

I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN

2020 (SECOND) Regular Session

LEGISLATIVE SESSION VOTING RECORD

Bill No. 367-35 (LS) As amended in the Committee of the Whole.	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

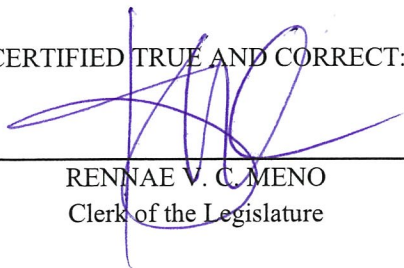
Not Voting/  
Abstained

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. 367-35 (LS)**

As amended in the Committee of the Whole.

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Introduced by:

Amanda L. Shelton  
Tina Rose Muña Barnes  
Telena Cruz Nelson  
Régine Biscoe Lee  
Jose “Pedo” Terlaje  
Kelly Marsh (Taitano), PhD  
Sabina Flores Perez  
Joe S. San Agustin  
William M. Castro

**AN ACT RELATIVE TO THE ALLOCATION OF  
PAYMENTS TO ELIGIBLE GUAM RESIDENTS  
DURING THE STATE OF PUBLIC HEALTH  
EMERGENCY DUE TO THE COVID-19 PANDEMIC, TO  
BE KNOWN AS THE *AYUDA I MANGÅFA* HELP FOR  
FAMILIES PROGRAM.**

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

2           **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that in response to the crisis as a result of the COVID-19 pandemic, all non-essential  
4 businesses were directed to cease operations in order to prevent the spread of  
5 COVID-19. As a result, many people throughout our island have lost their jobs and  
6 are left in vulnerable situations.

7           *I Liheslaturan Guåhan* additionally finds that the federal and local  
8 government have provided direct cash payments to assist individuals and businesses.

1 These aid packages, however, have left out substantial categories of individuals,  
2 leaving many families without the assistance that is needed, as these aid packages  
3 do not provide direct stimulus payments to families with dependents over the age of  
4 sixteen (16) years old. The current federal language also unjustly omits stimulus  
5 payments for individuals with disabilities over the age of sixteen (16) who are  
6 claimed as dependents by families.

7 It is, therefore, the intent of *I Liheslaturan Guåhan* to provide funding  
8 assistance to families with young adults, students, and disabled individuals who are  
9 claimed as dependents of these families.

10 **Section 2. Establishment of the *Ayuda I Mangåfa* Help For Families**  
11 **Program.**

12 (a) The *Ayuda I Mangåfa* Help For Families Program is hereby  
13 established by this Act.

14 (b) The Director of the Department of Revenue and Taxation  
15 (Director) shall administer the *Ayuda I Mangåfa* Help For Families Program  
16 and the distribution of payments to families. In the case of a qualified family,  
17 there shall be allowed a payment equal to the sum of Five Hundred Dollars  
18 (\$500) for each individual eligible within the family. Qualified families shall  
19 submit an application for approval by the Department of Revenue and  
20 Taxation.

21 (c) Eligibility of *Ayuda I Mangåfa* Help For Families Program.  
22 Eligible individuals, to include eligible individuals filing a joint return, are  
23 those taxpayers who filed returns in the 2019 taxable year with qualifying  
24 children:

25 (1) a qualifying child, as that term is defined in 26 U.S.C. §  
26 152(c), means, with respect to any taxpayer for any taxable year, an  
27 individual:

1 (A) who bears a relationship to the taxpayer described  
2 in Paragraph (2) of this Subsection;

3 (B) who has the same principal place of abode as the  
4 taxpayer for more than one-half ( $\frac{1}{2}$ ) of such taxable year;

5 (C) who meets the age requirements of Paragraph (3) of  
6 this Subsection;

7 (D) who has not provided over one-half ( $\frac{1}{2}$ ) of such  
8 individual's own support for the calendar year in which the  
9 taxable year of the taxpayer begins; and

10 (E) who has not filed a joint return (other than only for  
11 a claim of refund) with the individual's spouse under 26 U.S.C.  
12 § 6013 for the taxable year beginning in the calendar year in  
13 which the taxable year of the taxpayer begins.

14 (2) For the purposes of Paragraph (1)(A) of this Subsection,  
15 an individual bears a relationship to the taxpayer described in this  
16 Paragraph if such individual is:

17 (A) a child of the taxpayer or a descendant of such a  
18 child; or

19 (B) a brother, sister, stepbrother or stepsister of the  
20 taxpayer, or a descendant of any such relative.

21 (3) For the purposes of Paragraph (1)(C) of this Subsection,  
22 an individual meets the requirements of this Paragraph if such  
23 individual is younger than the taxpayer claiming such individual as a  
24 qualifying child, and

25 (A) has not attained the age of nineteen (19) as of the  
26 close of the calendar year in which the taxable year of the  
27 taxpayer begins; or

1 (B) is a student who has not attained the age of twenty-  
2 four (24) as of the close of such calendar year;

3 (C) provided, however, that in the case of an individual  
4 who is permanently and totally disabled at any time during such  
5 calendar year, the requirements of this Paragraph (3) shall be  
6 treated as met with respect to such individual.

