

Office of the Governor of Guam

P.O. Box 2950 Hagåtña, Guam 96932 TEL: (671) 472-8931 • FAX: (671) 477-4826 • EMAIL: governor@mail.gov.gu

Felix Perez Camacho Governor

Kaleo Scott Moylan Lieutenant Governor

30 MAR 2005

The Honorable Mark Forbes Speaker Mina' Bente Ocho Na Liheslaturan Guåhan 155 Hessler Street Hagåtña, Guam 96910

Dear Mr. Speaker:

Transmitted herewith is Bill No. 13 (LS), "AN ACT TO ADD A NEW CHAPTER 43 TO TITLE 11 OF THE GUAM CODE ANNOTATED, TO CREATE TAX REBATES FOR EDUCATOR EXPENSES; THIS ACT SHALL BE KNOWN AS "THE EDUCATOR APPRECIATION ACT OF 2005"," which I signed into law on March 17, 2005 as Public Law **28-20**.

Sinseru yan Magåhet,

FELIX P. CAMACHO

I Maga'låhen Guåhan Governor of Guam

Attachment: copy attached of signed bill

cc: The Honorable Eddie Baza Calvo

Senator and Legislative Secretary

Senator Edward J.B. Calvo SECRETARY OF THE LEGISLATURE ACKNOWLEDGEMENT RECEIPT

Print Name & Initial

me: 3.34

Date: 41/05

Office of the Speaker

MARK FORBES

3-3/-05 Date:

Time: 5:05 mm Rec'd by:

Print Name:

28-05-0099

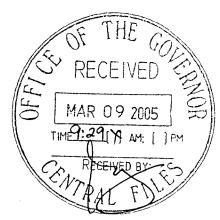


MINA' BENTE OCHO NA LIHESLATURAN GUÅHAN

TWENTY-EIGHTH GUAM LEGISLATURE 155 Hessler Place, Hagåtña, Guam 96910

March 9, 2005

The Honorable Felix P. Camacho I Maga'lahen Guåhan Ufisinan I Maga'lahi Hagåtña, Guam 96910



Dear Maga'lahi Camacho:

Transmitted herewith are Bill Nos. 27(EC), 33(EC), 49(EC); and Substitute Bill Nos. 13(LS) and 18(LS) which were passed by *I Mina'Bente Ocho Na Liheslaturan Guåhan* on March 8, 2005.

Sincerely,

EDWARD J.B. CALVO

Senator and Secretary of the Legislature

Enclosures (5)

Senator Edward J.B. Calvo
ECRETARY OF THE LEGISLATURE
ACKNOWLEDGEMENT RECEIPT

Rev'd by: WY

Print Name & Initial

Time: 3:38

Date: 44-55

I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN 2005 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that **Substitute Bill No. 13 (LS)**, "AN ACT TO ADD A NEW CHAPTER 43 TO TITLE 11 OF THE GUAM CODE ANNOTATED, TO CREATE TAX REBATES FOR EDUCATOR EXPENSES; THIS ACT SHALL BE KNOWN AS 'THE EDUCATOR APPRECIATION ACT OF 2005'," was on the 8th day of March, 2005, duly and regularly passed.

Attested:	Mark Forbes Speaker
Edward J.B. Calvo Senator and Secretary of the Legislatur	re
This Act was received by I Maga'lahen Guåhan at 9:29 o'clock 1.M.	Assistant Staff Officer Maga'lani's Office
APPROVED: Auroban FELIX P. CAMACHO I Maga'lahen Guåhan Date: 3/17/05	
Public Law No. /L 38 - 30	

I MINA BENTE OCHO NA LIHESLATURAN GUÅHAN 2005 (FIRST) Regular Session

Bill No. 13 (LS)

As substituted by the Committee on Finance, Taxation & Commerce and amended on the Floor.

Introduced by:

R. Klitzkie
L. F. Kasperbauer
J. M.S. Brown
Mark Forbes
J. A. Lujan
Ray Tenorio
Edward J.B. Calvo
A. R. Unpingco
Mike Cruz
F. B. Aguon, Jr.
B. J.F. Cruz
L. A. Leon Guerrero
A. B. Palacios
R. J. Respicio
J. T. Won Pat

AN ACT TO *ADD* A NEW CHAPTER 43 TO TITLE 11 OF THE GUAM CODE ANNOTATED, TO CREATE TAX REBATES FOR EDUCATOR EXPENSES; THIS ACT SHALL BE KNOWN AS "THE EDUCATOR APPRECIATION ACT OF 2005".

- BE IT ENACTED BY THE PEOPLE OF GUAM:
- 2 Section 1. Short Title. This Act may be cited as "The Educator
- 3 Appreciation Act of 2005".
- 4 Section 2. Tax Rebates. A new Chapter 43, Title 11 of the Guam Code
- 5 Annotated is hereby *added* to read:

1	"CHAPTER 43.
2	The Educator Appreciation Act
3	TAX REBATES FOR EDUCATOR EXPENSES
4	§4301. Statement of Legislative Purpose.
5	§4302. Definitions.
6	§4303. Tax Rebate for Educator Expenses.
7	§4304. Procedure to Claim Rebated Taxes.
8	§4305. Rebate Fund.
9	§4306. Implementation by Tax Commissioner.
10	§4307. Sunset Provision.
11	§4308. Construction.
12	§4301. Statement of Legislative Purpose. Teachers traditionally
13	spend their own money on various supplies (e.g. bulletin board
14	materials, books, pencils, crayons and markers). Although these
15	expenses are deductible as unreimbursed business expenses on a
16	teacher's income tax return, election of the standard deduction meant
17	that most teachers bore the entire cost of these generous expenditures.
18	The United States Congress recognized the plight of teachers and
19	effective tax year 2002 allowed a deduction of Two Hundred-Fifty
20	Dollars (\$250.00) from the adjusted gross income (see line 23, Internal
21	Revenue Service ('IRS') Form 1040 for 2004) thereby allowing all
22	teachers and other educators to deduct qualified expenses even if the
23	educator did not itemize deductions.
24	While the Two Hundred-Fifty Dollars (\$250.00) tax deduction may

be sufficient for teachers in some areas, it is woefully inadequate for many teachers teaching in the Guam Public School System. Because of several years of chronic under-funding, public school educators have, for several years, responded to the needs of their students by spending their own money on what are denominated *qualified expenses* in this Act. Furthermore, educators in Guam's private schools are faced with the same conditions, thereby finding it necessary to spend their own private funds to provide supplies and materials cited as *qualified expenses* in this Act. Given the state of Guam's economy it is almost a certainty that educators will continue to attempt to meet the needs of their students by spending their own money. This Act allows educators to claim a tax rebate to recover *up to* Five Hundred Dollars (\$500.00) of personal expenditures over and above the Two Hundred-Fifty Dollar (\$250.00) deduction allowed by the Internal Revenue Code ('IRC').

This Act adopts much of the operative language of §62 of the Internal Revenue Code ('IRC') thereby making the various instructions, pamphlets and other papers issued by the Internal Revenue Service ('IRS') available for the interpretation of this Act, e.g. expenses deductible at line 23 of Internal Revenue Service ('IRS') Form 1040 are subject to rebate under this Act to the extent they exceed the Two Hundred-Fifty Dollar (\$250.00) deduction.

GEDA Qualifying Certificates have been issued to businesses, allowing them tax rebates for nearly forty (40) years and have fostered much economic development. This Act extends the functional

1	equivalent of the Qualifying Certificate (the Educator's Qualifying
2	Certificate or 'EQC') and tax rebate, on a much smaller scale, to teachers.
3	While this rebate is insufficient to make a first to make a fi
4	While this rebate is insufficient to make up for the economic hardship suffered by teachers it is one way for the
5	suffered by teachers, it is one way for this community to show its appreciation to its educators.
6	
7	The definitions set forth herein shall accompany
8	the construction and interpretation of this Chapter;
9	(a) 'Eligible educator' means a kindergarten through grade 12 in
	the Guam Public School System and in Guam's private
10	schools:
11	1) Teacher;
12	2) Instructor;
13	3) Counselor;
14	4) Principal; or
15	5) Aide.
16	,
17	ineans unreimbursed expenses and the
18	Two Hundred-Fifty Dollars (\$250.00), less any unreimbursed
19	employee expenses upon which a deduction from adjusted
20	gross income is based that an eligible educator paid or
21	niculted for books, supplies, computer oquing
22	(Including related software and services), other equipment
44	and supplements

and supplementary materials that the educator used in his

education, expenses for supplies are qualified expenses only

For courses in health or physical

or her classroom.

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23

24

1 if they are related to athletics. 2 (c) 3 4 5 Tax Rebate for Educator Expenses. 6 7 8 9 Guam is hereby established and declared. 10 11 12 13 14 15 16 17 18 19 without interest. 20

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24

'Educator's Qualifying Certificate (EQC)' means the declaration of an eligible educator, made pursuant to 6 GCA §4308, of the

qualified expenses he or she incurred during a tax year.

A rebate in an amount equal to the qualified expenses incurred, but not to exceed Five Hundred Dollars (\$500.00) of personal income tax paid by resident individual taxpayers, who are eligible educators, to the government of

Procedure to Claim Rebated Taxes. When a tax return is accompanied by an EQC(s), the amount of tax due prior to the rebate shall be deposited with the government of Guam at the time of filing the income tax return. Alternatively, if no payment is due at the time the tax return is filed, the Tax Commissioner of Guam shall credit the amount of the EQC to the Rebate Fund from taxes paid by the taxpayer. Absent a finding by the Tax Commissioner that the rebate is not payable, the rebate shall be withdrawn from the deposit and returned to the taxpayer(s) within one hundred and eighty (180) days of the deposit

Rebate Fund. Deposits made pursuant to §4304 shall be covered over and deposited into the fund created by 12 GCA §58138.

Implementation by Tax Commissioner. §4306. Commissioner of Guam shall, no later than ninety (90) days after the effective date hereof, develop necessary procedures to implement this

	1 Chapter, and to that end shall:
	2 (a) issue such rules and regulations as he or she may deem
•	necessary to implement this Chapter;
4	(b) promulgate such forms and publications as are necessary to
	assist eligible taxpayers to take advantage of this Chapter;
ϵ	and
7	(c) develop a procedure to allow the set off of an unpaid tax
8	rebate from a prior year against a current year's tax liability.
9	§4307. Sunset Provision. This Act shall be ineffective in the tax
10	year following the receipt by the Director of Revenue and Taxation of a
11	certificate of the Superintendent of Education that it is no longer
12	necessary for eligible educators to spend their own money on audified
13	expenses, as those terms are defined in §4302, in order to provide an
14	adequate public education.
15	§4308. Construction. Subsections 4302(a) and (b) of this Chapter
16	are substantially similar to §62(a)(2)(D) of the Internal Revenue Code [26]
17	USC §62(a)(2)(D)] and should be construed consistently therewith except
18	where manifestly inapplicable."
19	Section 3. Effective Dates. This Act is effective upon adoption
20	provided that the tax rebate created by §4303 shall be effective for tax liability
21	arising in 2005.



2005 (FIRST) Regular Session

Date: <u>3/8/05</u>	Date:	3/8/05
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VOTING SHEET

5 Bill No/3 (15)					
Resolution No.					
Question:					
<u>NAME</u>	YEAS	<u>NAYS</u>	NOT VOTING/ ABSTAINED	OUT DURING ROLL CALL	ABSENT
AGUON, Frank B., Jr.					GA
BROWN, Joanne M.S.	V		ŕ		
CALVO, Edward J.B.	V				
CRUZ, Benjamin J.F,	V/				
CRUZ, Michael (Dr.)	V				
FORBES, Mark					
KASPERBAUER, Lawrence F.	V				
KLITZKIE, Robert	//				
LEON GUERRERO, Lourdes A.	V				
LUJAN, Jesse A.	V				
PALACIOS, Adolpho B.	V				
RESPICIO, Rory J.	V				
TENORIO, Ray	V				
JNPINGCO, Antonio R.	V/				
WON PAT, Judith T.	V				
TOTAL	14	0			
CERTIFIED TRUE AND CORRECT:					
(346 l			*.		
Clerk of the Legislature				Passes = No \	

P.L. 28-20



MINA BENTE OCHO NA LIHESLATURAN GUÂHAN TWENTY-EIGHTH GUAM LEGISLATURE

Senator Edward J.B. Calvo

Chairman COMMITTEE ON FINANCE, TAXATION & COMMERCE

OFFICE OF FINANCE AND BUDGET

E-Mail address: <u>senatorcalyo@hotsheet.com</u> 155 Hesler Street Hagătña. Guam 96910	Telephone: (671) 475- 23 01 Facsimile: (671) 475-8 8 05
	ij
February 14, 2005	3
The Honorable Mark Forbes	=
Speaker	ب
Mina Bente Ocho na Liheslaturan Guåhan	2
155 Hesler Place	
Hagātha, Guam 96910	<i>.</i> *

Håfa adai, Mr. Speaker:

The Committee on Finance, Taxation, and Commerce, to which Bill No. 13 (LS), AN ACT TO ENACT A NEW 11 GCA CHAPTER 43 TO CREATE TAX REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION ACT OF 2005, was referred, wishes to report its findings and recommendations TO PASS Bill No. 13 (LS), as substituted by the Committee.

