



Office of the Governor of Guam

P.O. Box 2950 Hagåtña, Guam 96932

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

Felix Perez Camacho
Governor

Kaleo Scott Moylan
Lieutenant Governor

22 APR 2005

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

Dear Mr. Speaker:

Transmitted herewith is Bill No. 43 (EC), "AN ACT TO REPEAL AND REENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17 GUAM CODE ANNOTATED, RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION," which I signed into law on April 21, 2005, as **Public Law 28-26**.

Sinseru yan Magåhet,

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

Attachment: copy attached of signed bill

cc: The Honorable Eddie Baza Calvo
Senator and Legislative Secretary

Senator Edward J.B. Calvo SECRETARY OF THE LEGISLATURE ACKNOWLEDGEMENT RECEIPT	
Rec'd by: <u>Nikola</u> <u>mb</u>	Print Name & Initial
Time: <u>9:47</u>	Date: <u>4-26-05</u>

Office of the Speaker
MARK FORBES

Date: 4/25/05
Time: 10:40
Rec'd by: Gene
Print Name: _____
DOC # 0137



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

April 11, 2005

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



Dear *Maga'lahi* Camacho:

Transmitted herewith are Bill Nos. 5(LS), 34(EC), 39(EC), 40(EC), 43(EC), 52(EC), 54(EC) and 83(EC); and Substitute Bill Nos. 6(LS), 9(LS), 32(EC), 56(EC), 74(EC) and 78(EC) which were passed by *I Mina' Bente Ocho Na Liheslaturan Guåhan* on April 9, 2005.

Sincerely,

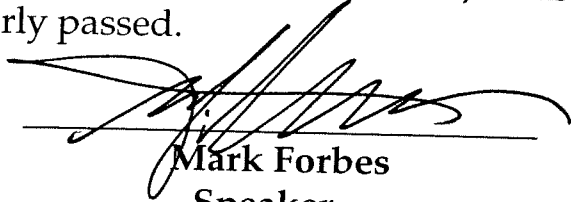
EDWARD J.B. CALVO
Senator and Secretary of the Legislature

Enclosures (14)


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

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

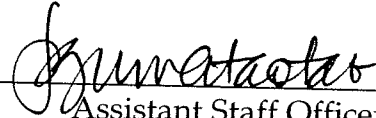
This is to certify that Bill No. 43 (EC), "AN ACT TO REPEAL AND REENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17 GUAM CODE ANNOTATED, RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION," was on the 9th day of April, 2005, duly and regularly passed.


Mark Forbes
Speaker

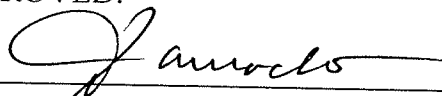
Attested:


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

This Act was received by *I Maga'lahaen Guåhan* this 11 day of April, 2005,
at 4:32 o'clock P.M.


Assistant Staff Officer
Maga'laha'i's Office

APPROVED:


FELIX P. CAMACHO
I Maga'lahaen Guåhan

Date: 4/21/05

Public Law No. 28-26

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

Bill No. 43 (EC)

As amended on the Floor.

Introduced by:

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

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

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

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

5 **“(o) Notwithstanding any other provision of law or personnel**
6 **rules and regulations, the Superintendent shall have the authority to**
7 **assign, detail or transfer employees to various *physical locations* within**

1 the Department of Education. The Superintendent shall exercise such
2 authority only in accordance with a policy adopted by the Board and
3 shall not (1) cause a change in position title or job duties, or (2)
4 contradict the provisions of any collective bargaining agreement in
5 effect at the time of the transfer *nor* violate any employee's rights
6 thereunder."

6

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

Date: 4/9/05

VOTING SHEET

Bill No. 43(FC)

Resolution No. _____

Question: _____

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

TOTAL

14 0 0 0 1

CERTIFIED TRUE AND CORRECT:

Patricia Cuyabano
 Clerk of the Legislature

* 3 Passes = No vote
 EA = Excused Absence



MINA BENTE OCHO NA LIHESLATURAN GUÅHAN
TWENTY-EIGHTH GUAM LEGISLATURE

Senator Edward J.B. Calvo
SECRETARY OF THE LEGISLATURE

Chairman
COMMITTEE ON FINANCE, TAXATION & COMMERCE

OFFICE OF FINANCE AND BUDGET

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

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

February 14, 2005

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

Håfa adai, Mr. Speaker:

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

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

TO PASS	<u>6</u>
NOT TO PASS	<u>0</u>
TO REPORT OUT	<u>0</u>
ABSTAIN	<u>0</u>
TO PLACE IN INACTIVE FILE	<u>0</u>

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

Si Yu'os Ma'ase!

