

I Mina'Trentai Dos Na Liheslaturan Guahan
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
109-32 (COR) - P.L. 32-050	Michael F.Q. San Nicolas, B.J.F. Cruz	AN ACT TOAMEND §26205 OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF UNPAID BUSINESS PRIVILEGE TAX TO TEN (10) YEARS.	5/8/13 3p.m.	5/8/13	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land	6/4/13, 2:00pm	5/14/13, 12:06pm	Fiscal Notes Requested 5/9/13 Fiscal Notes Waiver Received 5/14/13 12:06 P.M.
	DATE PASSED	TITLE	TRANSMITTED		DUE DATE	<small>DATE SIGNED BY I MAGA'LAHEN GUAHAN</small>	PUBLIC LAW NO.	NOTES
	6/24/2013	AN ACT TO <i>AMEND</i> §26205 OF ARTICLE 2, CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF UNPAID BUSINESS PRIVILEGE TAXES TO TEN (10) YEARS.	6/26/13	3:00pm	7/8/13	7/5/2013	32-050	As amended by the Committee on Appropriations , Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land; and further amended



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

JUL 08 2013

Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina'trentai Dos Na Liheslaturan Guåhan
155 Hesler Street
Hagåtña, Guam 96910

32-13-570
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 7/8/13
Time: 4:39
Received by: [Signature]

Dear Madame Speaker:

Transmitted herewith is Bill No.109-32 (COR) "AN ACT TO AMEND §26205 OF ARTICLE 2, CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF UNPAID BUSINESS PRIVILEGE TAXES TO TEN (10) YEARS" which I signed into law on July 5, 2013 as Public Law 32-050.

Senseramente,

[Signature]
EDDIE BAZA CALVO
I Maga'lahren Guåhan
Governor of Guam

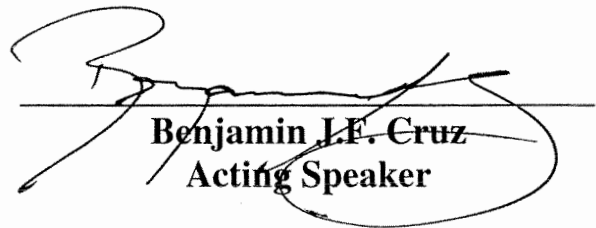
Attachment: copy of Bill

2013 JUL - 8 PM 4: 59 [Signature]

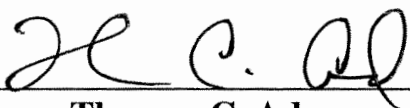
I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (FIRST) Regular Session

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

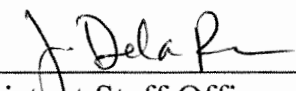
This is to certify that **Bill No. 109-32 (COR)**, "AN ACT TO AMEND §26205 OF ARTICLE 2, CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF UNPAID BUSINESS PRIVILEGE TAXES TO TEN (10) YEARS", was on the 24th day of June, 2013, duly and regularly passed.


Benjamin J.F. Cruz
Acting Speaker

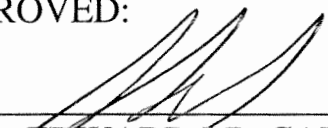
Attested:


Thomas C. Ada
Acting Legislative Secretary

This Act was received by *I Maga'lahaen Guåhan* this 26th day of June, 2013, at 3:00 o'clock P.M.


Assistant Staff Officer
Maga'lahaen's Office

APPROVED:


EDWARD J.B. CALVO
I Maga'lahaen Guåhan

Date: JUL 05 2013

Public Law No. 32-050

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (FIRST) Regular Session

Bill No. 109-32 (COR)

As amended by the Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land; and further amended on the floor.

Introduced by:

Michael F. Q. San Nicolas
B.J.F. Cruz
Vicente (ben) C. Pangelinan
Aline A. Yamashita, Ph.D.
Frank B. Aguon, Jr.
T. C. Ada
V. Anthony Ada
Chris M. Dueñas
Michael T. Limtiaco
Brant T. McCreadie
Tommy Morrison
T. R. Muña Barnes
R. J. Respicio
Dennis G. Rodriguez, Jr.
Judith T. Won Pat, Ed.D.

AN ACT TO AMEND §26205 OF ARTICLE 2, CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF UNPAID BUSINESS PRIVILEGE TAXES TO TEN (10) YEARS.

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

2 **Section 1. Short Title.** This Act *shall* be cited as the “Responsible
3 Business Privilege Tax Statute of Limitations Act.”

1 **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
2 that there was no statute of limitations on the collection of the Gross Receipts Tax
3 until, on November 14, 1987, Governor Joseph F. Ada approved Public Law 19-
4 10, which established a seven year statute of limitations.

5 *I Liheslatura* finds that, in contrast to the seven year statute of limitations on
6 collections of the Gross Receipts Tax, now called the Business Privilege Tax, the
7 statute of limitations for collections by the Department of Revenue and Taxation
8 pursuant to taxes under the mirror tax, established by the Organic Act, is ten years.
9 The government of Guam has three extra years to collect taxes under the Internal
10 Revenue Code mirror tax, as compared to businesses taxed under the Business
11 Privilege Tax.

12 *I Liheslatura* further finds that the extension of the statute of limitations for
13 collections of the Business Privilege Tax would result in \$5,794,530.62 in
14 additional potential revenue, which could be used to support vital public services.

15 *I Liheslaturan Guåhan* finds that the recent performance audit report by the
16 Office of Public Accountability on Gross Receipts Tax exemptions reveals
17 significant challenges with the monitoring, reporting and collection of the Gross
18 Receipts Tax, which underline the usefulness in extending the statute of limitations
19 because it applies from the time when the tax return is filed.

20 It is, therefore, the intent of *I Liheslatura* that the statute of limitations for
21 collections be standardized within the Department of Revenue and Taxation by
22 adopting a ten year statute of limitations for the collection of the Business Privilege
23 Tax.

24 **Section 3. Statute of Limitations for Collections of the Business**
25 **Privilege Tax.** §26205 of Article 2, Chapter 26 of Title 11, Guam Code
26 Annotated, is hereby *amended*, to read:

27 “§ 26205. Statute of Limitations for Collections.

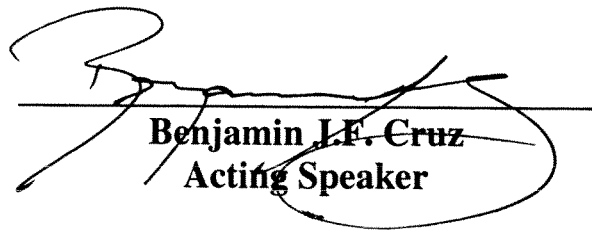
1 The statute of limitations for collections of unpaid taxes due on
2 business privilege tax returns *shall* be ten years after the tax is assessed. For
3 amendment, correction, adjustment, challenge, determination of correctness
4 of the amount of taxes paid, or audit of income reported and the correctness
5 of the amount of tax liability shown on the business privilege tax returns, the
6 statute of limitations *shall* be three years after filing and payment of taxes
7 due. There *shall* be no statute of limitations on unfiled business privilege tax
8 returns or on the collection of taxes on revenues not shown or reported on
9 Business Privilege Tax Returns.”

10 **Section 4. Severability.** If any of the provisions of this Act, or the
11 application thereof to any person or circumstance, is held invalid, such invalidity
12 *shall not* affect any other provision or application of this Act which can be given
13 effect without the invalid provision or application, and to this end the provisions of
14 this Act are severable.

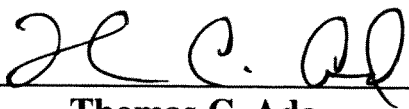
I MINA 'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (FIRST) Regular Session

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


This is to certify that **Bill No. 109-32 (COR)**, "AN ACT TO AMEND §26205 OF ARTICLE 2, CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF UNPAID BUSINESS PRIVILEGE TAXES TO TEN (10) YEARS", was on the 24th day of June, 2013, duly and regularly passed.


Benjamin J.F. Cruz
Acting Speaker

Attested:


Thomas C. Ada
Acting Legislative Secretary

This Act was received by *I Maga'lahen Guåhan* this 26th day of June, 2013, at 3:00 o'clock P.M.


Assistant Staff Officer
Maga'lahi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'lahen Guåhan

Date: _____

Public Law No. _____

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (FIRST) Regular Session

Bill No. 109-32 (COR)

As amended by the Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land; and further amended on the floor.

Introduced by:

Michael F. Q. San Nicolas
B.J.F. Cruz
Vicente (ben) C. Pangelinan
Aline A. Yamashita, Ph.D.
Frank B. Aguon, Jr.
T. C. Ada
V. Anthony Ada
Chris M. Dueñas
Michael T. Limtiaco
Brant T. McCreadie
Tommy Morrison
T. R. Muña Barnes
R. J. Respicio
Dennis G. Rodriguez, Jr.
Judith T. Won Pat, Ed.D.

AN ACT TO *AMEND* §26205 OF ARTICLE 2, CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF UNPAID BUSINESS PRIVILEGE TAXES TO TEN (10) YEARS.

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11 application thereof to any person or circumstance, is held invalid, such invalidity
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13 effect without the invalid provision or application, and to this end the provisions of
14 this Act are severable.