The voting record for Bill No. 13 (LS) is as follows:

TO PASS	<u> </u>
NOT TO PASS	_&
TO REPORT OUT	Ø
ABSTAIN	Ø
TO PLACE IN INACTIVE FILE	Ø

Copies of the Committee Report and other pertinent documents are attached. Thank you for your attention in this matter.

Si Yu'os Ma'ase!

Senator Edward J.B. Calvo

Chairman

Committee on Finance, Taxation, and Commerce



MINA'BENTE OCHO NA LIHESLATURAN GUÂHAN TWENTY-EIGHTH GUAM LEGISLATURE

Senator Edward J.B. Calvo SECRETARY OF THE LEGISLATURE

Chairman COMMITTEE ON FINANCE, TAXATION & COMMERCE

OFFICE OF FINANCE AND BUDGET

E-Mail address: <u>senatorcal conflictsheet.com</u> 155 Hesler Street Hagåtña, Guam 96910

Telephone: (671) 475-8801 Facsimile: (671) 475-8805

February 14, 2005

MEMORANDUM

To:

Committee Directors

From:

Chairman, Committee on Finance, Taxation, and Commerce

Subject:

Committee report on Bill 13 (LS) as substituted by the Committee on Finance, Taxation, and

Commerce

This memorandum is accompanied by the following:

- 1. Committee voting sheet
- 2. Public Hearing sign-in sheet
- 3. Notice of Public Hearing
- 4. Testimonies submitted

Please take the appropriate action on the attached voting sheet. Your attention and cooperation in this matter is greatly appreciated. Should there be any questions regarding this matter, please feel free to contact my office at 475-8801.

Senator Edward J.B. Calvo

Chairman



COMMITTEE ON FINANCE, TAXATION AND COMMERCE & THE OFFICE OF FINANCE AND BUDGET

I MINA BENTE OCHO NA LIHESLATURAN GUÂHAN

155 HESLER STREET, HAGÅTNA, GUAM 96910

BILL 13 (LS) AN ACT TO ENACT A NEW 11 GCA CH. 43 TO CREATE TAX REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION ACT OF 2005

VOTING SHEET

	SIGNATURE	TO PASS	NOT TO PASS	TO REPORT OUT OF COMMITTEE	ABSTAIN	INACTIV FILE
	M					
Edward J. B. Calvo, Chairman	7				-	
Lawrence F. Kasperbauer, Ph.D., Vice Chair		<u> </u>				
	e er f					Para Maria de Provincio de la Constancia
Mark Forbes, Ex-Officio						
Frank B. Aguon Jr., Member	1:/					Now Administration of the sale
Jesse A. Lujan, Member		<u>V</u>				
Adolpho B. Palacios, Sr., Member		1		percentage and collection of the collection of t		***************************************
Ray Tenorio, Member						
Antonio R. Unpingco, Member	*					

MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN 2005 (FIRST) REGULAR SESSION

Bill No. 13 (LS)

Introduced by:

R. Klitzkie
L. F. Kasperbauer
J.M.S. Brown
Mark Forbes
J.A. Lujan
Ray Tenorio
E.B. Calvo
A.R. Unpingco
M. Cruz

AN ACT TO ENACT A NEW 11 GCA CH. 43 TO CREATE TAX REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION ACT OF 2005.

BE IT ENACTED BY THE PEOPLE OF GUAM	BEIT	ENA(CTED	\mathbf{BY}	THE	PEOPI	Æ (OF.	GUAM:
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Section 1. Short title. This act may be cited as The Educator Appreciation Act of 2005.

Section 2. Tax rebates. A new 11 GCA Chapter 43 of added to read:

"Chapter 43

TAX REBATES FOR EDUCATOR EXPENSES

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§4301. STATEMENT OF LEGISLATIVE PURPOSE. Teachers traditionally spend there own money on various supplies *e.g.* bulletin board materials, books, pencils, crayons and markers. Although these expenses are deductible as unreimbursed business expenses on a teacher's income tax return, election of the standard deduction meant that most teachers bore the entire cost of these generous expenditures. The United States Congress recognized the plight of teachers and effective tax year 2002 allowed a deduction of two hundred-fifty (\$250) from adjusted gross income (see line 23, form 1040 for 2004) thereby allowing all teachers and other educators to deduct qualified expenses even if the educator did not itemize deductions.

While the two hundred-fifty (\$250) tax deduction may be sufficient for teachers in some areas it is woefully inadequate for many teachers teaching in the Guam Public School System. Because of several years of chronic under funding public schools educators have for several years responded to the needs of their students by spending their own money on what are denominated *qualified expenses* in this act. Given the state of Guam's economy it is almost a certainty that educators will continue to attempt to meet the needs of their students by spending their own money. This act allows educators to claim a tax rebate to recover up to five hundred dollars (\$500) of personal expenditures over and above the two hundred-fifty dollar (\$250) deduction allowed by the Internal Revenue Code:

This act adopts much of the operative language of \$62 of the Internal Revenue Code (IRC) thereby making the various instructions, pamphlets and other papers issued by the IRS available for the interpretation of this act, *e.g.* expenses deductible at line 23 of IRS form 1040 are subject to rebate under this act to the extent they exceed the two hundred-fifty dollar (\$250) deduction.

GEDA Qualifying Certificates have been issued to businesses allowing them tax rebates for nearly forty (40) years and have fostered much economic development. This act extends the functional equivalent of the Qualifying Certificate (The *Educator's Qualifying Certificate* or *EQC*) and tax rebate, on a much smaller scale, to teachers. While this rebate is insufficient to make up for the economic hardship suffered by teachers, it is one way for this community to show its appreciation to its educators.

§4302. Definitions. The definitions set forth herein shall govern the construction and interpretation of this chapter;

- (a) Eligible educator means a kindergarten through grade 12:
 - 1) Teacher
 - 2) Instructor
 - 3) Counselor
- 31 4) Principal, or

5) Aide.

- (b) Qualified expenses means unreimbursed expenses exceeding \$250 an eligible educator paid or incurred for books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials that the educator used in his or her classroom. For courses in health or physical education, expenses for supplies are qualified expenses only if they are related to athletics.
- (c) Educator's qualifying certificate (EQC) means the declaration of an eligible educator, made pursuant to 6 GCA §4308, of the qualified expenses he or she incurred during a tax year.
- §4303. Tax Rebate for Educator Expenses. A rebate in an amount equal to the qualified expenses incurred, but not to exceed five hundred(\$500), of personal income tax paid by resident individual taxpayers, who are eligible educators, to the government of Guam is hereby established and declared.
- §4304. Procedure to claim rebated taxes. When a tax return is accompanied by (an) EQC(s) the amount of tax due prior to the rebate shall be deposited with the government of Guam at the time of filing the income tax return. Alternatively, if no payment is due at the time the tax return is filed, the Tax Commissioner shall credit the amount of the EQC to the Rebate Fund from taxes paid by the taxpayer. Absent a finding by the Tax Commissioner of Guam that the rebate is not payable, the rebate shall be withdrawn from the deposit and returned to the taxpayer(s) within one hundred and eighty (180) days of the deposit without interest.
- §4305. Rebate Fund. Deposits made pursuant to §4305 shall be covered over and deposited into the fund created by 12 GCA §58138.
- **§4306.** Implementation by Tax Commissioner. The Tax Commissioner of Guam shall no later than thirty (30) days after the effective date hereof, develop necessary procedures to implement this chapter and to that end shall:
- (a) issue such rules and regulations as he may deem necessary to implement this chapter.
- (b) promulgate such forms and publications as are necessary to assist eligible taxpayers to take advantage of this chapter.

(c) develop a procedure to allow the set off of an unpaid tax rebate from a prior year against a current year's tax liability. §4307. Sunset Provision. This act shall be ineffective in the tax year following the receipt by the Director of Revenue and Taxation of the certificate of the Superintendent of Education that it is no longer necessary for eligible educators to spend there own money on qualified expenses, as those terms are defined in §4302, in order to provide an adequate public education. **§4308.** Construction. Subsections 4302(a) and (b) of this chapter are substantially similar to §62(a)(2)(D) of the Internal Revenue Code [26 USC §62(a)(2)(D)] and should be construed consistently therewith except where manifestly inapplicable. §43409. Effective dates. This act is effective upon adoption provided that the tax rebate created by §4303 shall be effective for tax liability arising in 2005."

MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN 2005 (FIRST) Regular Session

Bill No. 13 (LS)

1

2

3	Introduced by: R. Klitzkie
4	As Substituted by the Committee on L. F. Kasperbauer
5	Finance, Taxation & Commerce J.M.S. Brown,
6	Mark Forbes
7	J.A. Lujan
8	Ray Tenorio
9	E.B. Calvo
10	A.R. Unpingco M. Cruz
11	M. Cluz
12 13	
14	
15	AN ACT TO ENACT A NEW 11 GCA CH. 43 TO
16	CREATE TAX REBATES FOR EDUCATOR
17	EXPENSES AND ENACT THE EDUCATOR
18	APPRECIATION ACT OF 2005.
19	
20	BE IT ENACTED BY THE PEOPLE OF GUAM:
21	Section 1. Short Title. This act may be cited as "The Educator
22	Appreciation Act of 2005".
23	Section 2. Tax rebates. A new 11 GCA Chapter 43 of <u>is</u> added to read:
24	
25	"CHAPTER 4
26	The Educator Appreciation Act
27	TAX REBATES FOR EDUCATOR EXPENSES
28	
29	§4301. STATEMENT OF LEGISLATIVE PURPOSE. Teachers
3()	traditionally spend there own money on various supplies (e.g. bulletin board
31	materials, books, pencils, crayons and markers). Although these expenses are

deductible as unreimbursed business expenses on a teacher's income tax return, election of the standard deduction meant that most teachers bore the entire cost of these generous expenditures. The United States Congress recognized the plight of teachers and effective tax year 2002, allowed a deduction of two hundred-fifty dollars (\$250) from the adjusted gross income (see line 23, IRS Form 1040 for 2004) thereby allowing all teachers and other educators to deduct qualified expenses even if the educator did not itemize deductions.

While the two hundred-fifty <u>dollar</u> (\$250) tax deduction may be sufficient for teachers in some areas, it is woefully inadequate for many teachers teaching in the Guam Public School System. Because of several years of chronically under funding public schools, educators have for several years responded to the needs of their students by spending their own money on what are denominated *qualified expenses* in this act. Given the state of Guam's economy, it is almost a certainty that educators will continue to attempt to meet the needs of their students by spending their own money. This act allows educators to claim a tax rebate to recover up to five hundred dollars (\$500) of personal expenditures over and above the two hundred-fifty dollar (\$250) deduction allowed by the Internal Revenue Code.

This act adopts much of the operative language of §62 of the Internal Revenue Code (IRC) thereby making the various instructions, pamphlets and other papers issued by the IRS available for the interpretation of this act, *e.g.* expenses deductible at line 23 of IRS form 1040 are subject to rebate under this act to the extent they exceed the two hundred-fifty dollar (\$250) deduction.

GEDA Qualifying Certificates have been issued to businesses allowing them tax rebates for nearly forty (40) years and have fostered much economic development. This act extends the functional equivalent of the Qualifying Certificate (The *Educator's Qualifying Certificate* or *EQC*) and tax rebate, on a

•		
* * .	59	much smaller scale, to teachers. While this rebate is insufficient to make up for
	60	the economic hardship suffered by teachers, it is one way for this community to
	61	show its appreciation to its educators.
	62	§4302. Definitions. The definitions set forth herein shall govern the
•	63	construction and interpretation of this chapter;
	64	(a) Eligible educator means a kindergarten through grade 12:
	65	1) Teacher
	66	2) Instructor
	67	3) Counselor
	68	4) Principal, or
	69	5) Aide.
	70	(b) Qualified expenses means unreimbursed expenses exceeding two
	71	hundred fifty dollars (\$250) less any unreimbursed employee expenses
	72	upon which a deduction from adjusted gross income is based that an
	73	eligible educator paid or incurred for books, supplies, computer
	74	equipment (including related software and services), other equipment,
	75	and supplementary materials that the educator used in his or her
	76	classroom. For courses in health or physical education, expenses for
	77	supplies are qualified expenses only if they are related to athletics.
	78	(c) Educator's qualifying certificate (EQC) means the declaration of an
	79	eligible educator, made pursuant to 6 GCA §4308, of the qualified
	80	expenses he or she incurred during a tax year.
	81	§4303. Tax Rebate for Educator Expenses. A rebate in an amount equal
	82	to the qualified expenses incurred, but not to exceed five hundred dollars (\$500),
	83	of personal income tax paid by resident individual taxpayers, who are eligible
	84	educators, to the government of Guam is hereby established and declared.

