

I Mina Trentai Kuattro Na Liheslaturan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
258-34 (LS)	Therese M. Terlaje	AN ACT TO ALLOW THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS BY AMENDING § 61136 OF CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED.	3/13/18 1:03 p.m.	3/20/18 4:54 p.m.	Committee on Appropriations and Adjudication	3/28/18 1:00 p.m.	4/13/18 8:43 a.m.	Fiscal Note Request 3/21/18 Fiscal Note 3/30/18	



Office of the Speaker
BENJAMIN J.F. CRUZ
I Mina'trentai Kuåtro na Liheslaturan Guåhan
Committee on Appropriations and Adjudication

April 12, 2018

The Honorable Régine Biscoe Lee
Chairwoman
I Mina'trentai Kuåtro na Liheslaturan Guåhan
34th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

RE: Committee Report on Bill No. 258-34 (LS), As Introduced

Dear Chairwoman Biscoe Lee:

Transmitted herewith is the Report of the Committee on Appropriations and Adjudication on Bill No. 258-34 (LS), As Introduced - T.M. Terlaje - "An act to allow the immediate taxation of short-term vacation rental units by amending § 61136 of Chapter 61, Title 21, Guam Code Annotated."

Committee votes are as follows:

<u>1</u>	TO DO PASS
<u>0</u>	TO NOT PASS
<u>4</u>	TO REPORT OUT ONLY
<u>0</u>	TO ABSTAIN
<u>0</u>	TO PLACE IN INACTIVE FILE

Sincerely,


BENJAMIN J.F. CRUZ
Chairman



12:58pm.



Office of the Speaker

BENJAMIN J.F. CRUZ

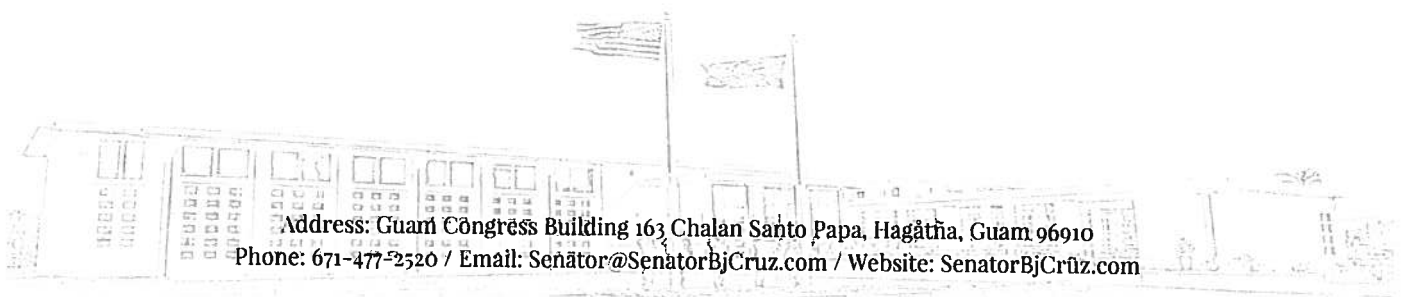
I Mina'trentai Kuatro na Liheslaturan Guahan

Committee on Appropriations and Adjudication

COMMITTEE REPORT

**Bill No. 258-34 (LS),
As Introduced**

“An act to allow the immediate taxation of short-term vacation rental units by amending § 61136 of Chapter 61, Title 21, Guam Code Annotated.”



Address: Guam Congress Building 163 Chalan Santo Papa, Hagatna, Guam 96910
Phone: 671-477-2520 / Email: Senator@SenatorBjCruz.com / Website: SenatorBjCruz.com



Office of the Speaker
BENJAMIN J.F. CRUZ
I Mina'trentai Kuåtro na Liheslaturan Guåhan
Committee on Appropriations and Adjudication

MEMORANDUM

TO: All Members

FROM: Speaker Benjamin J.F. Cruz
Chairman, Committee on Appropriations and Adjudication

SUBJECT: Committee Report on Bill No. 258-34 (LS), As Introduced

Transmitted herewith for your consideration is the Committee Report on Bill No. 258-34 (LS), As Introduced - T.M. Terlaje - "An act to allow the immediate taxation of short-term vacation rental units by amending § 61136 of Chapter 61, Title 21, Guam Code Annotated."

This report includes the following:

- COR Referral of Bill No. 258-34 (LS)
- Notices of Public Hearing
- Public Hearing Agenda
- Public Hearing Sign-in Sheet
- Copies of Submitted Testimony & Supporting Documents
- Committee Vote Sheet
- Committee Report Digest
- Bill No. 258-34 (LS)
- COR Pre-referral Checklist
- Fiscal Note Requirement and Funding Availability Note

Please take the appropriate action on the attached voting sheet. Your attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,


BENJAMIN J.F. CRUZ
Chairman

Senator Thomas C. Ada,
Vice Chairperson

Speaker Benjamin J.F. Cruz,
Member

Vice Speaker Therese M. Terlaje,
Member

Senator Frank B. Aguon, Jr.,
Member

Senator Telena C. Nelson,
Member



Sen. Dennis G. Rodriguez, Jr.
Member

Sen. Joe S. San Agustin,
Member

Senator Michael F.Q. San Nicolas,
Member

Senator James V. Espaldon,
Member

Senator Mary C. Torres,
Member

COMMITTEE ON RULES

SENATOR RÉGINE BISCOE LEE, CHAIR


SIKRITARIAN LIHESLATURAN GUAHAN • I MINA 'TRENTAI KUÁTRO
NA LIHESLATURAN GUÅHAN

LEGISLATIVE SECRETARY • 34TH GUAM LEGISLATURE

March 20, 2018

MEMO

To: **Rennae Meno**
Clerk of the Legislature
Attorney Julian Aguon
Legislative Legal Counsel

From: **Senator Régine Biscoe Lee** 
Chairperson, Committee on Rules

Re: **Referral of Bill No. 258-34 (LS)**

Buenas yan Háfa adai!

Committee on Rules and subject to § 6.01(d)(1), Rule VI of our Standing Rules (see B(3) of the pre-referral checklist), I am forwarding the referral of **Bill No. 258-34 (LS)**.

Please ensure that the subject bill is referred, in my name, to Speaker Benjamin J.F. Cruz, Chairperson of the Committee on Appropriations and Adjudication. I also request that the same be forwarded to the prime sponsor of the subject bill.

After committee review, the subject bill may be further referred by the Committee on Appropriations to the Principal Committee of subject matter jurisdiction, pursuant to § 6.01(d)(1), Rule VI of our Standing Rules. If the Committee on Appropriations determines that a subsequent referral is in order, the Committee on Rules respectfully advises that the subject bill be referred to Senator Joe S. San Agustin, Chairperson, Committee on Education, Finance and Taxation.

Attached, please see the COR pre-referral checklist for your information, which shall be attached as a committee report item to the bill.

If you have any questions or concerns, please feel free to contact Jeanenne Cordero at 472-2461. Thank you for your attention to this important matter.



Media Communications <media@senatorbjcruz.com>

FIRST NOTICE of Public Hearing – Wednesday, March 28, 2018

Speaker Benjamin J.F. Cruz / Media <media@senatorbjcruz.com> Wed, Mar 21, 2018 at 5:18 PM
 Cc: av@guamlegislature.org, Clerks <clerks@guamlegislature.org>, Committee on Rules Guam Legislature <corguamlegislature@gmail.com>, Management Information System <mis@guamlegislature.org>, Joe San Agustin <protocol@guamlegislature.org>, "Sergeant-at-Arms (Legislature)" <sgtarms@guamlegislature.org>
 Bcc: phnotice@guamlegislature.org, phmaterials@guamlegislature.org, "Benjamin J.F. Cruz" <senator@senatorbjcruz.com>, senatorterlajeguam@gmail.com, Sarah Elmore <sarah.elmore@senatorbjcruz.com>, "Carlo J. Branch" <carlo.branch@senatorbjcruz.com>, Hermina Certeza <hermina.certeza@senatorbjcruz.com>, Edward Pocaigue <epocaigue@senatorbjcruz.com>, Orleen Villasoto <orleen@senatorbjcruz.com>

March 21, 2018

MEMORANDUM

To: All Members / All Senators

From: Speaker Benjamin J.F. Cruz, Chairman

Re: **FIRST NOTICE of Public Hearing – March 28, 2018**

Håfa Adai! The Committee on Appropriations and Adjudication will conduct a Public Hearing beginning **1:00 PM on Wednesday, March 28, 2018**, in the ***I Liheslatura* Public Hearing Room** at the **Guam Congress Building** with the following schedule:

Bill No. 258-34 (LS) – Therese M.Terlaje – An act to allow the immediate taxation of short-term vacation rental units by amending § 61136 of Chapter 61, Title 21, Guam Code Annotated.

Testimonies may be submitted via hand delivery to the Office of Speaker Benjamin J.F. Cruz at the Guam Legislature; via postal mail to Guam Congress Building, 163 Chalan Santo Papa, Hagatna, GU 96910; or via e-mail to senator@senatorbjcruz.com. Please submit testimonies at least one day prior to the date of the hearing.

All government activities, programs, and services are accessible for people with disabilities in compliance with Title II of the Americans with Disabilities Act (ADA). Should you or interested parties require assistance or special accommodations to fully participate in this public hearing, please contact Mr. Carlo J. Branch at the Office of the Speaker at 477-2520 or via e-mail at carlo.branch@senatorbjcruz.com.

We look forward to your attendance and participation.

cc: AV
 Clerks
 COR
 MIS
 Protocol
 SGT at Arms

The Office of Speaker Benjamin J.F. Cruz
Committee on Appropriations and Adjudication
I Mina'trentai Kuâtro Na Liheslaturan Guâhan
T (671) 477-2520 | F (671) 477-2522
<http://www.senatorbjcruz.com>

3 attachments



FIRST NOTICE - PH MEMO .pdf

366K



FIRST NOTICE - PH PR .pdf

344K



PUBLIC HEARING AGENDA.pdf

269K



Office of the Speaker
BENJAMIN J.F. CRUZ
I Mina'trentai Kuâtro na Liheslaturan Guåhan
Committee on Appropriations and Adjudication

March 21, 2018

MEMORANDUM

To: All Members / All Senators

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We look forward to your attendance and participation.



