

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
323-35 (COR) As amended on the Floor	Joe S. San Agustin Tina Rose Muña Barnes Régine Biscoe Lee Telena Cruz Nelson Amanda L. Shelton Clynton E. Ridgell Kelly Marsh (Taitano), Ph.D. Louise Borja Muña Jose 'Pedro' Terlaje William M. Castro Mary Camacho Torres Telo T. Taitague	AN ACT TO AMEND § 26203.2 OF ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PROVIDING LIMITED EXEMPTIONS TO SMALL BUSINESSES UNDER THE "DAVE SANTOS SMALL BUSINESS ENHANCEMENT ACT" TO MITIGATE IMPACTS RESULTING FROM THE COVID-19 PANDEMIC.	3/30/20 8:00 a.m.	3/31/20	Committee on General Government Operations, Appropriations, and Housing	5/19/20 9:00 a.m.	6/3/20 6:07 p.m.	Request: 3/31/20 4/20/20	
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	PUBLIC LAW NO.	DATE SIGNED	NOTES	
	6/1/20	AN ACT TO ADD A NEW § 26203.3 TO ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PROVIDING LIMITED EXEMPTIONS TO SMALL BUSINESSES UNDER THE DAVE SANTOS SMALL BUSINESS ENHANCEMENT ACT TO MITIGATE IMPACTS RESULTING FROM THE COVID-19 PANDEMIC.	6/15/20	6/15/20	6/26/20	35-90	6/26/20	Received: 6/26/20 Mess and Comm. Doc. No. 35GL-20-1926.	

UPISINAN I MAGA'HAGA
OFFICE OF THE GOVERNOR

LOURDES A. LEON GUERRERO
MAGA'HAGA • GOVERNOR



JOSHUA F. TENORIO
SIGUNDO MAGA'LÄHI • LIEUTENANT GOVERNOR

HAND-DELIVERED

June 26, 2020

HONORABLE TINA ROSE MUÑA BARNES

Speaker

I Mina'trentai Singko Na Liheslaturan Guåhan

35th Guam Legislature

Guam Congress Building

163 Chalan Santo Papa

Hagåtña, Guam 96910

35 GL-20-1926
Speaker Tina Rose Muña Barnes

JUN 26 2020

Time 6:34 () AM / PM

Received By: Matt

Re: Bill No. 323-35 (COR) – An Act to Add a New § 26203.3 to Article 2 of Chapter 26, Title 11, Guam Code Annotated, Relative to Providing Limited Exemptions to Small Businesses Under the *Dave Santos Small Business Enhancement Act* to Mitigate Impacts Resulting from the COVID-19 Pandemic

Dear Madame Speaker:

When Bill 323-35 (COR) was first introduced, Guam had just forty-five (45) confirmed cases of COVID-19. Since then, we have increased our positive case count by over two hundred (200). While we have begun the incremental process of re-commencing economic activities throughout most sectors of our community, I understand well that many of our small businesses are struggling. To alleviate some of the burden, I signed Executive Order No. 2020-17, which launched the Guam Small Business Pandemic Assistance Grant program. This Bill, which I have signed as **Public Law No. 35-90**, will offer additional assistance to our small businesses. Our island's recovery will depend heavily on the ability of our small businesses to persevere through these difficult circumstances and forge ahead.

Senseremente,

LOURDES A. LEON GUERRERO

Maga'hagan Guåhan

Governor of Guam

Enclosure(s): Bill No. 323-35 (COR) *nka Public Law 35-90*

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 **Bill No. 323-35 (COR)**, "AN ACT TO *ADD* A NEW § 26203.3 TO ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PROVIDING LIMITED EXEMPTIONS TO SMALL BUSINESSES UNDER THE *DAVE SANTOS SMALL BUSINESS ENHANCEMENT ACT* TO MITIGATE IMPACTS RESULTING FROM THE COVID-19 PANDEMIC," was on the 15th day of June 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 15th day of June,
2020, at 4:59 o'clock P.M.



Assistant Staff Officer
Maga'håga's Office

APPROVED:



Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date: 6/26/2020

Public Law No. 35-90

2020-11027
RCUD AT CENTRAL FILES
JUN 15 '20 PM4:59

Elaine Tajalik

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

Bill No. 323-35 (COR)

As amended on the Floor.

Introduced by:

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

AN ACT TO ADD A NEW § 26203.3 TO ARTICLE 2 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PROVIDING LIMITED EXEMPTIONS TO SMALL BUSINESSES UNDER THE *DAVE SANTOS SMALL BUSINESS ENHANCEMENT ACT* TO MITIGATE IMPACTS RESULTING FROM THE COVID-19 PANDEMIC.

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that as of March 26, 2020, Guam had forty-five (45) confirmed cases of COVID-19
4 positive carriers. *I Maga'hågan Guåhan* has issued several executive orders, namely

1 2020-03 through 2020-06, declaring a state of emergency to respond to and prevent
2 the spread of COVID-19 on Guam. The effects of the COVID-19 pandemic on Guam
3 has been felt by many of our island businesses, causing them to down-scale
4 operations and shorten their hours of operations, which has resulted in less work
5 hours worked by employees; and, ultimately, many businesses have had to close
6 their doors. The COVID-19 public health emergency on Guam and Executive Orders
7 2020-03 through 2020-06 have caused many of our non-essential businesses to cease
8 operations in compliance with the executive orders. Due to these closures, thousands
9 of residents have lost their jobs or incomes due to layoffs or hours cut.

10 Therefore, *I Liheslaturan Guåhan* finds that some relief is necessary to assist
11 business owners in recovering during this public health emergency and intends to
12 provide relief via an amendment to the *Dave Santos Small Business Enhancement*
13 *Act*.

14 **Section 2.** A new § 26203.3 is hereby *added* to Article 2 of Chapter 26, Title
15 11, Guam Code Annotated, to read:

16 **“§ 26203.3. Temporary Limited Exemption for Certain Small**
17 **Businesses.**

18 Notwithstanding any provision of law, the taxes levied under this
19 Article in excess of those generated from three percent (3%) of the gross
20 proceeds of business privilege tax referenced in § 26202 shall not apply to the
21 first Two Hundred Fifty Thousand Dollars (\$250,000) earned or received per
22 taxable year by any person from real property rentals, rental others,
23 profession, retailing, service income, commission income, licensed insurance
24 premium, and/or farming, whose gross annual income is in excess of Fifty
25 Thousand Dollars (\$50,000) but not more than Five Hundred Thousand
26 Dollars (\$500,000) during the most recent tax year; provided, however, that
27 such person(s) shall be fully subject to three percent (3%) of the gross

1 proceeds of business privilege tax referenced in § 26202, subject to the
2 existing requirements and exemptions referenced elsewhere in this Article.
3 The exemption set forth in this Section shall apply annually, commencing on
4 the first day of the month of the new tax year, based on the gross annual
5 income of a person during the most recent year, and shall end on the last day
6 of the last month of the same tax year.”

7 **Section 3. Effective Date.** This Act shall be effective upon enactment and
8 apply retroactively to January 1, 2020, and shall expire two (2) years from the date
9 of enactment.

10 **Section 4. Severability.** If any provision of this Act or its application to any
11 person or circumstance is found to be invalid or contrary to law, such invalidity shall
12 not affect other provisions or applications of this Act that can be given effect without
13 the invalid provision or application, and to this end the provisions of this Act are
14 severable.