

I Mina Trentai Kuattro Na Liheslaturan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
63-34 (COR)	Michael F.Q. San Nicolas	AN ACT TO REQUIRE THE DIRECTOR OF THE DEPARTMENT OF REVENUE AND TAXATION TO DETERMINE THE GUAM-SOURCED INCOME GENERATED FROM FEDERALLY-CONTRACTED ACTIVITY BY CONTRACTORS WHO DO NOT FILE THEIR TAXES ON GUAM, RECONCILE SUCH INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO SUCH INCOME, AND REPORT ITS FINDINGS FOR FURTHER ACTION TO I MAGA'LÁHEN GUÁHAN AND THE SPEAKER OF I LIHESLATURAN GUÁHAN.	4/4/17 4:46 p.m.	4/11/17	Committee on Education, Finance and Taxation	7/10/17 9:00 a.m.	8/3/17 1:25 p.m.	Fiscal Note Request 4/11/17 Fiscal Note Waiver 5/2/17	
	SESSION DATE	TITLE	DATE PASSED	DATE AND TIME TRANSMITTED	DUE DATE	LAPSED INTO LAW		NOTES	
	9/25/2017	AN ACT TO REQUIRE THE DIRECTOR OF THE DEPARTMENT OF REVENUE AND TAXATION TO DETERMINE THE GUAM-SOURCED INCOME GENERATED FROM FEDERALLY-CONTRACTED ACTIVITY BY CONTRACTORS WHO FILE IN A JURISDICTION OTHER THAN GUAM, RECONCILE SUCH INCOME INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO SUCH INCOME, AND REPORT ITS FINDINGS FOR FURTHER ACTION TO I MAGA'LÁHEN GUÁHAN AND THE SPEAKER OF I LIHESLATURAN GUÁHAN.	09/30/17	10/02/17 4:40 p.m.	10/13/17	10/14/17 Public Law No. 34-52		Received: 10/18/17 Mess and Comm. Doc. No. 34GL-17-1105	



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor Of Guam.

OCT 18 2017

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

GL# 34-17-1105
Speaker Benjamin J.F. Cruz

OCT 18 2017
Time: 3:50 [] AM [] PM File No. 341049
Received By:

Dear Mr. Speaker:

Transmitted herewith is Bill No. 63-34 (COR), "AN ACT TO REQUIRE THE DIRECTOR OF THE DEPARTMENT OF REVENUE AND TAXATION TO DETERMINE THE GUAM-SOURCED INCOME GENERATED FROM FEDERALLY-CONTRACTED ACTIVITY BY CONTRACTORS WHO FILE IN A JURISDICTION OTHER THAN GUAM, RECONCILE SUCH INCOME INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO SUCH INCOME, AND REPORT ITS FINDINGS FOR FURTHER ACTION TO *I MAGA'LÅHEN GUÅHAN* AND THE SPEAKER OF *I LIHESLATURAN GUÅHAN*," which lapsed into law on October 14, 2017, as Public Law 34-52.

Senseramente,

EDDIE BAZA CALVO

2017 OCT 18 PM 4: 28 AS



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

Bill No. 63-34 (COR)

As amended on the Floor.

Introduced by:

Michael F.Q. San Nicolas
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 REQUIRE THE DIRECTOR OF THE DEPARTMENT OF REVENUE AND TAXATION TO DETERMINE THE GUAM-SOURCED INCOME GENERATED FROM FEDERALLY-CONTRACTED ACTIVITY BY CONTRACTORS WHO FILE IN A JURISDICTION OTHER THAN GUAM, RECONCILE SUCH INCOME INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO SUCH INCOME, AND REPORT ITS FINDINGS FOR FURTHER ACTION TO *I MAGA'LÁHEN GUÁHAN* AND THE SPEAKER OF *I LIHESLATURAN GUÁHAN*.

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

2 **Section 1. Short Title.** This Act *shall* be cited as the “Federally-Contracted
3 Activities Section 30 Reconciliation Act.”