Office of the Speaker
BENJAMIN J.F. CRUZ
I Mina'trentai Kuatro na Liheslaturan Guahan
Committee on Appropriations and Adjudication

FOR IMMEDIATE RELEASE

March 21, 2018

FIRST NOTICE OF PUBLIC HEARING

In accordance with the Open Government Law, P.L. 24-109, relative to notice for public meetings, let this release serve as five (5) days' notice for a Public Hearing by the Committee on Appropriations and Adjudication scheduled on **Wednesday, March 28, 2018** in the **Guam Legislature Public Hearing Room** at the **Guam Congress Building**, on the following:

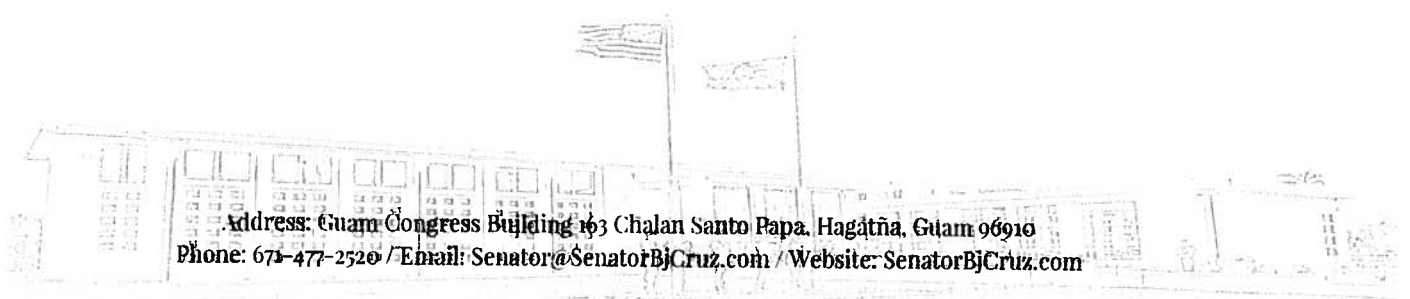
1:00 PM

Bill No. 258-34 (LS) – Therese M.Terlaje – An act to allow the immediate taxation of short-term vacation rental units by amending § 61136 of Chapter 61, Title 21, Guam Code Annotated.

Testimonies may be submitted in person to the Office of Speaker Benjamin J.F. Cruz at the Guam Legislature; by postal mail to Guam Congress Building, 163 Chalan Santo Papa, Hagåtña Guam 96910 or by email to senator@senatorbjcruz.com. Copies of written testimonies received at least one day before the scheduled date will be available at the hearing.

Individuals requiring assistance or special accommodations should contact Mr. Carlo J. Branch at the Office of the Speaker at 477-2520, or by e-mail at carlo.branch@senatorbjcruz.com.

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Address: Guam Congress Building 163 Chalan Santo Papa, Hagåtña, Guam 96910
Phone: 671-477-2520 / Email: Senator@SenatorBjCruz.com / Website: SenatorBjCruz.com



Media Communications <media@senatorbjcruz.com>

SECOND NOTICE of Public Hearing – Wednesday, March 28, 2018

Media Communications <media@senatorbjcruz.com>

Mon, Mar 26, 2018 at 8:00 AM

Cc: av@guamlegislature.org, Clerks <clerks@guamlegislature.org>, Committee on Rules Guam Legislature <corguamlegislature@gmail.com>, Management Information System <mis@guamlegislature.org>, Joe San Agustin <protocol@guamlegislature.org>, "Sergeant-at-Arms (Legislature)" <sgtarms@guamlegislature.org>

Bcc: phnotice@guamlegislature.org, phmaterials@guamlegislature.org, senator@senatorbjcruz.com, senatorterlajeguam@gmail.com, hermina.certeza@senatorbjcruz.com, epocaigue@senatorbjcruz.com, carlo.branch@senatorbjcruz.com, sarah.elmore@senatorbjcruz.com, orleen@senatorbjcruz.com, cipo@guamlegislature.org

March 26, 2018

MEMORANDUM

To: All Members / All Senators

From: Speaker Benjamin J.F. Cruz, Chairman

Re: **SECOND NOTICE of Public Hearing – March 28, 2018**

Håfa Adai! The Committee on Appropriations and Adjudication will conduct a Public Hearing beginning **1:00 PM on Wednesday, March 28, 2018**, in the ***I Liheslatura* Public Hearing Room** at the **Guam Congress Building** with the following schedule:

Bill No. 258-34 (LS) – Therese M. Terlaje – An act to allow the immediate taxation of short-term vacation rental units by amending § 66136 of Chapter 61, Title 21, Guam Code Annotated.

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We look forward to your attendance and participation.

cc: AV
Clerks
COR
MIS
Protocol
SGT at Arms

The Office of Speaker Benjamin J.F. Cruz
Committee on Appropriations and Adjudication
I Mina'trentai Kuâtro Na Liheslaturan Guâhan
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2 attachments

 **SECOND NOTICE - PH MEMO .pdf**
366K

 **SECOND NOTICE - PH PR .pdf**
579K



Office of the Speaker
BENJAMIN J.F. CRUZ
I Mina'trentai Kuátro na Liheslaturan Guáhan
Committee on Appropriations and Adjudication

March 26, 2018

MEMORANDUM

To: All Members / All Senators

From: Speaker Benjamin J.F. Cruz, Chairman

Re: **SECOND NOTICE of Public Hearing – March 28, 2018**

Håfa Adai! The Committee on Appropriations and Adjudication will conduct a Public Hearing beginning **1:00 PM** on **Wednesday, March 28, 2018**, in the *I Liheslatura* Public Hearing Room at the **Guam Congress Building** with the following schedule:

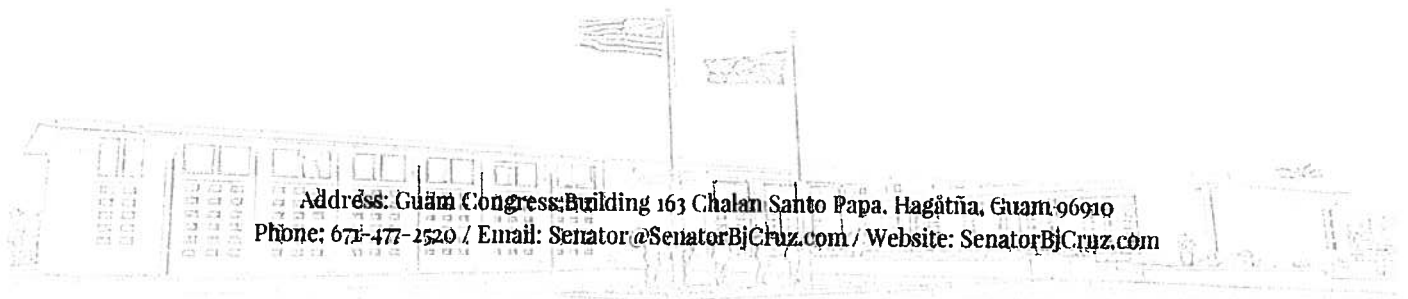
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We look forward to your attendance and participation.

Address: Guam Congress Building 163 Chalan Santo Papa, Hagatna, Guam 96910
Phone: 671-477-2520 / Email: Senator@SenatorBjCruz.com / Website: SenatorBjCruz.com





Office of the Speaker
BENJAMIN J.F. CRUZ
I Mina'trentai Kuátro na Liheslaturan Guåhan
Committee on Appropriations and Adjudication

FOR IMMEDIATE RELEASE

March 26, 2018

SECOND NOTICE OF PUBLIC HEARING

In accordance with the Open Government Law, P.L. 24-109, relative to notice for public meetings, let this release serve as TWO (2) days' notice for a Public Hearing by the Committee on Appropriations and Adjudication scheduled on **Wednesday, March 28, 2018** in the **Guam Legislature Public Hearing Room** at the **Guam Congress Building**, on the following:

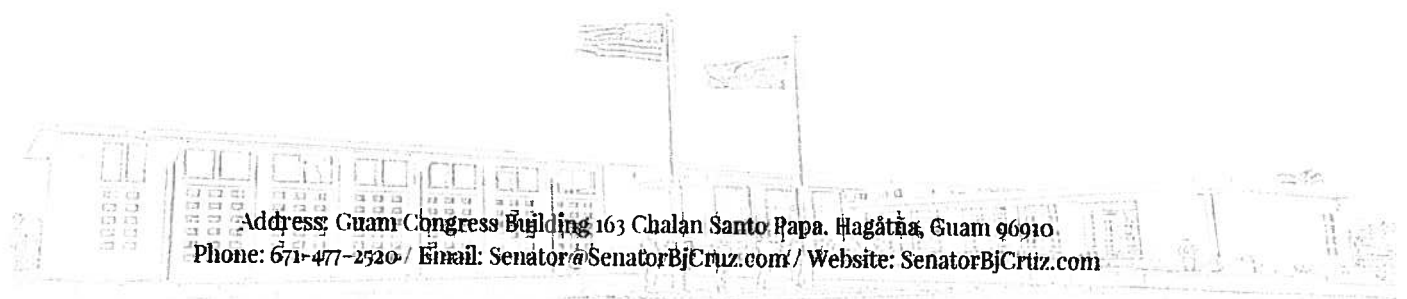
1:00 PM

Bill No. 258-34 (LS) – Therese M. Terlaje – An act to allow the immediate taxation of short-term vacation rental units by amending § 61136 of Chapter 61, Title 21, Guam Code Annotated.

Testimonies may be submitted in person to the Office of Speaker Benjamin J.F. Cruz at the Guam Legislature; by postal mail to Guam Congress Building, 163 Chalan Santo Papa, Hagåtña Guam 96910 or by email to senator@senatorbjcruz.com. Copies of written testimonies received at least one day before the scheduled date will be available at the hearing.

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Address: Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910
Phone: 671-477-2520 / Email: Senator@SenatorBjCruz.com / Website: SenatorBjCruz.com



Office of the Speaker
BENJAMIN J.F. CRUZ
I Mina'trentai Kuätro na Liheslaturan Guåhan
Committee on Appropriations and Adjudication

PUBLIC HEARING AGENDA

WEDNESDAY, MARCH 28, 2018

Guam Legislature Public Hearing Room • Guam Congress Building

1:00 PM

Bill No. 258-34 (LS) – Therese M. Terlaje – An act to allow the immediate taxation of short-term vacation rental units by amending § 61136 of Chapter 61, Title 21, Guam Code Annotated.

Address: Guam Congress Building 163 Chalan Santo Papa, Hagåtña, Guam 96910
Phone: 671-477-2320 / Email: Senator@SenatorBjCruz.com / Website: SenatorBjCruz.com



Office of the Speaker
BENJAMIN J.F. CRUZ
I Mina trenka kaatro na Liheslaturan Guahan
 Committee on Appropriations and Adjudication

PUBLIC HEARING SIGN IN SHEET

Wednesday, March 28, 2018 • 1:00 PM

Guam Legislature Public Hearing Room | Guam Congress Building

Bill No. 258-34 (LS) – Therese M. Terlaje – An act to allow the immediate taxation of short-term vacation rental units by amending § 61136 of Chapter 61, Title 21, Guam Code Annotated.