LEGISLATIVE SESSION

I MINA'TRENTAI DOS NA LIHESLATURAN

2013 (FIRST) Regular Session

Voting Sheet

Speaker Antonio R. Unipingco Legislative Session Hall

A.Bill No: 109-32 (COR)

NAME	Yea	Nay	Not Voting/ Abstained	Out During Roll Call	Absent
Senator Thomas "Tom" C. ADA	✓				
Senator V. Anthony "Tony" ADA		✓			
Senator Frank Blas AGUON Jr.	✓				
Vice-Speaker Benjamin J.F. CRUZ	✓				
Senator Christopher M. DUENAS	✓	1			
Senator Michael LIMTIACO	✓				
Senator Brant McCREADIE	✓				
Senator Thomas "Tommy" MORRISON	✓				
Senator Tina Rose MUÑA BARNES	✓				
Senator Vicente (ben) Cabrera PANGELINAN	✓				
Senator Rory J. RESPICIO	✓				
Senator Dennis G. RODRIGUEZ, Jr.	✓				
Senator Michael F. Q.SAN NICOLAS	✓				
Speaker Judith T. WON PAT, Ed.D.	✓				
Senator Aline A. YAMASHITA, Ph.D.	✓				

TOTAL

14

Yea

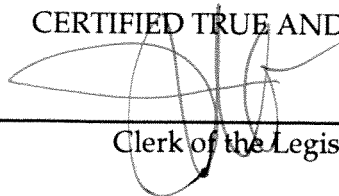
Nay

Not Voting/
Abstained

Out During
Roll Call

Absent

CERTIFIED TRUE AND CORRECT:



Clerk of the Legislature

I = Pass

June 21, 2013



I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

JUN 18 2013

The Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina'trentai Dos Na Liheslaturan Guåhan
155 Hesler Place
Hagåtña, Guam 96910

VIA: The Honorable Rory J. Respicio
Chairperson, Committee on Rules

RE: Committee Report on Bill No. 138-32 (COR), as amended


Dear Speaker Won Pat:

Transmitted herewith is the Committee Report on Bill No. 138-32 (COR), as amended, "An Act to Amend Section 1515(i)(2)(G), Article 5, Chapter 1, Title 5 of the Guam Code Annotated relative to the repair and improvements to the Guam Fishermen's Cooperative", which was referred to the Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land.

Committee votes are as follows:

6 TO PASS
0 NOT TO PASS
1 TO REPORT OUT ONLY
0 TO ABSTAIN
0 TO PLACE IN INACTIVE FILE

Si Yu'os Ma'åse',


Vicente (ben) Cabrera Pangelinan
Chairman

2013 JUN 19 AM 11:32

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

**COMMITTEE REPORT
ON**

Bill No. 138-32 (COR), As Amended

Sponsored by Senator Vicente (ben) Cabrera

**An Act to Amend Section 1515(i)(2)(G), Article 5,
Chapter 1, Title 5 of the Guam Code Annotated
relative to the repair and improvements to the
Guam Fishermen's Cooperative.**



I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

JUN 18 2013

MEMORANDUM

To: All Members
Committee on Appropriations, Public Debt, Legal Affairs,
Retirement, Public Parks, Recreation, Historic Preservation and
Land.

From: Senator Vicente (ben) Cabrera Pangelinan
Committee Chairperson

Subject: Committee Report on Bill No. 138-32 (COR), as amended


Transmitted herewith for your consideration is the Committee Report on Bill No. 138-32 (COR), as amended, "An Act to Amend Section 1515(i)(2)(G), Article 5, Chapter 1, Title 5 of the Guam Code Annotated relative to the repair and improvements to the Guam Fishermen's Cooperative", sponsored by Speaker Vicente (ben) Cabrera Pangelinan.

This report includes the following:

1. Committee Voting Sheet
2. Committee Report Narrative
3. Copy of Bill No. 138-32 (COR), As Introduced
4. Copy of Bill No. 138-32 (COR), As Amended
5. Public Hearing Sign-in Sheet
6. Copies of Written Testimonies
7. Copy of Fiscal Note Request
8. Copy of COR referral Bill No. 138-32 (COR)
9. Notices of Public Hearing
10. Copy of the Public Hearing Agenda

Please take the appropriate action on the attached voting sheet. Your attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact my office.

Si Yu'os Ma'åse',



Vicente (ben) Cabrera Pangelinan
Chairman

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

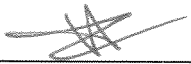
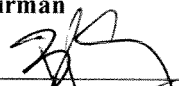
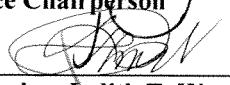
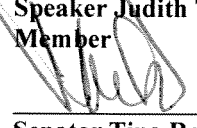

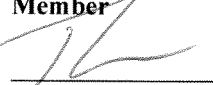
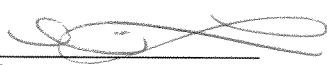
Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

I MINA' TRENTAI DOS NA LIHESLATURAN GUÅHAN

Committee Voting Sheet

Committee on Appropriations, Public Debt, Legal Affairs, Retirement,
Public Parks, Recreation, Historic Preservation and Land

Bill No. 138-32 (COR), as amended: An Act to Amend Section 1515(i)(2)(G), Article 5, Chapter 1, Title 5 of the Guam Code Annotated relative to the repair and improvements to the Guam Fishermen's Cooperative.

Committee Members	To Pass	Not To Pass	Report Out Only	Abstain	Inactive File
 Senator Vicente (ben) Cabrera Pangelinan Chairman	✓				
 Vice Speaker BJ Cruz Vice Chairperson	✓				
 Speaker Judith T. Won Pat Member	✓				
 Senator Tina Rose Muña-Barnes Member	✓				
Senator Dennis Rodriguez, Jr. Member					
 6/13/13 Senator Michael San Nicolas Member			✓		
 Senator Tommy Morrison Member	✓				
 Senator Michael Limtiaco Member	6/18/13				



Committee Report

Bill No. 138-32 (COR): An Act to Amend Section 1515(i)(2)(G), Article 5, Chapter 1, Title 5 of the Guam Code Annotated relative to the repair and improvements to the Guam Fishermen's Cooperative.

I. OVERVIEW

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land convened a public hearing on June 13, 2013 at 2:30 pm in *I Liheslatura's* public hearing room.

Public Notice Requirements

Notices were disseminated via hand-delivery and e-mail to all senators and all main media broadcasting outlets on June 7, 2013 (5-Day Notice), and again on June 11, 2013 (48 Hour Notice).

(a) Committee Members and Senators Present

Senator Vicente (ben) C. Pangelinan, Chairman
Speaker Judith Won Pat, Member
Senator Tommy Morrison, Member
Senator Michael Limtiaco, Member
Senator Tom Ada
Senator Tony Ada
Senator Chris Duenas

(b) Appearing before the Committee

Mr. Manny Duenas, President of the Guam Fishermen's Cooperative Association
Mr. Jesse Rosario
Mr. Tom Camacho
Mr. Victor Artero
Mr. Joseph Cameron, Point of Contact for the Office of the Governor for all Coral Reef Conservation Programs for Fisheries and Ocean Matters

(c) Written Testimonies Submitted

Mr. Manny Duenas, President of the Guam Fishermen's Cooperative Association

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
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Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

Mr. Victor T. Artero
Ms. Mana Silva Tajjeron, Acting Administrator for the Guam Economic Development Authority

Others who signed up in support of Bill No. 138, but did not provide written or oral testimony:

Mr. Bill McDonald
Mr. Bill Bradford

II. COMMITTEE PROCEEDINGS

Chairman Pangelinan. The next item on the agenda is Bill No. 138, introduced by myself, “An Act to Amend Section 1515(i)(2)(G), Article 5, Chapter 1, Title 5 of the Guam Code Annotated relative to the repair and improvements to the Guam Fishermen’s Cooperative”. I have signed up to testify this afternoon, Mr. Manny Duenas, Jess Rosario, and Mr. Victor Artero.

(a) Bill Sponsor Summary. Briefly, Bill No. 138 is a bill that would change the funding for the Guam Fishermen’s CoOp improvements from a \$5M loan from the proceeds of the Guam Hotel Occupancy Tax bond issuance to a \$2M grant of which would be available to the Fishermen’s CoOp to use in the construction and improvements of the facility to include leveraging that amount with any additional grants that may be available to them. I know they are very creative in that area. They will then be able to put into play the plans that have been developed for the rehabilitation and construction, repair and improvements of the Fishermen’s CoOp.

At this time, we will proceed to receive public testimony.

(b) Testimonies.

Mr. Jesse Rosario. Buenas and Hafa Adai, Mr. Chairman, Madam Speaker and members of the 32nd Guam Legislature. My name is Jesse Rosario, I am a *Peskadot* through generations. The funny thing is, I have visited you guys several times – if you look around there are not too many folks, which I think is a good thing for what’s on the table, Bill 138. Otherwise, if it is not a good bill, you will see a lot of folks here. I think they have their confidence enough to present to you the importance of the bill. Basically, I am not complete with my written testimony and I will send that to you at later date. I can read from what I have to will share with you.

Today marks a significant, affordable forward movement for the Fishermen’s Cooperative Association facility. Since 1977, the Guam Fishermen’s CoOp has been operating at its location serving the fishermen, the boaters, the anglers, tourism and the great community of this island, Guam. Your efforts to endorse Bill 138-32 and approving this bill will strengthen the foundation, and in this case the facility in its entirety at its present location, located in the heart of our island, Hagatna and also the Gregorio D. Perez Marina. Guam Fishermen’s CoOp has continually operated under many challenges, yet they stand prepared to serve our community

with the best seafood caught on Guam. The Fishermen's CoOp motto is, "Our Oceans' Best and they stick to that. They provide our ocean's best in seafood. If you look at their showcase display, you see all that. They get a lot of people coming in because of the seafood they provide, the quality of the food and we know it is totally safe.

Today Fishermen's CoOp's membership has grown and will continue to grow. But, to serve our community and showcase our ocean's best products, we need to have a facility that meets this demand. By endorsing and approving Bill No. 138 and providing immediate funding we are looking at modern and energy savings operating the cooperative association with its members to continually provide fresh seafood from our ocean's best to the great community of Guam. The people, like myself use the Guam Fishermen's CoOp to recover our costs and in a lot of cases, when we give our fish to the Guam Fishermen's CoOp, it turns around and goes to our *Manamko*, family and friends who do not how to fish, but love to eat the fish.