§4304. Procedure to claim rebated taxes. When a tax return is accompanied by (an) EQC(s) the amount of tax due prior to the rebate shall be deposited with the government of Guam at the time of filing the income tax return. Alternatively, if no payment is due at the time the tax return is filed, the Tax Commissioner shall credit the amount of the EQC to the Rebate Fund from taxes paid by the taxpayer. Absent a finding by the Tax Commissioner of Guam that the rebate is not payable, the rebate shall be withdrawn from the deposit and returned to the taxpayer(s) within one hundred and eighty (180) days of the deposit without interest.

- **§4305. Rebate Fund.** Deposits made pursuant to §4305 shall be covered over and deposited into the fund created by 12 GCA §58138.
- §4306. Implementation by Tax Commissioner. The Tax Commissioner of Guam shall no later than thirty (30) days after the effective date hereof, develop necessary procedures to implement this chapter and to that end shall:
- (a) Issue such rules and regulations as he may deem necessary to implement this chapter.
 - (b) promulgate such forms and publications as are necessary to assist eligible taxpayers to take advantage of this chapter.
 - (c) develop a procedure to allow the set off of an unpaid tax rebate from a prior year against a current year's tax liability.
- §4307. Sunset Provision. This act shall be ineffective in the tax year following the receipt by the Director of Revenue and Taxation of the certificate of the Superintendent of Education that it is no longer necessary for *eligible educators* to spend there own money on *qualified expenses*, as those terms are defined in §4302, in order to provide an adequate public education.

\$4308. Construction. Subsections 4302(a) and (b) of this chapter are substantially similar to \$62(a)(2)(D) of the Internal Revenue Code [26 USC \$62(a)(2)(D)] and should be construed consistently therewith except where manifestly inapplicable.

\$43409. Effective dates. This act is effective upon adoption provided that the tax rebate created by \$4303 shall be effective for tax liability arising in 2005.

Waiver on Fiscal Note

In accordance with §9105 of Title 2 GCA, I hereby certify that prompt committee action on Bill Number 13 (LS) is necessary for the proper conduct of legislative business. Therefore, I am waiving the requirement for a fiscal note on Bill Number 13 (LS).

Edward J.B. Calvo

Chairman

Committee on Finance, Taxation and Commerce

I. OVERVIEW

The Committee on Finance, Taxation and Commerce and the Office of Finance and Budget held a public hearing on Tuesday, January 25, 2005 at 9:30 AM at the Guam Legislature public hearing room in Hagatna, Guam. Notice of public hearing was disseminated throughout all local media via fax (see attached).

Senators present were:
Senator Eddie Calvo, Chairman
Vice Speaker Joanne Brown
Speaker Mark Forbes
Senator Robert Klitzkie
Senator Larry Kasperbauer
Senator Lou Leon Guerrero
Senator Jesse Lujan
Senator Adolpho Palacios
Senator Antonio Unpingco
Senator Judith Won Pat

II. SUMMARY OF TESTIMONY

The following bill was heard at the public hearing in which oral and/or written testimony were provided:

BILL 13 (LS) AN ACT TO ENACT A NEW 11 GCA CH. 43 TO CREATE TAX REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION ACT OF 2005.

Senator Robert Klitzkie's Remarks:

Senator Klitzkie described Bill 13 as a display of gratitude towards teachers working in local schools. He referenced the Internal Revenue Code provision of a \$250 deduction for educators, but stated that a \$250 deduction is inadequate for Guam teachers. He explained the need to supplement the deduction with a \$500 rebate to compensate teachers for spending their own money on school supplies. Klitzkie explained Bill 13 as having a "salutary purpose of reimbursing teachers 'some' of the money out their own pockets."

Oral testimony only for Bill 13 public hearing was provided by the following individuals:

1. Senator Antonio Unpingco, Spouse of a Teacher & Local Resident

Senator Antonio Unpingco presented oral testimony in favor of Bill 13. As a husband of a local teacher, he has witnessed the use of personal funds to purchase supplies for the classroom. He quoted expenditures of up to \$4,000 for school supplies by his wife. He commented that Bill 13 is "good as a matter of appreciation."

2. Paul Pablo, Tax Enforcement Administrator, Dept. of Revenue and Taxation

Mr. Pablo presented oral testimony in opposition of Bill 13. He expressed his understanding of the need to compensate teachers, but voiced reservations on the opportunity for "double benefits" presented by Bill 13. He referenced the Schedule A form that can be filed with a 1040, allowing educators to itemize unreimbursed employee expenses when the expenses exceed 2% of adjusted gross income. Pablo stated that this is "not the right time to do it with the state of rev and tax."

Written testimony only for Bill 13 public hearing was provided by the following individual:

1. Artemio B. Ilagan, Director, Department of Revenue and Taxation

Mr. Ilagan submitted written testimony in opposition of Bill 13. He reported that the Department of Revenue and Taxation (DRT) agrees with the intent of the bill, but recommends postponement due to the financial status of the government. He stated concerns on the double benefit educators may receive if they deduct unreimbursed employee expenses and claim the rebate. Ilagan also said that additional manpower is needed to analyze qualified expenses. He said the DRT will work with the law in the event Bill 13 is enacted.

III. FINDINGS AND RECOMMENDATION

Chronic under-funding of public schools has led to an increase in teacher spending on school supplies over the years. Classrooms have been left unequipped with books, pencils, crayons, paper, glue, scissors, and erasers. The only way for educators to address the problem is to spend their own money to ensure their classrooms are properly equipped.

In 2002 the United States Congress recognized the necessity for teachers to spend there own money on their jobs and implemented a two-hundred-fifty (\$250) deduction from income for educators. The enactment of Bill 13 would allow teachers to receive an additional rebate of \$500 for expenses over and above the \$250 deduction. While the \$250 deduction may be adequate for teachers in some areas, the current state of the Department of Education (DOE) shows that this amount will not suffice for public school teachers on Guam.

Bill 13 addresses this issue and attempts to compensate local teachers by supplementing the \$250 amount with a rebate of \$500. The requirement for an Educator's Qualifying Certificate (EQC) is outlined to ensure only *eligible educators* are rebated *qualified expenses*, as defined in §4302. The bill "piggy backs" on the \$250 provision already enacted in the Internal Revenue Service Code (IRC), in particular, §62. Replicating materials used by the IRS would provide ease of administration for DRT in granting the \$500 rebate to local teachers.

Additionally, the bill creates a sunset provision in §4307 to discontinue the increased benefit after the Superintendent of DOE certifies to the Director of Revenue and Taxation that teachers no longer need to spend their own money to provide an adequate education. The goal is to reimburse some of the money to educators through the rebate until our government can afford to provide adequate resources to our students.

Public testimony on Bill 13 was very supportive of the need to compensate educators, though some individuals presented concerns for the opportunity of a "double benefit." Line 23 (educator expenses) on form 1040 allows educators to take advantage of the \$250 deduction. In addition, line 20 on the Schedule A form provides the option for itemizing unreimbursed employee expenses not already covered, which exceed 2% of the amount on line 37 of the 1040. The simultaneous use of the Schedule A itemized deductions and the \$500 rebate presented by Bill 13 could result in a "double benefit" for educators.

In considering the testimony, the committee finds that to address the potential of a "double benefit" an additional element is needed in the definitional section of Bill 13. Therefore, the committee recommends that subsection (b) of §4302 be amended to read:

§4302. Definitions. The definitions set forth herein shall govern the construction and interpretation of this chapter;

(b) Qualified expenses means unreimbursed expenses exceeding \$250 less any unreimbursed employee expenses upon which a deduction from adjusted gross income is based that an eligible educator paid or incurred for books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials that the educator used in his or her classroom. For courses in health or physical education, expenses for supplies are qualified expenses only if they are related to athletics.

The committee recommends that a substitute bill be prepared incorporating the findings and recommendations of the committee. The substitute bill is submitted herewith.

Accordingly, the Committee on Finance, Taxation and Commerce and the Office of Finance and Budget does hereby submit it's findings and recommendations to *I Mina' Bente Ocho Na Liheslaturan Guahan* **TO PASS** *BILL 13 (LS) AN ACT TO ENACT A NEW 11 GCA CH. 43 TO CREATE TAX REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION ACT OF 2005.*

Bill Referrals Continuous

Bill #s	Sponsor	Description	Date	Date	Committee
			Introduced	Referred	Referred
I(LS)	R. Klitzkie	Education	01/03/05	01/05/05	Education &
					Community
					Development
2(LS)	Mark Forbes	General	01/03/05	01/05/05	General 🕏
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3(LS)	L. F.	Education	01/03/05	01/05/05	Education &
	Kasperbauer				Community =
	•				Development
4(LS)	L. F.	Education	01/03/05	01/05/05	Finance,
	Kasperbauer				Taxation. &
	•				Commerce
5(LS)	L. F.	Education	01/03/05	01/05/05	Judiciary,
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		:			Operations
6(LS)	L. F.	Health	01/03/05	01/05/05	Criminal
	Kasperbauer				Justice
7(LS)	L. F.	Education	01/03/05	01/05/05	Education &
	Kasperbauer				Community
i					Development
8(LS)	L. F.	GEDA QC	01/03/05	01/07/05	Finance,
	Kasperbauer				Taxation &
					Commerce
9(LS)	L. F.	Licenses	01/03/05	01/05/05	Criminal
	Kasperbauer				Justice,
					Public Safety
10(LS)	L. F.	Recreational	01/03/05	01/05/05	General
	Kasperbauer	Facilities			Matters
H(LS)	L. F.	Gross Receipts	01/03/05	01/05/05	Finance,
	Kasperbauer	Taxes			Taxation, &
					Commerce
12(LS)	R. Klitzkie	Education	01/03/05	01/05/05	Finance,
					Taxation &
					Commerce
13(LS)	R. Klitzkie	Tax Rebates	01/03/05	01/05/05	Finance,
					Taxation &
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14(LS)	R. Klitzkie	Government	01/03/05	01/05/05	Judiciary,
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15(LS)	R. Klitzkie	Government	01/03/05	01/05/05	General
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Bill Referrals – Continuous 28^{tr} GL – Committee on Calendar

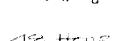
IV. PUBLIC HEARING NOTICE



AMENDED

Public Hearing Notice

5 GCA §8108 (Special



Edward J.B. Calvo, Chairman A

Committee on Finance, Taxation and Configerce 11 thestaturan Guahan's Public Hearing Room, Tucsday, January 25, 2005, 9:30a.m.

The Committee on Finance, Trixation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 970 a.m., at Hisherlaturem Guidhan is Public Hearing Room and solicits any written or verbal restimentes from the Public on the following measures:

- Bill No. 4 (LS) "An Ast To Appropriate The Sum Of Two Million Bollars (\$2,300,000) From The Education Facilities Fand To The Department Of Education for The Repair Of Ah Conditioning In Public Search Facilities."
- 2 Rift No. 8 (LS) "An Act To Attend To §58104 Of Fitte 12, Guam Code Annotated Belative To Adding It wantment Banking And Securities And Commodities Trading To The Lest Of Physics For Qualifying Certificates."
- Bill No. II (LS) "An Act To Add A New Rem (28) & (29) To Bon (K) Of \$25203 Or Tate 11, Guan Code Annotated Relative To incorpting The Wholeselt Of Telecommunication Services And Off Stand Sales From torus Recopts Taxes."
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- Bill No. 13 (LS) "An Art To Enact A New 11 GCA Ch 45 To Catale The Robates For Educated Expenses And Unact The Educator Appreciation Act Of 2005."
- Bill No. 19 (LS) "Act Act I a Add New Item (36), Subsection K, Section 26203, Article I., Chapter 26, Devision
 J. Telle 11, Guant Code Anastated, For The Purpose Of Exempting The Application Of The Goas Recent Tax
 From Tax Safe Of Medicine, Medical Supply And Medical Equipment."
- Bill No. 21 (LS) An Act To Represent The Balanco of the Territorial Highway Fund And the Gram bonest action for the Purpose Of Funding Various Capital Improvement Projects. Compound, pending flucings pursuant to §27.03.01 of the Standing Rules.
- 8. Bill No. 22 (FC) "An Art To Add To A New Item (5) To Subsection 26202 of Article ?, Chapter 76, Division 2, 1. OCA And A New Subsection (i) To Section 78106 Of Article 2, Chapter 28, 11 GCA, For The Purpose Of Exempting the Sale Of Medicary, Pharmacountals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Supply, As Well As The Provision Of Medical Supply, As Well As The Application Of The Case's Receipts Tax And To Rame ve The Application Of Medical Engineer."