NAME	AGENCY OR ORGANIZATION	POSITION		TESTIMONY		PHONE NO.	EMAIL ADDRESS
		SUPPORT	OPPOSE	WRITTEN	ORAL		
John Camacho	DRT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Antonio Muiña Jr.	AVB	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	644-5278	antonio.muiña@visitation.com
MARY ETTDES	THEA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		President@qkweb.com
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
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Address: Guam Congress Building 163 Chalan Santo Papa, Hagatña, Guam 96910
 Phone: 671-477-2530 / Email: SenatorBjCruz.com / Website: SenatorBjCruz.com

Office of the Speaker

BENJAMIN J.F. CRUZ

I Mina 'trentai Kuartro na Lihesturan Guahan

Committee on Appropriation and Adjudication

TESTIMONY

ON

BILL 258-34

An Act to allow the immediate taxation of Short-Term vacation Rental, units

By amending §61136 of Chapter 61, Title 21, Guam Code Annotated.

Honorable Speaker,

I John P. Camacho, Director of the Department of Revenue and Taxation hereby submit this testimony in favor of Bill 258-34. Since its initial passage, numerous discussion were made with the General Licensing and Registration Branch to take the necessary steps to facilitate the issuance of the Short-Term Vacation Rental. However, throughout this course certain prevision within the law mainly that of §61136 precluded us from issuing such license. With the introduction of this bill, it will allow the licensing branch the flexibility to move forward in the processing of those licenses. In comparison to the other rental licenses with similar business activity, the General Licensing and Registration Branch would be able to incorporate portions or parts of the requirements to the Short-Term Vacation Rental. The process would entail the following. The Application to apply for the Short-Term Vacation Rental which can be downloaded on our website at <http://www.guamtax.com> or at the Department of Revenue and Taxation, General Licensing and Registration Branch office located at 1240 Route 16 Army Drive (The former Price Smart Building) Barrigada, Guam, • Clearances from the respective agencies which includes the following: Department of Revenue and Taxation's Real Property Tax Division, • The Department of Land Management • Department of Public Works and • Guam Fire Department. These are procedural steps that are required when an applicant is seeking to obtain a license. The only difference with the Short-Term Vacation Rental is the addition of the **Application for Short-Term Vacation Rental Certificate**, which requires personal date prior to issuing a certificate. Attached are the proposed forms for the **Application for Short-Term Vacation Rental Certificate** and the **Certificate**.

I welcome any inquiries you may have and direct them to Ms. Maelinda Bayona, Branch Supervisor at (671) 635-1829 or any of the staff at the General Licensing and Registration Branch. We look forward to working with you in seeing this matter through. Dangkulu na si Yu'us Ma'ase.



JOHN P. CAMACHO, Director

Department of Revenue and Taxation

APPLICATION FOR SHORT-TERM VACATION RENTAL CERTIFICATE

(21 GCA §6116)

Come(s) now _____ the owner of _____
and under oath, declare(s) pursuant to 21 GCA §6116, as follows:

1) Owner(s) of record contact information:

a) Natural person: _____

Residential address: _____

Mailing address: _____

Contact number(s): _____

b) Non-natural person: _____

All partners, residential address, mailing address and contact numbers:

i) _____

All officer(s), residential address, mailing address and contact number(s):

ii) _____

All director(s), residential address, mailing address and contact number(s):

iii) _____

2) Physical address of short-term vacation rental unit(s): _____

3) Number and location of parking spaces allotted: _____

Short-Term Vacation rental unit emergency contact information:

4) Name: _____

Physical address: _____

Contact numbers: _____ or _____

Email address: _____

5) As owner, I verify and declare under the penalty, 16 GCA §4306, under the laws of Guam, that I have received a copy of 21GCA §6113 et seq. (i.e., Sub-Article 2), have reviewed Sub-Article 2, and I understand its requirements;

6) I agree to use my best efforts to ensure that use of the short-term vacation rental unit by occupants will not disrupt the neighborhood and will not interfere with the rights of neighboring property owners to the quiet enjoyment of their properties.

Executed this _____ day of _____, 20____.

Owner

By: _____

_____, hereto duly
authorized

Guam U.S.A.



Department of Revenue and Taxation

Government of Guam

CERTIFICATE

SHORT-TERM VACATION RENTAL

I, the undersigned Director of the Department of Revenue and Taxation, do hereby certify that according to the records of this department.

Name of Individual or Entity

Social Security or EIN

Under the laws of Guam U.S.A. pursuant to Title 21, Guam Code Annotated §61116
On _____ that said Individual/Entity is found to be in **GOOD LEGAL STANDING**,
and is therefore duly authorized to transact business in Guam.

This certificate expires _____

IN TESTIMONY WHEREOF, I have hereunto
set my hand and affixed the Great Seal of Guam,
City of Hagatna, this ____ day of _____.

JOHN P. CAMACHO

Director

By: _____

MaeLinda Bayona, Supervisor

General Licensing and Registration Branch



March 28, 2018

The Honorable Benjamin J.F. Cruz

Speaker

I Mina'trentai Kuattro Na Liheslaturan Guåhan

Guam Congress Building

Hagåtña, Guam 96910

RE: Bill 324-33

Håfa Adai Speaker Cruz and the Committee on Appropriations & Adjudication:

Thank you for the opportunity to submit testimony on Bill No. 258-34: An Act To Allow the Immediate Taxation of Short-Term Vacation Rental Units by Amending §61136 of Chapter 61, Title 21, Guam Code Annotated.

In 2016, the Guam Visitors Bureau (GVB) submitted testimony in support of Bill No. 323-33, now Public Law 33-165, which:

1. Authorized collection agreements between the Department of Revenue & Tax and transient accommodations brokers.
2. Clarified the definition of Bed & Breakfast companies.
3. Authorized short-term vacation rental units on Guam and their taxation.

This was an important step to leveling the playing field for all accommodation services within the tourism industry on Guam.

GVB is pleased to provide full support of Bill No. 258-34, which takes a step further by immediately authorizing the levying of the 11% Hotel Occupancy Tax on short-term vacation rentals. We implore senators to support Bill No. 258-34, which will provide increased funding for economic development, public health, and the safety and welfare of our island community and visitors. It also ensures that all businesses pay their fair share in taxes and keeps tourism working for Guam.

Si Yu'os Ma'ase again for allowing GVB to testify in support of this measure and for your continued commitment in making Guam a better place to live, work and visit.

Senseramente,

JON NATHAN DENIGHT

President & CEO

CC: All Senators of the 34th Guam Legislature



Office of the Speaker
BENJAMIN J.F. CRUZ
I Mina'trentai Kuatro na Liheslaturan Guahan
 Committee on Appropriations and Adjudication

COMMITTEE VOTING SHEET

Bill No. 258-34 (LS), As Introduced - T.M. Terlaje - "An act to allow the immediate taxation of short-term vacation rental units by amending § 61136 of Chapter 61, Title 21, Guam Code Annotated."

COMMITTEE MEMBERS	SIGNATURE	TO DO PASS	TO NOT PASS	TO REPORT OUT ONLY	TO ABSTAIN	TO PLACE IN INACTIVE FILE
CRUZ, BENJAMIN J.F. Chairperson				✓		
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ESPALDON, JAMES V. Member						
RODRIGUEZ, Jr., DENNIS G. Member						
SAN NICOLAS, MICHAEL, F.Q. Member				✓		
LEE, REGINE BISCOE Member	4/12			✓		
MORRISON, THOMAS A. Member	4/12/18			✓		



Address: Guam Congress Building 163 Chalan Sante Papa, Hagatña, Guam 96910
 Phone: 671-477-2520 / Email: Senator@SenatorBjCruz.com / Website: SenatorBjCruz.com



Office of the Speaker

BENJAMIN J.F. CRUZ

I Mina'trentai Kuåtiro na Liheslaturan Guåhan

Committee on Appropriations and Adjudication

COMMITTEE REPORT DIGEST

Bill No. 258-34 (LS), As Introduced - T.M. Terlaje - "An act to allow the immediate taxation of short-term vacation rental units by amending § 61136 of Chapter 61, Title 21, Guam Code Annotated."

I. OVERVIEW

Bill No. 258-34 (LS) was introduced by Vice Speaker Therese M. Terlaje on March 13, 2018 and referred to the **Committee on Appropriations and Adjudication** on March 20, 2018.

The Committee on Appropriations and Adjudication convened a public hearing on Wednesday, March 28, 2018, beginning at 1:00 PM in the Guam Legislature Public Hearing Room. The hearing for Bill No. 258-34 (LS) began at 1:00 PM and ended at 1:39 PM.

Public Notice Requirements

All legal requirements for public notices were met, with requests for publication sent to all media and all Senators on March 21, 2018, and March 26, 2018, via email. Copies of the hearing notices are appended to the report.

Senators Present

Speaker Benjamin J.F. Cruz, *Chairperson*

Vice Speaker Therese M. Terlaje, *Member*

Senator Joe S. San Agustin

Appeared Before the Committee

Mr. John P. Camacho, *Director, Department of Revenue and Taxation*

Mr. Anthony "Tony" Muña, Jr., *Vice President, Guam Visitors Bureau*

Ms. Mary P. Rhodes, *President, Guam Hotel & Restaurant Association*

Submitted Written Testimony

Mr. Jon Nathan Denight, *President and CEO, Guam Visitors Bureau*

Mr. John P. Camacho, *Director, Department of Revenue and Taxation*

II. TESTIMONY & DISCUSSION

Speaker Benjamin J.F. Cruz, Chairman of the Committee on Appropriations and Adjudication (Committee), called the hearing to order and announced **Bill No. 258-34**

(LS), as introduced. The chairman then allowed the measure's Primary Sponsor, Vice Speaker Therese M. Terlaje to provide an opening statement.

Vice Speaker Terlaje:

"Thank you very much, Mr. Speaker. This bill is entitled, An Act to allow the immediate taxation of Short Term Vacation Rental Units by amending section 61136 of Title 21 Guam Code Annotated. This bill would allow for the immediate implementation of the levy on short Term Vacation Rentals similar to the already implemented levy on bed-and-breakfast establishments. The current statute mandates an 11 percent excise tax on short-term vacation rentals and this bill is meant to assist the Department of Revenue and Taxation in moving forward with the collection of the taxes. It's my understanding that the current law is clear enough for the Department of Revenue and Taxation to issue applications for certifications, certificates and reporting forms for short-term vacation rentals without the need for additional rules and regulations at this time. This bill proposes to allow DRT to continue to proceed according to the statute and remove the preliminary requirement for the adoption of rules and regulations if it is not deemed necessary by the director. Any rules and regulations that DRT wants to adopt in addition to what the statute already establishes could be done at a later time and would be subject to the Triple A process. I'm hoping that streamlining this process will allow DRT to move forward with the enforcement of the existing excise tax statute and that it will bring in other businesses that are currently not reporting this type of short term rentals. I want to thank all of you for being here. Thank you, Mr. Chair."

