

*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
64-34 (COR)	Michael F.Q. San Nicolas	AN ACT TO REQUIRE THE DEPARTMENT OF REVENUE AND TAXATION TO, IN COLLABORATION WITH THE GUAM INTERNATIONAL AIRPORT AUTHORITY (GIAA), DETERMINE THE AIR TRANSPORTATION TAXES PAID BY INHABITANTS OF GUAM SINCE THE ESTABLISHMENT OF SUCH TAX, RECONCILE SUCH INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO AIR TRANSPORTATION TAXES, AND REPORT ITS FINDINGS FOR FURTHER ACTION TO <i>I MAGA'LÁHEN GUÁHAN</i> AND THE SPEAKER OF <i>I LIHESLATURAN GUÁHAN</i> .	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 DEPARTMENT OF REVENUE AND TAXATION, IN COLLABORATION WITH THE A.B. WON PAT GUAM INTERNATIONAL AIRPORT AUTHORITY (GIAA), TO DETERMINE THE AIR TRANSPORTATION TAXES PAID BY THE INHABITANTS OF GUAM SINCE THE ESTABLISHMENT OF SUCH TAX, RECONCILE SUCH INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO AIR TRANSPORTATION TAXES, AND REPORT ITS FINDINGS FOR FURTHER ACTION TO <i>I MAGA'LÁHEN GUÁHAN</i> AND THE SPEAKER OF <i>I LIHESLATURAN GUÁHAN</i> .	09/30/17	10/02/17 4:40 p.m.	10/13/17	10/14/17 Public Law No. 34-53		Received: 10/18/17 Mess and Comm. Doc. No. 34GL-17-1106	



**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 Kuattro Na Liheslaturan Guåhan*  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

*GL# 34-17-1106*  
Speaker Benjamin J.F. Cruz

OCT 18 2017  
Time: 3:51 [ ] AM [ ] PM File No. 34-1050  
Received By: 

Dear Mr. Speaker:

Transmitted herewith is Bill No. 64-34 (COR), "AN ACT TO REQUIRE THE DEPARTMENT OF REVENUE AND TAXATION, IN COLLABORATION WITH THE A.B. WON PAT GUAM INTERNATIONAL AIRPORT AUTHORITY (GIAA), TO DETERMINE THE AIR TRANSPORTATION TAXES PAID BY THE INHABITANTS OF GUAM SINCE THE ESTABLISHMENT OF SUCH TAX, RECONCILE SUCH INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO AIR TRANSPORTATION TAXES, 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 34-53**.

*Senseramente,*

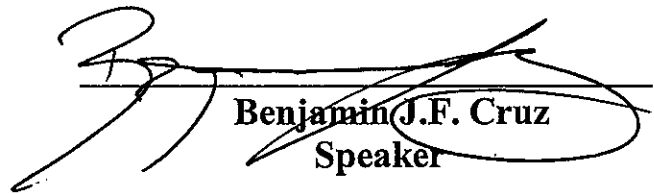
  
**EDDIE BAZA CALVO**

2017 OCT 18 PM 4:28 D.J.

**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. 64-34 (COR), "AN ACT TO REQUIRE THE DEPARTMENT OF REVENUE AND TAXATION, IN COLLABORATION WITH THE A.B. WON PAT GUAM INTERNATIONAL AIRPORT AUTHORITY (GIAA), TO DETERMINE THE AIR TRANSPORTATION TAXES PAID BY THE INHABITANTS OF GUAM SINCE THE ESTABLISHMENT OF SUCH TAX, RECONCILE SUCH INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO AIR TRANSPORTATION TAXES, AND REPORT ITS FINDINGS FOR FURTHER ACTION TO I MAGA'LÁHEN GUÁHAN AND THE SPEAKER OF I LIHESLATURAN GUÁHAN," was on the 29<sup>th</sup> day of September 2017, duly and regularly passed.

  
Benjamin J.F. Cruz  
Speaker

Attested:



**Dennis G. Rodriguez, Jr.**  
**Acting Legislative Secretary**

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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*

Date: OCT 14 2017

Public Law No. 34-53

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

**Bill No. 64-34 (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 DEPARTMENT OF REVENUE AND TAXATION, IN COLLABORATION WITH THE A.B. WON PAT GUAM INTERNATIONAL AIRPORT AUTHORITY (GIAA), TO DETERMINE THE AIR TRANSPORTATION TAXES PAID BY THE INHABITANTS OF GUAM SINCE THE ESTABLISHMENT OF SUCH TAX, RECONCILE SUCH INFORMATION WITH THE SECTION 30 REIMBURSEMENTS ATTRIBUTABLE TO AIR TRANSPORTATION TAXES, 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 “Air Transportation  
3 Tax Section 30 Reconciliation Act.”

1           **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
2 that 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 26 U.S.C. §§ 4261 - 4283, provides  
17 for taxes on persons and property transported by air. Under Section 30 of the Organic  
18 Act, these taxes should be reimbursable to the extent that such taxes are levied on  
19 the inhabitants of Guam. If it is found that the U.S. federal government  
20 underestimated reimbursable taxes, Section 30 reimbursements could increase,  
21 inclusive of any lump sum reimbursements from prior year accruals, providing  
22 additional revenue for the benefit of the people of Guam and potential revenue for  
23 war claims.

24           It is, therefore, the intent of *I Liheslaturan Guåhan* to require the Department  
25 of Revenue and Taxation, in collaboration with the A.B. Won Pat Guam  
26 International Airport Authority (GIAA), to determine the air transportation taxes  
27 paid by the inhabitants of Guam since the establishment of such tax, reconcile such

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

4 **Section 3. Air Transportation Tax Section 30 Reconciliation.** The  
5 Department of Revenue and Taxation *shall*, in collaboration with the A.B. Won Pat  
6 Guam International Airport Authority (GIAA), determine the total air transportation  
7 taxes paid by the inhabitants of Guam since the establishment of such tax, reconcile  
8 such information with the Section 30 reimbursements attributable to air  
9 transportation taxes, and report its findings for further action to *I Maga'låhen*  
10 *Guåhan* and the Speaker of *I Liheslaturan Guåhan*, no later than one hundred eighty  
11 (180) days from the date of enactment of this Act, and, thereafter, the first business  
12 day in January of every calendar year for the preceding twelve (12) months.