




I Mina'trentai Sais 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
164-36 (COR)	Therese M. Terlaje James C. Moylan Joe S. San Agustin	AN ACT RELATIVE TO AMENDING THE RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020 TO REMOVE IMPEDIMENTS TO THE ISSUANCE OF PAYMENTS TO ELIGIBLE GUAM RESIDENTS DURING THE STATE OF PUBLIC HEALTH EMERGENCY DUE TO THE CORONAVIRUS DISEASE (COVID-19) PANDEMIC."	7/22/21 8:00 a.m.						

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
2021 (FIRST) Regular Session

Bill No.164-36(COR)

Introduced by:

Therese M. Terlaje 
James C. Moylan 
Joe S. San Agustin 

AN ACT RELATIVE TO AMENDING THE *RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020* TO REMOVE IMPEDIMENTS TO THE ISSUANCE OF PAYMENTS TO ELIGIBLE GUAM RESIDENTS DURING THE STATE OF PUBLIC HEALTH EMERGENCY DUE TO THE CORONAVIRUS DISEASE (COVID-19) PANDEMIC.”

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

2 **Section 1. Amend Section 2 of P.L. 35-136. Section 2 of P.L. 35-136 is**
3 **amended to read:**

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

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

8 (b) The Director of the Department of Revenue and Taxation
9 (Director) shall administer the RISE Program and the distribution of
10 payments to eligible individuals.

11 (c) In the case of an eligible individual, there shall be allowed
12 a one-time payment up to the sum of Eight Hundred Dollars (\$800). In
13 the case of eligible individuals filing a joint return, there shall be

1 allowed a one-time payment up to the sum of One Thousand Six
2 Hundred Dollars (\$1,600), subject to Section 2(d)(1) of this Act.

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

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

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

13 (B) any individual who retired from the
14 government of Guam or the federal government and was
15 employed by the government of Guam or the federal
16 government at any time during the tax year 2020;

17 (C) a nonresident alien individual;

18 (D) a deceased individual; or

19 (E) an estate or trust.

20 (2) Special Rule for Joint Returns. In the case of a joint
21 return where at least one (1) individual was an employee of the
22 government of Guam or the federal government at any time
23 during the tax year 2020, Subsection (c) of this Section shall
24 apply only to the eligible individual, as determined in Subsection
25 (d) of this Section; provided, that the eligible individual's
26 adjusted gross income shall not exceed the amount prescribed in
27 Subsection (f)(1) of this Section. For the purposes of this

1 Subsection, payment shall be made to the eligible individual
2 indicated on the corresponding tax return.

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

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

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

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

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

16 (1) substitute “2019” for “2020”; or

17 (2) if the individual has not filed a tax return for such
18 individual’s first tax year beginning in 2019, use information
19 with respect to such individual for calendar year 2020 provided
20 in:

21 (A) Form SSA-1099, Social Security Benefit
22 Statement; or

23 (B) Form RRB-1099, Social Security Equivalent
24 Benefit Statement.

25 (h) Any payment made or allowed to any individual under the
26 Recovery Income Support and Empowerment (RISE) Program shall not

1 be subject to reduction or offsets for debts owed to the government of
2 Guam.”

3 **Section 3. Amend Section 4 of P.L. 35-136. Section 4 of P.L. 35-136 is**
4 **amended to read:**

5 “**Section 4. Delivery of Payments.** Notwithstanding any other
6 provision of law, or rule or regulation, the Director may certify and disburse
7 payments pursuant to this Act. No payment shall be made or allowed under
8 this Act after December 31, ~~2021~~ 2023.”

9 **Section 4. Amend Section 5 of P.L. 35-136. Section 5 of P.L. 35-136 is**
10 **amended to read:**

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

17 (a) Fiscal Year 2021 General Fund appropriations; and

18 (b) any federal appropriations that can be used for the
19 purposes of this Act.

20 No local funds may be used for this Program as long as federal funds
21 that can be used for the purposes of this Act are available to encumber,
22 obligate, or expend. Any funds transferred pursuant to this Act shall only be
23 used for the purposes of this Act. Payments under this Act shall be required
24 only if payments can be funded under a federal coronavirus relief package or
25 such other federal funds as are appropriate and lawful.”

26 **Section 5. Amend Section 6 of P.L. 35-136. Section 6 of P.L. 35-136 is**
27 **amended to read:**

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

9 **Section 6. Add a new section 8 to P.L. 35-136. A new section 8 is added**
10 **to P.L. 35-136 to read:**

11 “**Section 8. Required Documents.** The following documentation must
12 be submitted in such form as prescribed by the Director to qualify for payment
13 under the Program. Additional documentation may be required, as deemed
14 necessary, upon verification of the documentation listed in this Section. These
15 documents shall be subject to review and verification. Applications will be
16 processed, on a first-in, first-out basis, only when they are completed,
17 including all required documents.

18 (a) Completed Form 8821, *Tax Information*
19 *Authorization*, to authorize the Department of Revenue and
20 Taxation to inspect and receive Guam Form 1040 Individual
21 Income Tax Return and return information for tax years 2020 and
22 2019 submitted by individuals, for the purpose of administering
23 the Program;

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

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

2 (d) Application for RISE Program;

3 (e) any additional documents required, as deemed
4 necessary by the Director of the Department of Revenue and
5 Taxation.”

6 **Section 7. Amend Section 7 of P.L. 35-136. Section 7 of P.L. 35-136 is**
7 **amended to read:**

8 **“Section 7. Rules and Regulations.**

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

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

1

~~“EXHIBIT A”~~

2

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

3

~~Program~~

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

3 **~~Section 1. Eligible Individuals.~~** For the purposes of this Program, an
4 eligible individual means:

5 (a) ~~a Guam taxpayer who has:~~

6 (1) ~~filed a Guam Form 1040 Individual Income Tax Return~~
7 ~~for tax year 2020; or~~

8 (2) ~~received a Form SSA-1099 or Form RRB-1099 for Social~~
9 ~~Security Benefits for calendar year 2020 and is not required to file a~~
10 ~~Guam income tax return for tax years 2020 or 2019; or~~

11 (3) ~~not filed a Guam income tax return for tax years 2020 or~~
12 ~~2019 since he or she did not meet the income threshold and is not~~
13 ~~required to file a tax return for tax years 2020 or 2019;~~

14 (b) ~~a Guam resident in 2020;~~

15 (c) ~~a Guam taxpayer whose adjusted gross income meets the~~
16 ~~threshold amount stated in Section 2; and~~

17 (d) ~~an individual other than:~~

18 (1) ~~any individual employed by the government of Guam or~~
19 ~~the federal government at any time during the tax year 2020;~~

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

23 (3) ~~a nonresident alien individual;~~

24 (4) ~~a deceased individual; or~~

25 (5) ~~an estate or trust.~~

26 **~~Section 2. Adjusted Gross Income Threshold Amounts.~~** Taxpayers
27 whose Adjusted Gross Income reported on the Guam Form 1040 Individual Tax

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).~~