dr. Jose Q. Cruz, Chairman, GEPB  
March 18, 2005

Senator Kasperbauer, Chairman of the Committee on Education and Community Development, Honorable Senators and members of the Committee, my name is Dr. Jose Q. Cruz, Chairman of the Guam Education Policy Board. I speak most specifically as Chair of the Legislative Affairs Subcommittee of our Board consisting of myself, Mrs. Rosa S. Palomo, GEPB voting member, Mr. Ron Benoit, business representative, Mrs. Neeti Prakash, GFT representative, Mr. Luis Reyes, Superintendent liaison to the Committee and with summary consultation with Superintendent of Education, Mr. Juan P. Flores. Action by the full Board is not possible because our Board meetings are called every 2<sup>nd</sup> & 4<sup>th</sup> Wednesdays of the month. However, I feel we will have no objections to the Bill.

Bill 43 repeals Section 43 of PL 27-106. It proposes that transfer authority of personnel by the Superintendent be guided by policy adopted by GEPB. We therefore fully support the Bill and will rise to the challenge of issuing policy guidelines as soon as the Bill becomes law. Further, the provisions of the Bill will be included as part and parcel of our policy development on the transfer authority of the Superintendent.

As Chair of the Guam Education Policy Board, I believe we will have no objections to Bill 43 and I will subsequently submit an official resolution on our position.

Thank you for the opportunity to speak on behalf of the Guam Education Policy Board. I will remain to answer any questions that the Committee may want to have answered or addressed.

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

Bill No. 43 (EC)

Introduced by:

L.F. Kasperbauer *Lfk*

**AN TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF  
CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED  
RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY  
OF THE SUPERINTENDENT OF EDUCATION.**

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

**Section 1.** Item (o) of Section 3103 of Title 17 of the Guam Code Annotated as enacted by Section 43 of Public Law 27-106, is hereby *repealed and re-enacted* to read:

“(o) Notwithstanding any other provision of law or personnel rules and regulations, the Superintendent shall have the authority to assign, detail or transfer employees to various *physical locations* within the Department of Education. The exercise of such authority shall be administered only in accordance with Policy adopted by the Board and shall not (1) result in a change in position title and/or job duties and/or (2) contradict the provisions of any collective bargaining agreement in effect at the time of the transfer nor violate any employees rights thereto.”