Chairman Cruz:

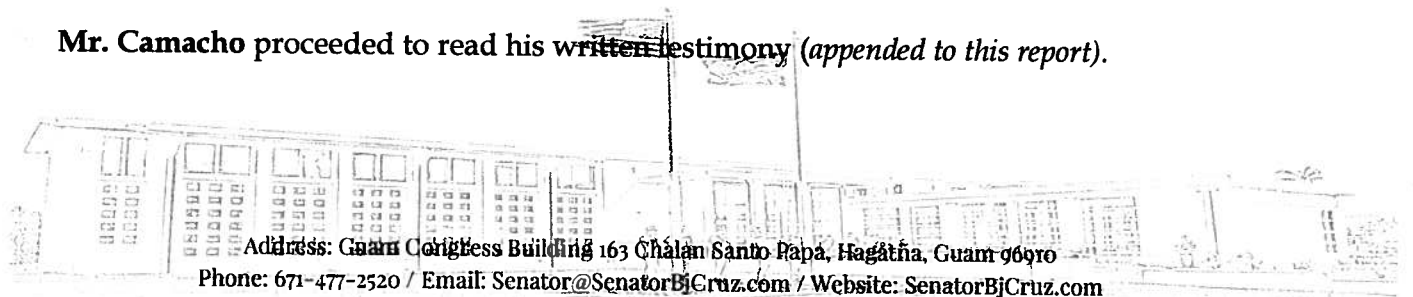
"Thank you very much, Vice Speaker. We have three (3) individuals here to testify: Mr. Camacho from Department of Revenue and Taxation, Mr. Muña from GVB, Ms. Rhodes from the Guam Hotel and Restaurant Association.

Let me hear your testimony or excuse for not implementing Public Law 33-165 and then we'll find out from the other two how we can using this vehicle of the Vice Speaker to assist you in getting this law finally implemented. Mr. Camacho, you recognized."

Mr. Camacho:

"Good afternoon, Speaker BJ Cruz and Vice Speaker Therese Terlaje."

Mr. Camacho proceeded to read his written testimony (*appended to this report*).



"My name is John P. Camacho. I'm the Director of the Department of Revenue and Taxation and I'm here in favor of Bill No. 258-34. Since the initial passage numerous discussions were made with the General Licensing and Registration Branch to take the necessary steps to facilitate and issue the Short-Term Vacation Rental. However, throughout the course of certain provisions within the law mainly section 61136 precluded us from issuing such license. With the introduction of this bill it will allow the Licensing Branch the flexibility to move forward in the processing of those licenses. In comparison to the other rental licenses with similar business activity the General License and Registration Branch will be able to incorporate portions or parts of the requirements to the Short-Term Vacation Rental.

"The process will entail the following: the application to apply for Short Term Vacation Rental which can be downloaded on our website <http://www.guamtax.com> or at the Department of Revenue and Taxation General and Licensing Registration Branch Office located on 1240 Route 16 Army Drive (or the former Price Smart building) Barrigada Guam. Clearances and respective agencies would include the following: Department of Revenue and Taxation Real Property Tax Division, the Department of Land Management, the Department of Public Works, the Guam Fire Department. These are procedural steps that are required when an applicant is seeking to obtain a license. The only difference with the Short-Term Vacation Rental is the addition of the application for Short-Term Vacation Rentals certificate, which requires personal date prior to issuing a certificate. Attached are the proposed forms for the application for Short Term Vacation Rental Certificate and the certificate.

"Upon passage of this bill, we're basically ready to move forward with this Short-Term Vacation license in addition to the regular requirements that the taxpayer have to do in order to clear. This addition would basically require them that they meet all these requirements on the Short-Term Vacation Home so hopefully we can move forward. We're ready. We've got the application ready and we also have the certificate ready upon the compliance of this application that we drafted. So, we're moving forward. This is something that we want to do and in the long run if there's a need we will actually draw up the rules and regulations for this particular law and then we can go from there."

Chairman Cruz:

"Mr. Camacho, I don't need to tell you how disappointed I am that it's been almost three (3) years since the passage of Public Law 33-165 but be that as it may you mentioned in your second line that you've had numerous discussions

with your division. Is there anything, anything else that we need to do that we can add into this piece of legislation that you guys have talked about that will help expedite this process? Because one, I'm disappointed that we weren't told two (2) years ago when you started these **discussions** and that you needed this amendment. But now that we have thankfully the Vice Speaker has designed it that you guys need this amendment. What else can and should this Legislature do to make sure that we don't continue this leakage?"

Mr. Camacho:

"I believe when meeting with my staff, Speaker we've drawn the line that one of the main reasons is the word 'shall.' We didn't really go into the rules and regulations. We started coming up with the forms and the certificate but the law specifies that we need to develop the rules and regulations before we actually move forward with this license and that's the reason why we asked the good senator Vice Speaker Terlaje if we can amend that law and makes it make it flexible so we can move forward with this particular Short Term Vacation Homes."

Chairman Cruz:

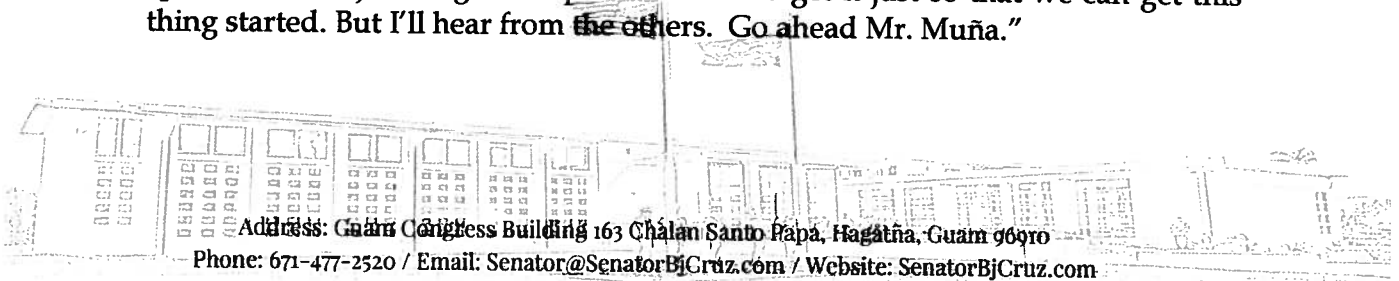
"And so if we get this bill passed by the end of next month this licensing cycle, we will be able to start including all of these Short Term Rentals?"

Mr. Camacho:

"Sure. I met several times recently with my staff and they went through the entire statute and they said we're ready to move forward with this. Based on the statute we're ready to move forward with this this particular law."

Chairman Cruz:

"Because we really need it to be able to fund the next fiscal year. I mean we're short and using the figures that Ms. Rhodes testified to at a previous hearing, I mean that's a substantial shot in the arm of additional revenue if we could possibly even get a fraction of that. In case you didn't hear she thought that we had lost about twenty-four million [dollars] (\$24,000,000) I think it was; I hope that was over the last three (3) years and not just in one (1) year but I'll let her testify to that. Whatever the amount is we cannot afford in this fiscal year or in the upcoming fiscal year to not make every effort possible to collect every dime that we can. So, if this is all that we need I can assure you I may even call a special session just to get this passed after we get it just so that we can get this thing started. But I'll hear from the others. Go ahead Mr. Muña."



Mr. Anthony Muña proceeded to read Mr. Jon Nathan Denight's written testimony (*appended to this report*):

"Hafa adai, Mr. Speaker, Vice Speaker, Senator. Thank you for the opportunity to submit testimony on Bill No. 258 -234, An Act to allow the immediate taxation of Short Term Vacation Rental Units by amending section 61136 of Chapter 61 Title 21 Guam Code Annotated. In 2016 the Guam Visitors Bureau submitted testimony in support of Bill No. 323-33 now Public Law 33-165, which authorized collection agreements between the Department of Revenue and Taxation and transient accommodation brokers, clarified the definition of bed-and-breakfast companies and authorized Short Term Vacation Rental Units on Guam and their taxation.

"This was an important step to leveling the playing field for all accommodation services within the tourism industry on Guam. GVB is pleased to provide full support of Bill No. 258-34, which takes a step further by immediately authorizing the levying of the eleven percent (11%) hotel occupancy tax on Short Term Vacation Rentals. We implore senators to support Bill No. 258-34, which will provide increased funding for economic development, public health and the safety and welfare of our island community and visitors. It also ensures that all businesses pay their fair share in taxes and keeps tourism working for Guam. Si Yu'os Ma'ase again for allowing GVB testify in support of this measure and for your continued commitment in making Guam a better place to live work and visit. Sensaranmente, Si John Nathan Denight, President and CEO."

Chairman Cruz

"Thank you. Ms. Rhodes?"

Ms. Mary P. Rhodes:

"Hafa adai. Good afternoon. Welcome back, Speaker. Good afternoon Vice Speaker and of course Senator San Agustin. Thank you for being here.

"My name is Mary Rhodes. I'm the president for the Guam Hotel Restaurant Association. At this time we do not have a written testimony. Primarily because when we reviewed the bill we understand the intent and spirit is to allow to remove the language of promulgating rules and regulations in order for Department of Revenue and Taxation to move forward. Although we understand its intent in spirit so that we can enforce this finally it is concerning to us a little bit that if it was a matter of just a simple application why haven't we really moved forward? But really there are a lot of things with regards to the

rules and regs that really should be in place in one way or another. If this goes through, then at least we would like to work together with Department of Revenue and Taxation as they look to implement this because there are a couple of things I think that's very important in the law.

"I was just reviewing it again and although there is a application requirement there is something that's very important there about a code compliance verification form. So, that has to be also included with the application to ensure - and I know that probably in there it's requiring that the person swears that they are indeed in compliance with everything that's required of the Short-Term Vacation Rental. But I think it is imperative upon Revenue and Taxation to receive that documentation that things like the Zoning Building Health Life Safety Code provisions and ensuring that even if a facility or an establishment has homeowners' associations covenants that they're not in violation of that. So, there are a lot of things built into the law to ensure that just not anybody can rent a unit out without permission of the entire building.

"We are very concerned as Mr. Muña had mentioned about the life the safety and the welfare of our tourists but also our local residents. We want to make sure because there are different types of requirements in which these vacation rentals are allowed in R1 and R2 residential zoning as well as M1 and M2. So, because R1 and R2 is included I think that we have to especially the chairperson of zoning should be very concerned in how this is going to be implemented because one would want to know if the compliance officers will be able to enforce those safety regulations such as noise complaints, the hours of operation when they could be outside. That's all written into the law in the Guam Code Annotated already. So it's just a matter of do they have enough teeth to go out there and enforce it if they didn't go through the rules and regulations? I understand that we want to create and push this initiative so we can go out there and collect the taxes, but we need to also make sure that what we do we do it right the first time especially since we've been waiting this time.

