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<th>BILL NO.</th>
<th>SPONSOR</th>
<th>TITLE</th>
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<th>DATE COMMITTEE REPORT FILED</th>
<th>FISCAL NOTES</th>
<th>NOTES</th>
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<tr>
<td>323–35 (COR)</td>
<td>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 'Pedo' Terlaje, William M. Castro, Mary Camacho Torres, Telo T. Taitague</td>
<td>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.</td>
<td>3/30/20 8:00 a.m.</td>
<td>3/31/20</td>
<td>Committee on General Government Operations, Appropriations, and Housing</td>
<td>5/19/20 9:00 a.m.</td>
<td>6/3/20</td>
<td>6/7 p.m.</td>
<td>Request: 3/31/20 4/20/20</td>
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<td>323–35 (COR)</td>
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<td>SESSION DATE</td>
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<td>TRANSMITTED</td>
<td>DUE DATE</td>
<td>PUBLIC-LAW NO.</td>
<td>DATE SIGNED</td>
<td>NOTES</td>
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<td>6/1/20</td>
<td>AN ACT TO ADD A NEW § 26203.3 TO ARTICLE 2, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO PROVIDING LIMITED EXEMPTIONS TO SMALL BUSINESSES UNDER THE DAVID SANTOS SMALL BUSINESS ENHANCEMENT ACT TO MITIGATE IMPACTS RESULTING FROM THE COVID-19 PANDEMIC.</td>
<td>6/15/20</td>
<td>6/15/20</td>
<td>6/26/20</td>
<td>35–90</td>
<td>6/26/20</td>
<td>Received: 6/26/20 Mess and Comm. Doc. No. 35GL-20-1926.</td>
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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

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’hågan Guåhan
Governor of Guam

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

cc via email: Sigundo Maga’åhen Guåhan
Compiler of Laws
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'HÂGAN 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: 6/24/2020

Public Law No. 35-90
I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÁHAN
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.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. I Lihesluran Guåhan finds
that as of March 26, 2020, Guam had forty-five (45) confirmed cases of COVID-19
positive carriers. I Maga'hågan Guåhan has issued several executive orders, namely
2020-03 through 2020-06, declaring a state of emergency to respond to and prevent
the spread of COVID-19 on Guam. The effects of the COVID-19 pandemic on Guam
has been felt by many of our island businesses, causing them to down-scale
operations and shorten their hours of operations, which has resulted in less work
hours worked by employees; and, ultimately, many businesses have had to close
their doors. The COVID-19 public health emergency on Guam and Executive Orders
2020-03 through 2020-06 have caused many of our non-essential businesses to cease
operations in compliance with the executive orders. Due to these closures, thousands
of residents have lost their jobs or incomes due to layoffs or hours cut.

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

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

“§ 26203.3. Temporary Limited Exemption for Certain Small
Businesses.

Notwithstanding any provision of law, the taxes levied under this
Article in excess of those generated from three percent (3%) of the gross
proceeds of business privilege tax referenced in § 26202 shall not apply to the
first Two Hundred Fifty Thousand Dollars ($250,000) earned or received per
taxable year by any person from real property rentals, rental others,
profession, retailing, service income, commission income, licensed insurance
premium, and/or farming, whose gross annual income is in excess of Fifty
Thousand Dollars ($50,000) but not more than Five Hundred Thousand
Dollars ($500,000) during the most recent tax year; provided, however, that
such person(s) shall be fully subject to three percent (3%) of the gross
proceeds of business privilege tax referenced in § 26202, subject to the
existing requirements and exemptions referenced elsewhere in this Article.
The exemption set forth in this Section shall apply annually, commencing on
the first day of the month of the new tax year, based on the gross annual
income of a person during the most recent year, and shall end on the last day
of the last month of the same tax year.”

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

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