

I Mina'Trentai Kuáttro Na Liheslaturan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
169-34 (COR) As amended on the Floor.	Thomas C. Ada	AN ACT TO ADD NEW §§ 24401.1 AND 24401.2 TO ARTICLE 4, CHAPTER 24 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO TAX EXEMPTIONS FOR 100% DISABLED VETERANS, SURVIVING SPOUSE, LEGAL GUARDIAN AND GOLDSTAR SPOUSES AND PARENTS.	9/1/17 4:31 p.m.	09/13/17	Committee on Education, Finance and Taxation	11/21/17 5:00 p.m.	3/1/18 9:27 a.m.	Fiscal Note Request 9/13/17 Fiscal Note 9/21/17	
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	PUBLIC LAW	DATE SIGNED	NOTES	
	5/21/18	AN ACT TO ADD NEW §§ 24401.1 AND 24401.2 TO ARTICLE 4, CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO TAX EXEMPTIONS FOR ONE HUNDRED PERCENT (100%) DISABLED VETERANS, SURVIVING SPOUSES, LEGAL GUARDIANS, AND GOLDSTAR SPOUSES AND PARENTS.	5/23/18	5/24/2018 4:30 p.m.	6/5/18	34-106	6/5/18	Received: 6/6/18 Mess and Comm. Doc. No. 34GL-18-1960.	



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor Of Guam.

JUN 05 2018

Honorable Benjamin J.F. Cruz
Speaker
I Mina'trentai Kuåttro Na Liheslaturan Guåhan
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

676H 34-18-1960
Speaker Benjamin J.F. Cruz

JUN 06 2018

Time: 9:23 AM File No. _____
Received By: [Signature]

Dear Mr. Speaker:

Transmitted herewith is Bill No. 169-34 (COR), "AN ACT TO ADD NEW §§ 24401.1 AND 24401.2 TO ARTICLE 4, CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO TAX EXEMPTIONS FOR ONE HUNDRED PERCENT (100%) DISABLED VETERANS, SURVIVING SPOUSES, LEGAL GUARDIANS, AND GOLDSTAR SPOUSES AND PARENTS," which was signed on June 5, 2018, as Public Law 34-106.

Senseramente,

RAY TENORIO
I Maga'låhen Guåhan, para pa'go
Acting Governor of Guam

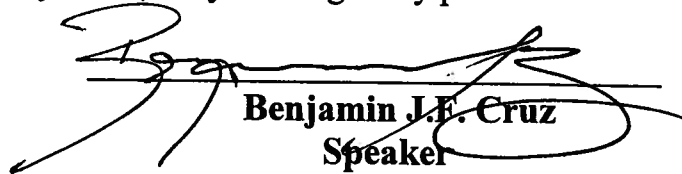
2018 JUN - 6 AM 10:01 MF




I MINA'TRENTAI KUATTRO NA LIHESLATURAN GUÅHAN
2018 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LÅHEN GUÅHAN*

This is to certify that **Bill No. 169-34 (COR)**, "AN ACT TO *ADD NEW §§ 24401.1 AND 24401.2 TO ARTICLE 4, CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO TAX EXEMPTIONS FOR ONE HUNDRED PERCENT (100%) DISABLED VETERANS, SURVIVING SPOUSES, LEGAL GUARDIANS, AND GOLDSTAR SPOUSES AND PARENTS,*" was on the 23rd day of May 2018, duly and regularly passed.



Benjamin J.F. Cruz
Speaker

Attested:




Régine Biscoe Lee
Legislative Secretary

This Act was received by *I Maga'låhen Guåhan* this 24 day of May 2018,
at 4:30 o'clock P.M.



Assistant Staff Officer
Maga'låhi's Office

APPROVED 

RAYMOND S. TENORIO
Acting Governor of Guam

Date: JUN 05 2018

Public Law No. 34-106

**I MINA'TRENTAI KUÁTTRO NA LIHESLATURAN GUÅHAN
2017 (FIRST) Regular Session**

Bill No. 169-34 (COR)

As amended on the Floor.

