

I Mina'trentai Singko 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
392-35 (LS)	Amanda L. Shelton	AN ACT TO AMEND PUBLIC LAW 35-94, RELATIVE TO CLARIFYING AND REFINING ELIGIBILITY, APPLICATION, AND FUNDING REGULATIONS FOR THE AYUDA I MANGÁFA HELP FOR FAMILIES PROGRAM.	8/25/20 2:41 p.m.						

I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN
2020 (SECOND) Regular Session

Bill No. 392-35 (LS)

Introduced by:

Amanda L. Shelton 

AN ACT TO AMEND PUBLIC LAW 35-94, RELATIVE TO CLARIFYING AND REFINING ELIGIBILITY, APPLICATION, AND FUNDING REGULATIONS FOR THE *AYUDA I MANGÅFA* HELP FOR FAMILIES PROGRAM.

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

2 **Section 1.** Section 1 of Public Law 35-94, is amended to read:

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

8 *I Liheslaturan Guåhan* additionally finds that the federal and local
9 government have provided direct cash payments to assist individuals and businesses.
10 These aid packages, however, have left out substantial categories of individuals,
11 leaving many families without the assistance that is needed, as these aid packages
12 do not provide direct stimulus payments to families with dependents over the age of
13 sixteen (16) years old. The current federal language also unjustly omits stimulus
14 payments for individuals with disabilities over the age of sixteen (16) who are
15 claimed as dependents by families.

1 It is, therefore, the intent of *I Liheslaturan Guåhan* to provide funding
2 assistance to Guam families with young adults, students, and disabled individuals
3 who are claimed as dependents of these families.”

4 **Section 2.** Section 2 of Public Law 35-94, is amended to read:

5 **“Section 2. Establishment of the *Ayuda I Mangåfa* Help For Families**
6 **Program.**

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

9 (b) The Director of the Department of Revenue and Taxation
10 (Director) shall administer the *Ayuda I Mangåfa* Help For Families Program
11 and the distribution of payments to families. In the case of a ~~an~~ eligible
12 individual, there shall be allowed a payment equal to the ~~sum~~ product of Five
13 Hundred Dollars (\$500) ~~for each individual eligible multiplied by the number~~
14 of qualifying children within the meaning of 26 U.S.C. §152(c) within the
15 family. ~~Qualified families~~ Eligible individuals shall submit an application for
16 approval by the Department of Revenue and Taxation.

17 (c) Eligibility of *Ayuda I Mangåfa* Help For Families Program.
18 Eligible individuals, to include eligible individuals filing a joint return, are
19 those Guam taxpayers who filed returns in the 2019 taxable year with
20 qualifying children or who did not file a Guam income tax return because they
21 did not meet the income threshold for tax years 2019 and 2018 but who filed
22 an application with the Department of Revenue and Taxation on the form as
23 prescribed by the Director. For the purposes of this Act, eligible individuals
24 shall not include those who received or who are eligible to receive, a recovery
25 rebate(s) for their qualifying child(ren) pursuant to 26 U.S.C. §6428(a)(2) of
26 the Coronavirus Aid, Relief, and Economic Security (CARES) Act (U.S.
27 Public Law 116-136) and amendments thereto:

1 (1) For purposes of this Act, a qualifying child, as that term is
2 defined in 26 U.S.C. § 152(c), means, with respect to any taxpayer for
3 any taxable year, an individual:

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

6 (B) who has the same principal place of abode as the
7 taxpayer for more than one-half (½) of such taxable year;

8 (C) who meets the age requirements of Paragraph (3) of
9 this Subsection;

10 (D) who has not provided over one-half (½) of such
11 individual's own support for the calendar year in which the
12 taxable year of the taxpayer begins; and

13 (E) who has not filed a joint return (other than only for
14 a claim of refund) with the individual's spouse under 26 U.S.C.
15 § 6013 for the taxable year beginning in the calendar year in
16 which the taxable year of the taxpayer begins.

