

*I Mina'trentai Singko Na Liheslaturan Guåhan*  
**BILL STATUS**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
340-35 (COR) As substituted, and further substituted and amended on the Floor	Régine Biscoe Lee Tina Rose Muña Barnes Joe S. San Agustin Kelly Marsh (Taitano), PhD Amanda L. Shelton Jose "Pedo" Terlaje Telena Cruz Nelson Therese M. Terlaje William M. Castro	AN ACT RELATIVE TO THE ISSUANCE OF UNCONDITIONAL CASH PAYMENTS TO ELIGIBLE GUAM RESIDENTS UNDER THE STATE OF PUBLIC HEALTH EMERGENCY DUE TO THE CORONAVIRUS DISEASE (COVID-19) OUTBREAK, TO BE KNOWN AS THE "RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020".	4/8/20 10:19 a.m.	4/17/20	Committee on General Government Operations, Appropriations, and Housing	4/9/20 Waiver of Public Hearing Requirement	12/9/20 10:33 a.m.  As substituted on the Floor	5/26/20	
	<b>SESSION DATE</b>	<b>TITLE</b>	<b>DATE PASSED</b>	<b>TRANSMITTED</b>	<b>DUE DATE</b>	<b>PUBLIC LAW NO.</b>	<b>LAPSED</b>	<b>NOTES</b>	
	12/7/20	AN ACT RELATIVE TO THE ESTABLISHMENT OF THE RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) PROGRAM FOR THE ISSUANCE OF PAYMENTS TO ELIGIBLE GUAM RESIDENTS DURING THE STATE OF PUBLIC HEALTH EMERGENCY DUE TO THE CORONAVIRUS DISEASE (COVID-19) PANDEMIC; TO ADOPT RULES AND REGULATIONS TO EFFECTUATE THE SAME; AND TO CITE THIS ACT AS THE "RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020."	12/17/20	12/17/20	12/29/20	35-136	12/29/20	Received: 12/29/20 Mess and Comm. Doc. No. 35GL-20-2563	

LOURDES A. LEON GUERRERO  
GOVERNOR



JOSHUA F. TENORIO  
LT. GOVERNOR

UFISINAN I MAGA'HĀGAN GUĀHAN  
OFFICE OF THE GOVERNOR OF GUAM

December 29, 2020

**HONORABLE TINA ROSE MUÑA BARNES**

*Speaker*

*I Mina'trentai Singko Na Liheslaturan Guåhan*

35<sup>th</sup> Guam Legislature

Guam Congress Building

163 Chalan Santo Papa

Hagåtña, Guam 96910

356L-20-2563  
Speaker Tina Rose Muña Barnes

DEC 29 2020  
Time 6:11  
Received By: Matt

**Re: Substitute Bill No. 340-35 (COR) – An Act Relative to the Establishment of the Recovery Income Support and Empowerment (RISE) Program for the Issuance of Payments to Eligible Guam Residents During the State of Public Health Emergency Due to the Coronavirus Disease (COVID-19) Pandemic; to Adopt Rules and Regulations to Effectuate the Same; and to Cite this Act as the "Recovery Income Support and Empowerment (RISE) Act of 2020**

Dear Madame Speaker:

There is no doubt that financial assistance is greatly needed for many in our community. The Recovery Income Support and Empowerment ("RISE") Act is intended to fill that need. The COVID-19 global pandemic has impacted just about every aspect of our lives. Our primary economic driver -- the tourism industry -- has suffered significant losses because international travel has come to a standstill. I have asked our people to stay home as much as possible so that we can slow the spread of the virus that has killed 121 of us to date. We have sacrificed so much in this ten month battle and while the arrival of vaccines have given us hope for better days, we all know that this struggle is not yet over.

In an effort to help our people through these tough times, this Administration has utilized Coronavirus Aid, Relief, and Economic Security ("CARES") Act funding to offer direct aid through the implementation of *Prugraman Salappe' Aydon I Taotao*, the Guam Small Business Pandemic Assistance Grant program, the Small Business Rent Assistance program, the Healthcare System Stabilization Grant program, and the COVID-19 Bereavement Assistance Fund for families of COVID-19 fatalities. These programs are in addition to the efforts by the Department of Labor to stand up the Pandemic Unemployment Assistance program, the Guam Housing and Urban Renewal's partnership with the Guam Housing Corporation for the COVID-19 Mortgage Relief Program, and the Department of Revenue and Taxation's processing of Economic Impact Payments.

