

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
196-36 (COR)	Joe S. San Agustin Amanda L. Shelton Tina Rose Muña Barnes Frank F. Blas, Jr. Telena Cruz Nelson Jose "Pedo" Terlaje Clynton E. Ridgell	AN ACT TO APPROPRIATE NINE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$9,500,000) FROM THE 2021 EARNED INCOME TAX CREDIT REIMBURSEMENT TO THE MAYOR'S COUNCIL OF GUAM FOR THE PURPOSE OF CONSTRUCTING, RENOVATING AND REPAIR OF GUAM'S SPORTS FACILITIES.	9/9/21 1:56 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

GUAM CONGRESS BUILDING
163 CHALAN SANTO PAPA
HAGÁTÑA, GUAM 96910
TEL 671-472-2461
COR@GUAMLEGISLATURE.ORG

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. 196-36 (COR)**

AN ACT TO APPROPRIATE NINE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$9,500,000) FROM THE 2021 EARNED INCOME TAX CREDIT REIMBURSEMENT TO THE MAYOR'S COUNCIL OF GUAM FOR THE PURPOSE OF CONSTRUCTING, RENOVATING, AND REPAIR OF GUAM'S SPORTS FACILITIES.

Department/Agency Appropriation Information	
Dept./Agency Affected: Mayor's Council of Guam	Dept./Agency Head: Angel Sablan, Executive Director
Department's General Fund (GF) appropriation(s) to date:	\$3,546,309
Department's Other Fund appropriation(s) to date: Guam Highway Fund (\$5,627,155); Tourist Attraction Fund (\$93,806)	\$5,720,961
Total Department/Agency Appropriation(s) to date:	\$9,267,270

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	\$0	\$0	\$0	\$0	\$0	\$0
Special Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	1/	\$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? / X / N/A / / Yes / / No
If no, what is the additional amount required? \$ _____ / X / N/A
- Does the Bill establish a new program/agency? / / Yes / X / No
If yes, will the program duplicate existing programs/agencies? / X / N/A / / Yes / / No
Is there a federal mandate to establish the program/agency? / / Yes / X / No
- Will the enactment of this Bill require new physical facilities? / / Yes / X / No
- Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: / / Yes / X / No
/ X / Requested agency comments not received by due date / / Other:

Analyst: <u>Tyler Bautista, BMA I</u>	Date: <u>9/17/21</u>	Director: <u>Lester L. Carlson, Jr., Director</u>	Date: <u>SEP 20 2021</u>
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Notes:
1/ See attached comments.

**BUREAU OF BUDGET AND MANAGEMENT RESEARCH
COMMENTS ON BILL NO. 196-36 (COR)**

The proposed legislation intends to appropriate \$9,500,000 from the FY 2021 EITC Reimbursements to the Mayor’s Council of Guam for the purpose of constructing, renovating, and repair of Guam’s village sports and recreational facilities – due to lackluster maintenance caused by the limited availability of resources (locally and federally). Of this amount, \$500,000 will be appropriated to each of the nineteen (19) village municipalities. Per Bill 196-36 (COR), the legislature finds that the passage of this bill will help to promote productive lifestyles and healthy activities for all residents, as well as provide adequate sports/recreation facilities to those municipalities lacking such facilities. As cited in Section 2 of the proposed legislation, this appropriation shall not lapse and shall continue to be available until fully expended.

Per correspondence with the Department of Revenue & Taxation (DRT) for other proposed legislations, DRT concludes that the department has paid to taxpayers of record an average of \$53M in EITC reimbursements since 2017. The Bureau notes that several proposed legislations have been introduced appropriating funds from the FY 2021 EITC reimbursement, including two (2) which have been included in the FY2022 Budget Act (P.L. 36-54).

Proposed Bills for EITC		
Bill No.	Amount	Appropriation Recipient
121-36 (COR)	\$35,000,000.00	GMH ^{1/}
148-36 (LS)	14,971,882.00	UOG & GCC
153-36 (COR)	5,000,000.00	DOC ^{1/}
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
201-36 (COR)	5,500,000.00	GCC, GDOL, and UOG – Workforce development, apprenticeship, scholarship
Total Appropriations	\$111,301,952.00	

^{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 ETIC reimbursements via a trust account, those funds will not be subject to legislative appropriation.