1 **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
2 that of 48 U.S.C. § 1421h (Section 30 of the Organic Act of Guam) reads, in part:

3 “All customs duties and Federal income taxes derived from
4 Guam, the proceeds of all taxes collected under the internal revenue
5 laws of the United States on articles produced in Guam and transported
6 to the United States, its Territories, or possessions, or consumed in
7 Guam, and the proceeds of any other taxes which may be levied by the
8 Congress on the inhabitants of Guam (including, but not limited to,
9 compensation paid to members of the Armed Forces and pensions paid
10 to retired civilians and military employees of the United States, or their
11 survivors, who are residents of, or who are domiciled in, Guam), and
12 all quarantine, passport, immigration, and naturalization fees collected
13 in Guam shall be covered into the treasury of Guam and held in account
14 for the government of Guam and shall be expended for the benefit and
15 government of Guam in accordance with the annual budgets.”

16 *I Liheslaturan Guåhan* further finds that federal taxes on Guam-sourced
17 income generated from federally-contracted construction activity by contractors
18 who do not file their taxes on Guam should be reimbursable to the government of
19 Guam under Section 30 of the Organic Act. If it is found that the U.S. federal
20 government underestimated reimbursable taxes from this source, Section 30
21 reimbursements could increase, inclusive of any lump sum reimbursements from
22 prior year accruals, providing additional revenue for the benefit of the people of
23 Guam and potential revenue for war claims.

24 It is, therefore, the intent of *I Liheslaturan Guåhan* to require the Director of
25 the Department of Revenue and Taxation to utilize expanded data sources, including
26 the USASpending.gov website, to determine the Guam-sourced income generated
27 from federally-contracted activity by contractors who file in a jurisdiction other than

1 Guam, reconcile such income information with the Section 30 reimbursements
2 attributable to such income, and report its findings for further action to *I Maga'låhen*
3 *Guåhan* and the Speaker of *I Liheslaturan Guåhan*.

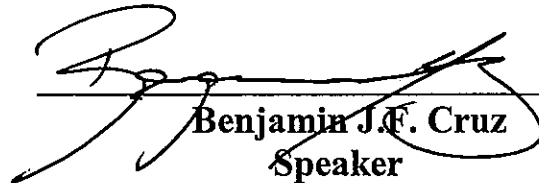
4 **Section 3. Federally-Contracted Activities Section 30 Reconciliation.**

5 The Director of the Department of Revenue and Taxation *shall*, utilizing expanded
6 data sources, including the USASpending website, determine the Guam-sourced
7 income generated from federally-contracted activity by contractors who file in a
8 jurisdiction other than Guam, reconcile such income information with the Section
9 30 reimbursements attributable to such income, and report its findings for further
10 action to *I Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan*, no later
11 than one hundred eighty (180) days from the date of enactment of this Act, and,
12 thereafter, the first business day in January of every calendar year for the preceding
13 twelve (12) months.


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

CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LÁHEN GUÁHAN*

This is to certify that **Bill No. 63-34 (COR)**, “**AN ACT TO REQUIRE THE DIRECTOR OF THE DEPARTMENT OF REVENUE AND TAXATION TO DETERMINE THE GUAM-SOURCED INCOME GENERATED FROM FEDERALLY-CONTRACTED ACTIVITY BY CONTRACTORS WHO FILE IN A JURISDICTION OTHER THAN GUAM, RECONCILE SUCH INCOME INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO SUCH INCOME, AND REPORT ITS FINDINGS FOR FURTHER ACTION TO *I MAGA'LÁHEN GUÁHAN* AND THE SPEAKER OF *I LIHESLATURAN GUÁHAN*,**” was on the 29th day of September 2017, duly and regularly passed.


Benjamin J.F. Cruz
Speaker

Attested:


Dennis G. Rodriguez, Jr.
Acting Legislative Secretary

This Act was received by *I Maga'láhen Guáhan* this 2nd day of Oct,
2017, at 4:40 o'clock P.M.


Assistant Staff Officer
Maga'láhi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'láhen Guáhan
OCT 14 2017

Date: _____

Public Law No. 34-52