To: Speaker Tina Muna Barnes  
Fr: Governor of Guam  
Date: December 29, 2020  
Re: Substitute Bill No. 340-35

Page 2 of 2

I understand that, for many, these programs do not provide enough assistance and that is why I welcomed the passage and enactment of the most recent piece of federal legislation aimed at continuing weekly unemployment benefits and providing additional direct payments to taxpayers across the country. And while I have instructed all relevant local government agencies to do all they can prepare for the forthcoming assistance, I cannot print money.

Bill 340's intent is laudable, indeed, but as we all know, the government of Guam's finances are limited. An authorization to transfer money from funds that are all shortchanged already in the current budget is tantamount to an empty promise. I am also concerned that treating local and federal government employees and retirees different from the rest of Guam's taxpayers is discriminatory and could undermine the integrity of the RISE Act. I understand that the Bill's provisions contemplate that federal funds should be the first option for funding, but even there, I am concerned that issues regarding supplanting may prove insurmountable. Nevertheless, I do believe that if the RISE Act can be legally implemented, it should and it for this reason that Bill 340 will lapse into law without my signature.

*Senseramente,*



**LOURDES A. LEON GUERRERO**

*I Maga'hågan Guåhan*

Governor of Guam

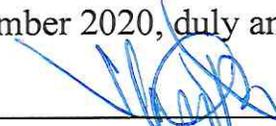
Enclosure: Substitute Bill No. 340-35 (COR)

cc via email: *Sigundo Maga'låhen Guåhan*  
*Compiler of Laws*

***I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN***  
**2020 (SECOND) Regular Session**

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

This is to certify that **Substitute Bill No. 340-35 (COR)**, “AN ACT RELATIVE TO THE ESTABLISHMENT OF THE RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) PROGRAM FOR THE ISSUANCE OF PAYMENTS TO ELIGIBLE GUAM RESIDENTS DURING THE STATE OF PUBLIC HEALTH EMERGENCY DUE TO THE CORONAVIRUS DISEASE (COVID-19) PANDEMIC; TO ADOPT RULES AND REGULATIONS TO EFFECTUATE THE SAME; AND TO CITE THIS ACT AS THE “*RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020*,” was on the 17<sup>th</sup> day of December 2020, duly and regularly passed.

  
\_\_\_\_\_  
**Tina Rose Muña Barnes**  
Speaker

Attested:

  
\_\_\_\_\_  
**Amanda L. Shelton**  
Legislative Secretary

-----  
This Act was received by *I Maga'hågan Guåhan* this 17<sup>th</sup> day of Dec,  
2020, at 10:20 o'clock P.M.

  
PO3 Mas Jeffry-Lizama 787  
\_\_\_\_\_  
Assistant Staff Officer  
*Maga'håga's Office*

APPROVED:

\_\_\_\_\_  
Lourdes A. Leon Guerrero  
*I Maga'hågan Guåhan*

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

Public Law No. 35-136

***I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN***  
**2020 (SECOND) Regular Session**

**Bill No. 340-35 (COR)**

As substituted; and further substituted  
and amended on the Floor.

Introduced by:

Régine Biscoe Lee  
Tina Rose Muña Barnes  
Joe S. San Agustin  
Kelly Marsh (Taitano), PhD  
Amanda L. Shelton  
Jose “Pedo” Terlaje  
Telena Cruz Nelson  
Therese M. Terlaje  
William M. Castro  
James C. Moylan  
Louise B. Muña  
Sabina Flores Perez  
Clynton E. Ridgell  
Telo T. Taitague  
Mary Camacho Torres

**AN ACT RELATIVE TO THE ESTABLISHMENT OF  
THE RECOVERY INCOME SUPPORT AND  
EMPOWERMENT (RISE) PROGRAM FOR THE  
ISSUANCE OF PAYMENTS TO ELIGIBLE GUAM  
RESIDENTS DURING THE STATE OF PUBLIC HEALTH  
EMERGENCY DUE TO THE CORONAVIRUS DISEASE  
(COVID-19) PANDEMIC; TO ADOPT RULES AND  
REGULATIONS TO EFFECTUATE THE SAME; AND TO  
CITE THIS ACT AS THE “*RECOVERY INCOME  
SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020.*”**

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

2 **Section 1. Short Title.** This Act shall be known as the “*Recovery Income*  
3 *Support and Empowerment (RISE) Act of 2020.*”

1           **Section 2. Establishment of the Recovery Income Support and**  
2 **Empowerment (RISE) Program.**

3           (a) The Recovery Income Support and Empowerment (RISE)  
4 Program is hereby established by this Act.