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



MINA BENTE OCHO NA LIHESLATURAN GUÅHAN
TWENTY-EIGHTH GUAM LEGISLATURE

Senator Edward J.B. Calvo
SECRETARY OF THE LEGISLATURE

Chairman
COMMITTEE ON FINANCE, TAXATION & COMMERCE

OFFICE OF FINANCE AND BUDGET

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

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

February 14, 2005

MEMORANDUM

To: Committee Directors

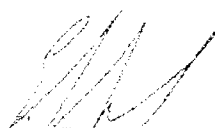
From: Chairman, Committee on Finance, Taxation, and Commerce

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

This memorandum is accompanied by the following:

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

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


Senator Edward J.B. Calvo
Chairman



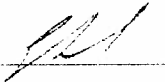
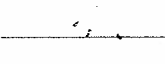
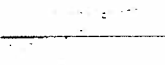
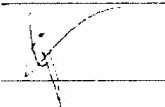
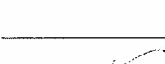


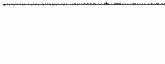
**COMMITTEE ON FINANCE, TAXATION AND
COMMERCE & THE OFFICE OF FINANCE
AND BUDGET**

I MINA BENTE OCHO NA LIHESLATURAN GUAHAN

155 HESLER STREET, HAGATNA, GUAM 96910

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

VOTING SHEET

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

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

Bill No. 13 (LS)

Introduced by:

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

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

BE IT ENACTED BY THE PEOPLE OF GUAM:

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

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

“Chapter 43

TAX REBATES FOR EDUCATOR EXPENSES

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

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

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

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

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

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

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

1- 5) Aide.

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

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

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

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

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

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

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

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

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

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

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

12 **§43409. Effective dates.** This act is effective upon adoption provided that the tax
13 rebate created by §4303 shall be effective for tax liability arising in 2005.”
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Zuf
3/4/05

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3/7/05

1- **MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN**
2 **2005 (FIRST) Regular Session**

Bill No. 13 (LS)

3 Introduced by:

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

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

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**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.**

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

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

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

24
25 **"CHAPTER 4**

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

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

① ✓

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

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

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

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

Passed FA No. 1
Date: 3/7 Time: _____

I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN

FLOOR AMENDMENTS/CHANGES

Bill No. 13

A.B. Palacios

Senator Proposing Amendment

(Below for Senator to Complete)

Please describe proposed amendment, including where change to occur:

On page 2 line 44, after the word "Act.", insert the following sentence:

"Furthermore, educators in Guam's private schools are faced with the same conditions, thereby finding it necessary to spend their own private funds to provide supplies and materials cited as *qualified expenses* in this Act"

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

Date 3/7 2005

Floor Amendment No. 2 of a total of _____ changes on above Bill.

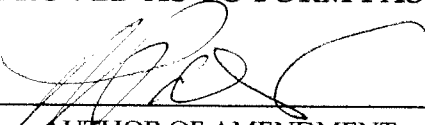
Votes For Amendment: _____ Votes Against Amendment: _____

AMENDMENT PASSED:

Amendment Failed: _____

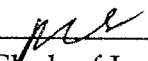
Amendment Withdrawn: _____

APPROVED AS TO FORM PASSED



AUTHOR OF AMENDMENT

Concur (initial)



Clerk of Legislature

Speaker

_____ Asst. Amend. Clerk

_____ Engrossment Staff

I MINA'BENTE OCHO NA LIHESLATURAN GUÁHAN

FLOOR AMENDMENTS/CHANGES

Bill No. 13

RA

Senator Proposing Amendment

(Below for Senator to complete)

Please describe proposed amendment, including where change to occur:

p. 2 line 52 spell out "IRS" = Internal Revenue Service ("IRS") or wherever it appears

p. 4 line 97 change "30 days" to read "90 days"

[Signature]

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

Date 3/7, 2005

Floor Amendment No. 7 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

AUTHOR OF AMENDMENT

Concur *(initial)*

[Signature]
Clerk of Legislature

Speaker

____ Ass't. Amend. Clerk
____ Engrossment Staff

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

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

64- (a) *Eligible educator* means a kindergarten through grade 12: FA3u

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

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

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

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

I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN

FLOOR AMENDMENTS/CHANGES

Bill No. 13 (EC)

A. B. PATACOR K. I. Z. K. I. E

Senator Proposing Amendment

(Below for Senator to complete)

Please describe proposed amendment, including where change to occur:

Insert of TO A ^{OK} " in the Guam public schools system
and in the Guam private schools system. OK
and confine with "(b)". OK
3a add after grade 12

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

Date 3/4, 2005

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

Votes For Amendment: _____ Votes Against Amendment: _____

AMENDMENT PASSED:

Amendment Failed: _____

Amendment Withdrawn: _____

APPROVED AS TO FORM PASSED

[Signature]
AUTHOR OF AMENDMENT

Concur (initial)

[Signature]
Clerk of Legislature

Speaker

Ass't. Amend. Clerk

Engrossment Staff

I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN

FLOOR AMENDMENTS/CHANGES

Bill No. 13 (EC)

Lgk

Senator Proposing Amendment

(Below for Senator to complete)

Please describe proposed amendment, including where change to occur:

~~Amend~~ amend the 2nd Palacios Amendment on line 64
and change --- private school system to
private schools.