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IV. PUBLIC HEARING AGENDA



MINA BENTE OCHO NA LIHESLATURAN GUÁHAN TWENTY EIGHTH GUAM LEGINLATURE

SENATOR EDWARD J.B. CALVO SECRETARY OF THE LEGISLATURE

Chairman COMMITTLE ON FINANCE, TAXATION & COMMERCE

OFFICE OF FINANCE AND BUDGET

Teleprione: (671) 475-8801 Facsimile: (671) 475-8805

PUBLIC HEARING

AGENDA

11. ihesiaturan Guàhan's Public Hearing Room Tuesday, January 25, 2005, 9:30 a.m.

- Bill No. 4 (LSE "An act to appropriate the sum of two million dollars (\$2,000,000) from the Education Faculties a und to the Department of Education for the repair of air conditioning in public school faculties."
- 2. <u>Bill No. 8 (LS):</u> "An act to amend §58104 of Title 12, Guam Code Annotated relative to adding investment banking and securities and commodities trading to the list of eligible activities for qualifying certificates."
- Bill No. 11 (E.S): "An act to add a new item (28) and (29) to item (K+of §26203 of Title 11. Guam Code Annotated resurve to exempting the wholesale of teaccommunication services and off-island sales from Gross Receipts Taxes."
- 4. <u>Bill No. 12-(LS): "An act or de appropriate \$135.360 from the sums appropriated to the Legislature and to re-appropriate said sum to the Public School Library Resources band." Re-referred to the Committee on Cameral Matters.</u>
- 8 Bill No. 13 (LS): "An act to enact a new 11 GCA Ch. 43 to create tax rebates for educator expenses and enact the Educator Appropriation Act of 2005."
- 6. Bill No. 19 (LS): "An act to add a new item (36). Subsection K, Section 26203. Article 2, Chapter 76, Division 2, Title 11. Guain Code Annotated, for the purpose of exempting the application of the Gross Receipts (as from the sale of medicine, medical supply, and medical equipment."
- 7 Bill No. 21 (4:8): An act to reprogram the balance of the Territorial Highway Fund and the Guam Construction Fund for the purpose of funding various capital approvement projects. Postponed, pending landing pursuant to \$10.03 (1) of I Libeslanuran Guantan's Standing Rules.
- 8. Bill No. 22 (EC): "An act to add to a new item (8) to subsection 26202 of Article 2. Chapter 26. Division 2. H GCA and a new subsection (1) to section 28106 of Article 2. Chapter 28. H GCA, for the purpose of exempting the sale of medicine, pharmaceuticula, medical equipment, and medical sapply, as well as the provision of medical services from the application of the Gross Receipts Tax and to remove the application of the Use Tax Form of Medical Equipment."

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Public Hearing Notice

5 GCA §8108 (Special)

Edward J.B. Calvo, Chairman

Committee on Finance, Taxation and Commerce I Liheslaturan Guahan's Public Hearing Room Tuesday, January 25, 2005, 9:30a.m.

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The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 200 5, 9:30 a.m., at *I Liheslaturan Guåhan's* Public Hearing Room and solicits any written or verbal testimonies from the Public on the following measures:

- Bill No. 4 (LS) "An Act To Appropriate The Sum Of Two Million Dollars (\$2,000,000) From The Education
 Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School
 Facilities."
- Bill No. 8 (LS) "An Act To Amend To §58104 Of Title 12, Guam Code Annotated Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificates."
- Bill No. 11 (LS) "An Act To Add A New Item (28) & (29) To Item (K) Of §26203 Of Title 11, Guam Code Annotated Relative To Exempting The Wholesale Of Telecommunication Services And Off-Island Sales From Gross Receipts Taxes."
- Bill No. 12 (LS) "An Act To De-appropriate \$135,360 From The Sums Appropriated To The Legislature And To Reappropriate Said Sum To The Public School Library Resources Fund."
- Bill No. 13 (LS) = "An Act To Enact A New 11 GCA Ch.43 To Create Tax Rebates For Educator Expenses And Enact The Educator Appreciation Act Of 2005."
- Bill No. 19 (LS) "An Act To Add New Item (36), Subsection K, Section 26203, Article 2, Chapter 26, Division 2, Title 11, Guam Code Annotated, For The Purpose F Exempting The Application Of The Gross Receipt Tax From The Sale Of Medicine, Medical Supply And Medical Equipment."
- Bill No. 21 (LS) "An Act To Reprogram The Balance Of The Territorial Highway Fund And The Guam Construction Fund For The Purpose Of Funding Various Capital Improvement Projects."
- 8. Bill No. 22 (EC) = "An Act To Add To A New Item (5) To Subsection 26202 Of Article 2, Chapter 26, Division 2, 11 GCA And A New Subsection (I) To Section 28106 Of Article 2, Chapter 28, 11 GCA, For The Purpose Of Exempting The Sale Of Medicine, Phormaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at senatorcalvo@hotsheet.com or fax at 475-8805.

cc: All Senators -

Executive Committee
Executive Director
Clerk's Office

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Public Hearing Notice

5 GCA \$8108 (Special)

Edward J.B. Calvo, Chairman
Commines on Finance, Taxotian and Commerce
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The Committee on Firence, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005.9-20 a.m., at I Uhasiannan Gudham's Public Hearing Koom and solicits any written or verteal resumences from the Public on the following measures:

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- BiR No. 12 (LS)—"An Act To Do appropriate 3133,240 From The Semi Appropriated To The Legislation And to Ecopyrightic Said Sea To The PadSc School Library Reservices Pand."
- BILING 13 (LS)+ "TAX ACT TA EXECT A New 11 BIGA Ch.45 To Create Tax Rebetor For Educator Exponents And Fract The Educator Approximation Act Of 2005."
- 4 Sill No. 1972.5; "Ask of To Add New horn (15), Sabectrion K, Sective 26200, Antice 2, Chapter 25, Distance 2, This 11, Gains Code Assessed, For The Persons F Energetic The Application of the Gross Recognition From The Salt Of Medicine, Maricial Supply And Musical Engigement."
- 5 Sill Nu. 21 (LS) "An Art To Reprogram The Balance Of The Territorian Higgsway Food And The Gram Construction Fund For The Persons Of Emiliary Visions Capital Improvement Project."
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Public Hearing Notice 5 GCA \$8108 (Special)

Edward J.B. Calvo, Chairman Committee on Finance, Toxorion and Continence I Libestone on Guahon's Public Hearing Room Treesbay, January 25, 2005, 9:30a.m.

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- Hall No. 1 (US) "An Act To Amond To \$56164 Of Tale 13, Green Cook Americal Releases To Adding Investment Statement And Securities And Commentions Trading To The List Of English Activities For Qualifying Confidences"
- 1991 No. 11 LLS) = "As Astr To Add A New York (28) & (29) To lists (4) Of \$25002 OF Tifle 11, Orani Ocide.
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- Bill No. 13 (1.8) = "Ap. Act To Engel A. New 11 OCA Ch 49 To Creek. The Nationes For Educator Expresses And Fault Ton Educator Approximition Act 07 2005."
- BBINA 17 (15)—"An Act To Addhew Icen (16), Scheeting K, Secon 2500), Artale 2, Chapter 26, Devision
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- Bill No. 21 (LS) = "Ar. Act To Reprogram The Balance Of The Termonal Highwey Food And Too Gears Consultion Fund for the Paryane Of Fanding Marious Capital Improvement Projects."
- Bill No. 22 (2C)—"An Act I CAU? In A New Non (3) To fubration 20102 OATSIDE. CAPPle 26, Drisson 2, 11 GCA Appl A New Substition (7) To Force 1816 OF Article 2, Capple 28, 11 GCA, For The Pergod Of Excepting This back of Medicine, Pseumocotobal, Medical Ecoporation And Medical Supply, An Well An The Provisio OF Medical Sectors That Application Of The Gross Medical Sectors That Application Of The Gross Medical Sectors The Importation Of Medical Sectors That I are 7as Front The Importation Of Medical Ecoporation of Medical Ecoporation of Medical Exprisences "

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Public Hearing Notice

Falward J.B. Calvie, Chairman
Committee on Fineme, Tacarion and Committee
I Ultraslauran Guodin's Public Hearing Room
Tuesday, Jarsany 25, 2005, 9:50s.m.

The Committee on Pinance, I resiston and Commerce will hold a public bearing on Turviley, January 25, 2005,9:30s.m., a) Libridation Guldon's Public Hearing From and solicits any written or world technonics from the Public on the following motivates:

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- Biff hat 3 (64) The Act Yo Annual To \$19104 OF Table 12, Glass Dode Amounted Relative To Adding Invernore blacking And Sournies And Commodition Trading To The Like Of Etipolle Activities for Qualifying Conflictors."
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- SHENG, 12 (E.S). "As well to Do insprepriate \$135,360 From The Santa Appropriated for The Legislature And To Knoppropriate Skill Sum To The Public School Library Recourses Fund."
- Bith No. 13 (1.5)—"As Ard To Esact A New 11 CCA Ch.4) To Crease Tax Rebales For Educator Expenses And Front The Enhancer Approximate Act Of 2891."
- Bull No. 19 (LS) "An Art To Ado New Print 1995, Sobsection N. Smittin 26303, Artists 7, Chapter 24, Division 2, Tale 11, Gustin Cale Associated, Rev Two Repose & Exempting 19th Application 09 The Grant Arceton Tale. The The 19th Official Associated Supply And Medial Epolophorus."
- Will Mp. 21 (Lb). "An Act To Reprogram The Bilines Of The Territorial Highway Fund And The Graes Construction Fund For The Purpose Of Funding Various Copietal Improvement Property."
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Public Hearing Notice

5 GCA \$8168 (Special)

Edward J.B. Colva, Chairman
Controlles on Finance, Texation and Commerce
1 Line datum Guahan's Public Hearing Room
(F)
1 uesday, January 25, 2005, 9:30s.m.

The Committee on Finance, Taration and Commerce will hold a public hearing on Tuesday, Jeousty 25, 2005, 9.30 km, or Libertainson Gushini is Public Hearing Recon and solicits any written or within tentinonies from the Public on the following measures.

- Bill No. 3 (5); An Au To Arrend To (38504 Of Tide 12, Gram Code Associated Reinine Te Acateg Investment Reving And Securities And Commodition Tracing To The Life Of Eligible Antivisies For Qualifying Confidence:
- Bill No. 12 (LS) "An Act To Add A New Erm (21) & (29) To Brox (K) DE \$26/00 OFF Me 11. Caren Code Authorized Relative To Everyding The Weobrack Offickenthromization Services and Off-Island Seven Fron Green Res cips Tenso"
- BBI No. 12 (LS)..."An Act To De-appropriate \$13.5360 Prem The Sum Appropriated To The Legislature And To Responsible Sate Sum To The Public School Library Recourts Find."
- Bill No. 12 (1.5) = "As Act To Enack A New 11 GCA Ct. 43 To Create Tay Rebalas For Educator Expenses And Eract The Edward Approximent Act 01 (2005).
- gitt No. 19 (LS): "An Act To Add New Hear (IS), Schwarten K, Section 26(9), Artisle E, Clazate Ze, Dinsan.

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 From The Sale Of Medicine, Medical Supply And Medical Equipment."
- 388 No. 3] (Lb.) "No. Act To Exprogram The Itin sect Of The Turkholal "highway Fued Abb The Gauss Construction June, For the Purpose Of Funding Viellous Lupitor Improvement Projects."
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Public Hearing Notice

5 GCA \$8168 (Sprcal)

Edward J.B. Calva, Chairman
Committee on Finance, Toxation and Commerce
1 Dhestonuron Goodan 3 Public Hearing Room
Toxatloy, January 25, 2005, 9:50e.ts.

