

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
186-36 (COR)	Joe S. San Agustin Telena Cruz Nelson	AN ACT TO APPROPRIATE ONE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$1,500,000) FROM THE 2021 EARNED INCOME TAX CREDIT REIMBURSEMENT TO THE DEPARTMENT OF PUBLIC WORKS FOR THE PURPOSE OF CONSTRUCTING A SOUTHERN EMERGENCY ACCESS BOAT RAMP IN 'TALO'FO'FO' TO PROVIDE SAFE MARINE ACCESS FOR EMERGENCY PERSONNEL.	9/8/21 1:12 p.m.	9/14/21	Committee on General Government Operations, Appropriations, and Housing			Request: 9/15/21 9/20/21	



Vice Speaker

TINA ROSE MUÑA BARNES

CHAIRPERSON, COMMITTEE ON RULES

I Mina'trentai Sais Na Liheslaturan Guåhan

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September 20, 2021

MEMO

To: **Rennae Meno**
Clerk of the Legislature

From: **Senator Amanda L. Shelton**
Acting Chairperson, Committee on Rules

Re: **Fiscal Notes**

Håfa adai,

Attached, please find the fiscal notes for the following bills:

Bill No. 186-36 (COR)
Bill No. 188-36 (COR)
Bill No. 190-36 (COR)
Bill No. 192-36 (COR)
Bill No. 193-36 (COR)
Bill No. 196-36 (COR)
Bill No. 197-36 (COR)
Bill No. 199-36 (COR)

Please forward the same to Management Information Services (MIS) for posting on our website.

If you have any questions or concerns, please feel free to contact Mary Maravilla, Committee on Rules Director at 472-2461.

Thank you for your attention to this important matter.



**Bureau of Budget & Management Research
Fiscal Note of Bill No. 186-36 (COR)**

AN ACT TO APPROPRIATE ONE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$1,500,000) FROM THE 2021 EARNED INCOME TAX CREDIT REIMBURSEMENT TO THE DEPARTMENT OF PUBLIC WORKS FOR THE PURPOSE OF CONSTRUCTING A SOUTHERN EMERGENCY ACCESS BOAT RAMP IN TALO'FO'FO' TO PROVIDE SAFE MARINE ACCESS FOR EMERGENCY PERSONNEL.

Department/Agency Appropriation Information	
Dept./Agency Affected: Department of Public Works (DPW)	Dept./Agency Head: Vincent P. Arriola, Director
Department's General Fund (GF) appropriation(s) to date:	-
Department's Other Fund (Specify) appropriation(s) to date: Guam Highway Fund (\$11,054,309); Territorial Educational Facilities Fund (\$7,254,262)	18,308,571
	\$18,308,571

Fund Source Information of Proposed Appropriation			
	General Fund:	(Specify Special Fund):	Total:
FY 2020 Unreserved Fund Balance		\$0	\$0
FY 2021 Adopted Revenues	\$0	\$0	\$0
FY 2021 Appro. (P.L. 35-99 thru)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

Estimated Fiscal Impact of Bill						
	One Full Fiscal Year	For Remainder of FY 2021 (if applicable)	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	\$1,500,000	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,500,000	\$0	\$0	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions? // Yes /X/ No
If Yes, see Attachment.
- Is amount appropriated adequate to fund the intent of the appropriation? // N/A // Yes /X/ No
If no, what is the additional amount required? \$ ___/___ // N/A
- Does the Bill establish a new program/agency? // Yes /X/ No
If yes, will the program duplicate existing programs/agencies? // N/A // Yes /X/ No
Is there a federal mandate to establish the program/agency? // Yes /X/ No
- Will the enactment of this Bill require new physical facilities? /X/ Yes // No
- Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: /X/ Yes // No
// Requested agency comments not received by due date // Other:

Analyst: William P. Laiting Date: 9/16/21 Director: Lester L. Carlson, Jr. Date: SEP 17 2021

Comments:
1/ See attached comments to the fiscal note.

**Bureau of Budget and Management Research
Comments on Bill No. 186-36 (COR)**

The proposed legislation seeks to appropriate One Million Five Hundred Thousand Dollars (\$1,500,000) from the revenues received pursuant to Chapter 42 of Title 11, Guam Code Annotated, the Earned Income Tax Credit (EITC) Program, reimbursement for calendar year 2021, to the Department of Public Works (DPW) for the purpose of constructing a southern emergency access boat ramp in *Talo'fo'fo'*. The intent of the construction of a boat ramp is to provide the availability of an access for fire, conservation and other emergency officials to respond to marine incidents in the vicinity to improve response times for personnel when responding to incidents.

Based on comments received, the DPW is unable to determine if the proposed appropriation amount is adequate for the construction of a southern emergency access boat ramp in *Talo'fo'fo'*. According to the DPW Capital Improvement Projects Engineer Supervisor there are several questions and/or factors that may impact the proposed appropriation amount such as:

1. Is this amount also inclusive of the permitting process from all entities: such as the Guam Environmental Protection Agency (GEPA), Department of Labor (DOL), Guam Coastal Management, Army Corps of Engineers and other government bodies that may have an impact to this construction.
2. Is this funding to include the design and construction of the project?
3. Who will have the ownership, the inspection, and the acceptance of the project?
4. Without a site inspection/study of the area specified for construction, it's difficult to comment as the area may require additional study.

Additional comments received from the Department of Revenue and Taxation (DRT) conclude that the department has paid to taxpayers of record an average of \$53M in EITC reimbursements since 2017 and that Bill No. 186-36 does not affect this funding source nor impact the operations of the department.

The Bureau notes that several proposed legislations have been introduced appropriating funds from the FY2021 EITC reimbursements, including two which have been included in the FY2022 Budget Act (P.L. 36-54). The current list of proposed Bills are as follows:

Proposed Bills for EITC

Bill No.	Amount	Appropriation Recipient
121-36 (COR)	\$35,000,000.00	GMH ^U
148-36 (LS)	14,971,882.00	UOG & GCC
153-36 (COR)	5,000,000.00	DOC ^U
170-36 (LS)	250,000.00	Guam Unique Merchandise and Art
171-36 (LS)	250,000.00	Valley of the Latte, LLC.
172-36 (LS)	3,500,000.00	Guam Preservation Trust
177-36 (LS)	3,750,000.00	BPT Revenue Losses Offset
186-36 (COR)	1,500,000.00	DPW - Emergency Boat Access
187-36 (COR)	3,500,000.00	DPR
188-36 (COR)	3,000,000.00	CLTC/DOAG (Slaughterhouse)

189-36 (COR)	5,000,000.00	GWA - Water & Sewer Infrastructure
196-36 (COR)	9,500,000.00	Mayor's Council - Renovate & Repair of Sports Facility
197-36 (COR)	10,000,000.00	UOG
199-36 (COR)	580,070.00	Public Defender Services Corp.
200-36 (COR)	10,000,000.00	Guam Visitors Bureau
Total Appropriations	\$105,801,952.00	

^{1/} Appropriated in P.L. 36-54 (FY2022 Budget Act)

The final amount to be reimbursed for EITC has yet to be determined as well as the timeframe in which the funds will be availed to the Government of Guam. Should the Internal Revenue Service and the U.S. Treasury avail EITC reimbursements via a trust account, those funds would not be subject to legislative appropriation.