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

Date 3/7, 2005

Floor Amendment No. 3b 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

Lgk

AUTHOR OF AMENDMENT

Concur (initial)

Clerk of Legislature

Speaker

Ass't. Amend. Clerk
Engrossment Staff

I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN

FLOOR AMENDMENTS/CHANGES

Bill No. 13 (EC)

A. B. Palacios

Senator Proposing Amendment

Must amended by PK & YK

(Below only for Senator to complete)

Please describe proposed amendment, including where change to occur:

INSERT of 70A in the Guam Public School system
AND in the Guam Private Schools systems
→ continue with "(b)".

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

Date 3/7, 2005

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

Votes For Amendment: _____ Votes Against Amendment: _____

AMENDMENT PASSED: _____

Amendment Failed: _____

Amendment Withdrawn: _____

APPROVED AS TO FORM PASSED

AUTHOR OF AMENDMENT

Concur (initial)

ms
Clerk of Legislature

Speaker

____ Ass't. Amend. Clerk

____ Engrossment Staff

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

94 **§4305. Rebate Fund.** Deposits made pursuant to §4304 shall be covered
95 over and deposited into the fund created by 12 GCA §58138.

96 **§4306. Implementation by Tax Commissioner.** The Tax
97 Commissioner of Guam shall no later than thirty ⁹⁰~~(30)~~ days after the effective
98 date hereof, develop necessary procedures to implement this chapter and to that
99 end shall:

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

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

I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN

FLOOR AMENDMENTS/CHANGES

Bill No. 13 (LS)

Ray Lenorio

Senator Proposing Amendment

(Below for Senator to complete)

Please describe proposed amendment, including where change to occur:

Page #4, line 94, Amend §4305 Rebate Fund,
Deposits made pursuant to §4305... Replace with
"§4304", technical correction of previous
referenced section.

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

Date 3/7, 2005

Floor Amendment No. 6 of a total of _____ changes on above Bill.

Votes For Amendment: _____ Votes Against Amendment: _____

AMENDMENT PASSED:

Amendment Failed: _____

Amendment Withdrawn: _____

APPROVED AS TO FORM PASSED

[Signature]
AUTHOR OF AMENDMENT

Concur (initial)

[Signature]
Clerk of Legislature

Speaker

____ Ass't. Amend. Clerk
____ Engrossment Staff

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

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

MINA'BENTE OCHO NA LIHESLATURAN GU€ HAN

FLOOR AMENDMENTS/CHANGES
Bill No. 13 (LS)

Edward J.B. Calvo
Senator Proposing Amendment

(Below for Senator to Complete)

Please describe proposed amendment, including where change to occur:

On Section 2 within the second paragraph of §4301 located on page 2 line 42 of Substituted Bill No. 13 (LS), replace the word "schools" with "school classrooms".

Date 3/7, 2005.

Floor Amendment No. 5 of a total of _____ changes on above Bill.

Votes For Amendment: _____ Votes Against Amendment: _____

AMENDMENT PASSED: _____

Amendment Failed: _____

Amendment Withdrawn: _____

EC

APPROVED AS TO FORM PASSED
SENATOR EDWARD J.B. CALVO
AUTHOR OF AMENDMENT

Concur (initial)

EC
Clerk of Legislature

Speaker

Ass't Amend. Clerk

Engrossment Staff

Passed FA No. _____

Date: _____ Time: _____

I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN

FLOOR AMENDMENTS/CHANGES

Bill No. 13

JTWP

Senator Proposing Amendment

(Below for Senator to complete)

Please describe proposed amendment, including where change to occur:

line 76, delete "health or"

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

Date 3/7, 2005

Floor Amendment No. 4 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

AUTHOR OF AMENDMENT

Concur *(initial)*

[Signature]
Clerk of Legislature

Speaker

____ Ass't. Amend. Clerk

____ Engrossment Staff

Passed FA No. _____

Date: _____ Time: _____

I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN

FLOOR AMENDMENTS/CHANGES

Bill No. 13

Laly

Senator Proposing Amendment

(Below for Senator to complete)

Please describe proposed amendment, including where change to occur:

delete lines 90-93; last sentence

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

Date 3/7, 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

AUTHOR OF AMENDMENT

Concur *(initial)*

[Signature]

Clerk of Legislature

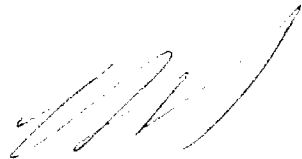
Speaker

____ Ass't. Amend. Clerk

____ Engrossment Staff

Waiver on Fiscal Note

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



Edward J.B. Calvo

Chairman

Committee on Finance, Taxation and Commerce

I. OVERVIEW

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

Senators present were:

