

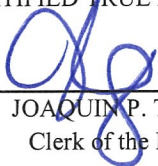
# I MINA'TRENTAI SIETTE NA LIHESLATURAN GUÅHAN

## 2024 (SECOND) Regular Session

### VOTING RECORD

<b>Bill No. 169-37 (COR)</b> As amended by the Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning.	Speaker Antonio R. Unpingco Legislative Session Hall Guam Congress Building January 26, 2024					
NAME	Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused
Senator Chris Barnett	✓					
Senator Frank Blas, Jr.	✓					
Senator Joanne Brown	✓					
Senator Christopher M. Dueñas	✓					
Senator Thomas J. Fisher	✓					
Senator Jesse A. Lujan	✓					
Vice Speaker Tina Rose Muña Barnes	✓					
Senator William A. Parkinson	✓					
Senator Sabina Flores Perez	✓					
Senator Roy A. B. Quinata	✓					
Senator Joe S. San Agustin	✓					
Senator Dwayne T. D. San Nicolas	✓					
Senator Amanda L. Shelton	✓					
Senator Telo T. Taitague	✓					
Speaker Therese M. Terlaje	✓					
<b>TOTAL</b>	<b>15</b>	<b>0</b>			<b>0</b>	<b>0</b>
	Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused

CERTIFIED TRUE AND CORRECT:



JOAQUIN P. TAITAGUE  
Clerk of the Legislature

I = Pass

***I MINA'TRENTAI SIETTE NA LIHESLATURAN GUÅHAN***  
**2023 (FIRST) Regular Session**

**Bill No. 169-37 (COR)**

As amended by the Committee on Environment,  
Revenue and Taxation, Labor, Procurement, and  
Statistics, Research, and Planning.

\*

Introduced by:

Therese M. Terlaje  
Sabina Flores Perez  
Chris Barnett  
Frank Blas, Jr.  
Jesse A. Lujan  
William A. Parkinson  
Roy A. B. Quinata  
Telo T. Taitague

**AN ACT TO *AMEND* §§ 14101, 14102, AND 14103 OF  
CHAPTER 14, TITLE 18, GUAM CODE ANNOTATED,  
RELATIVE TO MANDATING THE PUBLICATION OF  
FINANCIAL INFORMATION BY NONPROFIT  
ORGANIZATIONS.**

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

2       **Section 1.** § 14101 of Chapter 14, Title 18, Guam Code Annotated, is  
3 hereby *amended* to read:

4               “§ 14101. **Purpose of Chapter.** *I Liheslatura* (the Legislature)  
5 finding that the people of Guam are generous contributors to charitable or  
6 other nonprofit organizations, but are usually unaware of the disposition made  
7 of their contributions, the purpose of this Chapter is to require all such  
8 organizations, except strictly religious ones, to make available to the public  
9 annual financial statements so that the people of Guam can be made aware of

1 the actual fiscal needs of these organizations and can thus govern themselves  
2 in their donations to such organizations accordingly.”

3 **Section 2.** § 14102 of Chapter 14, Title 18, Guam Code Annotated, is  
4 hereby *amended* to read:

5 **“§ 14102. Filing of Annual Reports.**

6 Except for an organization that is entirely religious in character,  
7 or a fraternal organization operating under the lodge system that does  
8 not solicit, directly or indirectly, from the general public donations and  
9 contributions, and does not participate in local fund-raising activities  
10 such as raffles and bingo games, every nonprofit organization,  
11 including, but not limited to, a fraternal benefit society, order or  
12 association operating under the lodge system, a corporation,  
13 association, or society organized and operated for eleemosynary,  
14 scientific, or educational purposes, a business league, a Chamber of  
15 Commerce, a civil league, a political party, any organization of more  
16 than two (2) individuals whose purpose is to provide funds or other  
17 assistance of value to a political candidate, any organization with the  
18 avowed purpose of advocating the improvement of the government of  
19 Guam or the political process, and an organization operating for the  
20 benefit of the community and for the promotion of social welfare, shall  
21 within ninety (90) days of the close of its fiscal year annually file a  
22 financial report with the Director of the Department of Revenue and  
23 Taxation. This financial report shall include a statement of its income  
24 and expenditures for the preceding year and a balance sheet showing its  
25 assets and liabilities. Such financial statement shall contain a certificate  
26 as to its accuracy by an officer of the organization. For the limited  
27 purpose of this Section, the fiscal year of a political party or an

1 organization of more than two (2) individuals whose purpose is to  
2 provide funds or other assistance of value to a political candidate and  
3 any organization with the avowed purpose of advocating for the  
4 improvement of the government of Guam or the political process shall  
5 end on September 15.”

6 **Section 3.** § 14103 of Chapter 14, Title 18, Guam Code Annotated, is  
7 hereby *amended* to read:

8 **“§ 14103. Administration by the Department of Revenue and**  
9 **Taxation.**

10 The Director of Revenue and Taxation shall administer the  
11 provisions of this Chapter. Within sixty (60) days of the filing of a  
12 financial statement with the Director under this Chapter, the  
13 Department of Revenue and Taxation shall post the financial statement  
14 on its website in a manner that is accessible to the public. Upon a  
15 finding of noncompliance thereof by any organization required to file  
16 such statement, the Director shall revoke any license or charter issued  
17 to such organization by the government of Guam and shall revoke the  
18 tax-exempt status of such organization; provided, however, that such  
19 action or actions may be taken by the Director only after giving written  
20 notice that the organization has failed to file its financial statement, and  
21 that the organization has thirty (30) days from receipt of the notice to  
22 file its financial statement or the Department will commence  
23 proceedings to have the organization’s license or charter and tax-  
24 exempt status revoked. The notice must be sent by certified mail to the  
25 organization at the most current address of the organization on file at  
26 the Department of Revenue and Taxation. Actions to revoke an  
27 organization’s license or charter and tax-exempt status shall be

1                   conducted under a public hearing process pursuant to the provisions of  
2                   the Administrative Adjudication Law found in Chapter 9 of Title 5,  
3                   Guam Code Annotated.”