The Guam Fishermen's CoOp has a huge reputation and has become a model, not only on this island but also for the other regional areas from Saipan to the other islands, Palau, Phonpei. We would like to continue this trend in terms of supporting the Guam Fishermen's CoOp facility. We have waited a long time and we continue to wait. The bill is in your hands to really get it moving forward and I solicit your support in approving Bill 138 to build a facility for this island of Guam and to continue to provide the best ocean seafood that we have. Again Mr. Chairman, thank you for listening to me and I hope that this bill will be processed with the entire support from the Guam Legislature. *Si Yu'os Ma'ase*.

Chairman Pangelinan. Thank you very much Mr. Rosario. Mr. Duenas.

Mr. Manny Duenas. Thank you Mr. Chairman. My name is Manny Duenas and speaking on behalf of the Guam Fishermen's Cooperative on Bill 138-32. We support the bill, of course. It has been a long hard road. We were offered \$5M as a loan which we requested for, not a grant in the beginning because we wanted to rebuild the Farmer's and Fishermen's Revolving Fund. But, seeing that there are some issues with the HOT bonds, we are going down to \$2M and then we are looking at borrowing – seeking private financing for the balance. So, this is how we are approaching this exercise. We have been shovel-ready since 2005. We are the only project in the HOT bond issue that has been shovel-ready. Now, after 7-8 years we have to revisit our plans to make sure they are in compliance with current building codes and other issues.

We just have a few concerns regarding the bill:

(1) Line 12 & 13; the money shall be made available... is one of the concerns. Does that mean the \$5M? I don't want to go through this exercise of visiting my good friends at GEDA, even though I love them so much and enjoy their company, but if the monies are available, what do we do? Do I have to go to GEDA every time I need a drawdown? What I am asking for is to trust us because we are going to have to be accountable for this. I believe there is a caveat with this exercise that requires a 3-month recording; every 3 months on a drawn down. We can have a joint signature account – audited account. The thing is - my wish to have the money be placed in a separate account under the Fishermen's Cooperative Association. We can make an agreement with GEDA that it takes their administrator and one of our representative to

sign off on the disbursements; just for control procedures. That is the whole reason why we asked for the loan to begin with because we wanted to establish controls. So, that's one of the concerns. If you leave it at GEDA and we move along and in six months I go back to GEDA and tell them we borrowed \$3M and GEDA says, oh sorry no money because we paid all our consultant fees, we are back to square one.

(2) Line 15 & 16: It says; No portion of the grant shall be used for fees. I know GEDA, according to the law cannot use – which they may not be too happy about – for consultant fees and their administrative fees. However when we have to revisit the fact that we have to re-do the plans, there will be fees for consultant fees, architect fees, engineering fees, compliance fees, Public Works' fees – all the permitting process will have some sort of fees. I would like to think I can draw down on the money to complete those tasks because the banks won't loan the CoOp \$3M or \$2M, whatever the need is to pay for fees. They want to pay for the hard construction and I recognize the Legislature's concern regarding the hard construction but we don't have the money for paying the soft portion and we don't know how far that is going to go.

Those are the two major issues regarding this legislation. Again, we appreciate the continued support by Senator Pangelinan and all of you because I have seen you sign and approve – there has never been a negative connotation in the voting docket. As far as we in the community, we appreciate all you have done. Now, let us take charge and do it for you, do it for the community, do what is best for everybody. Thank you. Si Yu'os Ma'ase.

Chairman Pangelinan. Thank you very much, Mr. Duenas. For the record, GEDA submitted testimony and they pointed out some of those clarifications. The intent in the bill of the fees was that GEDA – we saw that in the other projects after paying the project manager \$2.1M, then letting out the bids for the projects individually was still charging GEDA fees for that project, so they were taking fees out of the fund for their own fees and then taking more fees for the project management on top of the \$2.1M that they already got. The intention was those fees would not be taken out of the \$2M before being transferred for the project. The intent was not to prevent the Fishermen's CoOP from paying for engineering fees associated with the construction, design fees, renovation – so in this case, re-design fees.

How soon do you think you would be able to re-do those design plans – when you say you are shovel ready, you need a review to update the plans – how soon do you anticipate being able to go out with doing something like that?

Mr. Manny Duenas. Based on our initial project, it took us less than six months – it actually took us four months to do the original design for the A&E and all the consultant work and permits and clearances. We have everyone on stand by. I expect to get this done, the whole A&E maybe in three months review. Our designer is no longer with us; our primary consultant Joe Morcilla has passed on. I have to find another one who is capable and qualified and concerned with the project. A lot of design people like to design things but they look at what the needs are instead of thinking what the needs should be. That's why Joe was an intricate part in our design plans. So, I have to find that same caliber person, which is difficult. But, I estimate – hopefully in six months; banking and issues and all that, maybe we can be shovel ready by then. I am hopeful this year. I pledge to the membership that if we don't get started with the CoOp

project by the end of the year, there is no way this CoOp can continue next year. Honestly, I am thankful for my new job because I think my shoes can last maybe a month, but it is a frightening experience when something happens in the marina being in that building. I appreciate the urgency and the assistance, especially because it has been long overdue. Again, I hope to get it going in six months – don't put my word on it, but I will try my best. I have the full support of the CoOp members for this project and I think they will all lend a hand and we will all work on it.

Chairman Pangelinan. What do you estimate to be the total construction cost?

Mr. Manny Duenas. The total construction cost, based on the last conversation with the contractor is close to \$4.5M. A major cost is going to be the shoreline issue. In the Agana marina, there are 1100-1200 tourists tramping on those docks daily. I have asked the government time and time again, that we need to set up a commercial loading and off-loading area. So, in the design of the CoOp we decided to take that up on ourselves and offer it to the tour companies that want to use our docks. We will also have bus areas. Right now when you go there, there is a big cluster. We want to organize the area a little bit to make it more functional, make it more people friendly and offer amenities that can be shared with the Chamorro Village. We can ask tour companies that when the tourists have down time, instead of waiting in the sun under a canopy, they can walk through the CoOp facility or go over to Chamorro Village for 20-30 minutes of down time. Then, they can go on to their next activity.

That's what the CoOp idea is all about. Sharing the wealth with the community. I don't think anyone will argue with that.

Chairman Pangelinan. You are confident you can get the financing over and above the \$2M provided for as a grant for that project?

Mr. Manny Duenas. Yes, I am very confident. I was assured by several loan guarantee programs. With the \$2M we have a better stake in the game. Finance is normally 80/20, 75/25 depending how bad you are. In the CoOp's case, I think it will be about a 75/25 or 70/30 and with the \$2M that makes the odds in favor of our endeavor.

Chairman Pangelinan. \$2.5M would be better?

Mr. Manny Duenas. It would have been better, but when I went to GEDA, they kept chipping away the number, so I stopped at \$2M and this is where that whole exercise comes from.

Chairman Pangelinan. We reserved \$5M and from the allocation based on the projects, this would go to other projects. There may be a little bit of movement but we will get a number – not less than \$2M and will look at the other allocations within the projects. Mr. Artero?

Mr. Victor Artero. I submitted written testimony. Thank you Mr. Chairman, Speaker and all of you. I just wanted to add to my written testimony. I know there are things that need to be tweaked in terms of the language of the law and what GEDA is charged to carry on. I am here

mostly because the facility also doubles as an educational outlet for our people at the University with the 4H Program. We rely on that facility, not only to send our kids on a boat to go out, but when they come back, they go to the CoOp to see how they process and handle the fish properly. That in itself is a very educational aspect of the program. We have this program called CariPac – the Caribbean and the Pacific – where we bring kids here in the summer from other places like Puerto Rico, Virgin Islands, Northern Marianas and some from Micronesia to come here to spend a 4-week internship and they go through the CoOp to experience the processing, handling and marketing of the fish.

The CoOp really needs help. It must be 30 years, maybe closer to 40, but it really needs help. Any kind of help this Legislature can lend to us - and I am pretty sure the Governor is supporting our needs, as well. We welcome that. I just want to echo that sentiment. Thank you, Mr. Chair.

Chairman Pangelinan. Thank you very much, Mr. Artero. Senator Duenas?

Senator Chris Duenas. Thank you, Mr. Chairman. Manny, when you said shovel ready, I wondered how did we miss AARA on this. The only thing you are fortunate about now with the 8 years is that the interest rate is good now that you are borrowing.

The two questions I primarily have are: are there any issues with regard to the land. Is that all secured in terms of – you have secured that property?

Mr. Manny Duenas. Yes, that was addressed several years ago and we have a longer-term lease. We just have to notify the rest of GovGuam because every time they want to kick out the paddlers, kick out the canoe people, we have to remind them, sorry we allowed them to be there. They are part of our community.

Senator Chris Duenas. The other issue I have and I have not seen the most up to date, but I have seen the prior one – does this include the refurbishment and inclusive of the fuel pier?

Mr. Manny Duenas. Yes, our whole plan is to extend the fuel pier 200 feet to provide proper amenities for our tourists. Maybe a couple of months ago, I was here to testify that some of the GVB money should be set aside for capital improvements for the tourism industry. Our marinas are fully funded by fisheries money and they are not benefiting the fishermen. Such in the case with our CoOp. The CoOp belongs to the community. If I take pride in it once in a while it is because I spend a lot of time on it. At the end day, it is a 200-foot pier that would provide the proper docking area for our tourists; proper off-loading and taking care of our tourists. If you go down there on any given day between Agat and Agana, it is really sad. The tourists down in Agat are getting hurt walking on the dock and nobody can help. The fisheries money is being put into that a project again to support tourism. The people that are always criticizing are the fishing community. That is my frustration. At the end of the day, it is all about how we can all work together on marine issues.

Senator Chris Duenas. Mr. Chair I also asked that question for the benefit of the Committee. It is very important, other than the safety of the pier - the fuel issues have been

issues for a long time in terms of coast guard regulations as well as the overall flow and usage of the marina. The CoOp is doing so much more than just providing for the fishermen, it really is much more expansive. Thank you Mr. Chair and thank you Manny for continuing your efforts and the entire board that supports you.

Chairman Pangelinan. Thank you very much, Senator Duenas.

