I Mina'Trentai Kuåttro Na Liheslaturan BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
274-34 (COR)		AN ACT TO AMEND § 3602(b)(1) AND ADD A NEW § 26203(k)(37) TO ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXCLUDING OVIS FEES FROM BEING CONSIDERED AS A COMPONENT OF GROSS INCOME.	4/20/18 2:26 p.m.	4/27/18	Committee on Education, Finance and Taxation	7/31/18 1:38 p.m.	11/20/18 3:04 p.m. As amended by the Committee on Education, Finance and Taxation	Fiscal Note Request 5/1/18 Fiscal Note 5/11/18	
As amended by the	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	PUBLIC LAW	DATE SIGNED	NOTES	
Committee on Education, Finance and Taxation.	11/28/18	AN ACT TO AMEND § 3602(b)(1) OF ARTICLE 6, CHAPTER 3, TITLE 16, GUAM CODE ANNOTATED; AND ADD A NEW § 26203(k)(37) TO ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING THE OFFICIAL VEHICLE INSPECTION SAFETY (OVIS) FEES COLLECTED BY VEHICLE SAFETY INSPECTION STATIONS ON BEHALF OF THE GOVERNMENT OF GUAM FROM BEING APPLIED TO GROSS INCOME FOR THE PURPOSE OF ASSESSING AND COLLECTING BUSINESS PRIVILEGE TAXES.	11/30/18	11/30/18 7:55 p.m.	12/12/18	34-138	12/12/18	Received: 12/19/18 Mess and Comm. Doc. No. 34GL-18-2660.	



EDDIE BAZA CALVO
Governor
RAY TENORIO

Lieutenant Governor

Office of the Governor Of Guam.

DEC 12 2018

Honorable Therese M. Terlaje Acting Speaker I Mina'trentai Kuåttro Na Liheslaturan Guåhan Guam Congress Building 163 Chalan Santo Papa Hagåtña, Guam 96910 34G L-18 - 2660 DEC 19 2018

Time: 10:0/5
Place had by: Cloburgh

Dear Madam Speaker:

Transmitted herewith is Bill No. 274-34 (COR), "AN ACT TO AMEND § 3602(b)(1) OF ARTICLE 6, CHAPTER 3, TITLE 16, GUAM CODE ANNOTATED; AND ADD A NEW § 26203(k)(37) TO ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING THE OFFICIAL VEHICLE INSPECTION SAFETY (OVIS) FEES COLLECTED BY VEHICLE INSPECTION STATIONS ON BEHALF OF THE GOVERNMENT OF GUAM FROM BEING APPLIED TO GROSS INCOME FOR THE PURPOSE OF ASSESSING AND COLLECTING BUSINESS PRIVILEGE TAXES," which was signed on December 12, 2018, as Public Law 34-138.

Senseramente,

EDDIE BAZA CALVO









I MINA'TRENTAI KUÂTTRO NA LIHESLATURAN GUÂHAN 2018 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LÂHEN GUÂHAN

This is to certify that Bill No. 274-34 (COR), "AN ACT TO AMEND § 3602(b)(1) OF ARTICLE 6, CHAPTER 3, TITLE 16, GUAM CODE ANNOTATED; AND ADD A NEW § 26203(k)(37) TO ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING THE OFFICIAL VEHICLE INSPECTION SAFETY (OVIS) FEES COLLECTED BY VEHICLE SAFETY INSPECTION STATIONS ON BEHALF OF THE GOVERNMENT OF GUAM FROM BEING APPLIED TO GROSS INCOME FOR THE PURPOSE OF ASSESSING AND COLLECTING BUSINESS PRIVILEGE TAXES," was on the 30th day of November 2018, duly and regularly passed.

Public Law No.

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

Bill No. 274-34 (COR)

As amended by the Committee on Education, Finance and Taxation.

Introduced by:

1

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

AN ACT TO AMEND § 3602(b)(1) OF ARTICLE 6, CHAPTER 3, TITLE 16, GUAM CODE ANNOTATED; AND ADD A NEW § 26203(k)(37) TO ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING THE OFFICIAL VEHICLE INSPECTION SAFETY (OVIS) FEES COLLECTED BY SAFETY INSPECTION STATIONS VEHICLE BEHALF OF THE GOVERNMENT OF GUAM FROM BEING APPLIED TO GROSS INCOME FOR THE **PURPOSE OF ASSESSING** AND COLLECTING **BUSINESS PRIVILEGE TAXES.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

- 2 Section 1. Legislative Findings and Intent. I Liheslaturan Guåhan finds
- 3 that vehicle safety inspection stations are assigned the duty of collecting, on behalf
- 4 of the government of Guam, the Official Vehicle Inspection Safety (OVIS) Fee,

which is part of the vehicle safety inspection fee charged and set by law for the registration of every vehicle.

I Liheslaturan Guåhan further finds that vehicle safety inspection stations pay business privilege taxes on these fees, which are remitted to the government of Guam.

It is, therefore, the intent of *I Liheslaturan Guåhan* to exempt OVIS fees collected by vehicle safety inspection stations on behalf of the government of Guam from being applied to gross income for the purpose of assessing and collecting business privilege taxes.

Section 2. § 3602(b)(1) of Article 6, Chapter 3, Title 16, Guam Code Annotated, is hereby *amended* to read:

"(b) (1) The fee to be charged for each such inspection shall be Fifteen Dollars (\$15.00), inclusive of the administrative fee (also known as the Official Vehicle Inspection Safety (OVIS) Fee), which shall be calculated at twenty percent (20%) of the current fee; provided, that the existing OVIS Fee of Three Dollars (\$3.00) shall not be adjusted below this amount. OVIS fees shall not be considered as a component of gross income for safety inspection stations for the purposes of assessing and collecting business privilege taxes."

Section 3. A new § 26203(k)(37) is hereby added to Article 2 of Chapter 26, Title 11, Guam Code Annotated, to read:

"(37) Official Vehicle Inspection Safety (OVIS) fees collected by safety inspection stations on behalf of the government of Guam under 16 GCA § 3602(b)(1)."

Section 4. Effective Date. This Act shall become effective upon enactment.