


**I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN**  
**2020 (SECOND) Regular Session**  
**LEGISLATIVE SESSION VOTING RECORD**

Bill No. 323-35 (COR) As amended on the Floor.	Speaker Antonio R. Unpingco Legislative Session Hall Guam Congress Building June 15, 2020					
NAME	Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused
Senator William M. CASTRO	✓					
Senator Régine Biscoe LEE	✓					
Senator Kelly G. MARSH (TAITANO), PhD	✓					
Senator James C. MOYLAN	✓					
Senator Louise B. MUÑA	✓					
Speaker Tina Rose MUÑA BARNES	✓					
Vice Speaker Telen Cruz NELSON	✓					
Senator Sabina Flores PEREZ	✓					
Senator Clynton E. RIDGELL	✓					
Senator Joe S. SAN AGUSTIN	✓					
Senator Amanda L. SHELTON	✓					
Senator Telo T. TAITAGUE	✓					
Senator Jose "Pedo" TERLAJE	✓					
Senator Therese M. TERLAJE	✓					
Senator Mary Camacho TORRES	✓					

**TOTAL: 15**

Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused
-----	-----	--------------------------	-------------------------	--------	---------

CERTIFIED TRUE AND CORRECT:

  
 \_\_\_\_\_  
 RENNAE V. C. MENO  
 Clerk of the Legislature

I = Pass

***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

**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  
5 2020-03 through 2020-06, declaring a state of emergency to respond to and prevent  
6 the spread of COVID-19 on Guam. The effects of the COVID-19 pandemic on Guam

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

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

12 **Section 2.** A new § 26203.3 is hereby *added* to Article 2 of Chapter 26, Title  
13 11, Guam Code Annotated, to read:

14 **“§ 26203.3. Temporary Limited Exemption for Certain Small**  
15 **Businesses.**

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

1           The exemption set forth in this Section shall apply annually, commencing on  
2           the first day of the month of the new tax year, based on the gross annual  
3           income of a person during the most recent year, and shall end on the last day  
4           of the last month of the same tax year.”

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

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