The Committee on Finance, Taxation and Commerce will hold a public bearing on Tuesday, January 25, 2005-920 a.m., at Lukssianuus Gudhau's Public Heating Room and velicits very written or verbal restinantes abort the Public on the following measures:

- Bill No. 4 (LS)—"As Act To Appropriate 7 he barn Of Two Mobile Collact (\$2,000,000) From Tob Education Funders From To Tax Department Of Education For The Repair Of Air Constituting In Public School Fedicities"
- 318 No. 8.0.53 = "4n. Act To Amend To [53 104 Of Tink 12, Chain Close Assessment Relative To Adding Incomment Blacking Just Societies And Commodition Triding To The Lin Of Eligible Activelies Fee Qualifying Combines;"
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- BUI No. 12 (7.5) = "An Act To Desappropriate \$135,360 From The Same Appropriate Or The Legislature And To Reappropriate Seld Sure To The Public School Literary Resources Faul."
- BBI No. 33 (LS) "An Act To Exact A New 31 GCA (2n4) To Create Tex Rebails For Educator Expenses And Street The Educator Approximation Act Of 2005."
- 2015; 19 (LS): "As ACTO Add New Jean (M), Scholerton X, Section 16:00), Amice 2, Comerc 16, Division 2. Tife 11, Cours Case Ancested, For The Persons F Europeing The Application (ITThe Green Records Tax From The City of Mackellar, Westerlân Depthy And Selectal Engineeric.
- Bill No. 21 (US) = "An Act To Repropose The Balance Of The Terrocard Highway Flaid And The Oston Construction Fund For The Persons Of Fundata Visions Coping Improvement Protects."
- Bill 76: 22 (EC) "An Art Te And To A New Jean (5) To Schincking (5):00 Of Article 1, Chapter 26, Division 2.11 GCA and A New Schincisting (1) To Schinck 1918 GC Article 2, Chapter 28, Li GCA, For The Papon Of Exceptive 17 the State Of Schince, Extransportation, Medical Explorate and Medical Explorate and Medical Explorate and Medical Explorate and Medical Exploration Of the Cock Recopts Tax And To Nessone The Application Of the Cock Recopts Tax And To Nessone The Application Of the Cock Recopts Tax And To Nessone The Application Of Medical Response."

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Public Hearing Notice

Edward J.B. Caivo, Chairman Committee on Finance, Textston and Commerce I Libertumerun Grandon's Public Hearing Ream Tuesday, Jensery 25, 2005, 9.30a.m.

The Committee on Finance, Torotton and Commerce will hold a public hearing on Toesday, January 25, 2005,9:30 a.m., at Libertains and Subharia Public Hearing Recommed solicits any written or verbal testinomies from the Public on the following measures:

- BM No. 4(15)="Ar Art 10 Appropries The Sert Of The Million Dollars (\$2,080,000) From The Education Proclines Find To The Decomposed Of Education For The Repair Of Are Conditioning in Public School Facilities."
- Bits No. 8.1(3) = "An Jost To Americ To (\$1810) Of Tale 12, Guara Cole Associated Relative To Address Inscriment Basis Signature To Address The Committee of The Lant Of Eligible Activities For Quantifying Carlifocuses"
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- RBI No. 12 (1.5) TAO Act To Unrepyroprises \$135,360 From The Suns Appropriated To The Legislature And To Responsible Suns Sun To The Euclidean Echool Etheory Responsible Field.
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- BID No. 2) (LS) = "At, Act To Reprogram The Baltzon Of The Territorial Highway Fand And The General Control Food For The Portour Of Funding Various Capital Improvement Projects."
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Edward LB. Caive, Chabrilla Committee on Finence, Tacoliun and Commerce Untations on Granker J. 1805, 9-30-18.



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Public Hearing Notice

Edward J.B. Cairo, Chairman Committee on Finance, Taxation and Committee Libestwarum Guahan's Public Hearing Room 56 Tuesday, January 25, 2005, 9:36arti

The Committee of Figures, Turetian and Commetre will hold a public baseing on Tuesday, January 25, 2005, 9:30 a.m. at Libertown Gudhar's Public Henring Room and solicits any written or verbal testimomes from the Public on the following incommets:

- But the 4 (LS) "At Art To Appropriate The Sect Of Two Mellion Dollars (\$2,000,000) From The Education Front To The Department of Education For The Repair Of Act Conditioning in Public School Facilities"
- Bill Ne. 8 (15) = "An Act To Americ To (\$110) Of This 12, Grain Code Assessment Ralative To Adding levisioners floating And Securities And Commissions Trailing To The List Of Eligible Activities For Qualifying Contributes."
- Bill No. 11 (1.5) "An Act To Add A New Rest (18) & (19) To lists (K.) Of FAIGHT OF Title 11, Glory Code Assessed Printing To Exemptory The Windlook Of Teleproparticities Services And O'S-Intend Sales Print Grow Rate per Turks."
- BRING 11:0 % "As Act to De-suproprists \$135,560 From The Suns Appropriated To The Legislature And To Responsive Sald Sun to The Politic School Library Resource: Fand."
- BDI No. 13 (LS) = "An Act To Erien A New H GCA CRAS To Classe Tax Rebears For Educator Engineers And Seast Toy Educator Approximent Act Of 2000."
- Bill No. 19 (LS): "As Act "o Adé New Heis (35), Schocken K, Serion 26201, Article 2, Chaper 26, Division 2, Tirk 11, Giust Code Angeleini, froi The Purpose F Exempting The Application of The Gross Research Tea From The Sale 19 (Medican, Muchal) Supply And Herical Empirement."
- Bill No. 21 (LS) = "An Act To Recruption The Salance Of The Territorial Highway Faint And The Guard Committee Faint For The Purpose Of Funding Various Capital Suprovement Projects."
- Bill No. 12 (20)—"44 AM To AM To AM To A him intern (1) To Selection (2012) Of Ardice 1. Chapter 24, Division 2, 11 (20) And A New Societion (1) To Section (1) 146 Of America 2, Chapter 24, 10 CeV, the The Propage To Selection (1) Of Medicine Pharmaconellas Medical Expenses and Medical Expely, AV 486 A 116 Internals of To Selection (1) America 2, Chapter 1, 10 CeV, AV 486 A 116 Internals of C. Medical Selection 1 the Application (1) The Creen Section 1 Tax And To Remove 116 Application (1) The Creen Section 1 Tax And To Remove 116 Application (1) The Creen Section 1 Tax And To Remove 116 Application (1) The Creen Section 1 Tax And To Remove 116 Application (1) The Creen Section 1 Tax And To Remove 116 Application (1) The Creen Section 1 Tax And To Remove 116 Application (1) The Creen Section 1 Tax And To Remove 116 Application (1) The Creen Section 1 Tax And To Remove 116 Application (1) The Creen Section 1 Tax And To Remove 116 Application (1) The Creen Section 1 Tax And To Remove 1 Tax And

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Public Hearing Notice

5 GCA \$5108 (Special)

Edward J.B. Calve, Chairman Committee on Finance, Taxation and Commerce I Linesianurus Gushan't Public Hearing Room Tuciday, January 25, 2005, 9,30a.m.

The Committee on Finance, Texation and Commerces will held a public bearing on Torsday, January 25, 2005 9-10 a.m., of Huberlow on Gudhar's Public Hearing Room and solicins any written or verted held comies from the Public on the following recounter:

- Bull Ne. 4 (LS): "Ne. Act To Aptroprise The Sem Of The Million Distant (32,002,002) From The Education Facilities Fixed To The Department Of Education Fixe The Report Of Air Containing in Public Statest Facilities."
- Bits Mo. B. (LS) TAX. Act To Advance To SERIOU OF THE 12. Green Code: Associated Relative To Adding Investment Building And Secondari And Common Street Trading To The Last Of Elligible. Activities Fire Qualifying Cartificates?
- BID No. 13 (LS) You And To Ask A New Juan (24) & (29) To Jean (X) Of (24203-OCTIdo 11, Coata Outo Automic Melature To Exempting The Wholetale Of Telecommunication Services. Aud Officience Sales From Coata Newspit Taxes."
- BUING, 22 (LS) = "An Act To De appreprise \$ (15), 50 Final The Senior Appropriated To The Legislaness And To Amspecialize Said Sun To The Public School Library Resources Tradit."
- Bill No. 13 (LS) "NA Act To Elect A New 31 STCA Clt. 43 To Create Tax Rebates For Educator Expenses And Exics The Educator Appreciation Act Of 2005."
- Intino 19 (LS)—"An Act To Add New Item (IS). Sepaction K, Section 25203, Artick 2, Currer 26, Dirkken
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- 7 Fift No. 21 (LS) "An An To Styrogram The Balance Of The Terrinorial Highway Feed And The Gestr Controction Find For The Purpose Of Feeding Minions Capital Engineering Projects."
- Bill No. 22 (EC) "An An't C Asi Te A New lieu (5) To Subsession 16702 Of Annick 2. Course To, Dirutha 3,11 (CCA Asi A New Subsentian) (7) To New To 71 (6) Of Antick 2. Course 28, 11 (CCA Asi 7) The Perpose Of Interpose (5) In a sain of New York Interpose (6) Interpose (7) In a sain of New York Interpose (8) Interpose (8) And To New York Interpose (8) And To New

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Public Hearing Notice

5 GCA 68108 (Special)

Edward J.B. Calvo, Chairman

Committee on Finence, Tection and Commerce

1 Libratistus on Guoben's Public Hearing Room

Tivesday, January 25, 2005, 9:30a.xx.

The Constitute on Finance, Tassation and Commerce will hold a public bearing on Tuesday, Jasony 25, 2005 0.30 km. at Likeston on Goddon is Public Hearing Room and solicits any written or verbal testimonies from one Public are the following measures:

- Bill No. 4 (La) An Act to Any-openies This Sem Of Two Mullian Dollars (\$7,800,040) From The Education Seattless Food To. The Department Of Education For The Repose DE Act Conditioning to Public School Feedback.
- Fell No. 5 (1.6) "An Art To Amend To \$51124 Of Title (T, Chain Code According Relative to Antico, Divisioner Berling And Securities And Commodities Trading To The List Of Elegible Activities For Qualifying Comforms."
- SAI NA, II II S.; "As An To Ass A Fire Item (28) & (39) To time (C) Of [28/03 Of Time (1), Other Code Aromand Radios To Exempling The Pholemic Of Felenomententhro Services And Off-bland Seles Pren Great Receipt Indus."
- Bid No. 12 (LS) = "As Ast To Despreyman \$135,360 From the Sum Appropriated To The Legislanus And To Response we Gold Sun To The Public School Library Renowers Fund."
- Bio No. 13 (LS): "An Art To Espet A New 11 GCA Ch.43 To Crewe Tot Relates For Educator Expenses And Exact The Educator Approximien Act CC 2005"
- Bill HA. 19 (LS)="An Act To Add New Iton (In). Subsection K, Section 2520). Arricle 2, Chapter SA, Direkton
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- Bull No. 21 (LS) "Aut Act To Repropare The Balance Of The Tennerfal Highway Pané And The Gord Contracting Fond For the Purpose Of Funding Varion Capital Improvement Projects."
- BUDNO 22 (DC)—"An ACT TO AGE TO A Now bear (5) To Subsection ZEDEZ OF AVIGET 2, Chapter 26, Division 2, LT CCA And A New Supercost (6) To Service 21 (00 CF Article 2, Chapter 28, LT OCA, For The Propose Of Emerging That Not CT Medicine, Transactionals, Medical Endpoint And Medical Supply, As Well As The Processe OF The Adel Service 10 of The Climps Recogn That And To Reserve The Application Of the Clim To From The Application Of The Climps Recogn That And To Reserve The Application Of the Clim To From The Incommon Of Medical Englishers."

Individuals wanting to submet writims leating my or requiring special ADA accompared abons or services about a contest the Office of Securic Edward J.B. Calvo at 475-8801, Seed an e-mail at scattlerade auditionate come of the 167-8802.

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Public Hearing Notice 5 GCA \$8108 (Special)

Reward J.B. Calve, Chairman Committee on Finance, Texation and Commerce 1 Literinatur on Guahan's Public Isea ing Room Tuesday, January 25, 2005. 9:3(a.m.