7 (4) For the purposes of this Subsection, "student," as that term  
8 is defined in 26 U.S.C. § 152(f)(2), means an individual who during  
9 each of the five (5) calendar months during the calendar year in which  
10 the taxable year of the taxpayer begins:

11 (A) is a full-time student at an educational organization  
12 described in 26 U.S.C. § 170(b)(1)(A)(ii); or

13 (B) is pursuing a full-time course of institutional on-  
14 farm training under the supervision of an accredited agent of an  
15 educational organization described in 26 U.S.C. §  
16 170(b)(1)(A)(ii) or of a state or political subdivision of a state.

17 (5) For the purposes of this Subsection, an individual is  
18 permanently and totally disabled, as that term is defined in 26 U.S.C. §  
19 22(e)(3), if the individual is unable to engage in any substantial gainful  
20 activity by reason of any medically determinable physical or mental  
21 impairment which can be expected to result in death or which has lasted  
22 or can be expected to last for a continuous period of not less than twelve  
23 (12) months. An individual shall not be considered to be permanently  
24 and totally disabled unless the individual furnishes proof of the  
25 existence thereof in such form and manner, and at such times, as the  
26 Director may require.

1 (d) Limitations Based on Adjusted Gross Income. Individuals, to  
2 include individuals filing a joint return, whose adjusted gross income in the  
3 2019 taxable year exceeds the following maximum adjusted gross income  
4 shall not be eligible for the *Ayuda I Mangåfa* Help For Families Program:

5 (1) \$150,000 in the case of a joint return;

6 (2) \$112,500 in the case of a head of household; or

7 (3) \$75,000 in the case of a taxpayer not described in Paragraph

8 (1) or (2) of this Subsection.

9 (e) Alternate Taxable Year. In the case of an individual who, at the  
10 time of any determination made pursuant to this Section, has not filed a tax  
11 return for the first taxable year beginning in 2018, the Director may:

12 (1) substitute ‘2018’ for ‘2019’; or

13 (2) if the individual has not filed a tax return for such  
14 individual’s first taxable year beginning in 2018, use information with  
15 respect to such individual for calendar year 2019 provided in:

16 (A) Form SSA-1099, Social Security Benefit  
17 Statement; or

18 (B) Form RRB-1099, Social Security Equivalent  
19 Benefit Statement.

20 (f) Any payment allowed or made to any individual under the *Ayuda*  
21 *I Mangåfa* Help For Families Program shall not be subject to reduction or  
22 offset for debts owed to the government of Guam.

23 **Section 3. Rules and Regulations.** Notwithstanding any provision of the  
24 Guam Administrative Adjudication Law, the Director of the Department of Revenue  
25 and Taxation shall, within thirty (30) business days of the enactment of this Act,  
26 promulgate rules and regulations to implement the *Ayuda I Mangåfa* Help For

1 Families Program, and shall transmit such rules and regulations to the Speaker of *I*  
2 *Liheslaturan Guåhan*.

3 **Section 4. Application Period.** The application period for eligibility for the  
4 *Ayuda I Mangåfa* Help For Families Program shall end thirty (30) business days  
5 after the date of implementation of the Program.

6 **Section 5. Delivery of Payments.** Notwithstanding any other provision of  
7 law, or rule or regulation, the Director may certify and disburse payments pursuant  
8 to this Act. No payment shall be made or allowed under this Act after December 31,  
9 2020.

10 **Section 6. Funding.** Notwithstanding any other provision of law, or rule or  
11 regulation, *I Maga'hågan Guåhan* is authorized to transfer Ten Million Dollars  
12 (\$10,000,000), plus any additional amount needed for administrative costs, to the  
13 Department of Revenue and Taxation for the purposes of this Act, as may be  
14 available from the following:

- 15 (a) Fiscal Year 2020 General Fund appropriations;
- 16 (b) Fiscal Year 2020 Special Fund appropriations;
- 17 (c) the two percent (2%) General Fund deposit requirement pursuant  
18 to § 22904 of Article 9, Chapter 22, Title 5, Guam Code Annotated;
- 19 (d) any funds received pursuant to § 13.101 of Article 13.1, Chapter  
20 1, Title 5, Guam Code Annotated; or
- 21 (e) any Coronavirus Aid Relief, and Economic Security (CARES)  
22 Act (U.S. Public Law 116-136) funding available to *I Maga'hågan Guåhan*.

23 No local funds may be used for this program as long as CARES Act funds are  
24 available to encumber, obligate, or expend. Any funds transferred pursuant to this  
25 Act shall only be used for the purposes of this Act.

26 **Section 7. Reporting.** Upon the lifting of the public health emergency  
27 declaration for Guam, the Department of Revenue and Taxation and the Department

1 of Administration shall submit a report to the Speaker of *I Liheslaturan Guåhan*,  
2 which shall include the cumulative amount of payments made under the *Ayuda I*  
3 *Mangåfa* Help For Families Program, the total administrative costs to facilitate this  
4 Act, and the authorized amounts transferred by *I Maga'hågan Guåhan* under Section  
5 6 of this Act.

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

11 **Section 9. Effective Date.** This Act shall be effective upon enactment.