Mr. Manny Duenas. I just want to comment on what Mr. Artero mentioned earlier. Of all non-profit organizations on Guam, this organization does more for this island. I challenge anyone to beat this organization. We waited long enough for help. I am asking to please help us. We help kids on a monthly basis, we help medical referrals on a daily basis. The CoOp has never said no.

Chairman Pangelinan. Thank you, Mr. Duenas. I also have Mr. Joseph Artero Cameron who has signed up to testify.

Mr. Joseph Artero Cameron. Thank you Senators and thank you Mr. Chairman. I am Joseph Artero Cameron, the point of contact for the Office of the Governor for all coral reef conservation programs here on Guam for fisheries and also for ocean matters. I just wanted to congratulate the efforts of your office and most especially the hardworking folks that are here who are in full support of this particular bill. I might also add that something that is coming up the pikes very soon would be to also enhance the area where the Fishermen's CoOp is, just to the side of it is the actual fishing platform that will be funded by Sports Fish Restoration money. It will be a great opportunity for viewing, not just fishing but also for viewing. We like to look at it as a fishing and viewing platform for our tourists, more especially when the atulai season comes, folks are not standing on boulders of rocks. I walk at the Paseo after work every day and I notice a lot of dangerous areas. We are also very excited about partnering with the Port Authority of Guam and enhancing their area as well with Sports Fish Restoration monies to add additional platform areas verses wood and get them that necessary platform. We also have money earmarked to maintain this as part of the Sports Fish Restoration money.

Thank you very much for this opportunity.

Chairman Pangelinan. Thank you and Si Yu'os Ma'ase Mr. Cameron. Mr. Tom Camacho. Thank you for coming to testify on Bill 138. I would also like to recognize the presence of the Mayor of Santa Rita, Mr. Dale Alvarez. Thank you very much for joining us.

Mr. Tom Camacho. Thank you, Mr. Chairman. I just want to express my support for the bill. I think it is long overdue.

Chairman Pangelinan. This concludes the testimony on Bill No. 138-32. There being no additional individuals to present any additional testimony, this Committee will continue to remain open for the acceptance of any additional information or public testimony on the bill discussed. You can submit those testimonies to my office directly on Soledad Avenue, as well as the Guam Legislature or through any of the electronic processes either email at office@senbenp.com or through our website at senbenp.com.

This hearing is adjourned.

FINDINGS & RECOMMENDATIONS.

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land, hereby reports Bill No. 138-32 (COR), as amended with the recommendation. *To Pass*

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (First) Regular Session

Bill No. 138-32 (COR)

Introduced by:

v.c. pangelinan

2013 JUN -5 PM 1:39

AN ACT TO AMEND SECTION 1515(i)(2)(G), ARTICLE 5, CHAPTER 1, TITLE 5 OF THE GUAM CODE ANNOTATED RELATIVE TO THE REPAIR AND IMPROVEMENTS TO THE GUAM FISHERMEN'S COOPERATIVE.

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

2 **SECTION 1. Section 1515(i)(2)(G) of Article 5, Chapter 1, Title 5 Guam**
3 **Code Annotated is hereby amended to read:**

4 ~~“(G) a grant of Two Million Dollars (\$2,000,000.00) for the purposes of~~
5 ~~issuing a loan of no less than Five Million Dollars (\$5,000,000) to the Guam~~
6 ~~Fishermen's Cooperative Association (GFCA) for the construction, repair and~~
7 ~~improvements of its facility as part of for the development of the Greg D. Perez~~
8 ~~Marina Economic Enhancement Master Plan. The loan shall be structured and~~
9 ~~administered by the Guam Economic Development Authority (GEDA) for the term~~
10 ~~of up to forty (40) years at a maximum interest rate of no more than Four percent~~
11 ~~(4%) per annum. Proceeds from the repayment of the loan shall be deposited into~~
12 ~~the Agricultural Development Fund. The entire amount of the grant shall be~~
13 ~~available to the GFCA and no portion of the amount shall be deducted by the~~
14 ~~Guam Economic Development Agency for fees, project management or other~~
15 ~~expenses not specifically allowed herein. No portion of the grant shall be used for~~

16 fees. The GFA shall report to the Governor and the Speaker all expenditures of this
17 grant and other funds secured by the GFA used for the construction, repair and
18 improvements to its facility on a quarterly basis until the grant is fully expended
19 and the facility construction, repair and improvements are completed.

20 **SECTION 2. Severability.** If any provision of this Law or its application to
21 any person or circumstances is found to be invalid or contrary to law, such
22 invalidity *shall not* affect other provisions or applications of this Law which can be
23 given effect without the invalid provisions or application and to this end the
24 provisions of this Act are severable.

25

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (First) Regular Session

Bill No. 138-32 (COR)

Introduced by: **v.c. pangelinan**
As amended by the Committee on Appropriations,
Public Debt, Legal Affairs, Retirement,
Public Parks, Recreation, Historic
Preservation and Land

**AN ACT TO AMEND SECTION 1515(i)(2)(G), ARTICLE 5,
CHAPTER 1, TITLE 5 OF THE GUAM CODE ANNOTATED
RELATIVE TO THE REPAIR AND IMPROVEMENTS TO THE
GUAM FISHERMEN'S COOPERATIVE.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

**SECTION 1. Section 1515(i)(2)(G) of Article 5, Chapter 1, Title 5 Guam
Code Annotated is hereby amended to read:**

~~“(G) for purposes of issuing a loan grant of no less than Five Million Dollars (\$5,000,000) to the Guam Fishermen's Cooperative Association (GFCA) for the development purposes of construction, repair and improvements of its facility as part of the Greg D. Perez Marina Economic Enhancement Master Plan. The loan shall be structured and administered by the Guam Economic Development Authority (GEDA) for the term of up to forty (40) years at a maximum interest rate of no more than Four percent (4%) per annum. Proceeds from the repayment of the loan shall be deposited into the Agricultural Development Fund.~~

No funds authorized in this section shall be used to pay the Guam Economic Development Authority or its contracted consultants.

15 The sum of Two Million Five Hundred Thousand Dollars (\$2,500,000) of
16 the proceeds granted are authorized, appropriated and *shall* be deposited and
17 accounted for in a separate trustee sub-account for the payments of expenses
18 associated with the construction, repair and improvements of the GFCA facilities.
19 Any services or contracts for expenses associated with the construction, repair and
20 improvements of the GFCA facility under this grant shall require the approval of
21 the GFCA. Disbursements for payments of expenses associated with the
22 construction, repair and improvements of the GFCA shall be approved by the
23 GFCA and countersigned by GEDA. The proceeds of the grant must be expended
24 or encumbered by the GFCA for the purposes provided herein no later than July
25 31, 2015. If any funds authorized by this section remain unexpended or
26 unencumbered after July 31, 2015, the amount of the unencumbered or
27 unexpended authorization shall be subject to legislative re-appropriation. Funds not
28 authorized for expenditure by the GFCA in this section are subject to legislative
29 appropriation for tourism related capital improvement projects. The GFCA shall
30 report to the Governor and the Speaker on a quarterly basis all expenditures of this
31 grant and other funds secured by the GFCA used for the construction, repair and
32 improvements to its facility until the grant is fully expended and the facility
33 construction, repair and improvements are completed.

34 **SECTION 2. Severability.** If any provision of this Law or its application to
35 any person or circumstances is found to be invalid or contrary to law, such
36 invalidity *shall not* affect other provisions or applications of this Law which can be
37 given effect without the invalid provisions or application and to this end the
38 provisions of this Act are severable.

39



Mina'trentai Dos na Liheslaturan Guahan
32nd GUAM LEGISLATURE

Senator Vicente "ben" Cabrera Pangelinan

**COMMITTEE ON APPROPRIATIONS, PUBLIC DEBT, LEGAL AFFAIRS, RETIREMENT,
 PUBLIC PARKS, RECREATION, HISTORIC PRESERVATION AND LAND**

Thursday June 13, 2013

Bill No. 138

SIGN UP SHEET

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT	
						Yes	No
Manny Durr				X	X	YES	
Jean B. Agosin				✓	✓	Yes	
Bradford Bill Bradford		565-1172	wwbradford@live.com www wwwbradford.com			Yes	
Victor T. Artero	Asana Hts		artero@ht.net	✓		Yes	
William C. McDonald	AGANA Hts		billc McD@yahoo			Yes	
Tom Camacho		797- 0005	tomcamacho@com-com			Yes	



Mina'trentai Dos na Liheslaturan Guahan
32nd GUAM LEGISLATURE

Senator Vicente "ben" Cabrera Pangelinan

**COMMITTEE ON APPROPRIATIONS, PUBLIC DEBT, LEGAL AFFAIRS, RETIREMENT,
 PUBLIC PARKS, RECREATION, HISTORIC PRESERVATION AND LAND**

Thursday June 13, 2013

Bill No. 138

SIGN UP SHEET

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT	
						Yes	No
Joseph Cameron POC CACPS/Fisheries/Oceans	DCA	777-5900	Joseph.Cameron @dca.gum.gov		✓		Yes

June 13, 2013

Hafa Adai Senators:

My name is Manuel Duenas, president of the Guam Fishermen's Cooperative Association and we are offering our support for this Bill. We have a couple of concerns:

Line 12 and 13: The money shall be made available is one; will be these monies be held by GEDA or will the funds be deposited into an account under the GFCA for disbursement as outlined.

Line 15 and 16: No portion of the Grant shall be used for fees. Applies to the GFCA if does we do not have a problem but may be problematic as Institutional Loans normally applies to the construction. Relocation cost and other associated expenses may occur and may be considered as fees.

Thank you for your time and attention.

A handwritten signature in black ink, appearing to read 'Manuel P. Duenas II', written in a cursive style.