The Committee on Finness, Texation and Commerce will hold a public bearing on I wendley, January 25, 2005, 9:30 n.m., at It Massianum Gudhen's Public Hearing Room and solicits any sentents or verbal testimonics from the Public on the following measures:

- BUING, I (LS): "An Au TO Appropriate The Sun Of Two Million Delhers (32,004,000) From the Education
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- Bill Mei. E (LS) "An Art Te Ancous To §53164 Of Title 12, Guan Code Ancousal Relative To Abbay Levisiment Bushing And Saturities And Controdises Truding To The List Of Rhyzble Activities Per Qualifying Carlifornias."
- Bill No. II (LS) An Act To Add A New Nem (R) & (29) To Ren (K) Of \$78281 Of Yield 11, Green Code Automatic Reticant To Excepting The Wholesak Of Teleocommunication Services And OSI Haled Sales Price Trons Receipt Tool."
- IIB) No. 12 (LS) "An Art 10 De-appropriate \$13,250 From The Santa Appropriated To The Legislature And 10 Responsives Said Sets To The Public School Library Resources Fund."
- SBI No. 13 (LS) := "No. Act To Findo A New 11 OCA Ca-43 To Chiefe Tax Robertor For Educator Physicians And Fener (De Educator Approximates And 17/2007 **
- Bill No. 19 (LB) = "An Act To Add New Nors (76). Subsection R., Section 25203., Acticle 2, Chapter 24, Devision 2, Talle 11, Comm Code Amenanch, Part The Purpose F Everapting The Application Of The Gross Reactify Tax Fact The Safe Of Madrices, Medical Supply And Medical Engineering.
- 8. BBI Nn. 21 (EC)—"AN ART To Add To A New Joon (3) To Subsection 14200 Of Article 2, Chapter 14, Divinion 2, 11 OCA, And A New Sciencine (3) To Section 28160 Of Article 2, Capace 23, 11 OCA, For The Propose Of Dissoption 27 To Sec Of Medicals, Provincesingly, Medical Engineers and Artificial Soppies, N. Wiff As His Profit-ion Of Medical Societies from 1 the Application of The Grown Rescape Tax. And To Parmove The Application Of The United Societies (1) The United Societies (1) The United Societies (2) The Application of The United Societies (2) The United Societies (3) The United Socie

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Public Hearing Notice

Edward J.B. Catro, Chebranas
Committee on Finance, Taxation and Commisce
I Lineston and Gundan's Public Hearing Room
Tuesday, January 25, 2005, 9:30a.m.

The Committee on Finance, Taxation and Commette will hold a public hearing on Fuenday, January 25, 1935,930 a.m., at Hainestoneon Gudhari's Public Hearing Room and soluties may written as verbal testimonies from the Public on the following measures

- Bits No. 4 (LS)—"As Act to Appropriate The from Of two Million Dallars (\$2,000.065) From The Education Facilities Facilities That To The Department Of Facestrian For The Repair Of Air Conditioning to Proble Solice Facilities."
- B.E. No. 8 (LS) "As Act To Armed To 528194 Of Trife 12, Gene Code Americal Relative To Acting Investment Bashing And Securine And Commedition Trading To The Lie Of Ellighia Activities Per Qualifying Confidence:
- BAI No. 11 (LS) = "An Art To Add A Hew Iron (21) & (29) Th Iron (X) OX (2500) Of This 11, Goorn Code Agreemed Relative To Sectining The Wholestic Of Toktominimental Services And Oth-Jaland Sakes Proc. Green Recogn Texas."
- BBT No. 12 (LS) = "An Act To Ow appropriate \$135,366 From The Suite Appropriated To The Lagis tenero And To Reappropriate Said Sun To The Public School Library Roscorces Fund."
- BIR Ma. 13 (LS) "An Ant You hated A New 11 GCA Ch.43 Yo Ereste Tax Retwies Far Educator Expanses And Eract (De Educator Approceition Act CY 2005"
- BBI No. 19 (LS) An Art To Add New Item (24), beloest to K. Section 75001, Article 2. Chapter 24, Dentition 2. This 11, Green Cale Assessed, For The Purpose F Exerging Tax Application Of the Green Resulps Tax From The Set Of Madiciae, Madel Supply And Medical Equipment.
- Bill No. 23 (E.S.) "An Act To Repropries The Benote Of The Terrorous Highway Fund And The Guara Construction Fund the The Purpose Of Funding Various Capital Improvement Project."
- 600 No. 12 (BC) "Au Act Te Add Te A New Iden (3) 19 Solventies 2602 Df Arridn 2, Chuyco 24, Dynison 2, 11 GCA Acid A New Salvesine (1) To Section 210 GO Arcide 2, Chapter 28, 11 GCA, Per The Purpose CV Exercipity The Section 2014 Conference and Exercipity The Section 2014 Arcide 2 Section 2014 Conference and Exercipity The Section 2014 Arcide 2 Section 2014 Conference 2014 Arcide 2014 Conference 2014 Conferen

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AMENDED Public Hearing Notice

5 GCA \$8168 (Special)

Edward J.B. Caivo, Chairman Ly Committee on Fluoron. Taxation and Confinence 1 Libertamorn Gundan's Public Hearing Room Tuesday, Jacobery 25, 2005, 9:30a.m.

The Committee on Fissore, Tazation and Commerce will hold a public bearing on Tuesday, January 25, 2005, 9:30 s.m., at Libertaturen Guiden's Public Hearing Room and solicits any written or verbal estimanties from the Public an the Informing measures:

- Bill Me. 4 (LS).—"An Am To Appropries The Sum Of Three Million DoLars (EL000/000) From The Education Festilizer Food To The Department Of Education For The Expert Of Air Conditioning (or Public School Festilizers)
- 160 No. 8 (LS) "An Act To Amend To \$58106 Of Tible 12, Owen Code Assertated Rabetive To Adding Investment Uniting And Securities And Communitiess Trading To The List Of Highby Additions For Qualifying Complement.
- Boll Me. L1 (LI) "An Act To Add A New Bean (28) & (27) To Detri (X) Of \$16000 Of The L1, Gover Code Accepted Relative To Saluepting The Westerde Of Teleconomications benieve And Off Size / Sales From Groun Recupe Tibes."
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- Bill No. 33 (LS) "An Art To Enazzi A New 11 GCA Ch.43 To Cream Tax Ribition For Behinster Expenses And Easter The Educator Appreciation Act Of 2005."
- RBI No. 18 (LS). "An Act To Add New Tom (16), Submersion K, Section 26201, Article 2, Copper 26, Derlates,
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Public Hearing Notice

Roward J.B. Calve, Chaureum Ly Committee on Finance, Texation and Confessor 1 Linesians an Guahda 2 Public Hearing Room Tunuday, Jennery 25, 2005, 9:30s.in.

The Committee on Finance, Excation and Commerce will hold a public hearing on Tousday, January 25, 2005; 9.30 a.m., at Libertameen Coddon's Public Hosting From and solicits any writing or world instinctions from the Public on the Falleting consecuent.

- Hist No. 4 (LS) "Ar. Act To Appropries The Sem Of Two Militon Dollars (32,000,000) From The Education Facilities Jand To The Department Of Education For The Repair Of Air Conditioning In Pathic School
- Bill No. 8 (LS) "An Act Ye Amend To §\$400- Of Title 12, Cham Cose Associates Relative To Acades Investment Bucking And Securition And Commandition Tracking To The User Of Slightly Analytics For Qualifying Confidence."
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- Bill No. 13 (LB) "An Act Te Bract A New [1 OCA Cb.43 To Close Tex Releases For Bittestor toxpenses And Ensect Tim Solution: Approximation Act Of 2005."
- JMB No. 99 (LM) "An Ant To Add New Yass (190), Sebesedon K, Section 2020s, Article 4, Chapter 14, Dorland, 2, Title 11, Onus Code Antoniced, For The Persons of Descripting The Application Of The Geen Rends; Tire From The State Of Medicans. Medical Supply And Addical Explanation."
- Bill No. 31-(LS). "No. / No. To Zaprage on The Delawer Of The Temberial Sejemen Pand And The Green Construction Pand for The Propose Of Feeling Visions Guida: Improvement Projects." Prospect, paneling Endings process to §17.03.0; of the Standing Rules
- Bill No. 22 (KG) YARA-TS Add To A New Bras (3) To Subsection 2003 Of Anticle 2, Chapter 18, 10 New St. 1, 11 GGA, And A New Bibble Georgia (7) To Section 12:10 GG Anticle 2, Chapter 18, 11 GGA, For the Proposed Licentry Research of Medicine, Representability, Medicine Designation And Anticle Biograph, And Medicine Reposit Anticle Reposits And Anticle Reposits And Anticle Anticle 2, Anticle 2

Individuals venting to submit written testimony or requiring special ADA accommodations or services about contact the Office of Sension Edward J.B. Calvo at 475-8801, send on consolist genetors brookbott designed for at 475-8801.

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AMENDED **Public Hearing Notice**

5 GCA \$8108 (Special)

Râward J.B. Calva, Chairman éy' Committee on Flounce, Taxation and Confinerce I Liberkaneum Gunhân't Public Hearing Room Tuesday, January 25, 2005, 9:30a.m.

The Committee on Finance, Taxasion and Commerce will hold a public hearing on Tuowlay, January 25, 2005, 9:30 s.m., at Life storm Gudden's Public Hearing Room and solicies any written or verbal testimostics from the Public on the following mostures:

- RM No. 4 (18). "No. Act To Appropriate The Bott Of Two Million Division (\$2,096,000) From the infraction. Facilities From To The Department Of Education for The Repair Of Air Constituting In Public School
- BHE No. 8 (LE) "An Act To Assens To 593104 Of Tide UZ, Grupe Code Allocated Resistive To Adding Theorems Berking and Secretion And Commodation Preding To The Last Of Eligible Addition for Qualifying Confidence."
- BHI No. LI (LB) "As ALT TO ACE A New Place (LB) & (79) TO Seco (K) Of \$28093 Of Tries L1, Osess Code Account Relein To Exempling The Wiscissals Of Teleconomistication Services Anni OC Listed Sets Flues Cross Recognit Code:"
- only No. 13 (LG) Via Ave To Do appropriate \$116.161 Press The Deer Appropriate Ph. The Legislators Ave To Avapture Cast Sens To The Paristic States Library Resources Fund.? Re-infrance to the Committee op Control Nation.
- Bill No. 13 (E.B) "As Act To Start A New EFOCA CR. 43 To Crosse Tax Relative For Educator Expenses And Sance The Educator Approxisation Act Of 2005."
- 1931 No. 19 (Lift) "An Aut Te Add New Isam (196), Scheenzon X. Sacriniz 26001, Article 2, Chapter 26, Divinor.

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 From You Sale Of Medicine, Medical Supply And Modifice Equipment."
- Bill-Pre-Li (LS)—An Am To Seprepus To Believe Of The Terrinosh lighter, Paul and Tor Gram. Commission Stad for The Papers Officially Victor Collability recommitment Property Performs, product being cross to § 1,000 of the Stading Rein.
- Bill No. 22 (EC) "No. An" To Add To A Herr Bitt. (5) To Reductions MITIO Of Amedia 2, Chapter 26, Divinios 2, 11 GCA Add Africk And Chapter 26, Divinios 2, 11 GCA Add Africk And Chapter 26, Divinios 2, 11 GCA Part Services (CE) To Section 23 (EE) Subject 26 Add Methods (Lower And Africa) Add Africa 25 Add A

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Public Hearing Notice 5 GCA \$8108 (Special)

Edward LB. Calve, Chairman Sy Convention on Finance, Teaction and Confluence 1 Libertains on Guidan's Public Hearing Room Teactity, January 25, 2005, 9:30a.m.

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- BIL No. 8 (LS) ~ "An Act To Assess To \$550M Of Title 19, Grass Code Atmential Relative To Adding Investment Bealing And Securities And Consentines Tracing To The List Of Eligible Activities For Qualifying
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- BILL No. 13 (1.5) "An Act "Co Salto A New 11 OCA UL 45 Ye Conto Tox Rebuiles Fee Educator Expenses And Enert The Educator Appreciation Ast OCTUDS."
- BIT No. 19 C.4: "As Act To Add New Dean (16). Subsection K, Section 2000), Arcidis 2, Chapter 26, Denkirs 2, Tale 11, Owen Onco Accordice, Pet The Parpose Of Essenburg. The Application of The Green Recorpt Tex Proof. The Sale Of Medicine, Medical Supply And Medical Engineers."
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- Bill No. 22 (EC) "An An Te Add Te A Here hem (3) To Subsection (2012 Of Article 2. Chipne 26, Daniele 2.11 (CA And A New Subsective C) To Socials (24 (CO) Article 2. Chipne 28, 1) (CA, Far the Property of Demokraty To Sick (Chemister), Remomentaria, Medical Epigopoza, And Medical Boyly, An Will An Tie Francisco, Cf. Middol, Sarvise Pieso The Application Of The Groot Secrept Tax. And To Reserve The Application Coff the UT for Prior The Expertision (O' Medical Epigopoza).