Senator Eddie Calvo, Chairman

Vice Speaker Joanne Brown

Speaker Mark Forbes

Senator Robert Klitzkie

Senator Larry Kasperbauer

Senator Lou Leon Guerrero

Senator Jesse Lujan

Senator Adolpho Palacios

Senator Antonio Unpingco

Senator Judith Won Pat

II. SUMMARY OF TESTIMONY

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

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

Senator Robert Klitzkie's Remarks:

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

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

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

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

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

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

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

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

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

III. FINDINGS AND RECOMMENDATION

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

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

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

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

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

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

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

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

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

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

**Bill Referrals
Continuous**

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

Bill Referrals – Continuous
28th GL – Committee on Calendar

IV. PUBLIC HEARING NOTICE



AMENDED
Public Hearing Notice
 5 GCA §8108 (Special)

COPY

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

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 *Edhesteiweun Guåhan's* Public Hearing Room and solicits any written or verbal testimonies from the Public on the following measures:

1. **Bill No. 4 (LS)** - "An Act To Appropriate The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Buildings."
2. **Bill No. 8 (LS)** - "An Act To Amend To §5804 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 Reappropriate \$1,250,000 From The Same 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 45 To Create Tax Rebates For Educator Expenses And Under The Educator Appreciation Act Of 2005."
6. **Bill No. 19 (LS)** - "An Act To Add New Item (36), Subsection K, Section 26205, 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 Infrastructure 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 (7) To Section 25106 Of Article 2, Chapter 25, 11 GCA, For The Purpose Of Exempting The Sale Of Medicine, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wishing to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at edwardcalvo@guamso.net or fax at 475-8835.

- All senators
- Executive Director
- Council
- Council Staff
- All Media
- Bank's office
- Andro Yumia
- All Media

Handwritten signature and initials.

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

Mail address: P.O. Box 10000, Hagatña, Guam 96910

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

PUBLIC HEARING AGENDA

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

1. **Bill No. 4 (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 §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) 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. 12 (LS):** "~~An act to de-appropriate \$135,300 from the sums appropriated to the Legislature and to re-appropriate said sum to the Public School Library Resources Fund.~~ *Referred to the Committee on General Matters.*"
5. **Bill No. 13 (LS):** "An act to enact a new 11 G.C.A. Ch.43 to create tax rebates for educator expenses and enact the Educator Appreciation Act of 2005."
6. **Bill No. 19 (LS):** "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 (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 §17-93-01 of Liheslaturan Guahan's 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 G.C.A. and a new subsection (1) to section 28106 of Article 2, Chapter 28, 11 G.C.A. for the purpose of exempting the sale of medicine, pharmaceuticals, medical equipment, and medical supply, as well as the provision of medical services from the application of the Gross Receipts Tax and to remove the application of the Use Tax Form of Medical Equipment."



Public Hearing Notice

5 GCA §8108 (Special)

office copy

Edward J.B. Calvo, Chairman
Committee on Finance, Taxation and Commerce
I Liheslaturan Guahån'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 I Liheslaturan Guahån's Public Hearing Room and solicits any written or verbal testimonies from the Public on the following measures:

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

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

- cc: All Senators
Executive Committee
Executive Director
Clerk's Office
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1/18/05
Jan 8:35 p

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Transmission Report

Date: 1/25/2005 10:43:54 AM
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 From: SENATOR EDWARD J. CALVO
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Public Hearing Notice

S GCA 98188 (Special)

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

1. SB No. 4 (LS) - "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 Purpose Of Air Conditioning In Public School Facilities."
2. SB No. 4 (LS) - "An Act To Amend To §9104 OF TITLE 12, Guam Code Annotated Relative To Adding Investment Banking And Securities And Commissions Trading To The List Of Eligible Activities For Qualifying Certificate."
3. SB No. 37 (LS) - "An Act To Add A New Item (28) & (29) To Item (K) OF §26273 OF TITLE 11, Guam Code Annotated Relative To Exempting The Wholesale Of Telecommunications Services And Off-Island Sales From Gross Receipts Taxes."
4. SB No. 32 (LS) - "An Act To De appropriate \$133,240 From The Same Appropriated To The Legislature And To Reappropriate Said Sum To The PBS 53-Book Library Resources Fund."
5. SB No. 13 (LS) - "An Act To Enact A New 11 DGA Ch. 45 To Create The Rebate For Educator Expenses And From The Librarians Association Aid Of 2005."
6. SB No. 19 (LS) - "An Act To Add New Item (30), 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. SB No. 21 (LS) - "An Act To Reorganize The Balance Of The Territorial Highway Fund And The Gross Construction Fund For The Purpose Of Funding Various Capital Improvement Projects."
8. SB No. 22 (PC) - "An Act To Add To A New Item (3) To Subsection 26205 OF Article 2, Chapter 26, Division 2, 11 DGA And A New Subsection (I) To Section 26205 OF Article 2, Chapter 26, 11 DGA For The Purpose Of Exempting The Sale Of Medicine, Pharmaceuticals, Medical Equipment And Medical Supply. An Act To The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Revoke 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 475-8501, send an e-mail at senatorcalvo@leg.guam.gov or fax at 475-8505.