"So the other thing that we were talking prior to the public hearing taking place it's going to be very important that we do a public notice to all businesses to know that they can now apply and that they have to provide proof for all of these things but it's important for Guam Visitors Bureau and maybe GHRA to work together to provide an outreach to those types of businesses. We can work together with Revenue and Taxation to provide information to the community, to the business community. We want to ensure that we can all grow with this and that the economic growth is done right and done responsible. But also we

want to ensure that they feel that they can also be welcomed into the membership of GVB and GHRA. Two (2) years ago we opened up our membership, so we can allow bed-and-breakfast as well as Short Term Vacation Rentals and we've made it at a very reasonable cost. We do want to ensure that it doesn't end here should this pass. That we have follow up with Revenue and Taxation and we work together to collaborate further on how this will be implemented because I think that once the application process goes through there will be other questions afterwards, but they're not at least bound to the Triple A process and that they can at least move forward.

"I know GHRA is committed in always providing more information and providing assistance and working together like with GVB and Revenue and Taxation in providing information to the public and to welcome these businesses as they begin to get licensed properly, get the proper insurances as well as go through the Fire Department for occupancy permits. My worst fear is that businesses will apply and change their status from an apartment building or a house to a Short-Term Vacation Rental but not follow up on the other things that's required like occupancy permit and getting the proper property and casualty insurance and other things. I know that they are exempt from the hotel sanitation law but there are other things that should be required.

"I know that this only mentions eleven percent (11%) hotel occupancy tax but it should probably also make an amendment to this that would also make sure those businesses are aware that they are now subject to the four percent (4%) which now is the five percent (5%) business privilege tax in addition to that because they may not have provided that in the past when they rent out those apartments. So when they're providing room nights they are now not only going to remit payment for eleven percent (11%) occupancy they also have to remember they have to remit payment for business privilege tax as well. Thank you."

Vice Speaker Cruz:

"Thank you all for your testimonies and I agree I think enforcement of the existing statute is still going to be a challenge for the Department of Revenue Tax just as it is with the enforcement of all our existing, even our business privilege tax enforcement. But my understanding and if I think I heard you say this this morning Mr. Camacho that before they get this certificate there they have to also get a regular business license and comply with all the regular business license rules and regulations and hopefully that's how they're going to be forced to pay their regular business privilege tax and that this goes on top of all of the regular



business privilege requirements. But I agree with you and I appreciate the help of GHRA in the implementation of this. I think welcoming them into your association is going to help them very much and helping to get the word out of course as to what's the difference between a Short-Term Rental, a [Bed and Breakfast (B&B)] and a regular hotel - all of those. They're written in the statute but yes getting that word out will be a challenge and I appreciate your assistance in any way to help the department.

"I think the department, we're looking at you of course [DRT] and I like the way Mr. Muña said it: the benefits that come from this are for all of our community. We are looking to you as always for the implementation of it, the enforcement of it. We do want to protect our communities and I thought the law was actually pretty good when it spelled out a lot of special rules for this type of rental. So, we are hoping and if you need any assistance, like the Speaker said please let us know whatever else you need that we could do. He wants to see this implemented immediately. We all do. So, whatever we can do to expedite that please let us know. Thank you."

Mr. Camacho:

"I just want to add to the Speaker's concern about the underreported - just keep in mind that we've been walking the streets out there and not only walking the street, but we also receive a lot of information. It doesn't mean that people out there are doing business illegally, but we get a lot of information from taxpayers, so we do pursue those things. Even the Public Auditor are aware those things and we look into those things. So, if somebody says I see somebody over there renting and we look into those things to see if they have a license and if they don't then we actually do the impose the penalties and other penalties, but we also impose taxes that are overdue and unpaid. So we do a lot of things out there and most of them are also coming from the public just to add to the deficiency and if they've been rented out we do look into those things and we follow through. I think the Speaker kind of attested to those things when we go out to the streets and check those reported from some ominous calls that comes into our department."

Senator San Agustin:

"Good afternoon, Mary, how are you doing? Got a simple question for you. You mentioned that you open up your doors. GHRA no different than GVB to folks that want to be a member. What's the result? Two (2) years ago I remember attending that hearing in the old building when you opened the doors. How many of them applied? Because I know for a fact there were three (3) of them

that were there and one of them was...when I was working at Revenue and Tax we were trying to track him down. I hit him with all the fines Mr. Camacho brought up. How many have applied to be a member?"

Mr. Rhodes:

"Actually only one (1)."

Senator San Agustin:

"Only one (1)...the elderly lady that's in Toto."

Mr. Rhodes:

"Mrs. Sablan?"

Senator San Agustin:

"I'm not gonna say anything about Mrs. Sablan. I would leave that alone. I'll leave it the Revenue and Tax. But only Mrs. Sablan. How many people did you know were registered to be bed-and-breakfast? Did you know how many folks were registered to be a bed-and-breakfast?"

Mr. Rhodes:

"License on Guam?"

Senator San Agustin:

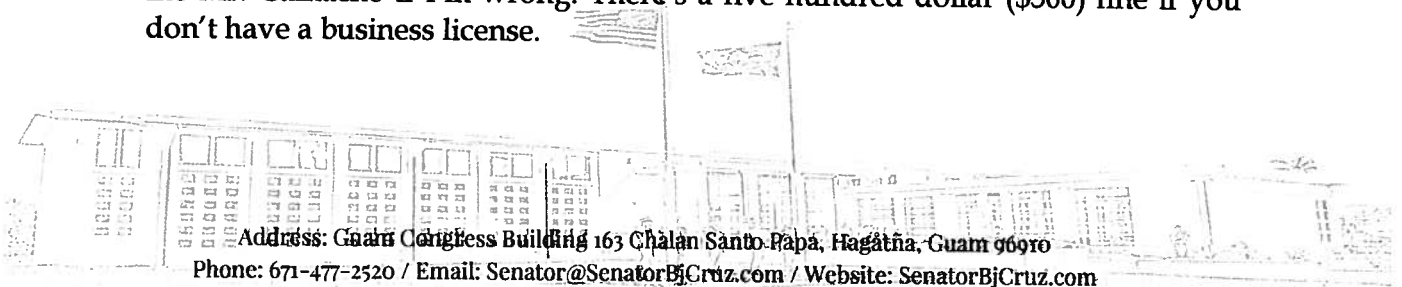
"That's correct."

Mr. Rhodes:

"I don't know that actual number. "

Senator San Agustin:

"Okay, there's more than one (1) just to let you know. When I was working at Revenue and Tax I was the compliance supervisor that went out there and Mr. Camacho brought this up and was knocking on doors. I was also the guy that was asking, waiting for GVB to give us money to fill positions that we ended up not getting in compliance. Remember you are aware. But what I'm concerned about is that because there's only one (1) it's just amazing - you do understand that and maybe the people of Guam needs to hear this is that number one, if you don't have a business license there's a five hundred dollar (\$500) fine and correct me Mr. Camacho if I'm wrong. There's a five hundred dollar (\$500) fine if you don't have a business license.

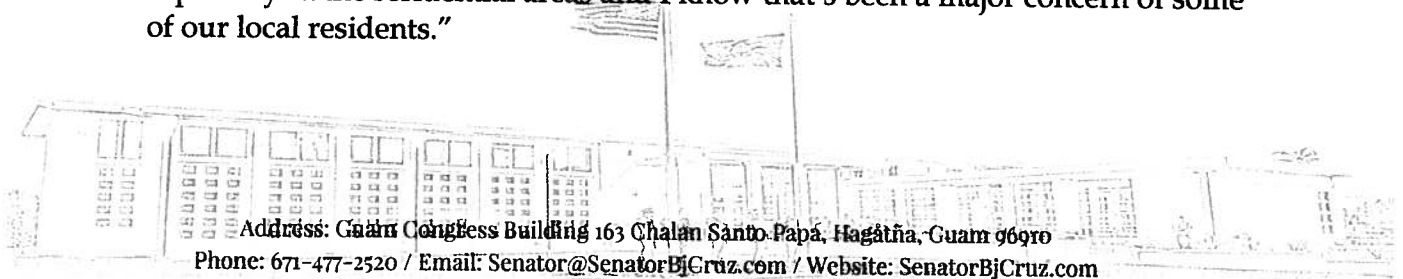


“Second if you’re dealing in cash there’s a fine of two thousand dollars (\$2,000). It’s called a Cash Empowerment Act. There’s a lot of fines out there that as you mentioned if the folks are not in compliance it’s a free fall for them. It’s an easy picking for the Department of Revenue and Tax. The only sad part is that I know for a fact that Revenue Tax only has three individuals in compliance and I don’t know how they’re gonna be able to handle that. It’s almost impossible. Go ahead Mr. Rhodes.”

Ms. Rhodes:

“Well that was our initial concern because we wanted to make sure that if we’re going to move forward with this, enforcement was key. It’s a very difficult nut to crack especially when we work together with ABC compliance especially on the ABC license card that they had to include the Responsible Alcohol Server and Seller Act for training. Those same compliance officers are responsible for that as well and all other ABC rules. That Compliance Division only has three (3) people as I understand it and it’s just really almost impossible, I think for them to really understand where their focus should be if they were to identify which ones they have to go after. I’m sure that they’re literally and figuratively taxed for the type of work that they have in front of them. I would love to see more people dedicated to that department especially if our initiative here is to collect the taxes that are owed to us and to ensure compliance with this law as far as implementation.

“For a short while I think it’s imperative to at least maybe allocate resources for the short term until everybody is properly licensed and regularly checked on and regulated within probably three (3) months, six (6) months, within the year of getting their license because I know that every business according to Mr. Camacho’s application they will have to renew annually anyway so it’s important, especially with the daily fines. Remember a lot of our tourists are only here three and a half days so imagine that much traffic in and out of all of these apartments and homes. You have to be diligent in going out there every three and a half days and a lot of the businesses right now serving our guests they really put them in a Short Term Vacation rental for one (1) or two (2) days and then they’ll put them in a hotel for one (1) night so that they have access to pools and amenities and things like that before they get back on the plane. That’s been like one (1) of the packages so it’s very difficult to understand when people are in and out and you have to think about the safety of the communities around us especially in the residential areas and I know that’s been a major concern of some of our local residents.”



Senator San Agustin:

"Yes okay. But for the Vice Speaker, the author of the bill I'm in support of the bill. I'm just concerned about how the department is going to handle it without additional resources. Because I only estimate that the client's brand needs to actually grow - up to maybe twelve people and the only reason why I say that is because of the number of businesses I had to inspect. It's over four thousand (4,000) businesses not counting the ones that are not registered; the one (1) that impact the GVB and the tourism. If we look at Airbnb we're looking at two-three hundred (200-300) rooms but then at the same time we're looking at all these other homes throughout Guam that are being used as apartments that when I was there, when I knocked at one (1) house I looked down the street I was knocking at another house and we would find five (5) or six (6) homes that were apartments. We were issuing out fines but the numbers were just crazy and we only had four (4) guys and sometimes we had eight (8) and even that we were stretching it.