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AMENDED **Public Hearing Notice**

5 GCA \$8108 (Special)

Edward J.B. Calvo, Chairman By Commutee in Praises, Toxotton and Comparies 1 Liberlaturum Guchlin's Public Hearing Room Tueskity, January 25, 2005, 9:30a.m.

The Committee on Finance, Taxatten and Commerce will hold a public hearing on Theoday, January 25, 2005, 7:50 a.m., at Librarianova Gushani Studio Hearing Room and solocits say witten or vertel facilization from the Politic out the following passarine:

- RAY, No. 4 (1.5) "An Art 7 e Appropriett The Sem Of Two Million Dollars (12,090,000) From The Bilencision Facilities Fract 7 o The Department Of Education For The Report Of Art Conditioning In Public Science Facilities."
- B4B No. 8 (LS) TAT, Art To Amend To §54104 Of Title 12, Oness Code Amended Relative To Arking Investment Buckey and Securities And Occasionates Trading To The Lies Of Eligible Activities For Qualifying Confidence.
- Bit No. 13 (LS) "An Aut To Add A New Bean (28) & (29) To Jean (QC Of \$20,000 Of Tible 13, Ocean Code Amendment in Enterprise To Enterpring The Wholesele Of Telecommunication Services And Off-Liked Sides Precious Automatics particles (April 1982).
- BALING, 33 (LB) = "An Ard To State A New 13 OCA Cb 42 To Cross Tax Rabess For Educates Supermit And Easts Too Educator Approximate Act O(2003)"
- 849.No. 19 (LS): "An Act To Add New Insu (16), Subsection K, Soutern 2021), Article 2, Charter 26, Division

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Public Hearing Notice



5 GCA §8108 (Special

Edward J.B. Calvo, Chairman 2

Committee on Finance, Taxation and Comperce I Liheslaturan Guahan's Public Hearing Room Tuesday, January 25, 2005, 9:30a.m.



The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005. 9:30 a.m., at *I Liheslaturan Guåhan's* Public Hearing Room and solicits any written or verbal testimonies from the Public on the following measures:

- Bill No. 4 (LS) "An Act To Appropriate The Sum Of Two Million Dollars (\$2,000,000) From The Education
 Facilities Fund To The Department Of Education For The Repair Of Air Conditioning In Public School
 Facilities"
- Bill No. 8 (LS) "An Act To Amend To §58104 Of Title 12, Guam Code Annotated Relative To Adding Investment Banking And Securities And Commodities Trading To The List Of Eligible Activities For Qualifying Certificates."
- Bill No. 11 (LS) "An Act To Add A New Item (28) & (29) To Item (K) Of §26203 Of Title 11, Guam Code
 Annotated Relative To Exampting The Wholesale Of Telecommunication Services And Off-Island Sales From
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- Bill No. 12 (LS) "An Act To De appropriate \$135,360 From The Sums Appropriated To The Legislature And
 To Reappropriate Said Sum To The Public School Library Resources Fund." Re-referred to the Committee on
 General Matters.
- Bill No. 13 (LS) "An Act To Enact A New 11 GCA Ch.43 To Create Tax Rebates For Educator Expenses And Enact The Educator Appreciation Act Of 2005."
- Bill No. 19 (LS) "An Act To Add New Item (36), Subsection K, Section 26203, Article 2, Chapter 26, Division
 Title 11, Guam Code Annotated, For The Purpose Of Exempting The Application Of The Gross Receipt Tax
 From The Sale Of Medicine, Medical Supply And Medical Equipment."
- Bill No. 21 (LS)—"An Act To Reprogram The Balance Of The Territorial Highway Fund And The Guam Construction Fund For The Purpose Of Funding Various Capital Improvement Projects." Postponed, pending findings pursuant to §17.03.01 of the Standing Rules.
- 8. Bill No. 22 (EC) "An Ac" To Add To A New Item (5) To Subsection 26202 Of Article 2, Chapter 26, Division 2, 11 GCA And A New Subsection (I) To Section 28106 Of Article 2, Chapter 28, 11 GCA, For The Purpose Of Exempting The Sale Of Medicine, Pharmaceuticals, Medical Equipment And Medical Supply, As Well As The Provision Of Medical Services From The Application Of The Gross Receipts Tax And To Remove The Application Of The Use Tax From The Importation Of Medical Equipment."

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an e-mail at senatoralvo@hotsheet.com or fax at 475-8805.

cc. All Senators

Executive Committee Executive Director

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AMENDED Public Hearing Notice COPY 5 GCA \$\$105 (Special)



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Rivard J.B. Calvo, Chairman fy

Committee on France, Transition and Configure

(Likelianus Goddon's Fuble Hearing Room

Toesday, Japaney 25, 2005, 9:30n.m.



The Committee on Finance, Taxation and Commerce will hold a public learning on Tunking, Jacoby 25, 2005, 230 a.m., at Libertanoper Galbon's Public Jeweng Room and solicits any written or works instinuous from the Public on the Following measures:

- Bitl No. 4 (1.5) "An Act To Appropriate The Sec Of Two Million Deliers (\$2,000,000) From The Solution February Part The Ropels Of Al: Conditioning in Public School Problems."
- BBI No. 8 (LS) "An Act To Access To \$55104 Of Tide 12, Cours Code American Relative To Adding It-waves Besting Act Socration Act Commissions Incling To the List Of Bigible Activities For Qualifying Confession."
- BUI No. 16 (Lis) = "An Act To Add A New Jees (28) & (29) To Iron (2) Of \$20205 Of Tipe 11, Owen Code Autorised Existing To Energying The Windowske Of Thistopacterization Services And Off Listed Suke From Creak Receipts From "
- BILL No. 13.123.—To a visit To Do suppropries 6113,340 From The State Appropriate A To The Logislature And 2- Assymmence Suid-Suo-To-Toe-Public-State of Literary Passences: Fund 2 Re-richered to the Committee on Center's Market.
- Bill No. 13 (LS) "An Act To Beard A New (1 GCA CC43 To Create Yes Rabetas For Educator Sequence And Seast The Educator Appreciation Act Of 2005."
- THE No. 19 (LS)—"An Act To Add New York (16), Sebonation R., Serona 2001, Article 7, Cooper 24, Division 2, Trick 11, Green Code Associated, For The Propose Of Eurosping The Applications Of The Gross Associated Type From The Sale Of Newtonia, Medical Supply And Medical Explanment."
- 201 No. 21 (4.5). The next To Expression The Unions Of The Terrisoid Explany Sund And The Gram Communication for the Improve Of Finding Visions Capital Improvement Supplement Postported, proting Bodings personne to §17.00.07 of the Stereting Robes.
- Bill No. XI (KC)—"An Art. To Add This A New hass (3) Thi Subsection 26/07 (of Antida 2, Chapter 26, Dimission 21, 10 GA, And A New Seasonfor (7) To Section 28/14 GA Actida 2, Cologo 28, 11 GA, For The Propose Of Exacquing This Section (Antida 2, Cologo 28, 11 GA, For The Propose Of Exacquing This Section (Antida 2, Cologo 28, 12 GA) And A This Processon Of Medical Septiment And Medical Septiment And Medical Septiment And Medical Septiment And This Zeason The Application Of The General Recipient To And This Zeason The Application Of The Cologo 28, 12 Ga, 12

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AMENDED Public Hearing Notice GOPY 5 GCA §8198 (Special)



Edward J.B. Calvo, Chairman dy Committee on Finance, Taxatlon and Compliance I Likeslanuran Gushen's Public Hearing Room Tuesday, Jepsey 25, 2005, 9:30a.m.



The Committee on Finance, Transition and Commerce of Ends a public hearing on Tuesday, January 25, 2005, 9:30 c.m., as (Liberteneran Guideor's Fubble Hearing Room and solicits any written or writed traditionies from the Public on the following measures:

- Bit No. 4 (LB) "As Aut To Appropriate The Sum Of Two Million Dellars (St., 690,000) Feat The Education Facilities Feat To The Department Of Education For The Repair Of Air Conditionaling in Faithful Science For The Repair Of Air Conditionaling in Faithful Science For The Repair Of Air Conditionaling in Faithful Science For The Repair Of Air Conditionaling in Faithful Science For The Repair Of Air Conditionaling In Faithful Science For The Repair Of Air Conditionaling In Faithful Science For The Repair Of Air Conditionaling In Faithful Science For The Repair Of Air Conditionaling In Faithful Science For The Repair Of The Repair Of The Pair Th
- 700 No. 1 CLE) "Ac. Act To Assend To \$55104 Of Tide 12, Green Code Amoustand Xelence To Addity Investment Breiting And Securities And Companyations Trading To The List Of Elliptic Activities for Qualifying Confidence."
- BBI No. 13 (LO) = "An Act To Add A New Juni (LE) of (29) To Jone (K) Of \$26203 Of This 11, Owns Code Annowed Relative To Excepting The Wholesde Of Telesconsocialistics Services And Off-Mand Roles From Great Recapt Totals."
- BIR.Vo.,13-(L6)—Ann Ann To Do reportries d'14/40 from The Sense Approprieme To The Legislame And The Antoproposa Sald Sam To The Debie Behavi Lineary Resource Funds' Ro-referred to the Compiler on Control Massay.
- Bill No. 13 (LS) "An Art To Eract A Hear Li OCA Ch. 43 To Create Tax Relating For Educator Papeasses And Execut Tos Educator Approximation Act Of 2005."
- BUI No. 19 (LE): "An ANT TO Add New Ison (16), Bobasciana N., Section 28201, Artise 2, Chapter 26, Thoman 2. Tulis 11. Genus Crick Associata, Fer The Purpose Of Borrapting (The Application Of The Grow Receipt Tax From The Sels Of Noticines, Medical Supply And Medical Pupperson
- BM No. 12 (EC) "As An' To Add To A New Mea (5) To Submedian 2003 Of Article), Casaber 26 Determine 2.11 CEA And A New Sussection (7 To Sertice 2416 Of Article A), Casaber 21, 11 CEA, but The Prayers Of Emerging 10 to 36 Christian Internacements Medical Supports And Madel 2 Sprits, and William 2005 Companies of the Submedian 2 Sprits, and William 2005 Companies of the Submedian Companies of Christian Companies of Christian Companies Confederate International Sprits and Companies Confederate Representation Confederate Representation Confederate Representation Confederate Representation Confederate Representation Confederate Representation Confederate Representation Confederation
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#### Public Hearing Notice COPY AMENDED 5 GCA \$8102 (Special)



Bdward J.B. Calva, Chairman Af Commutes on Fluoria, Taxasion and Confiners 1 Linesians an Gushan 5 Public Hearing Room Tuesday, January 25, 2005, 9:30a.m.



The Committee on Finance, Tanaston and Commerce will hold a public bearing on Toesday, January 25, 2005, 9,30 a.m., of 100staneon Gudden's Public Hearing Room and solicits any written or verbal assistances from the Public on the following measures:

- BOI No. + U.S.) "An And To Appropriate The State Of This Million Deliver (\$2,000,000) Proc. The Editorian Feelbase Park To The Department Of Education For The Repair Of Air Considering in Public Salect Feelbase."
- BND PAL E (LB) "AD Act To Assend To (\$1106 Of Tills 12, Govern Greis Addonant Zuladire Te Author Invarient Busing And Securities And Companies Trading To The Last Of Bigible Advision Fer Qualifying Confliction."
- BUI No. 11 (1.5) "An Act To Add A New Both (26) & (29) To Item (R) Of (24201 Of Title 11, Grass Code Assessed Refactor To Goungstry The Wholeseke Of Tohnogensealoution, Services Actd Off-Island Bakes Rose Create Section Closs"
- BUING-13-740-740-ANT-CD-Improved 133-260-Prox The Resembly reproprieted 2-4-Tim Completing-And In-Acopyrepone Data From Public Fidentification Resemble Fund T. Revertered to the Committee on Cornell Master.
- BATING 13 (LS) "ALI ACI TO Emet A Mew 11 OCA Clt 43 To Create Ten Embates For Educator Emperature And SERCI The Endocator Approximation Act Of 2002."
- BOLN-, 19 (L6)—"An Art To Add New State (16), Subsection II., Scatter 2572), Arthir 2, Copper 26, Director 2, This 11, Gene Cute Amounted, for The Payers Of Energising The Application Of The Other Payers The Front The Sale Of Medicine, Medical Supply And Medical Employment."
- Dill No. 31-(16)—"An Art To Appropria The Belman Of The Torthond (Egistee) Pank And The Gran Companies Pank Inc The Projects Of Analog Melecus Copied Representat Projects Projects, pushing Society (Prince Pel 1970) of Orio Rending Laboratory

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## AMENDED Public Hearing Notice COPY



Laward J.B. Caivo. Chairman by Committee on Finance, Taxotion and Conference I Libertonean Gunhan's Public Rearing Room Tuesday, Jacuney 25, 2005, 9:36a.m.