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Transmission Report - 1 of 1 Pages Continued

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Notes:

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Transmission Report

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Public Hearing Notice
 S GCA §3108 (Special)

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

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

1. Bill No. 4 (LS) - "An Act To Appropriately The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. Bill No. 3 (LS) - "An Act To Amend To §1104 Of Title 11, Guam Code Annotated Relative To Allowing Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Companies."
3. Bill No. 11 (LS) - "An Act To Add A New Para (D) & (E) To Para (C) Of §2403 Of Title 11, Guam Code Annotated Relative To Exempting The Wholesale Of Telecommunications Services And Off-Island Sales From Gross Receipts Tax."
4. Bill No. 12 (LS) - "An Act To Deappropriate \$132,500 From The Sum Appropriated To The Legislature And To Appropriately Add Same To The Public Schools Library Resources Fund."
5. Bill No. 13 (LS) - "An Act To Enact A New 11 GCA Ch. 43 To Create Tax Rebates For Educator Expenses And Enact The Educator Appointments Act Of 2005."
6. Bill No. 15 (LS) - "An Act To Add New Para (B), Subsection 2, Section 2403, Article 2, Chapter 24, Division 2, Title 11, Guam Code Annotated, For The Purpose Of Exempting The Application Of The Gross Receipts Tax From The Sale Of Medicine, Pharmaceutical, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."
7. Bill No. 21 (LS) - "An Act To Reorganize The Balance Of The Territorial Highway Fund And The Guam Conservation Fund For The Purpose Of Funding Various Grand Infrastructural Projects."
8. Bill No. 22 (LS) - "An Act To Add To A New Item (5) To Subsection 20202 Of Article 2, Chapter 25, Division 2, 11 GCA And A New Subsection (5) To Section 21104 Of Article 2, Chapter 21, 11 GCA For The Purpose Of Exempting The Sale Of Medicine, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

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

AT SENATOR
 EDWARD J.B. CALVO
 LEGISLATIVE COUNSEL
 SENATE OFFICE
 SENATE BUILDING
 HONOLULU, HI 96813

Total Pages Planned		Total Pages Confirmed			
Page No.	Page Title	Page No.	Page Title	Page No.	Page Title
1	Public Hearing Notice	1	Public Hearing Notice		
2	Bill No. 4 (LS)	2	Bill No. 4 (LS)		
3	Bill No. 3 (LS)	3	Bill No. 3 (LS)		
4	Bill No. 11 (LS)	4	Bill No. 11 (LS)		
5	Bill No. 12 (LS)	5	Bill No. 12 (LS)		
6	Bill No. 13 (LS)	6	Bill No. 13 (LS)		
7	Bill No. 15 (LS)	7	Bill No. 15 (LS)		
8	Bill No. 21 (LS)	8	Bill No. 21 (LS)		
9	Bill No. 22 (LS)	9	Bill No. 22 (LS)		

Transmission Report

Date: Time
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Public Hearing Notice

S GCA §8108 (Special)

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

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

1. **Bill No. 4 (S)** - "An Act To Approprate The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. **Bill No. 8 (S)** - "An Act To Amend To §8104 Of Title 10, Guam Code Annotated Relative To Adding Investment Nursing And Security And Commodities Trading To The List Of Eligible Activities For Qualifying Corporations."
3. **Bill No. 11 (S)** - "An Act To Add A New Item (D) & (E) To Item (C) Of §2603 Of Title 11, Guam Code Annotated Relative To Exempting The Wholesale Of Telecommunications Services And Off-Island Sales From Gross Receipts Tax."
4. **Bill No. 12 (S)** - "An Act To Designate \$175,360 From The Sum Appropriated To The Legislature Act To Reappropriate Said Sum To The Public School Library Resource Fund."
5. **Bill No. 13 (S)** - "An Act To Enact A New §11 GCA (C) 43 To Create Tax Rebates For Educator Expenses And End The Educator Appraisal Act Of 2003."
6. **Bill No. 15 (S)** - "An Act To Add New Item (5), Subsection X, 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 Medicines, Medical Supply And Medical Equipments."
7. **Bill No. 21 (S)** - "An Act To Reorganize The Use Of The Territorial Highway Fund And The Guam Construction Fund For The Purpose Of Funding Various Local Improvement Projects."
8. **Bill No. 22 (S)** - "An Act To Add To A New Item (5) To Subsection 26202 Of Article 2, Chapter 26, Division 2, Title 11 GCA Add A New Subsection (3) To Section 26106 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 Remove The Application Of The Use Tax From The Importation Of Medical Equipments."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8803, send an e-mail at sp3nator@calvo.senate.gu or fax at 475-8803.