Manuel P. Duenas II
GFCA

June 13, 2013

Honorable Vicente "Ben" C. Pangelinan
Senator 32nd Guam Legislature
Chairman, Committee on Appropriations, Public Debt,
Legal Affairs, Retirement, Public Parks,
Recreation, Historic Preservation, and Land
Hagatna, Guam 96910

Dear Mr. Chairman and Committee Members:

I am here to testify in support of the passage of Bill No.138-32 (COR) An Act To Amend Section 1515(i)(2)(G), Article 5, Chapter 1, Title 5 of the Guam Code Annotated Relative to the Repair and Improvements to the Guam Fishermen's Cooperative.

As a member of the Guam Fishermen's Cooperative Association (GFCA) as well as a current elected member of its Board of Directors, I applaud the Legislature's intent in the form of Bill 138-32 to provide, in grant form, Two Million Dollars to repair and improve the facilities currently occupied by the Fishermen's Co-op on the grounds of the Greg D. Perez Marina at Agana Boat Basin.

The Fishermen's Co-op, a nonprofit organization, has been making the best use of the very aging and badly in need of major repair facilities at the Marina. In fact, major renovation of the facilities is order for both sanitary and safety reasons. The Fishermen's Co-op has been utilizing the facilities to provide both offshore and onshore fishermen alike with services such as the sale of low cost fuel, ice and other supplies, and the marketing of their freshly caught fish, crustacean and octopi for over thirty years. In addition, the facilities and site occupied by the Fishermen's Co-op have been used to sponsor such events as the annual lunar calendar and "gupot peskadot" celebration, fishing derbies and public meetings. It also functions as an educational outlet for our youths - especially those participating in fisheries programs such as the one annually sponsored by the 4-H and Youth Program of the University of Guam, Cooperative Extension Service.

The Fishermen's Co-op has been a good and supportive member of our island community. Our activities are of economic value as we support the efforts of our island anglers as well as provide our islanders and visitors a market to avail themselves with freshly caught fishery related products. And last but not least, we also provide employment to several young men and women of the island who are also taught the proper method of handling and processing fishery products as well.

I'm sure there are other activities that I may have not mentioned or may have overlooked, but I believe my testimony provides the Committee a good idea of the positive contributions the Guam Fishermen's Cooperative Association has made over the years and will continue to provide in years to come. The passage of Bill 138-32 and its subsequent enactment into law will certainly enhance the Fishermen's Co-op ability to continue to provide the services it offers the for the betterment of our island community.

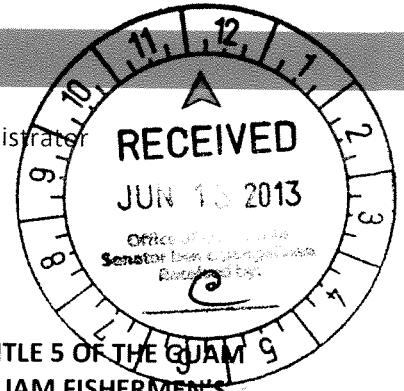
I thank you for this opportunity to submit this testimony.

Respectfully,

VICTOR T. ARTERO
Board Member, Guam Fishermen's Cooperative Association (2013-2105 term)

Public Hearing Testimony of Ms. Mana Silva Tajeron, Acting Administrator
Guam Economic Development Authority
June 13, 2013

Bill No. 138-32 (COR)



Bill 138-32 – “AN ACT TO AMEND SECTION 1515(i)(G), ARTICLE 5, CHAPTER 1, TITLE 5 OF THE GUAM CODE ANNOTATED RELATIVE TO THE REPAIR AND IMPROVEMENTS TO THE GUAM FISHERMEN’S COOPERATIVE

Hafai Adai Senator Pangelinan and members of the Committee on Appropriations, Taxation, Public Debt, Banking Insurance, Retirement and Land. My name is Mana Silva Tajeron, Acting Administrator of the Guam Economic Development Authority (GEDA), and I hereby submit this written testimony on Bill No.138-32.

Bill 138 intends to change law applicable to the Hotel Occupancy Tax bond to require the repair and renovation of the Guam Fishermen’s Cooperative facility. The original statute required the issuance of a \$5 Million loan to accomplish repair, renovation and new construction. This bill replaces the loan requirement with a grant of \$2 Million. Governor Calvo’s Blueprint 2020 states: “Build the Guam Fisherman’s Cooperative Building: We will finally move forward and utilize HUD funding and provide a modern state of the art facility for island fishermen to sell their local catch,” As the fishing industry provides significant economic benefits to the island economy, GEDA supports the intent of the bill.

The bill raises two concerns which GEDA hopes will be clarified in the final version. The bill states “No portion of the grant shall be used for fees.” While we understand the prohibition on utilizing any portion of the grant for project management fees, we are concerned that such language will prevent use of grant funding for architectural and engineering, archaeological investigations, environmental investigations or other such activities integral to obtaining permits should the need exist.

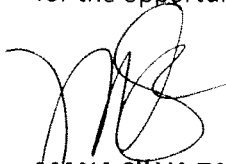
GEDA also suggests that clarification be provided in the bill on whether it is the Legislature’s intent that grant funding will be transferred to the Guam Fishermen’s Cooperative Association or whether GEDA will be responsible for managing the funds. Our concern stems from the need to maintain all records to support financial audits of the Hotel Occupancy Tax Bond program.

For the information of the Legislative Committee, bond counsel has advised that there are limitations on use of bond proceeds, particularly if projects are to be managed by “non-governmental persons.” (See enclosed letter from bond counsel.) Currently, Public Law 30-228 as amended by Public Law 31-196 appropriates HOT bond funding for two projects that will be managed by “non-governmental persons,” namely the Guam Farmers’ Cooperative Association and the Guam Fishermen’s Cooperative Association. As \$3.9 Million is already allocated to the Farmers project and \$2 Million is allocated to the Fishermen’s project by this bill, the threshold identified by bond counsel has NOT been exceeded. However, any future consideration to place the management of any HOT bond project under nongovernmental persons must take into account bond counsel advice.

Aturidád Inadilánton Ikunumihan Guahan

As the Legislature is aware, Public Law 30-228 appropriated \$68.5 Million for over 20 projects. Bond proceeds actually netted \$55,569,000 for these projects, after other bond-related expenses were paid as required by the law. While GEDA has been following the priorities established by law, we have had difficulty identifying where the original \$5M loan amount was to come from because the GFCA project was an addition to the list and which projects potentially would have been eliminated or continued with a reduced scope because of it. Now that only \$2M is needed the job should be easier.

In closing, GEDA supports the intent of Bill 138 as it is in line with the Governor's policy and because the Fisherman's Coop provides significant economic benefit for the island and its members. Si Yu'os Ma'ase for the opportunity to provide testimony.



MANA SILVA TAIJERON
Acting Administrator

Enclosure



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June 20, 2012

Karl Pangelinan
Administrator
Guam Economic Development Authority
ITC Building, Suite 511
590 South Marine Corps Drive
Tamuning 96913
Guam

Re: Government of Guam Hotel Occupancy Tax Bonds,
Series 2011A: Permitted Uses of Proceeds

Dear Mr. Pangelinan:

This letter is in reply to your memorandum of June 6, 2012 relaying certain questions concerning the implementation of the projects to be funded with the proceeds of the above-captioned bonds.

Guam Fishermen's Coop

You asked us to evaluate whether the Government may implement a project added by PL 31-196 which describes the additional appropriation of bond proceeds as follows: "for the purposes of issuing a loan of no less than Five Million Dollars (\$5,000,000) to the Guam Fisherman's Cooperative Association (GFCA) for the development of the Greg D. Perez Marina Economic Enhancement Master Plan. The loan shall be structured and administered by the Guam Economic Development Authority (GEDA) for the term of up to forty (40) years at maximum interest rate of no more than Four percent (4%) per annum. Proceeds from the repayment of the loan shall be deposited into the Agricultural Development Fund."

The supplemental indenture authorizing the issuance of the bonds authorizes the bond proceeds to be spent on the projects listed in Exhibit A, which were the projects for which bond proceeds were appropriated by the statute authorizing the issuance of the bonds. Subsections (27) and (28) authorize the Government to add projects to the list by statute. So the first part of the answer is that the Fisherman's Coop project may be implemented with bond proceeds.



Karl Pangelinan
June 20, 2012
Page 2

However, the Tax Certificate signed by the Government in connection with the issuance of the bonds contains certain limitations that reflect the requirements of the Internal Revenue Code and regulations applicable to tax-exempt bonds. Among these is the following paragraph:

“2.4 Governmental Bond Status. Absent an Opinion of Counsel, the Issuer will not loan more than \$5,000,000 of the Bond proceeds to one or more Nongovernmental Persons. Absent an Opinion of Counsel, the Issuer will not allow more than 10% of the Project or of the Sale Proceeds and Investment Proceeds of the Bonds to be used directly or indirectly by any Nongovernmental Person in any trade or business, other than as a member of the general public. Absent an Opinion of Counsel, for purposes of this Section 2.4, a Nongovernmental Person will be treated as “using” Bond proceeds to the extent the Nongovernmental Person:

- (i) borrows Bond proceeds,
- (ii) uses the Project (e.g., as owner, lessee, service provider, operator or manager), or
- (iii) acquires or uses technology developed at the Project.”

As you may recall, at the time of issuance of the bonds we reviewed each of the projects to be implemented with bond proceeds to determine that it did not violate this limitation. As you noted in your memorandum, among those original projects was a project “for the design and construction of a Guam Farmers Cooperative Association facility and the relocation of the Dededo Flea Market.” Our understanding was that this was the only project that would not be owned by the Government and would be used by nongovernmental persons other than as members of the general public. We also understood that the amount of the assistance to the Farmer’s Coop was to be within the above limitations and would be implemented by a grant, rather than a loan.

If we add a loan to the Fisherman’s Coop to the list, at exactly \$5,000,000 (the minimum authorized by PL 31-196), we will at a minimum be treading perilously close to the limitations described above, and may be exceeding them. Violating these limitations would be a breach of the Government’s covenant under the supplemental indenture to “. . . do and perform all acts and things permitted by law, the Indenture and this Supplemental Indenture which are necessary or desirable in order to assure that interest paid on the Series 2011A Bonds (or on any of them) shall be excluded from gross income for federal income tax purposes”

There may be alternatives that will permit assistance to the Fisherman’s Cooperative, but they need to remain within the limitations described above, taking into account all of the projects (including the museum project).