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

20 (A) a child of the taxpayer or a descendant of such a
21 child; or

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

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

1 (A) has not attained the age of nineteen (19) as of the
2 close of the calendar year in which the taxable year of the
3 taxpayer begins; or

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

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

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

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

16 (B) is pursuing a full-time course of institutional on-
17 farm training under the supervision of an accredited agent of an
18 educational organization described in 26 U.S.C. §
19 170(b)(1)(A)(ii) or of a state or political subdivision of a state.

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

1 existence thereof in such form and manner, and at such times, as the
2 Director may require.

3 (6) For the purposes of this Subsection, there shall only be one
4 payment made for each qualifying child under the *Ayuda I Mangafa*
5 Help for Families Program. There shall be no duplicate payments for
6 this Program. If there are two taxpayers who claim the same, qualifying
7 dependent, determination of who will be paid will be based on rules as
8 determined by the Director.

9 (d) Residency Requirement. For purposes of this Act, individuals must
10 be residents of Guam for 2019.

11 ~~(d)~~(e) Limitations Based on Adjusted Gross Income. Individuals, to
12 include individuals filing a joint return, whose adjusted gross income in the
13 2019 taxable year exceeds the following maximum adjusted gross income
14 shall not be eligible for the *Ayuda I Mangafa* Help For Families Program:

15 (1) \$150,000 in the case of a joint return;

16 (2) \$112,500 in the case of a head of household; or

17 (3) \$75,000 in the case of a taxpayer not described in Paragraph

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

19 ~~(e)~~(f) Alternate Taxable Year. In the case of an individual who, at the
20 time of any determination made pursuant to this Section, has not filed a tax
21 return for the first taxable year beginning in ~~2018~~2019, the Director may:

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

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

1 (A) Form SSA-1099, Social Security Benefit
2 Statement; or

3 (B) Form RRB-1099, Social Security Equivalent
4 Benefit Statement.

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

8 **Section 3.** Section 4 of Public Law 35-94, is amended to read:

9 “**Section 4. Application Period.** The application period for eligibility for
10 the *Ayuda I Mangåfa* Help For Families Program shall end thirty (30) business days
11 after the date of implementation of the Program. Applications which are received
12 after the Application Period will not qualify individuals for payment under this
13 Program.”

14 **Section 4.** Section 5 of Public Law 35-94, is amended to read:

15 “**Section 5. Delivery of Payments.** Notwithstanding any other provision of
16 law, or rule or regulation, the Director may certify and disburse payments pursuant
17 to this Act. No payment shall be made or allowed under this Act after ~~December 31,~~
18 March 31, 2020.”

19 **Section 5.** Section 6 of Public Law 35-94, is amended to read:

20 “**Section 6. Funding.** Notwithstanding any other provision of law, or rule
21 or regulation, *I Maga'hågan Guåhan* is authorized to transfer Ten Million Dollars
22 (\$10,000,000), plus any additional amount needed for administrative costs, to the
23 Department of Revenue and Taxation for the purposes of this Act, as may be
24 available from the following:

- 25 (a) Fiscal Year 2020 General Fund appropriations;
- 26 (b) Fiscal Year 2020 Special Fund appropriations;

1 (c) the two percent (2%) General Fund deposit requirement pursuant
2 to § 22904 of Article 9, Chapter 22, Title 5, Guam Code Annotated;

3 (d) any funds received pursuant to § 13.101 of Article 13.1, Chapter
4 1, Title 5, Guam Code Annotated; or

5 (e) any Coronavirus Aid Relief, and Economic Security (CARES)
6 Act (U.S. Public Law 116-136) funding available to *I Maga'hågan Guåhan*.

7 No local funds may be used for this program as long as CARES Act funds are
8 available to encumber, obligate, or expend. Any funds transferred pursuant to this
9 Act shall only be used for the purposes of this Act. The maximum amount allowed
10 to be paid for this Program is Ten Million Dollars.”

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

16 **Section 7. Effective Date.** The act shall become effective immediately
17 upon enactment.
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