Attest:
 Executive Director
 Clerk's Office
 Finance
 Legislative Building
 P.O. Box 100
 San Juan, P.R. 00931
 011605791

Total Pages: 1 scanned Total Pages: 20 confirmed

Page	Page Number	Page Size	Page Time	Page Type	Page Status	Page Content
1	1	Letter-S	2005-01-25 10:14:24 AM	Text	Confirmed	Public Hearing Notice
2	2	Letter-S		Text	Confirmed	Public Hearing Notice

Transmission Report

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Public Hearing Notice

S GCA §8108 (Special)

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

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

1. Bill No. 4 (LS) - "An Act To Appropriately Set Aside \$2,000,000 From The Education Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. Bill No. 8 (LS) - "An Act To Amend To §8104 Of Title 12, Government, Relating To Adding Investment Banking And Securities And Commodity Trading To The List Of Eligible Activities For Qualifying Companies."
3. Bill No. 11 (LS) - "An Act To Add A New Item (D) & (E) To Item (K) OF §2503 OF THE 11, GOVERNMENT, RELATIVE TO EXEMPTING THE Wholesale Of Telecommunications Services And Off-Island Sales From Gross Receipts Tax."
4. Bill No. 12 (LS) - "An Act To Designate \$125,000 From The Sums Appropriated To The Legislature And To Reappropriate Said Sum To The Public School Library Resources Fund."
5. Bill No. 13 (LS) - "An Act To Enact A New § 11 GCA 10.43 To Create Ten Refunds For Education Expenses And Enact The Subsequent Appropriation Act Of 2005."
6. Bill No. 14 (LS) - "An Act To Add New Item (G), Subsection X, Section 36301, Article 2, Chapter 26, Division 2, Title 11, GOVERNMENT, RELATIVE TO 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 Enjoin The Balance Of The Territorial Highway Fund And The Ocean Construction Fund For The Purpose Of Funding Yearover Capital Improvement Projects."
8. Bill No. 22 (LS) - "An Act To Add To A New Item (D) To Subsection 26202 OF Article 2, Chapter 26, Division 2, Title 11 GCA And A New Subsection (1) To Section 28106 OF Article 2, Chapter 28, Title 11 GCA, For The Purpose Of Exempting The Sale Of Medicines, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Acquisition 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. Celvo at 475-8801, send an e-mail at senatorcelvo@flsenators.com or fax at 475-8805.

- cc: All Senators
- Executive Committee
- Executive Director
- Chief of Staff
- Protocol
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11/20/05 11:01:45 AM Total Pages Confirmed: 1

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Public Hearing Notice

5 GCA §8108 (Special)

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

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

1. HB No. 42 (LS) - "An Act To Appropriates The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. HB No. 4 (LS) - "An Act To Amend To §8104 Of Title 32, Game Code Annotated Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificate."
3. Bill No. 11 (LS) - "An Act To Add A New Item (28) A (79) To Item (K) Of §2602 Of Title 11, Game Code Annotated Relative To Sampling The Wholesale Of Telecommunication Services And Off-Island Sales From Gross Receipts Tax."
4. HB No. 11 (LS) - "An Act To Deappropriate \$135,360 From The Sum Appropriated To The Legislature And To Reappropriate Said Sum To The Public School Library Reserve Fund."
5. HB No. 13 (LS) - "An Act To Enact A New 11 GCA Ch. 4 To Create Tax Rebates For Educator Expenses And Each The Educator Approaches Act Of 2005."
6. HB No. 29 (LS) - "An Act To Add New Item (50), Subsection K, Section 2020, Article 2, Chapter 26, Division 2, Title 13, Game 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 (LS) - "An Act To Reappropriate The Balance Of The Turntable Highway Fund And The Gross Commerce Fund For The Purpose Of Funding Various Capital Improvement Projects."
8. HB No. 22 (EC) - "An Act To Add To A New Item (15) To Subsection 16202 Of Article 2, Chapter 26, Division 2, 11 GCA Add A New Subsection (1) To Section 28106 Of Article 2, Chapter 28, 11 GCA, For The Purpose Of Exempting The Sale Of Diagnostic, Therapeutic, 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 requesting special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8401, send an e-mail at senatorcalvo@sofbnet.com or fax at 475-8405.