Karl Pangelinan
June 20, 2012
Page 3

Tumon Flooding

Under the original statute (and the supplemental indenture), bond proceeds can be used “for resolution of the San Vitores flooding caused by storm water runoff along San Vitores Road north of the Fujita Pump Station by collecting and removing storm runoff via transmission to the Fujita Pump Station to be discharged at a suitable location.” Your memorandum states that in order to determine whether any particular project, including the one described by the statute and the indenture, actually can be expected to “resolve” the flooding, an engineering study may be necessary.

We are of the view that such a study, aimed at identifying the causes of and the improvements needed to effect the “resolution of the San Vitores flooding caused by storm water runoff along San Vitores Road north of the Fujita Pump Station,” would be a preliminary engineering cost of the project and therefore can be funded with bond proceeds.

That study might identify facilities that are needed beyond those that would “[collect] and [remove] storm runoff via transmission to the Fujita Pump Station to be discharged at a suitable location.” If it does, then we should discuss the additional needed facilities in the context of the statute to determine which if any of the identified facilities would be eligible for funding with bond proceeds, with or without an amendment to the statute. It would not be appropriate to use bond proceeds for any detailed design work for facilities that would not themselves be eligible for funding with bond proceeds.

GEDA Management Fees

This will confirm that it is our view that GEDA costs to manage the bond program should be allocated to each project being implemented, i.e., treated as costs of the individual projects.

Please let me know if you have any questions about these matters.

Very truly yours,


Stanley J. Dirks



Karl Pangelinan
June 20, 2012
Page 4

EXHIBIT A

“Series 2011A Projects” means:

- (1) the acquisition, construction, and equipping of a new Guam Museum;
- (2) resolution of the flooding caused by storm runoff along San Vitores Road north of the Fujita Pump Station;
- (3) restoration of the walls of the *Plaza de España*;
- (4) restoration and rehabilitation of the *Plaza de España* Azotea;
- (5) restoration of the *Plaza de España* Chocolate House;
- (6) development of a paver-surface crosswalk and landings on both sides of Marine Corps Drive to provide a proper connection between Skinner Plaza and the *Chamorro* Village;
- (7) reimbursements to the Guam Preservation Trust interfund payables due to a failure to deposit in said Fund and to transfers out by *I Maga'låhen Guåhan*;
- (8) restoration of the *Inarajan* community center;
- (9) restoration and rehabilitation of the *Malessa* Bell Tower, including landscaping and lighting improvements;
- (10) design and construction of a Guam Farmers Cooperative Association facility and relocation of the *Dededo* Flea Market;
- (11) acquisition of real estate that is offered for sale and the development of a public park within the area known as *Faifai* and *Gognga* (Gun Beach) in Tumon;
- (12) construction of a historic monument and plaza to commemorate Ferdinand Magellan's historic visit to *Umatac* Bay;
- (13) design and construction of village entrance signs to Guam's nineteen municipalities;



Karl Pangelinan
June 20, 2012
Page 5

- (14) improvements to the Nimitz Beach outdoor pavilion, public restrooms, lighting, benches and walking paths;
- (15) improvements to public facilities near the Fish Eye Pier, including public restrooms, washing facilities, benches, lighting and picnic areas;
- (16) improvements to the stalls, public restrooms, landscaping and walking paths of the *Mangilao* Public Market;
- (17) improvements in *Tumon* Bay, including pedestrian corrals and safety railings and overhead lighting at the Governor Joseph Flores Memorial Park;
- (18) renovation of streetlights along Pale San Vitores Road;
- (19) renovation of streetlights in the *Agana* Bay vicinity;
- (20) restoration and repair of scenic byways, overlooks and historic sites, including the *Cetti* Bay and *Stella* Bay Overlooks; the *Umatac* Bay Overlook; the *Agat* Spanish Birdge (*Talifak* River); the *Talofof* and the *Fadi'an* Point Overlooks; the Santos Memorial Park ocean views; and the East *Agana* Bay picnic shelters and ocean views;
- (21) design and construction of a permanent monument for the late Senator Angel L.G. Santos Park;
- (22) scenic and informational highway signs;
- (23) improvements of the *Hagåtña* Tennis Courts;
- (24) improvements of the *Hagåtña* Pool;
- (25) deposit into the Community Sports Recreational Improvement Fund established under Public Law 14-27 for construction and/or renovation of sports and community recreational facilities;
- (26) primary or supplemental funding for projects identified in the *Hagåtña* Master Plan;
- (27) such other Infrastructure Improvement Projects as may be approved by the Government by statute for funding with the proceeds of the Series 2011A Bonds,



Karl Pangelinan
June 20, 2012
Page 6

all as identified by a Certificate of the Government filed with the Trustee and the Series 2011A Construction Account Depository; and

- (28) such other Infrastructure Improvement Projects as may be approved by the Government by statute for funding with the proceeds of the Prior Bonds that were deposited in the Series 2011A Construction Account, all as identified by a Certificate of the Government filed with the Trustee and the Series 2011A Construction Account Depository.



I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

JUN 17 2013

COPY

Mr. John Rios
Director
Bureau of Budget and Management Resource
Ricardo J. Bordallo Complex
Hagatna, Guam

Re: Fiscal Note: Bill No. 138-32 (COR)

Hafa Adai Mr. Rios,

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land hereby requests a fiscal note for the following bill:

Bill No. 138-32 (COR): An Act to Amend Section 1515(i)(2)(G), Article 5, Chapter 1, Title 5 of the Guam Code Annotated relative to the repair and improvements to the Guam Fishermen's Cooperative.

Si Yu'os Ma'ase,

Vicente (ben) Cabrera Pangelinan
Senator

lgd

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

OFFICE OF THE GOVERNOR
CENTRAL FILES

RECEIVED BY *Ben*
TIME *10:35* DATE *6/17/13*



COMMITTEE ON RULES

I Mina'trentai Dos na Liheslaturan Guåhan • The 32nd Guam Legislature

155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com

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Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

June 5, 2013

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

MEMORANDUM

Senator
Vicente (Ben) C. Pangelinan
Member

To: Rennae Meno
Clerk of the Legislature

Speaker
Judith T.P. Won Pat, Ed.D.
Member

Attorney Therese M. Terlaje
Legislative Legal Counsel

Senator
Dennis G. Rodriguez, Jr.
Member

From: Senator Rory J. Respicio
Majority Leader & Rules Chair

Vice-Speaker
Benjamin J.F. Cruz
Member

Subject: Referral of Bill No. 138-32(COR)

Legislative Secretary
Tina Rose Muña Barnes
Member

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 138-32(COR)**.

Senator
Frank Blas Aguon, Jr.
Member

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of

Senator
Michael F.Q. San Nicolas
Member

Senator
V. Anthony Ada
Member
MINORITY LEADER

Senator
Aline Yamashita
Member

I Mina'Trentai Dos Na Lihelaturan Guahan

Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
138-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO AMEND SECTION 1515(i)(2)(G), ARTICLE 5, CHAPTER 1, TITLE 5 OF THE GUAM CODE ANNOTATED RELATIVE TO THE REPAIR AND IMPROVEMENTS TO THE GUAM FISHERMEN'S COOPERATIVE.	06/5/13 1:39 p.m.	06/05/13	Committee n Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land			



Public Hearing - First Notice

Lisa Dames <cipo@guamlegislature.org>
 To: PHrg Notice <phnotice@guamlegislature.org>

Thu, Jun 6, 2013 at 12:10 PM

Please note correction:

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **2:30pm on Friday, Thursday, June 13, 2013** at the Guam Legislature's Public Hearing Room

On Thu, Jun 6, 2013 at 12:04 PM, Lisa Dames <cipo@guamlegislature.org> wrote:

Hafa Adai,

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **2:30pm on Friday, June 13, 2013** at the Guam Legislature's Public Hearing Room.

The following is the agenda:

Para Komfitmasion:

(Confirmation Hearing)

Mr. Lawrence S. Rivera, Member for the Guam Land Use Commission

Priniponi Siha:

(Bills)

Bill No. 63-32 (COR) – Introduced by Speaker Judith Won Pat - An Act to amend §22425(q) of Article 4, Chapter 22, Division 2, Title 5 Guam Code Annotated relative to designating additional revenue derived from the valuation of real property, due to commence during calendar years 2013 and 2014 towards the replacement or renovation of Simon Sanchez High School and other education facilities requiring new construction or rehabilitation; and for other education related purposes.

Bill No. 91-32 (COR) – Introduced by Senator Rory Respicio - An Act to earmark all tax revenue derived from the operation of any new acute care hospital facility, and to appropriate such earmarked revenue to the Guam Memorial Hospital Authority to supplement pharmaceutical and related supplies.

Bill No. 70-32 (COR) – Introduced by Senator Anthony Ada - An Act to add a new Article 8 to Chapter 32 of 5GCA relative to gift cards and gift certificates.

Bill No. 71-32 (COR) – Introduced By Senator Anthony Ada - An Act to Repeal Paragraph (34) of §26203 of Chapter 26 of 11GCA Relative to Business Privilege Tax Exemptions.

Bill No. 138-32 (COR) – Introduced by Senator Vicente Pangelinan – An Act to Amend Section 1515(i)(2)(G), Article 5, Chapter 1, Title 5 Guam Code Annotated Relative to the Repair and Improvements to the Guam Fishermen’s Cooperative.

To view the bills on the attached agenda, move your cursor over the bill.