"I just want to make sure that the people of Guam understand that as much as this bill is great it's the funding source we're gonna be caught with. This will generate a lot of money but at the same time it'll cost just to start it and that's what I'm worried about. If I know the Department is gonna consider taxing their own folks collection will slow down, exam will slow down, every part of the department would have to take a bite because everyone in the department are very familiar with the enforcement of the Cash Empowerment Act of the fines of business license. The people of Guam need to understand that when these agents - when we went out there, when we knock on the door we have to talk about did you evade taxes and a bunch of stuff. There's a list of items that we have to interview them and that paperwork when we leave there can go to court and stand in court and that's the that's the fear I worry about is that if the department don't get enough people to cover those bases as much as you want it and as much as GVB needs it, it's a never ending story. We're a long way from it but it's a great bill. It's a great start. We cut the tape, get to it. Thank you."

Chairman Cruz:

"I'm going to get the committee report on this ready but I'm going to need to get some more testimony in and I really do need a final statement from you guys at Rev and Tax on what else you need to get this thing finally implemented because we all look bad when testimony is being given that we're missing out on twenty four million dollars' (\$24,000,000) worth of revenue and we've got to do something about addressing that because then other people figure, well then you shouldn't be raising any taxes if you can't even collect. So, we've got to figure out



how we address this. This has been two (2) years now and we've got to do something. If there's anything else that you want to add after this hearing, if any of your staff members want to give you some additional information on how to be able to assist with this one and if as a Senator San Agustin puts it you want to send us a note that it's the need for additional personnel, with the clerks that we're putting on we can move them into other positions and have your more seasoned people go out and be compliance officers—something. But I need to get a statement from you because I can no longer just kind of sit around and listen as we're criticized for trying to raise additional taxes when we're not even collecting the ones that we can and ought to be doing. Okay? Unless anybody has any other questions. You have any comments, Ms. Rhodes?"

Ms. Rhodes:

"I just would like to provide an in very important clarification. I know that my original testimony on the sales tax bill that Senator San Agustin had sponsored that day...actually *Guam Daily Post* had added to my quote and it's actually online on at the Legislative YouTube channel but when I said twenty four million dollars (\$24,000,000) that, was in gross revenue because I didn't want to make assumptions of what all the taxes would be because some businesses would maybe not have to pay the four percent (4%) BBT or whatever. So, I didn't want to make assumptions on those taxes plus there's also things like income tax and all of that. So, that twenty four million dollars (\$24,000,000) in revenue—gross revenue—was estimated based on only thirty to forty percent (30-40%) occupancy throughout the year and that's assuming that it's based on the existing number of units listed on Airbnb if they were occupied thirty to forty percent (30-40%) in a year. That was only on gross revenue so not actually in total taxes to be collected."

Chairman Cruz:

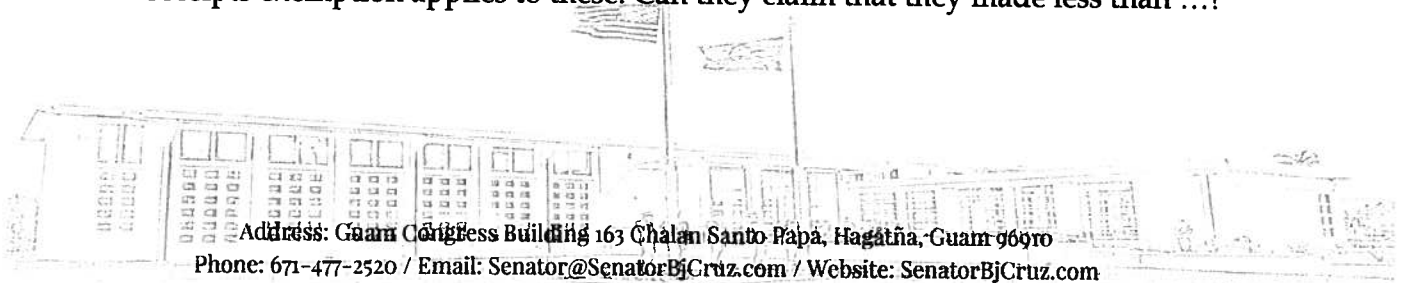
"Okay then we get to another issue."

Mr. Camacho:

"That only represents two point six million dollars (\$2,600,000) if you multiply times eleven percent (11%)."

Chairman Cruz:

"Okay. But the other thing is it could be even less if the business license gross receipts exemption applies to these. Can they claim that they made less than ...?"



Mr. Camacho:

“Yes if they don’t make...you’re talking about the Dave Santos [provision]. Yeah I only have a few. If they see fifty thousand dollars (\$50,000) then they have to pay the full tax. That’s the threshold but if they make less than fifty thousand dollars (\$50,000) in the previous years then they get tax free of forty thousand dollars (\$40,000) that they get at their current year. So, it all depends whether they meet the threshold or they exceed the threshold.”

Chairman Cruz:

“I see Mr. Clint Ridgell [a reporter of the local media station Pacific News Center] is gone but he did a story where he went to one (1) place that had twelve (12) units, I think it was twelve (12) units and it’s been around a long time. You can see from the road right across from St. John’s. If each one (1) of those has a separate license, if each unit doesn’t make fifty thousand (50,000) it doesn’t pay the four percent (4%)? Is that correct?”

Mr. Camacho:

“Well it defines on who the tax payer is because each tax person would be tested. In other words if I owned that unit then I’m one (1) tax payer. I’m only limited to - and it’s also the aggregate. So even if I have multiple businesses and I’m one taxpayer I have to tally all my businesses and if it exceeds fifty thousand dollars (\$50,000) then I don’t qualify for that Dave Santos because we made it to the aggregate. In other words, let’s say if I have a rental, I have a retail and I’m one taxpayer then the aggregate is basically taking into account to determine whether you qualify for the Dave Santos or not. “

Chairman Cruz:

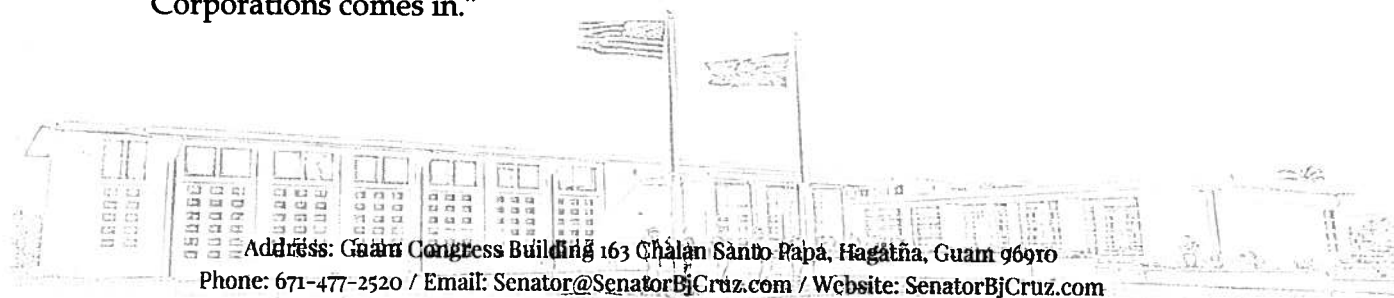
“But what if it’s one taxpayer or one person owns twelve (12) units but each one (1) of the units has its own separate [Limited Liability Company (LLC)] and its own separate license.”

Mr. Camacho:

“But what taxpayer? I think we define taxpayer as an individual, so...”

Chairman Cruz:

“But what if it corporate papers and it files as a corporation. Each one (1) of the Corporations comes in.”



Mr. Camacho:

"Then we will take a look at that. I think there might be some...we need to take a look at that because when you go to the [Business Privilege Tax (BPT)] law it defines a taxpayer as one (1) individual. In other words, we look into those things in the past. We just have to take a look at it again."

Vice Speaker Terlaje:

"Could you just also clarify if they were exempt from the four percent because of the Dave Santos exemption they would still be subject to the eleven percent. Is that correct?"

Mr. Camacho:

"Yes because the eleven percent (11%) is collection for the government. It's a tax on the occupant; it's not a tax on the hotels or the owners. The tax is on the occupant. The hotels collect on behalf of the government that eleven percent (11%), yes."

Vice Speaker Terlaje:

"And if you've found after this bill is passed you found some businesses that have been operating as Short-Term Rentals or B&Bs without having obtained a license would you be able to collect penalties from them?"

Mr. Camacho:

"Sure. The occupancy we collect, the BPT I guess when we tally the numbers we gotta see whether they exceed because the tax would take that statutory provision on the Dave Santos if it exceeds the fifty thousand dollars (\$50,000) on the prior years because in issue years normally you will get the Dave Santos on an issue year because there's nothing to gain..."

Vice Speaker Terlaje:

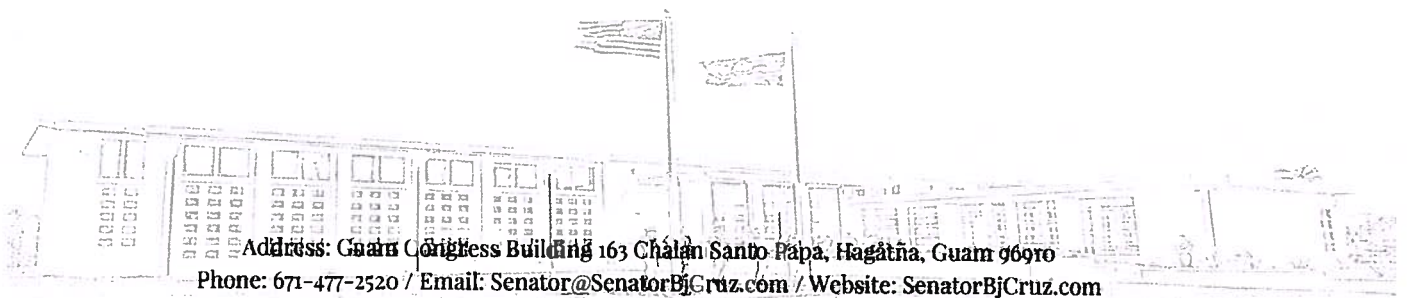
"But there still might be from the failure to get a license or the reporting failure perhaps. We're just looking forward to you finding and getting as much as you can from those types of things. Thank you, Mr. Chair."

Chairman Cruz:

"Thank you and unless there is anything else, we will adjourn this hearing and thank all of you for coming to testify. If you know anybody that wants to submit any testimony, please have them send it to the office immediately so that we can get the committee report ready. We stand adjourned."