6. All persons:
 Executive Committee
 Executive Director
 Clerk's Office
 Press
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TOTAL TRANSMISSIONS: 1

TRANSMISSION ID	TRANSMISSION NAME	TRANSMISSION STATUS	TRANSMISSION DATE	TRANSMISSION TIME	TRANSMISSION DURATION	TRANSMISSION SIZE	TRANSMISSION TYPE
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Transmission Report

DATE: 1/25/05
 TIME: 10:00 AM
 FROM: [Redacted]
 TO: [Redacted]

TO: SENATOR EDWARD J. CALVO
 SENATOR EDWARD J. CALVO
 SENATOR EDWARD J. CALVO
 SENATOR EDWARD J. CALVO

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 Document Size Letter-S



Public Hearing Notice

5 GCA §8108 (Special)

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

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

1. Bill No. 4 (LS) - "An Act To Appropriate The sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. Bill No. 8 (LS) - "An Act To Amend To §8104 Of Title 12, Code of Criminal Justice, To Amend (Amend) Banking And Securities And Commodity Trading To The List Of Eligible Activities For Qualifying Corporations."
3. Bill No. 11 (LS) - "An Act To Add A New Item (28) A (28) To Item (K) Of §2603 Of Title 11, Code of Criminal Justice To Exempt The Wholesale Of Telecommunication Services And Off-Board Sales From Gross Receipts Tax."
4. Bill No. 11 (LS) - "An Act To De appropriate \$135,560 From The Fees Appropriated To The Legislature And To appropriate Said Sum To The Public School Library Resource Fund."
5. Bill No. 13 (LS) - "An Act To Enact A New 31 GCA 6A43 To Create Tax Rebates For Educator Expenses And Fund The Educator Appropriate 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, Code of Criminal Justice, For The Purpose Of Permitting The Application Of The Gross Receipts Tax From The Sale Of Medicine, Medical Supply And Medical Equipment."
7. Bill No. 21 (LS) - "An Act To Reappropriate The Balance Of The Tenneriel Highway Fund And The Urban Construction Fund For The Purpose Of Funding Various Capital Improvement Projects."
8. Bill No. 21 (FC) - "An Act To Add A New Item (35) To Subsection 26202 Of Article 2, Chapter 26, Division 2, Title 11, Code of Criminal Justice To Section 28106 Of Article 2, Chapter 28, Title 11 GCA, For The Purpose Of Exempting The Sale Of Services, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wishing to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8401, send an e-mail at senatorcalvo@senate.mi.gov or fax at 475-8505

cc: J.B. Calvo
 Executive Committee
 Executive Director
 Clerk's Office
 Protocol
 Legislative Services
 General Files
 J.B. Calvo
 01/25/05

TO:	FROM:	DATE:	TIME:	STATUS:	REMARKS:
EDWARD J. CALVO	EDWARD J. CALVO	1/25/05	10:00 AM	SENT	TO: SENATOR EDWARD J. CALVO
EDWARD J. CALVO	EDWARD J. CALVO	1/25/05	10:00 AM	SENT	TO: SENATOR EDWARD J. CALVO
EDWARD J. CALVO	EDWARD J. CALVO	1/25/05	10:00 AM	SENT	TO: SENATOR EDWARD J. CALVO
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EDWARD J. CALVO	EDWARD J. CALVO	1/25/05	10:00 AM	SENT	TO: SENATOR EDWARD J. CALVO

Transmission Report

DATE: 1/25/06
 TIME: 10:00 AM
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FILE NO: 01-00044
 DATE: 01-25-06
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Public Hearing Notice

S GCA §8108 (Special)

Edward J.R. Calvo, Chairman
 Committee on Finance, Taxation and Commerce
 1 Elizabethan Gardens Public Hearing Room
 Tuesday, January 25, 2006, 9:30a.m.

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2006, 9:30 a.m., at 1 Elizabethan Gardens Public Hearing Room and solicit any written or verbal testimony from the Public on the following measures:

1. Bill No. 4 (LS) - "An Act To Appropriately The Sum Of Two Million Dollars (\$2,000,000) From The Education Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities"
2. Bill No. 8 (LS) - "An Act To Amend To §8104 OF TITLE 12, GOVERN CODE ANNOTATED RELATIVE TO ASKING INVESTMENT BANKING AND SECURITIES AND COMMODITIES TRADING TO THE LIST OF ELIGIBLE ACTIVITIES FOR QUALIFYING CERTIFICATES"
3. Bill No. 13 (LS) - "An Act To Add A New Item (D) & (E) To Item (C) OF TITLE 11, GOVERN CODE ANNOTATED RELATIVE TO EXEMPTING THE WHOLESALE OF TELECOMMUNICATION SERVICES AND OFFERED SALES FROM GROSS RECEIPTS TAX"
4. Bill No. 11 (LS) - "An Act To Deappropriate \$115,360 From The Same Appropriated To The Legislature And To Appropriately Said Sum To The Public School Library Reserve Fund"
5. Bill No. 13 (LS) - "An Act To Amend A New 11 GCA Ch.43 To Create Tax Rebates For Educator Expenses And Exempt The Education Appraisal Act Of 2005"
6. Bill No. 19 (LS) - "An Act To Add New Item (b), Subsection K, Section 26203, Article 2, Chapter 26, Division 2, Title 11, GOVERN 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 Reappropriate The Balance Of The Territorial Highway Fund And The Great Construction Fund For The Purpose Of Funding Various Capital Improvement Projects"
8. Bill No. 22 (EC) - "An Act To Add To A New Item (1) To Subsection 26202 OF ARTICLE 2, CHAPTER 26, DIVISION 2, 11 GCA AND A NEW SUBSECTION (1) TO ARTICLE 2, CHAPTER 26, 11 GCA, FOR THE PURPOSE OF EXEMPTING THE SALE OF MEDICINE, PHARMACEUTICALS, MEDICAL EQUIPMENT AND MEDICAL SUPPLY, AS WELL AS THE PROVISION OF MEDICAL SERVICES FROM THE APPLICATION OF THE GROSS RECEIPT TAX AND TO REMOVE THE APPLICATION OF THE USE TAX FROM THE IMPORTATION OF MEDICAL EQUIPMENT"