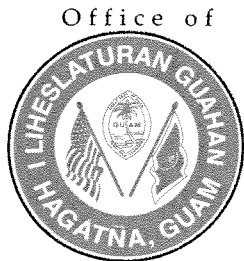
Thanks,

–

Lisa Dames
Chief of Staff
I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN
Senator Vicente (ben) Cabrera Pangelinan
Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public
Parks, Recreation, Historic Preservation, and Land.
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–

Lisa Dames
Chief of Staff
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the People


I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

June 7, 2013

Memorandum

To: All Senators

From: Senator Vicente (ben) Cabrera Pangelinan 

Re: Public Hearing – FIRST NOTICE

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

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324 W. Soledad Ave. Suite 100, Hagåtña, Guam 96910

Tel: (671) 473-(4BEN) 4236 - Fax: (671) 473-4238 - Email: senbenp@guam.net

Website: <http://senbenp.com>

Memo to All Senators

June 7, 2013

Page 2

Guam Code Annotated Relative to the Repair and Improvements to the Guam Fishermen's Cooperative.

Yanggen un nisisita espesiât na setbision, put fabot âgang i Ifisinin Senadot ben pangelinan gi 473- Yanggen un nisisita espesiât na setbision, put fabot âgang i Ifisinin Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisisita kopian i priniponi siha ginen este na tareha, hâlom gi i uepsait i Liheslaturan Guâhan gi www.guamlegislature.com Yanggen para un na'hâlom testigu-mu, chule' para i ifisinin-mâmi gi 324 West Soledad Avenue gi iya Hagâtña, pat guatto gi i Kuatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi office@senbenp.com Este na nutisiu inapâsi nu i fendon gubetnamento.

If you require any special accommodations, auxiliary aids or other special services or for further information, please call the Office of Senator Vicente (ben) Cabrera Pangelinan at 473-4236/7. For copies of any of the Bills listed on this agenda, you may log on to the Guam Legislature's website at www.guamlegislature.com Testimonies may be submitted directly to our office at 324 West Soledad Avenue in Hagâtña or at the Mail Room of the Guam Legislature, via fax at 473-4238, or via email at [office @senbenp.com](mailto:office@senbenp.com)

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As of April 23, 2013**

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As of April 23, 2013**

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Lisa Dames <cipo@guamlegislature.org>

Public Hearing First Notice

Lisa Dames <cipo@guamlegislature.org>

Thu, Jun 6, 2013 at 12:00 PM

To: news@k57.com, news@guampdn.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, nick@kuam.com, Ken Quintanilla <kenq@kuam.com>, Krystal Paco <krystal@kuam.com>, Josh Tyquiengco <jtyquiengco@k57.com>, clynt@k57.com, Betsy Brown <betsy@k57.com>, Kevin Kerrigan <kevin@k57.com>, Jon Anderson <editor@mvguam.com>, gerry@mvguam.com, louella@mvguam.com, frank@mvguam.com, rgibson@k57.com, ALICIA PEREZ <aliciaperez69@hotmail.com>, Alicia Perez <perezksto@gmail.com>, Gaynor Daleno <gdumat-ol@guampdn.com>, slimtiaco@guampdn.com, Oyaol Ngirairiki <odngirairiki@guampdn.com>, Jerick Sablan <jpsablan@guampdn.com>, life@guampdn.com

Hafa Adai,

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **2:30pm** on **Friday, June 13, 2013** at the Guam Legislature's Public Hearing Room.

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Priniponi Siha:

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1515(i)(2)(G), Article 5, Chapter 1, Title 5 Guam Code Annotated Relative to the Repair and Improvements to the Guam Fishermen's Cooperative.

To view the bills on the attached agenda, move your curser over the bill.

Thanks,

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Lisa Dames
Chief of Staff
I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN
Senator Vicente (ben) Cabrera Pangelinan
Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public
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32nd GUAM LEGISLATURE
Senator Vicente (ben) Cabrera Pangelinan
Committee on Appropriations, Public Debt, Legal Affairs, Retirement,
Public Parks, Recreation, Historic Preservation, and Land

**INEKUNGOK PUPBLEKO
(PUBLIC HEARING)**

gi Huebes, gi diha 13 gi Huño, 2013
Thursday, June 13, 2013

**Kuåtton Inekungok Pubbleko gi I Liheslaturan Guåhan
(Guam Legislature Public Hearing Room)**

alas dos i media gi talo'ani
(2:30 PM)

**TAREHA
(AGENDA)**

**Para Komfitmasion:
(Confirmation Hearing)**

Mr. Lawrence S. Rivera, Member for the Guam Land Use Commission

Priniponi Siha:
(Bills)

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Yanggen un nisisita espesiát na setbisio put fabot ágang i Ifsinan Senadot ben pangelinan gi 473- Yanggen un nisisita espesiát na setbisio, put fabot ágang i Ifsinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisisita kopian i priniponi siha ginen este na tareha, halom gi i uepsalt i Liheslaturan Guåhan gi www.guamlegislature.com Yanggen para un na halom testigu-mu, chule para i Ifsinan-mami gi 324 West Soledad Avenue gi iya Hagåtña, pat guatto gi i Kuatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi office@senbenp.com Este na nutislu inapasi nu i fendon gubetnamento.

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I Mina'trentai Dos na Lihelaturan Guáhan
32nd GUAM LEGISLATURE
Senator Vicente (ben) Cabrera Pangelinan
Committee on Appropriations, Public Debt, Legal Affairs,
Retirement, Public Parks, Recreation, Historic
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**alas dos i media gi talo'áni
(2:30 PM)**

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Public Hearing - Second Notice

Lisa Dames <cipo@guamlegislature.org>
To: PHrg Notice <phnotice@guamlegislature.org>

Tue, Jun 11, 2013 at 8:58 AM

Hafa Adai,

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **2:30pm on Thursday, June 13, 2013** at the Guam Legislature's Public Hearing Room.

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2 attachments

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I Mina'trentai Dos na Liheslaturan Guahan

Senator Vicente (ben) Cabrera Pangelinan (D)

June 11, 2013

Memorandum

To: All Senators

From: Senator Vicente (ben) Cabrera Pangelinan 

Re: Public Hearing – SECOND NOTICE

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

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Tel: (671) 473-(4BEN) 4236 - Fax: (671) 473-4238 - Email: senbenp@guam.net

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Memo to All Senators
June 11, 2013
Page 2

Guam Code Annotated Relative to the Repair and Improvements to the Guam Fishermen's Cooperative.

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**Listsrv: phnotice@guamlegislature.org
As of April 23, 2013**

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As of April 23, 2013**

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Lisa Dames <cipo@guamlegislature.org>

Public Hearing - Second Notice

Lisa Dames <cipo@guamlegislature.org>

Tue, Jun 11, 2013 at 8:43 AM

To: news@k57.com, news@guampdn.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, nick@kuam.com, Krystal Paco <krystal@kuam.com>, Josh Tyquiengco <jtyquiengco@k57.com>, clynt@k57.com, Betsy Brown <betsy@k57.com>, Kevin Kerrigan <kevin@k57.com>, Jon Anderson <editor@mvguam.com>, gerry@mvguam.com, louella@mvguam.com, frank@mvguam.com, rgibson@k57.com, Gaynor Daleno <gdumat-ol@guampdn.com>, slimtiaco@guampdn.com, Oyaol Ngirairikl <odngirairikl@guampdn.com>, Jerick Sablan <jpsablan@guampdn.com>, life@guampdn.com

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Thanks,

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Lisa Dames
Chief of Staff
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Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public
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32nd GUAM LEGISLATURE

Senator Vicente (ben) Cabrera Pangelinan
Committee on Appropriations, Public Debt, Legal Affairs, Retirement,
Public Parks, Recreation, Historic Preservation, and Land

**INEKUNGOK PUPBLEKO
(PUBLIC HEARING)**

**gi Huebes, gi diha 13 gi Huño, 2013
Thursday, June 13, 2013**

**Kuátton Inekungok Pubbleko gi I Liheslaturan Guåhan
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**alas dos i media gi talo'ani
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Yanggen un nisista espesiat na sethisio put fabot agang i lhisinan Senado ben pangelinan gi 473. Yanggen un nisista espesiat na sethisio put fabot agang i lhisinan Senado Vicente (ben) Cabrera Pangelinan gi 473-423677. Yanggen un nisista kopian i priniponi siha unen este na tareha, habon gi i neipon i Liheslaturan Guåhan gi www.guamlegislature.com Gasego para un na habon nestagi mo, thude para i lhisinan maam gi 324 West Soledad Avenue gi ya Hagatna, pat puato gi i Kuatton Katta gi Liheslaturan, pat tak gi 473-4238, patano mel gi office@senbenp.com. Este na nisista maposon i lhisinan pabelmanento.

If you require any special accommodations, auxiliary aids or other special services or for further information, please call the Office of Senator Vicente (ben) Cabrera Pangelinan at 473-423677. For copies of any of the bills listed on this agenda, you may log on to the Guam Legislature's website at www.guamlegislature.com. Testimonials may be submitted directly to our office at 324 West Soledad Avenue in Hagatna or at the Mail Room of the Guam Legislature, via fax at 473-4238, or via email at office@senbenp.com.

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I Mina'trentai Dos na Liheslaturan Guáhan
32nd GUAM LEGISLATURE
Senator Vicente (ben) Cabrera Pangelinan
Committee on Appropriations, Public Debt, Legal Affairs,
Retirement, Public Parks, Recreation, Historic
Preservation, and Land

**INEKUNGOK PUPBLEKO
(PUBLIC HEARING)**

**gi Huebes, gi diha 13 gi Huño, 2013
Thursday, June 13, 2013**

**Kuátton Inekungok Pubbleko gi I Liheslaturan Guáhan
(Guam Legislature Public Hearing Room)**

**alas dos i media gi talo'áni
(2:30 PM)**

**TAREHA
(AGENDA)**

**Para Komfirmasion:
(Confirmation Hearing)**

Mr. Lawrence S. Rivera, Member for the Guam Land Use Commission

**Priniponi Siha:
(Bills)**

Bill No. 63-32 (COR) – Introduced by Speaker Judith Won Pat - An Act to amend §22425(q) of Article 4, Chapter 22, Division 2, Title 5 Guam Code Annotated relative to designating additional revenue derived from the valuation of real property, due to commence during calendar years 2013 and 2014 towards the replacement or renovation of Simon Sanchez High School and other education facilities requiring new construction or rehabilitation; and for other education related purposes.