III. FINDINGS AND RECOMMENDATIONS


The Committee on Appropriations and Adjudication to which was referred **Bill No. 258-34 (LS) - T.M. Terlaje - "An act to allow the immediate taxation of short-term vacation rental units by amending § 61136 of Chapter 61, Title 21, Guam Code Annotated."** hereby submits these findings to *I Mina'trentai Kuâtro na Liheslaturan Guåhan* and reports out **Bill No. 258-34 (LS), As Introduced** with a recommendation **TO**
TO REPORT OUT URM



I MINA TRENTAI KUÁTTRO NA LIHESLATURAN GUÁHAN
2018 (SECOND) Regular Session

Bill No. 258-34(LS)

Introduced by:

Therese M. Terlaje 

AN ACT TO ALLOW THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS BY AMENDING § 61136 OF CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED

2018 MAR 13 PM 1:03 

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**
2 **Section 1. Legislative Findings and Intent.** *I Liheslatura* finds that a levy
3 of excise tax on Short-term Vacation Rental Units was authorized by P.L. 33-165:6
4 since June 2016 but the levy has not yet been implemented due to the lack of rules
5 and regulations. *I Liheslatura* further finds that failure to levy these taxes on this
6 class of lodging is unfair to the rest of the hospitality industry and deprives the
7 government of Guam of revenue at a time when revenue is greatly needed. *I*
8 *Liheslatura* further finds that implementation of the levy can be accomplished
9 immediately pursuant to the detailed mandates of the existing statutes and without
10 the immediate need for further rules and regulations, similar to the already successful
11 implementation of the levy on Bed and Breakfast establishments. It is therefore the
12 intent of *I Liheslatura* to allow the Department of Revenue and Taxation to proceed
13 according to statute, and to remove the requirement for adoption of rules and
14 regulations if not deemed necessary by the Director of Revenue and Taxation, but to
15 allow the Department to adopt rules if necessary.
16 **Section 2.** § 61136 of Title 21, Guam Code Annotated, is hereby amended
17 to read:

1 **“§ 61136. Short-term Vacation Rental Unit Regulations.**
2 **Notwithstanding Chapter 9 of Title 5, Guam Code Annotated, the Director**
3 **of the Department of Revenue and Taxation, shall issue or amend the**
4 **necessary application, certificates, and reporting forms in accordance with**
5 **this Chapter. Subject to the Administrative Adjudication Act, The Director**
6 **of the Department of Revenue and Taxation shall may adopt or amend such**
7 **additional rules and regulations as are necessary and proper to implement the**
8 **provisions of this Sub-Article, subject to the Administrative Adjudication**
9 **Act.”**

Senator Thomas C. Ada,
Vice Chairperson

Speaker Benjamin J.F. Cruz,
Member

Vice Speaker Therese M. Terlaje,
Member

Senator Frank B. Aguon, Jr.,
Member

Senator Tetena C. Nelson,
Member



Senator Dennis G. Rodriguez, Jr.,
Member

Senator Joe S. San Agustin,
Member

Senator Michael F.Q. San Nicolas,
Member

Senator James V. Espaldon,
Member

Senator Mary Camacho Torres,
Member

COMMITTEE ON RULES
SENATOR RÉGINE BISCOE LEE, CHAIR

SIKRITARIAN LIHESLATURAN GUAHAN
I MINA'TRENTAI KUATTRO NA LIHESLATURAN GUÅHAN
LEGISLATIVE SECRETARY • 34TH GUAM LEGISLATURE

PRE-REFERRAL CHECKLIST

<p align="center">BILL NO. 258-34 (LS) AN ACT TO ALLOW THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS BY AMENDING § 61136 OF CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED. Introduced by: Therese M. Terlaje</p>		
(A) Legal Bureau	<p>(1) One subject matter? [SR § 6.01(a), 2 GCA § 2108(a)] <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO (Return to Prime Sponsor)</p> <p>(2) Conform to Standing Rules as to form and style? [SR §§ 6.02(b) and (d), 6.03(d)] <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO (Return to Prime Sponsor)</p>	<p>Notice to Legal Bureau: <u>Tues., March 13, 2018 @ 1:55 p.m.</u></p> <p>Completed by Legal Bureau: <u>Tues., Mar. 20, 2018 @ 2:53 p.m.</u></p>
(B) Office of Finance & Budget (OFB)	<p>(1) Does the Bill contain appropriations or authorizations for appropriations from any fund sources? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>(2) Does the Bill contain an authorization to expend government funds? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> N/A</p> <p>(3) Does the Bill contain provisions that have potential fiscal impacts on the government of Guam budget? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A</p>	<p>Notice to OFB: <u>Tues., March 13, 2018 @ 1:55 p.m.</u></p> <p>Completed by OFB: <u>Fri., March 16, 2018 @ 9:00 a.m.</u></p>
COR Action	<p>Is the fiscal impact revenue negative to the government of Guam budget? <input type="checkbox"/> YES (Refer to Committee on Appropriations) <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A</p>	<p>Completed by: <u>[Signature] Mar. 20, 2018 @ 4pm</u></p>

PRE-REFERRAL CHECKLIST

BILL NO. 258-34 (LS) AN ACT TO ALLOW THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS BY AMENDING § 61136 OF CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED. Introduced by: Therese M. Terlaje		
(C) DEBT		
(1) SR § 6.01 (b)(1)(A) Land, Infrastructure, Building Projects, Capital Improvement Projects	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> YES <input type="checkbox"/> NO (Return to Prime Sponsor)	Received by: (Signature, Date & Time) <i>[Signature]</i> , Mar. 20, 2018 @ 4pm
(2) SR § 6.01 (b)(1)(B) Refinancing of existing debt (not less than 2%)	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> YES <input type="checkbox"/> NO (Return to Prime Sponsor)	Completed by: (Signature, Date & Time) <i>[Signature]</i> , Mar. 20, 2018 @ 4pm
(3) SR § 6.01 (b)(2) Authorize public debt to fund operations of agency, instrumentality, public corporation	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> YES (Return to Prime Sponsor) <input type="checkbox"/> NO <input type="checkbox"/> Waived (per official state of emergency, as attached)	Completed by: (Signature, Date & Time) <i>[Signature]</i> , Mar. 20, 2018 @ 4pm
COR Action	<input type="checkbox"/> Return to Prime Sponsor <input checked="" type="checkbox"/> Refer to: <i>Conf. on Appropriations & Adjudication.</i>	Date & Time: Mar. 20, 2018 @ 4pm
For COR Office Use Only	Pursuant to COR decision (COR Meeting, April 3, 2017): Completed within five (5) working days? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Initial: <i>[Signature]</i> Mar. 20, 2018 @ 4pm IF NO: Provide letter of explanation (see attached).



Senator Thomas C. Ada,
Vice Chairperson

Speaker Benjamin J.F. Cruz,
Member

Vice Speaker Therese M. Tertaje,
Member

Senator Frank B. Aguon, Jr.,
Member

Senator Telenia C. Nelson,
Member



COMMITTEE ON RULES
SENATOR RÉGINE BISCOE LEE, CHAIR

SIKRITARIAN LIHESLATURAN GUAHAN
I MINA 'TRENTAI KUÁTTRO NA LIHESLATURAN GUÁHAN
LEGISLATIVE SECRETARY • 34TH GUAM LEGISLATURE

Senator Dennis G. Rodriguez, Jr.,
Member

Senator Joe S. San Agustin,
Member

Senator Michael F.Q. San Nicolas,
Member

Senator James V. Espaldon,
Member

Senator Mary Camacho Torres,
Member

March 30, 2018

MEMO

To: Rennae Meno
Clerk of the Legislature

From: Senator Régine Biscoe Lee
Chairperson, Committee on Rules

Re: Fiscal Notes

Buenas yan Háfa adai.

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

Bill No. 258-34 (LS)

Bill No. 261-34 (COR) As corrected by the Prime Sponsor

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

For any questions or concerns, please feel free to contact Jean Cordero, 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. 258-34 (LS)**

AN ACT TO ALLOW THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS BY AMENDING § 61136 OF CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED

Department/Agency Appropriation Information	
Dept./Agency Affected: Department of Revenue and Taxation	Dept./Agency Head: John Camacho, Director
Department's General Fund (GF) appropriation(s) to date:	10,943,191
Department's Other Fund (Specify) appropriation(s) to date:	3,196,935
Total Department/Agency Appropriation(s) to date:	\$14,140,126

Fund Source Information of Proposed Appropriation			
	General Fund:	(Specify Special Fund):	Total:
FY 2017 Unreserved Fund Balance		\$0	\$0
FY 2018 Adopted Revenues	\$0	\$0	\$0
FY 2018 Appr. (P.L. 34-42 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 2018 (if applicable)	FY 2019	FY 2020	FY 2021	FY 2022
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Tourist Attraction Fund	1/	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions? /X/ Yes // No
If Yes, see attachment 1/
- 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>Jared N. Perez</u> Date: <u>3/30/18</u> Director: <u>Lester L. Carlson, Jr.</u> Date: <u>MAR 30 2018</u>
Jared Perez, Budget and Management Analyst I

Footnotes:
1/ While this Fiscal Note does not contain any direct revenue generating provisions, its goal is to generate revenue by enforcing the tax collection for short-term vacation rentals. As a result, please see the attachment for the potential fiscal impact of this Bill.

**Bureau of Budget & Management Research
Attachment to Fiscal Note No. 258-34 (LS)
(for revenue generating provisions)**

Projected Multi-Year Revenues					
	Year 1	Year 2	Year 3	Year 4	Year 5
General Fund	\$0	\$0	\$0	\$0	\$0
Tourist Attraction Fund 1/	<u>\$3,613,500</u>	<u>\$3,613,500</u>	<u>\$3,613,500</u>	<u>\$3,613,500</u>	<u>\$3,613,500</u>
Total	\$3,613,500	\$3,613,500	\$3,613,500	\$3,613,500	\$3,613,500

Comments:

1/ Please see attached for comments on potential revenue.

Comments on Bill No. 258-34 (LS)

The intent of Bill 258-34 (LS) is to allow the Department of Revenue and Taxation (DRT) to immediately tax short-term vacation rental units. To do this, the Bill amends §61136 of Chapter 61, Title 21, Guam Code Annotated (GCA) allowing the DRT the power to issue or amend applications, certificates, and reporting forms without being subject to the Administrative Adjudication Law. As stated on the Fiscal Note, while there is no provision of this Bill that directly generates revenue, it does provide the DRT more flexibility with the ability to keep a more accurate record of these potential taxes.

Absent feedback from the DRT, the testimony of Mary Rhodes, President of the Guam Hotel and Restaurant Association, in the Public Hearing on March 8, 2018 will be used. In this testimony she stated, among other things, several variables in relation to the collection of taxes for Air BnB units. She listed the following variables as an example:

1. 240 establishments
2. 5 rooms per establishment
3. \$150 average per night
4. 50% occupancy rate

The above variables will now be used to project the potential revenue as a result of this Bill. With them the following calculations can be made:

Establishments		240
Rooms/Establishment	x	5
<hr/>		
Total Rooms		1,200
Avg Revenue/Room	x	\$150
<hr/>		
Avg Revenue/Night for all Rooms		\$180,000
50% Occupancy Rate (365 days/2)	x	182.5
<hr/>		
Projected Revenue of Air BnB establishments		\$32,850,000

With the projected revenue above in mind, the potential revenue for the Government of Guam is then found by using the excise tax found in §30101 of Chapter 30, Title 11, GCA. In this chapter of the GCA, the occupancy rate is eleven percent (11%) of the rental price charged or paid per occupancy per day. This rate is used as short-term vacation rentals are not specifically outlined. See the following calculation:

Projected Revenue of Air BnB establishments		\$32,850,000
Excise Tax	x	11%
<hr/>		
Potential Revenue		\$3,613,500

This brings the potential revenue of this Bill to \$3,613,500 should the DRT not outline a separate rate for short-term vacation rental units. It is also under the assumption that there are currently no taxes being collected for all these establishments.



