

*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
258-34 (LS)	Therese M. Terlaje	AN ACT TO ALLOW THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS BY AMENDING § 61136 OF CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED.	3/13/18 1:03 p.m.	3/20/18 4:54 p.m.	Committee on Appropriations and Adjudication	3/28/18 1:00 p.m.	4/13/18 8:43 a.m.	Fiscal Note Request 3/21/18  Fiscal Note 3/30/18	
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	PUBLIC LAW NO.	DATE SIGNED	NOTES	
	4/23/18	AN ACT TO AMEND § 61136 OF SUBARTICLE 2, ARTICLE 1, CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED, RELATIVE TO ALLOWING FOR THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS.	5/01/18	5/03/2018 11:50 a.m.	5/15/18		34-97	5/14/18	Received: 5/17/18 Mess and Comm. Doc. No. 34GL-18-1895.



**EDDIE BAZA CALVO**  
Governor  
**RAY TENORIO**  
Lieutenant Governor

*Office of the Governor of Guam.*

**MAY 16 2018**

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

*GR # 34-18-1895*  
Speaker Benjamin J.F. Cruz

**MAY 17 2018**  
Time: 2:46 [ ] AM [ ] PM File No. 34-1941  
Received By: alen

Dear Mr. Speaker:

Transmitted herewith is Bill No. 258-34 (LS), "AN ACT TO AMEND § 61136 OF SUBARTICLE 2, ARTICLE 1, CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED, RELATIVE TO ALLOWING FOR THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS," which was signed into law on May 14, 2018, as Public Law 34-97.

*Senseramente,*

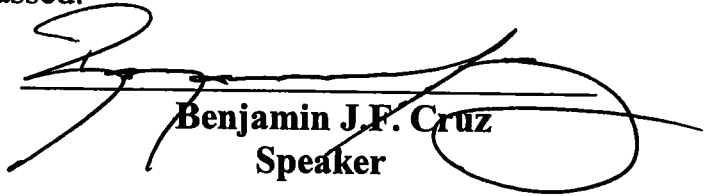
  
**EDDIE BAZA CALVO**  
Governor of Guam

2018 MAY 17 PM 3:32

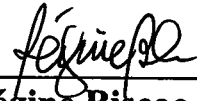
***I MINA'TRENTAI KUÁTTRO NA LIHESLATURAN GUÁHAN***  
**2018 (SECOND) Regular Session**

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

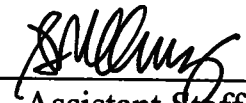
This is to certify that **Bill No. 258-34 (LS)**, “**AN ACT TO AMEND § 61136 OF SUBARTICLE 2, ARTICLE 1, CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED, RELATIVE TO ALLOWING FOR THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS,**” was on the 1<sup>st</sup> day of May 2018, duly and regularly passed.

  
**Benjamin J.F. Cruz**  
Speaker

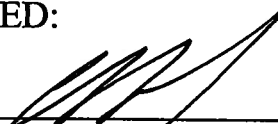
Attested:

  
\_\_\_\_\_  
**Régine Biscoe Lee**  
Legislative Secretary

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This Act was received by *I Maga'láhen Guáhan* this 3<sup>rd</sup> day of May, 2018,  
at 11:50 o'clock **A.M.**

  
\_\_\_\_\_  
Assistant Staff Officer  
*Maga'láhi's Office*

APPROVED:

  
\_\_\_\_\_  
**EDWARD J.B. CALVO**  
*I Maga'láhen Guáhan*  
MAY 14 2018

Date: \_\_\_\_\_

Public Law No. 34-97

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

**Bill No. 258-34 (LS)**

Introduced by:

Therese M. Terlaje  
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  
Michael F.Q. San Nicolas  
Mary Camacho Torres

**AN ACT TO *AMEND* § 61136 OF SUBARTICLE 2,  
ARTICLE 1, CHAPTER 61, TITLE 21, GUAM CODE  
ANNOTATED, RELATIVE TO ALLOWING FOR THE  
IMMEDIATE TAXATION OF SHORT-TERM  
VACATION RENTAL UNITS.**

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

2           **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that the levy of an excise tax on short-term vacation rental units was authorized by  
4 Public Law 33-165:6 since June 2016, but the levy has not yet been implemented  
5 due to the lack of rules and regulations.

1            *I Liheslatura* also finds that the failure to levy these taxes on this class of  
2 lodging is unfair to the rest of the hospitality industry and deprives the government  
3 of Guam of revenue at a time when revenue is greatly needed.

4            *I Liheslatura* further finds that implementation of the tax levy can be  
5 accomplished immediately pursuant to the detailed mandates of the existing statutes  
6 and without the immediate need for further rules and regulations, similar to the  
7 already successful implementation of the tax levy on Bed and Breakfast  
8 establishments.

9            It is, therefore, the intent of *I Liheslaturan Guåhan* to allow the Department  
10 of Revenue and Taxation to proceed according to statute, and to remove the  
11 requirement for the adoption of rules and regulations if not deemed necessary by the  
12 Director of Revenue and Taxation, but to allow the Department to adopt rules if  
13 necessary.

14            **Section 2.** § 61136 of Subarticle 2, Article 1, Chapter 61, Title 21, Guam  
15 Code Annotated, is hereby *amended* to read:

16            **“§ 61136. Short-term Vacation Rental Unit Regulations.**

17            Notwithstanding Chapter 9 of Title 5, Guam Code Annotated, the  
18 Director of the Department of Revenue and Taxation *shall* issue or amend the  
19 necessary application, certificates, and reporting forms in accordance with this  
20 Sub-Article. The Director of the Department of Revenue and Taxation may  
21 adopt or amend additional rules and regulations as are necessary and proper  
22 to implement the provisions of this Sub-Article, subject to the Administrative  
23 Adjudication Act.”