5           (b) The Director of the Department of Revenue and Taxation  
6 (Director) shall administer the RISE Program and the distribution of payments  
7 to eligible individuals.

8           (c) In the case of an eligible individual, there shall be allowed a one-  
9 time payment up to the sum of Eight Hundred Dollars (\$800). In the case of  
10 eligible individuals filing a joint return, there shall be allowed a one-time  
11 payment up to the sum of One Thousand Six Hundred Dollars (\$1,600),  
12 subject to Section 2(d)(1) of this Act.

13           (d) Eligibility of RISE Program. Eligible individuals, to include  
14 eligible individuals filing a joint return, are those Guam taxpayers who filed  
15 returns in the tax year 2020. Such returns must be deemed validly filed and  
16 processed by the Department of Revenue and Taxation.

17           (1) For purposes of this Section, the term eligible individual  
18 means any individual other than:

19                   (A) an individual employed by the government of Guam  
20 or the federal government at any time during the tax year 2020;

21                   (B) any individual who retired from the government of  
22 Guam or the federal government and was employed by the  
23 government of Guam or the federal government at any time  
24 during the tax year 2020;

25                   (C) a nonresident alien individual;

26                   (D) a deceased individual; or

27                   (E) an estate or trust.

1           (2) Special Rule for Joint Returns. In the case of a joint return  
2 where at least one (1) individual was an employee of the government  
3 of Guam or the federal government at any time during the tax year  
4 2020, Subsection (c) of this Section shall apply only to the eligible  
5 individual, as determined in Subsection (d) of this Section; provided,  
6 that the eligible individual's adjusted gross income shall not exceed the  
7 amount prescribed in Subsection (f)(1) of this Section. For the purposes  
8 of this Subsection, payment shall be made to the eligible individual  
9 indicated on the corresponding tax return.

10           (e) Residency Requirement. For the purposes of this Act, individuals  
11 must be residents of Guam in 2020.

12           (f) Limitations Based on Adjusted Gross Income. Individuals, to  
13 include individuals filing a joint return, whose adjusted gross income in the  
14 tax year 2020 exceeds the following maximum adjusted gross income shall  
15 not be eligible for the RISE Program:

16                   (1) Forty Thousand Dollars (\$40,000) in the case of an  
17 individual return; and

18                   (2) Eighty Thousand Dollars (\$80,000) in the case of a joint  
19 return.

20           (g) Alternate Tax Year. In the case of an individual who, at the time  
21 of any determination made pursuant to this Act, has not filed a tax return for  
22 the first tax year in 2020, the Director may:

23                   (1) substitute "2019" for "2020"; or

24                   (2) if the individual has not filed a tax return for such  
25 individual's first tax year beginning in 2019, use information with  
26 respect to such individual for calendar year 2020 provided in:

1 (A) Form SSA-1099, Social Security Benefit  
2 Statement; or

3 (B) Form RRB-1099, Social Security Equivalent  
4 Benefit Statement.

5 (h) Any payment made or allowed to any individual under the  
6 Recovery Income Support and Empowerment (RISE) Program shall not be  
7 subject to reduction or offsets for debts owed to the government of Guam.

8 **Section 3. Implementation.** The Department of Revenue and Taxation  
9 shall have thirty (30) working days from the date of identification of funds by *I*  
10 *Maga'hågan Guåhan* for the purposes of this Act to implement the Program.

11 **Section 4. Delivery of Payments.** Notwithstanding any other provision of  
12 law, or rule or regulation, the Director may certify and disburse payments pursuant  
13 to this Act. No payment shall be made or allowed under this Act after December 31,  
14 2021.

15 **Section 5. Funding.** Notwithstanding any other provision of law, or rule or  
16 regulation, *I Maga'hågan Guåhan* is authorized to transfer up to Thirty Million  
17 Dollars (\$30,000,000), plus any additional amount needed for administrative costs,  
18 to the Department of Revenue and Taxation, for the purposes of this Act, as may be  
19 available from the following:

- 20 (a) Fiscal Year 2021 General Fund appropriations; and  
21 (b) any federal appropriations that can be used for the purposes of  
22 this Act.

23 No local funds may be used for this Program as long as federal funds that can  
24 be used for the purposes of this Act are available to encumber, obligate, or expend.  
25 Any funds transferred pursuant to this Act shall only be used for the purposes of this  
26 Act. Payments under this Act shall be required only if payments can be funded under

1 a federal coronavirus relief package or such other federal funds as are appropriate  
2 and lawful.