Introduced by:

Thomas C. Ada
FRANK B. AGUON, JR.
William M. Castro
B. J.F. Cruz
James V. Espaldon
Fernando Barcinas Esteves
Régine Biscoe Lee
Tommy Morrison
Louise B. Muña
Telena Cruz Nelson
Dennis G. Rodriguez, Jr.
Joe S. San Agustin
Therese M. Terlaje
Mary Camacho Torres

**AN ACT TO ADD NEW §§ 24401.1 AND 24401.2 TO
ARTICLE 4, CHAPTER 24, TITLE 11, GUAM CODE
ANNOTATED, RELATIVE TO TAX EXEMPTIONS FOR
ONE HUNDRED PERCENT (100%) DISABLED
VETERANS, SURVIVING SPOUSES, LEGAL
GUARDIANS, AND GOLDSTAR SPOUSES AND
PARENTS.**

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

2 **Section 1.** A new § 24401.1 is *added* to Article 4 of Chapter 24, Title 11,
3 Guam Code Annotated, to read:

4 **“§ 24401.1. One Hundred Percent (100%) Disabled Veterans, Surviving**
5 **Spouses, and Legal Guardians Exemption.**

1 Real property owned and occupied as a residence by a person who is rated by
2 the U.S. Department of Veterans Affairs (USDVA) as one hundred percent (100%)
3 disabled or individually unemployable due to injuries received while on duty with
4 the Armed Forces of the United States, surviving spouse, as defined in § 67101(e)
5 of Chapter 67, Title 10 GCA, and legal guardian, as defined in §67101(g) of Chapter
6 67, Title 10 GCA, is hereby exempted from all property taxes; provided:

7 (a) that the Veteran is determined by the USDVA to be one hundred
8 percent (100%) disabled or individually unemployable due to military service-
9 connected injuries;

10 (b) that the residential exemption *shall* be granted only as long as the
11 Veteran claiming exemption remains one hundred percent (100%) disabled or
12 individually unemployable, the surviving spouse is not remarried, and the
13 legal guardian is lawfully vested with the power;

14 (c) that the exemption *shall not* be allowed on more than one (1)
15 residence for any one (1) person;

16 (d) that a person living on the premises, a portion of which is used
17 for commercial purposes, *shall not* be entitled to an exemption with respect to
18 such portion, but *shall* be entitled to an exemption with respect to the portion
19 used exclusively as a residence. This exemption *shall not* apply to any
20 structure, including the land thereunder, which is used for commercial
21 purposes.

22 For the purposes of this Section, the word "residence" includes: (1) the
23 entire homestead when it is occupied by a qualified one hundred percent
24 (100%) disabled or individually unemployable veteran, surviving spouse or
25 legal guardian, as a residence; (2) residences where the disabled veteran,
26 surviving spouse or legal guardian owner sublets not more than one (1) room
27 to a tenant; or (3) premises held under an agreement to purchase the same for

1 a home, where the agreement has been duly entered into and recorded prior to
2 January 1 of the preceding tax year for which the exemption is claimed,
3 whereby the purchaser agrees to pay all taxes while purchasing the premises.”

4 **Section 2.** A new § 24401.2 is *added* to Article 4 of Chapter 24, Title 11,
5 Guam Code Annotated, to read:

6 **“§ 24401.2. Gold Star Spouses and Parents Exemption.**

7 Real property owned and occupied by a Gold Star spouse or parent(s),
8 who are eligible pursuant to § 7120.3(b) of Chapter 7, Title 16 GCA, who
9 continues to own and occupy the premises as a residence, is hereby exempted
10 from all real property taxes; provided:

11 (a) that the exemption *shall not* be allowed on more than one (1)
12 residence for the Gold Star spouse or parent;

13 (b) that a person living on the premises, a portion of which is used
14 for commercial purposes, *shall not* be entitled to an exemption with respect to
15 such portion, but *shall* be entitled to an exemption with respect to the portion
16 used exclusively as a home; and further provided, that this exemption *shall*
17 *not* apply to any structure, including the land thereunder, which is used for
18 commercial purposes.

19 For the purposes of this Section, the word “residence” includes: (1) the
20 entire homestead when it is occupied by a Gold Star spouse or parent as a
21 residence; (2) residences where the Gold Star spouse or parent sublets not
22 more than one (1) room to a tenant; or (3) premises held under an agreement
23 to purchase the same for a home, where the agreement has been duly entered
24 into and recorded prior to January 1 of the preceding tax year for which the
25 exemption is claimed, whereby the purchaser agrees to pay all taxes while
26 purchasing the premises.”

1 **Section 3. Severability.** If any provision of this Act or its application to
2 any person or circumstance is found to be invalid, or contrary to law, such invalidity
3 *shall not* affect other provisions or applications of this Act that can be given effect
4 without the invalid provision or application, and to this end the provisions of this
5 Act are severable.