Office of the Speaker
BENJAMIN J.F. CRUZ
I Mina'trentai Kuåtro na Liheslaturan Guåhan
Committee on Appropriations and Adjudication

MEMORANDUM

To: Senator Régine Biscoe Lee
Chair, Committee on Rules

From: Speaker Benjamin J.F. Cruz

Re: Waiver of Funding Availability Note for Bill No. 258-34 (LS)

Håfa Adai!

In accordance with Section 6.01(d)(1), Rule VI, Part B of *I Mina'trentai Kuåtro na Liheslaturan Guåhan*, the Committee on Appropriations and Adjudication (Committee) has reviewed **Bill No. 258-34 (LS)**.

The Committee has determined that the above-referenced bill does not contain an appropriation or an authorization for appropriation from a specified funding source. Therefore, a **Funding Availability Note has been waived**.

Si Yu'os Ma'ase,


Benjamin J.F. Cruz

Senator Thomas C. Ada,
Vice Chairperson

Speaker Benjamin J.F. Cruz,
Member

Vice Speaker Therese M. Terlaje,
Member

Senator Frank B. Aguon, Jr.,
Member

Senator Telena C. Nelson,
Member



Senator Dennis G. Rodriguez, Jr.,
Member

Senator Joe S. San Agustin,
Member

Senator Michael F.Q. San Nicolas,
Member

Senator James V. Espaldon,
Member

Senator Mary Camacho Torres,
Member

COMMITTEE ON RULES
SENATOR RÉGINE BISCOE LEE, CHAIR

SIKRITARIAN LIHESLATURAN GUÅHAN
I MINA'TRENTAI KUÅTTO NA LIHESLATURAN GUÅHAN
LEGISLATIVE SECRETARY • 34TH GUAM LEGISLATURE

COMMITTEE REPORT CHECKLIST

Part 1 / 1

<p>BILL NO. 258-34 (LS) As introduced. AN ACT TO ALLOW THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS BY AMENDING § 61136 OF CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED. Introduced by: Therese M. Terlaje</p>		
<p>REFERRED TO: Speaker Benjamin J.F. Cruz Committee on Appropriations and Adjudication</p>		
<p>(A) FISCAL NOTE or WAIVER</p>	<p>(1) Requested by COR <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p>	<p>Date & Time: <i>Wed., March 21, 2018 @ 10:55 a.m.</i></p>
	<p>(2) Received by COR <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p>	<p>Date & Time: <i>Fri., March 30, 2018 @ 10:33 a.m.</i></p>
	<p>(3) Waived by COR <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>	<p>Date & Time:</p>
	<p>(4) Bill contains appropriations or authorizations for appropriations from any fund sources? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>	<p>If YES: (4/5)(a) Funding Availability Note/Waiver (OFB) attached? <input type="checkbox"/> YES <input type="checkbox"/> NO (Unable to file CMTE Report)</p>
	<p>(5) Bill contains an authorization to expend government funds? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>	<p>(4/5)(b) Funding source identified? 2 GCA § 9101 <input type="checkbox"/> YES <input type="checkbox"/> NO (Proceed to (A)(6))</p>
	<p>(4/5)(c) Funds available and sufficient? 2 GCA § 9101 <input type="checkbox"/> YES <input type="checkbox"/> NO (Proceed to (A)(6))</p>	
<p>(6) Restrictions Against Unfunded Appropriations (2 GCA § 9101) <input type="checkbox"/> Identifies specific alternate funding source <input type="checkbox"/> De-appropriates from previous appropriation with available funds and fiscal note <input type="checkbox"/> Written certification by CMTE Chair that a situation exists which "threatens the safety, health and welfare of the community"</p>		<p><i>If no boxes checked:</i> UNABLE TO PLACE ON SESSION AGENDA 2 GCA § 9102</p>

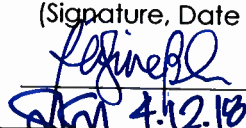
**Committee Report Checklist on
Bill No. 258-34 (LS) As introduced.
Part 1 / 1**

(B) PUBLIC HEARING	(1) HEARING NOTICES SR §§ 6.04(a)(1) and 6.04(a)(2), Open Government Law (5 GCA, Ch. 8)	
	<input checked="" type="checkbox"/> (a) Five (5) working days prior (A L Senators & ALL Media)	Date and Time of Notice: <i>Wed., March 21, 2018 @ 5:13 p.m.</i>
	<input checked="" type="checkbox"/> (b) Forty-eight (48) hours prior (ALL Senators & ALL Media)	Date and Time of Notice: <i>Mon., March 26, 2018 @ 9 a.m.</i>
	(2) Date and Time of Hearing: <i>Wed., March 28, 2018 @ 1 p.m.</i>	or (4) HEARING WAIVED by Speaker in case of emergency SR § 6.04(a)(1) <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A If YES: Attach memo indicating WAIVER
	(3) Location: Public Hearing Room, Guam Congress Building	
	(5) AMENDMENTS or SUBSTITUTIONS BY COMMITTEE SR § 6.04(b)	
	(a) Committee elects to substitute bill? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	If YES: Date and Time: (a)(1) Vote sheet affirmative? <input type="checkbox"/> YES <input type="checkbox"/> NO (a)(2) Preliminary report filed with COR? SR § 6.04(b)(2) <input type="checkbox"/> YES <input type="checkbox"/> NO (a)(3) Public Hearing noticed? <input type="checkbox"/> YES <input type="checkbox"/> NO
	(b) Bill materially different after committee amendment or substitution? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	If YES: SECONDARY PUBLIC HEARING MAY BE REQUIRED SR § 6.04(c)(3) <input type="checkbox"/> YES <input type="checkbox"/> NO
		COR Chair

**Committee Report Checklist on
Bill No. 258-34 (LS) As introduced.
Part 1 / 1**

(C) COMMITTEE REPORT	(1) Committee Report filed with COR? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO If YES: Date & Time: <i>THURS., April 12, 2018 @ 12:58 p.m.</i>		Notes:	If NO: UNABLE TO PLACE ON SESSION AGENDA SR § 6.04(d)(1)
	(1)(a) Secondary CMTE Report filed with COR? <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A If YES: Date & Time:			
	(2) LAND LEGISLATION			
	(a) Bill involves government taking, transfer, purchase, or lease of land? <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A		If YES: ATTACH TWO (2) PROPERTY APPRAISALS TO CMTE REPORT SR § 6.04(c)(4) 2 GCA § 2107(b)	
	(a)(1) Please indicate on both columns:			
	(i) Type of transaction: <input type="checkbox"/> Taking <input type="checkbox"/> Transfer <input type="checkbox"/> Purchase <input type="checkbox"/> Lease	(ii) Type of entity: <input type="checkbox"/> Government <input type="checkbox"/> Non-government		
	(b) Bill involves legislative land rezoning? <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A		If YES: INCLUDE Land Zoning Consideration Report 2 GCA § 2110	
	(b)(1) Bill involves legislative rezoning of property zoned Agricultural (A)? <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A		If YES: INCLUDE Agricultural Consideration Report (Dept. of Agriculture) 2 GCA § 2110 [Proceed to (b)(2)]	
	(b)(2) Proof of Agricultural consideration report reviewed by Guam Land Use Commission? 21 GCA § 61637 <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A			

**Committee Report Checklist on
 Bill No. 258-34 (LS) As introduced.
 Part 1 / 1**

(D) COMMITTEE REPORT (continued)	(3) G.A.R.R. LEGISLATION SR § 6.04(c)(1) 5 GCA §§ 9301 and 9303	
	a) Bill involves approving or amending Rules and Regulations? <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A	If YES: INCLUDE Economic Impact Statement 5 GCA §§ 9301 (d), 9301 (e), 9301 (f)
	(4) COMMITTEE REPORT COMPONENTS	
	(a) Front Page Transmittal to Speaker	<input checked="" type="checkbox"/>
	(a)(1) COR Chair Signature Line	<input checked="" type="checkbox"/>
	(b) Title Page	<input checked="" type="checkbox"/>
	(c) Committee Chair Memo to All Committee Members	<input checked="" type="checkbox"/>
	(d) COR Referral Memorandum	<input checked="" type="checkbox"/>
	(e) Notice of Public Hearing & Other Correspondence	<input checked="" type="checkbox"/>
	(f) Public Hearing Agenda	<input checked="" type="checkbox"/>
	(g) Public Hearing Sign-in Sheet	<input checked="" type="checkbox"/>
	(h) Written Testimonies & Additional Documents	<input checked="" type="checkbox"/>
	(i) Committee Vote Sheet(s)	<input checked="" type="checkbox"/>
	(j) Committee Report Digest(s)	<input checked="" type="checkbox"/>
	(k) Bill History	<input checked="" type="checkbox"/>
	(k)(1) Copy of Bill as introduced	<input checked="" type="checkbox"/>
	(k)(2) COR Pre-Referral Checklist	<input checked="" type="checkbox"/>
	(k)(3) Copy of Bill as corrected by Prime Sponsor (if applicable)	<input type="checkbox"/>
	(k)(4) Copy of Bill as amended/substituted by Committee (if applicable)	<input type="checkbox"/>
	Substitute/Amended Mark-Up Version	<input type="checkbox"/>
	Substitute/Amended Word-Version Emailed to COR?	<input type="checkbox"/>
	(l) Fiscal Note/Waiver and Funding Availability Note (OFB) <u>BBMR</u>	<input checked="" type="checkbox"/>
	(m) Two (2) Property Appraisals (if applicable)	<input type="checkbox"/>
(n) Related News Reports (optional)	<input type="checkbox"/>	
(o) Miscellaneous (optional)	<input type="checkbox"/>	
(p) Committee Report Checklist(s)	<input checked="" type="checkbox"/>	
Originals	<input checked="" type="checkbox"/>	
Single-Sided	<input checked="" type="checkbox"/>	
Letter Size	<input checked="" type="checkbox"/>	
No Staples/ Paper Clips	<input checked="" type="checkbox"/>	
(E) COR Action	<input checked="" type="checkbox"/> CMTE Report duly filed; Available for Placement on Session Agenda <input type="checkbox"/> CMTE Report non-conforming for acceptance; Return to Committee	COR CHAIR (Signature, Date & Time)  4.12.13 @ 4pm.

N/A
 N/A
 N/A
 N/A
 N/A
 N/A
 N/A
 N/A