3 **Section 6. Reporting.** Upon the lifting of the public health emergency  
4 declaration for Guam, the Department of Revenue and Taxation and the Department  
5 of Administration shall submit a report to the Speaker of *I Liheslaturan Guåhan*,  
6 which shall include the cumulative amount of payments made under the Recovery  
7 Income Support and Empowerment (RISE) Program, the total administrative costs  
8 to facilitate this Act, and the authorized amounts transferred by *I Maga'hågan*  
9 *Guåhan* under Section 5 of this Act.

10 **Section 7. Rules and Regulations.**

11 (a) Adoption. *I Liheslaturan Guåhan* hereby adopts the Rules and  
12 Regulations, attached as “Exhibit A” entitled “Rules and Regulations for the  
13 Recovery Income Support and Empowerment (RISE) Program.”

14 (b) Additional Rules and Regulations. Notwithstanding any provision of  
15 the Guam Administrative Adjudication Law, the Director of the Department of  
16 Revenue and Taxation may, within thirty (30) business days of the enactment of this  
17 Act, promulgate additional rules and regulations not stipulated in this Act to  
18 implement the Recovery Income Support and Empowerment (RISE) Program, and  
19 shall transmit such rules and regulations to the Speaker of *I Liheslaturan Guåhan*.

**“EXHIBIT A”**

1

2 *Rules and Regulations for the Recovery Income Support and Empowerment (RISE)*

3

*Program*



1 Return for tax year 2020 exceeds the following maximum adjusted gross income  
2 shall not be eligible for this Program:

3 (a) Forty Thousand Dollars (\$40,000) in the case of an individual  
4 return; or

5 (b) Eighty Thousand Dollars (\$80,000) in the case of a joint return.

6 **Section 3. Filing of a Tax Return.** Eligible individuals who are required to  
7 file a Guam Form 1040 Individual Income Tax Return for tax years 2020 or 2019  
8 must have filed a tax return and meet the AGI threshold requirements under Section  
9 2 to qualify for payment under the Program. Eligible individuals who did not file a  
10 Guam income tax return since they did not meet the income thresholds and are not  
11 required to file a tax return for tax years 2020 or 2019 must file a Recovery Income  
12 Support and Empowerment (RISE) Program Payment for Non-Filers form.

13 **Section 4. Filing a Claim for Payment.** Eligible individuals must register  
14 at the website specified by the Director of the Department of Revenue and Taxation  
15 to fill out and submit the application online, along with the required documents  
16 pursuant to Section 5, or must file an application and submit the required documents  
17 in such other form as prescribed by the Director.

18 **Section 5. Required Documents.** The following documentation must be  
19 submitted to qualify for payment under the Program. Additional documentation may  
20 be required, as deemed necessary, upon verification of the documentation listed in  
21 this Section. These documents shall be subject to review and verification.  
22 Applications will be processed, on a first-in, first-out basis, only when they are  
23 completed, including all required documents.

24 (a) Completed Form 8821, *Tax Information Authorization*, to  
25 authorize the Department of Revenue and Taxation to inspect and receive  
26 Guam Form 1040 Individual Income Tax Return and return information for

1 tax years 2020 and 2019 submitted by individuals, for the purpose of  
2 administering the Program;

3 (b) Copy of Form SSA-1099 or Form RRB-1099, *Social Security*  
4 *Benefit Statement*, for calendar year 2020, if an individual is an SSB recipient  
5 who is not required to file a tax return for tax years 2020 or 2019;

6 (c) Social security card number(s) for individuals;

7 (d) Guam Mayor's verification;

8 (e) Application for RISE Program;

9 (f) Employment certification documentation; and

10 (g) any additional documents required, as deemed necessary by the

11 Director of the Department of Revenue and Taxation.

12 **Section 6. Payment Amount.** A one-time payment of Eight Hundred  
13 Dollars (\$800) shall be allowed for each eligible individual; and One Thousand Six  
14 Hundred Dollars (\$1,600) in the case of eligible individuals filing a joint return.

15 **Section 7. Alternate Tax Year.** If the eligible individual has not filed a  
16 Guam Form 1040 individual income return (or joint return in the case of eligible  
17 individuals filing jointly) for tax year 2020 at the time of implementation of the  
18 Program, said taxpayer may qualify for this Program if they filed a Guam Form 1040  
19 individual income tax return for tax year 2019. The Director may substitute tax year  
20 2019 for tax year 2020 to determine eligibility for this Program.

21 **Section 8. Funding.** The maximum amount allowed to be paid under the  
22 Program, not including administrative costs, is Thirty Million Dollars  
23 (\$30,000,000).