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

- cc: All Senators
 Executive Committee
 Executive Director
 Clerk's Office
 Pressbox
 Auto-Vital
 Central Filer
 All Media
 01/25/06

Bill Number	Author	Committee	Subject	Status	Comments	Remarks
1	Calvo	Finance, Taxation and Commerce	Appropriation for Education Facilities	Approved		
2	Calvo	Finance, Taxation and Commerce	Investment Banking and Securities	Approved		
3	Calvo	Finance, Taxation and Commerce	Telecommunications Tax Exemption	Approved		
4	Calvo	Finance, Taxation and Commerce	Library Reserve Fund	Approved		
5	Calvo	Finance, Taxation and Commerce	Educator Expenses Tax Rebates	Approved		
6	Calvo	Finance, Taxation and Commerce	Medical Equipment Tax Exemption	Approved		
7	Calvo	Finance, Taxation and Commerce	Highway and Construction Funds	Approved		
8	Calvo	Finance, Taxation and Commerce	Medical Equipment Tax Exemption	Approved		

Transmission Report

Date Time
Local : D
Postal :
Comment : 1/25/05

TRANSMISSION REPORT
DATE: 1/25/05
TIME: 10:00 AM
FROM: SENATOR EDWARD J.B. CALVO
TO: SENATOR EDWARD J.B. CALVO

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Public Hearing Notice
S OCA 89108 (Special)

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

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

1. Bill No. 4 (L2) - "An Act To Appropriates The Sum Of Two Million Dollars (\$2,000,000) From The Education Trust Fund To The Department Of Education For The Repair Of Air Conditioning In Public School Facilities."
2. Bill No. 8 (L2) - "An Act To Amend To §18124 OF TITLE 12, CODE ANNOTATED RELATIVE TO ADDING LICENSES BEARING AND OVERSEAS AND COMPANIES TRADING TO THE LIST OF ELIGIBLE ACTIVITIES FOR QUALIFYING CORPORATIONS."
3. Bill No. 11 (L2) - "An Act To Amend A Prior Item (SB 14) (SB 14) FROM §26203 OF TITLE 11, CODE ANNOTATED RELATIVE TO EXEMPTING THE WHOLESALE OF PRESCRIPTION DRUGS AND OFF-IN-STATE FROM GROSS RECEIPT TAXES."
4. Bill No. 12 (L2) - "An Act To Withdraw \$15,240 From The Sum Appropriated To The Legislature And To Reappropriate Said Sum To The Public School Library Resources Fund."
5. Bill No. 13 (L2) - "An Act To Enact A New §11 OCA (SAD) TO CREATE TAX RELIEF FOR EDUCATOR EXPENSES AND ENACT THE REVENUE APPROPRIATION ACT OF 2005."
6. Bill No. 14 (L2) - "An Act To Add New Item (S) Subsection A, Section 26203, Article 2, Chapter 26, Division 2, Title 11, Code Annotated, For The Purpose Of Assuming The Application Of The Gross Receipt Tax From The Sale Of Medical, Medical Supply And Medical Equipment."
7. Bill No. 21 (L2) - "An Act To Reappropriate The Balance Of The Territorial Highway Fund And The Grant Contribution Fund For The Purpose Of Funding Various Capital Improvement Projects."
8. Bill No. 22 (L2) - "An Act To Add To A New Item (S) To Subsection 26203 OF ARTICLE 2, CHAPTER 26, DIVISION 2, TITLE 11 OCA AND A NEW SUBSECTION (I) TO SECTION 28106 OF ARTICLE 2, CHAPTER 28, TITLE 11 OCA, FOR THE PURPOSE OF EXEMPTING THE SALE OF MEDICAL, PHARMACEUTICAL, 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 TAX FROM THE IMPOSITION 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 sen@calvo@idaho.gov or fax at 475-8805.

- * All Senators
 - Executive Committee
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- 1/25/05

Total Pages Received		Total Pages Confirmed	
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