Bill No. 91-32 (COR) – Introduced by Senator Rory Respicio - An Act to earmark all tax revenue derived from the operation of any new acute care hospital facility, and to appropriate such earmarked revenue to the Guam Memorial Hospital Authority to supplement pharmaceutical and related supplies.

Bill No. 70-32 (COR) – Introduced by Senator Anthony Ada - An Act to add a new Article 8 to Chapter 32 of 5GCA relative to gift cards and gift certificates.

Bill No. 71-32 (COR) – Introduced by Senator Anthony Ada - An Act to Repeal Paragraph (34) of §26203 of Chapter 26 of 11GCA Relative to Business Privilege Tax Exemptions.

Bill No. 136-32 (COR) – Introduced by Senator Vicente Pangelinan – An Act to Amend Section 1515(i)(2)(G), Article 5, Chapter 1, Title 5 Guam Code Annotated Relative to the Repair and Improvements to the Guam Fishermen's Cooperative.

Yanggen un nisisita spesiát na setbisio put fabot ágang i ifisinan Senadot ben pangelinan gi 473- Yanggen un nisisita spesiát na setbisio, put fabot ágang i ifisinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisisita kopian i priniponi siha ginen este na tareha, hátom gi i uepsait i Liheslaturan Guáhan gi www.guamlegislature.com Yanggen para un na'háloni testigu-mu, chule' para i ifisinan-mámi gi 324 West Soledad Avenue gi iya Hagáña, pat guatto gi i Kuátton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi office@senbenp.com Este na nutisio inapási nu i fendon gubetnamento.

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I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land

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I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land

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COMMITTEE ON RULES

I Mina'trentai Dos na Liheslaturan Guåhan • The 32nd Guam Legislature

155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com

E-mail: roryforguam@gmail.com • Tel: (671)472-7679 • Fax: (671)472-3547

Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

May 14, 2013

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

Memorandum

Senator
Vicente (Ben) C. Pangelinan
Member

To: **Rennae Meno**
Clerk of the Legislature

Speaker
Judith T.P. Won Pat, Ed.D.
Member

From: **Senator Rory J. Respicio**
Majority Leader & Rules Chair

Senator
Dennis G. Rodriguez, Jr.
Member

Subject: **Fiscal Notes**

Vice-Speaker
Benjamin J.F. Cruz
Member

Hafa Adai!

Attached please find the fiscal notes for the bill numbers listed below. Please note that the fiscal notes, or waivers, are issued on the bills as introduced.

Legislative Secretary
Tina Rose Muña Barnes
Member

FISCAL NOTES:

Bill Nos.: 65-32(COR), 77-32(COR), 110-32(COR)

Senator
Frank Blas Aguon, Jr.
Member

WAIVERS:

Bill No. 109-32(COR)

Senator
Michael F.Q. San Nicolas
Member

Please forward the same to MIS for posting on our website. Please contact our office should you have any questions regarding this matter.

Senator
V. Anthony Ada
Member
MINORITY LEADER

Si Yu'os ma'åse'!

Senator
Aline Yamashita
Member

2013 MAY 14 PM 12:06

**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

EDDIE BAZA CALVO
GOVERNORRAY TENORIO
LIEUTENANT GOVERNORJOHN A. RIOS
DIRECTOR**MAY 13 2013**

The Bureau requests that Bill No(s). 109-32 (COR) is granted a waiver pursuant to Public Law 12-229 as amended for the following reason(s):

The proposed legislation is seeking to increase the collection time of Business Privilege Tax from 7 years to 10 years. This proposal is administrative in nature. There is no significant impact on current year revenues or appropriations. Any collections received within in the proposed 10 year period would be recognized as cash that would be deposited into the General Fund and used to pay down current and prior year obligations. Such cash collection is not considered as new revenues.


JOHN A. RIOS
Director



COMMITTEE ON RULES

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2013 MAY -9 PM 4: 22

Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

May 9, 2013

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

VIA E-MAIL

john.rios@bbmr.guam.gov

Senator
Vicente (Ben) C. Pangelinan
Member

John A. Rios

Director

Bureau of Budget & Management Research

P.O. Box 2950

Hagåtña, Guam 96910

Speaker
Judith T.P. Won Pat, Ed.D.
Member

RE: Request for Fiscal Note- Bill Nos. 109 & 110 (COR)

Senator
Dennis G. Rodriguez, Jr.
Member

Hafa Adai Mr. Rios:

Vice-Speaker
Benjamin J.F. Cruz
Member

Transmitted herewith is a listing of *I Mina'trentai Dos na Liheslaturan Guåhan's* most recently introduced bills. Pursuant to 2 GCA §9103, I respectfully request the preparation of fiscal notes for the referenced bills.

Legislative Secretary
Tina Rose Muña Barnes
Member

Si Yu'os ma'åse' for your attention to this matter.

Senator
Frank Blas Aguon, Jr.
Member

Very Truly Yours,

Senator
Michael F.Q. San Nicolas
Member

Senator Rory J. Respicio

Chairperson, Committee on Rules

Senator
V. Anthony Ada
Member
MINORITY LEADER

Attachments (1)

Senator
Aline Yamashita
Member

Cc: Clerk of the Legislature

Bill Nos.	Sponsor	Title
109-32 (COR)	Michael F.Q. San Nicolas, B.J.F. Cruz	AN ACT TO AMEND §26205 OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF UNPAID BUSINESS PRIVILEGE TAX TO TEN(10) YEARS.
110-32 (COR)	V. Anthony Ada	AN ACT TO ADD A NEW CHAPTER 8 TO 11GCA RELATIVE TO QUANTIFYING AND REPORTING THE EFFECTS OF THE EARNED INCOME TAX CREDIT (EITC) AS IT RELATES TO THE COMPACTS OF FREE ASSOCIATION.



COMMITTEE ON RULES

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Senator
Michael F.Q. San Nicolas
Member

Senator
V. Anthony Ada
Member
MINORITY LEADER

Senator
Aline Yamashita
Member

May 8, 2013

MEMORANDUM

To: Rennae Meno
Clerk of the Legislature

Attorney Therese M. Terlaje
Legislative Legal Counsel

From: Senator Rory J. Respicio
Majority Leader & Rules Chair

Subject: Referral of Bill Nos. 109 & 110-32(COR)

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill Nos. 109 & 110-32(COR)**.

Please ensure that the subject bills are referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of *I Mina'trentai Dos na Liheslaturan Guåhan*.

Should you have any questions, please feel free to contact our office at 472-7679.

Si Yu'os Ma'åse!

Attachment

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (FIRST) Regular Session

Bill No. 109-32 (COR)

Introduced by:

Michael F.O. San Nicolas
B.J.F. Cruz

2013 MAY - 8 PM 3:00

AN ACT TO AMEND §26205 OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF UNPAID BUSINESS PRIVILEGE TAX TO TEN (10) YEARS.

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

2 **Section 1. Short Title.** This Act *shall* be cited as the "Responsible
3 Business Privilege Tax Statutes of Limitations Act."

4 **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guåhan*
5 finds that there was no statute of limitations on the collection of the Gross
6 Receipts Tax until, on November 14, 1987, Governor Joseph F. Ada
7 approved Public Law 19-10, which established a seven (7) year statute of
8 limitations.

9 *I Liheslatura* finds that, in contrast to the seven (7) year statute of
10 limitations on collections of the Gross Receipts Tax, now called the
11 Business Privilege Tax, the statute of limitations for collections by the
12 Department of Revenue and Taxation pursuant to taxes under the mirror
13 tax, established by the Organic Act, is ten (10) years. The government of

1 Guam has three (3) extra years to collect for taxes under the Internal
2 Revenue Code mirror tax, as compared to businesses taxed under the
3 Business Privilege Tax.

4 *I Liheslatura* further finds that the extension of the statute of
5 limitations for collections of the Business Privilege Tax would result in
6 \$5,794,530.62 in additional potential revenue, which could be used to
7 support vital public services.

8 *I Liheslaturan Guåhan* finds that the recent performance audit report
9 by the Office of Public Accountability on Gross Receipts Tax Exemptions
10 reveals significant challenges with the monitoring, reporting and collection
11 of the Gross Receipts Tax, which underline the usefulness in extending the
12 statute of limitations because it applies from the time when the tax return is
13 filed.

14 It is therefore the intent of *I Liheslatura* that the statute of limitations
15 for collections be standardized within the Department of Revenue and
16 Taxation by adopting a ten (10) year statute of limitations for the collection
17 of the Business Privilege Tax.

18 **Section 3. Statute of Limitations for Collections of the Business**
19 **Privilege Tax.** § 26205, Article 2, Chapter 26, Title 11, Guam Code
20 Annotated, is hereby *amended*, to read:

21 **“§ 26205. Statute of Limitations for Collections.**

22 The statute of limitations for collections of unpaid taxes due on
23 business privilege tax returns *shall* be ten (10) ~~seven (7)~~ years after the

1 return is filed. For amendment, correction, adjustment, challenge,
2 determination of correctness of the amount of taxes paid, or audit of
3 income reported and the correctness of the amount of tax liability shown
4 on the business privilege tax returns, the statute of limitations *shall* be three
5 (3) years after filing and payment of taxes due. There *shall* be no statute of
6 limitations on unfiled business privilege tax returns or on the collection of
7 taxes on revenues not shown or reported on Business Privilege Tax
8 Returns.”

9 **Section 4. Severability.** If any of the provisions of this Act, or the
10 application thereof to any person or circumstance, is held invalid, such
11 invalidity *shall* not affect any other provision or application of this Act
12 which can be given effect without the invalid provision or application, and
13 to this end the provisions of this Act are severable.