48 HOUR NOTICE

The Committee on Finance, Taxation and Commerce will hold a public hearing on Teasley, January 25, 1906. 37, at [Libertaneon Gudhon's Public Hearing Koom and solicits any writtee or verbal testimonies from the Public on the following measures:

- Hill Fig. # (LS) = "AL ASI To Appropriet The Sma Of Two Million Dollars (\$2,000,000) From The Shinesier.
  Switches First To The Department Of Education Fig. The Expert Of Air Contributing in Public School
  Firstlike."
- BRI No. 3 (LS) "An Act To Arced To §55104 Of Tide 12, drawn Cere Ausonand Ruistre To Adding Invasional Bulking And Securities And Commodities Trading To The Lear Of Bigshic Activities For Qualitying Contribute."
- Bill No. 11 (US) "An Art To Add A New Run (26) it (20) To Jesus (6) (0) (24/20) Of Trie 11, Clean Cede Amosted Reterm To Bunnphing The Wholesels Of Telecommunication Services And Off Select Select New Section Totals."
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- BIT No. 13 (L8): "An Art To Seert A New 11 CCA Ch.43 To Create Tax Rebetts For Seventor Expenses And Bree: The Educator Approximation Act Of 2005."
- BEI No. 19 (LB).—"As Art To Add New Blook (146), Balancoura E, Scotha 2020), Antains 2, Cleaper 24, Differed 2, Tide (1), Chara Code Americand, For The Purpose Of Excaption; The Application Of The Grow Recompt Tax From The Saw Of Medician, Medical Supply And Medical September."
- 2011 No. 22 (PC) "An Art Te And Te A New Rent (5) To Subsection 25/20 DC Article 2, Chapter 24, Division 2, 11 GCA And A New Passection (7) To Section 28100 CC Article 2, Chapter 28, 11 GCA, For The Tupes (6) Ecopyring Tile Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual Section 2011 Annual

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#### AMENDED Public Hearing Notice GOPY 5 GCA \$5108 (Special)



Edward J.B. Catro, Casimuna éy Committee on Finance. Taxatton and Configure I Liberlation Qualita's Public Hearing Room Treesday, Japany 25, 2005, 9:16a.m.



The Committee on Finance, Tataston, and Commerce will hold a public bearing on Tuesday, Jacobay 25, 2005, 9,30 a.m., at Librariannum Gudhon 9 Public Hearing Room and willooks any written or verbal testimenties from the Public on the following consecutor:

- ser No. 4 (LS) "An Art To Appropriate The Stan Of Two Million Delian (\$2,000,000) From The Education Faculture From To The Department Of Education For The Repair Of Air Conditioning in Public School Faculture."
- Bit. No. 8 (1.5) "An Ast To Atment To §59104 Of Thirt 12, Otmos Code Associated Release To Adding Investment Seeking Anni Senation And Commondates Treating To The List Of Eduphica Australia For Qualifying Considence."
- BBI No. 17 (1.2) = "An Art To Add A New Dath (24) & (25) To Item (K) Of \$26000 Of This 11, Guent Code. Amounted Relative To Exampling The Wholessie Of Telecommunication Reviews Aud Of Indiad Sales Free Orean Ratioph Pares."
- BED No. LOTE, 9.— Ann Ann Tre De appropries \$1.16,760 Person The Durse Appropriated To-The Logistima. And Le dissippropries data Sure, Fa-The Public School Laterary Resources Pupil. IT Aversifiered to the Constantine of Overall Matter.
- BOHN's, 12 (LS) "AB ART TO BOULD A NOW 11 CICIA CILASI TO Crosto Tick Robusts For Education Experience And fined The Selection Approximent Act Of 2005"
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- BIT No. 27 CO. 7 And A TO A AND TO A New throu(2) TO Subsection 28/20 Of Article 2, Chapter 36, Division 2, 13 Of Article 2, Chapter 36, Division 2, 13 Of Article 2, Chapter 36, II CO.A. No. 7 The Purpose 3, Long 27 Co.A. and A New Subsocious (3) To Section 23/198 OT Article 2, Chapter 28, II CO.A. No. 7 The Purpose 3, Long 27 Co.A. and A New Subsocious (3) The Section 20 Co.A. and A New Subsocious (4) The Co.A. and A New Subsocious (4) The Purpose 3 Co.A. and A New Subsocious 27 Co.A. and A New Subsocious (4) The Co.A. and A New Subsocious (5) The Co.A. and A New Subsocious (6) The Co.A. and A New Subso

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#### AMENDED Public Hearing Notice COPY 5 GCA §8108 (Special)



Edward J.B. Caivo, Chairman ély Communes on Finance, Teaction and Comferce I Lineslaturan Guchen's Public Hearing Room Tunaday, January 25, 2005, 9:30m.m.



The Committee on Rinnanc, Taxation and Commerce will hold a public hearing on Tuesday, Jenuary 22, 2005; 9,20 xm., at L'Inhalancen Galhari Public Ressing Room and solicita any written or world britisancied from the Public on the Solicies on the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and the Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and Solicies and

- BHR MA 4 (LH) "An Ant To Appropriate The Bass Of Two Militon Delian (F3,000,007) from The Education Rectifies Fand To The Department Of Education For The Report Of Air Constituting in Public Sensor Rectifies."
- R# Nt. 5 (LB) "Art. Art. To Accoud To §58104 Of TKG 12, Gress, Code Associated Relative To Additing Investment Bracking Auct Sociations And Commerciated Tending To The Last Of Edigible Authorities For Qualifying Constituence."
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- BOB No. 13 (48).—"An Aut To Do appropriate \$1.13,260 From The Demonstration of To The Engineers And For Ampropriate Sub-To-The Poblic Educat Laboury Resources Food." Re-relayed to the Commisse on Cornel Medica.
- Bril No. 13 (LS) = "As Art To Pased A Hew 1) TOCA Ch.43 To Grove Tax Rebuth Per Resolve Expanses And Exect The Edward Approximen Act 00 2005."
- BB No. 19 (LA) Ton Aus To Add Dew Bern (16), Babronien E, Schiba 2001, Article 2, Capper 25, Division 2, Tikle (1, Guan Code Annonied, Per The Purpose Of Emerging The Application Of The Orne Secreta Tox From The Side Of Machine, Medical Engagin And Medical Engagement."
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- 2M No. 22 (EC) "An Art, To And To A New Issue (5) To Subsettine 18702 Of Article 2, Chapter 2A, Diretton, 2, 11 OGA And A New Solvenstein (7) To Section 21400 Of Article 2, Chapter 2A, 11 OGA, Per Ton Perpent Of Entering to The Most of February Instrumentation, Mental Sequence and Medical Supply, As World As The Provision Of Medical Section 27 ones The Application Of The Crew Section 12 and To Resport to Application Of Medical Sequence and Description of Medical Sequence (1) and To Resport The Application Of Medical Sequence (1).

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## Public Hearing Notice GOPY AMENDED



5 GCA #108 (Special)

Edward MR. Calve, Chatmon of Corolles on Finance, Taxation and Confluence 1 Libratium on Gundha's Paulis Hearing Focus Tuesday, Jamuscy 25, 2005, 4:30s.m.



The Committee on Pinance, Tacasion and Commerces will hold a public hearing on Touries, January 25, 2005, 930 a.m., at Libratinaron Outhon 9 habits Resemp Room and solution any septem or verbal estimation from the Public on the following measures:

- But No. 4 (1.5) "An Act To Appropriate The Schn Of Two Million Dollars (\$1,500,500) From The Schneide. Facilities Fact To The Department Of Editional For The Repair Of Air Constitutions in Problem School Facilities."
- Bill No. 8 (LS) "Ac Act To Assets To §SRIG! Of Title 12, Owen Code Assetsed Relative To Adding Investment Barbing And Securities And Commonths Trading To The List Of Shighler Architects For Qualifying Confidence."
- July No. 11 (1.5) = "Ax. Act. To Add A New Seat (75) & (79) To Bern (X) Of §30008 Of Yets 11, Obser Code Accounted Reliefs in To Europhing The Wholerals Of Telecommons engine Services And Off-lighted Sales Tron Lawn Langelte Tome."
- DIN Her 12 (LE) "An Aus Tella symmet in \$115,567; on The British Appropriated Te The Legislature And Te Angyrophus Sad Sun Tella Pindo-Saired Library Ramonus Pinda". Reneferred in the Constitute on Owner'd States.
- RMI No. 13 (LS) —"An Act To Baset A New 11 OUA CO.43 To Greate Tex Rebasse Not Educator Segarose And Execut The Educator Approximate Ann Of 2005."
- RB No. 19 (LB). "An And To Ank New Zhen (BE). Sobsection E, Scence 20201, Antice 2. Chapter 28, DANISCO.

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#### AMENDED Public Hearing Notice COPY 5 GCA §8198 (Special)



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Edward J.B. Cuive, Chairmen fly

Counties on Fenerce, Toxation and Configure

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Tuesday, January 25, 2005, 9:30a.m.



The Committee on Finance, Taxation and Committee will hold a public hearing on Thorday, January 25, 2605, 330 a.m., at [Likelataman Gushan 3 Public Hearing Room and solicits any written or verbal astimocraes from the Public on the Salarine, grassacters:

- Bill No. 4 (LB) "An Act To Appropriate The Suss Of Two Milliam Dollars (\$1,000,000) From The Education Facilities Fand To The Department Of Bidancisis For The Repair Of Air Conditioning in Public School Facilities "
- BR No. 8 (LS) "An Act To Amend To 158104 Of Title 12, Genm Code American Relative To Adding Investment Eatling And Securities And Commodities Trading To The List Of Eligible Activision Fig Qualifying Confidence.
- RDE No. 12 (LS) "An Act Te Act A New Rest (24) & (22) To Tect (X) Of §20195 Of Title 11, Oben Code Anatomet Relative To Recogning The Whokesis Of Telecommentation between And Off-Silead Sales From Come Knotper Tests."
- Bill No. 13 (LE)—"Act And To Do opposphine \$136,960 From the Bone Appropriate To Tim Englishee And In the property limited Sum To The Public School I divery Resource Funds. Re-reformed in the Commission of Cornell Manue
- Bill No. 43 (LB)... "As Are To Reset A New 11 OCA Ch. 43 To Green Que Rebistor For Educator Expenses And Brust The Educator Appendixtus And Of 2005."
- Bill No. 19 (LB).—"No. Act To Add New News (IC), Believenico K., Scotles 28303, Article 2, Chapme 26, Direntos 2, Tics (1. Guess Code Accostonic, For The Perpose Of Securitying The Arphiotetra Of The Gross Record The From The Sale Of Madicine, Medical Papels And Modical Septement."
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- BU No. 22 (EC)—"An Art Te Add Te A New Iston (5) Te Relevendon 25/EC Of Ancies 2, Chapter 24, Division 2, 11 OCA Art A New Issuestics (f) To Section 31/180 CC Articles 2, Linguis 23, 11 OCA, For the Propose of Leading 10 Companies (1) Find the Section 21 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (1) Find the Section 20 Te Add Companies (2) Find th

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## AMENDED Public Hearing Notice GOPY



5 GCA \$8106 (Special)

Edward J.B. Calvo, Chairman Ly Committee on Finance, Texation and Comferred 1 Libertains on Guahan 2 Public Hearing Loom Tuesday, James y 25, 2005, 9:30m.m.



The Committee on Finance, Tunation and Commerce will hold a public hearing on Tunday, Jenuary 25, 2005. 9.10 a.m., at [Jahamman Gubber Tubble Hearing Room and solicits any written or world notinencing from the Public on the following measures:

- BSI No. 4 (LS) "Ad Act To Appropriate The Suss Of Two Million Dollars (\$3,500,000) Press The Education Further Fund To The Department Of Bascarden For The Repub Of Air Conditioning in Proble Science Furthers."
- BHN No. E (16) "An Act. To Ameria To \$55104 Of Tibe 12, Group Code Americans Relative To Addito, Investment Bedding And Securities And Commodition Trading To The List Of Edgebie Activities For Qualifying Confidence."
- BEF No. II (I.6) "Ac. Au To Add A New York (ID) & (ID) To Jose, (IC) Of \$75000 Of Trig 11, Ouse Code Amousted Resister To Bourgelog The Wholesale Of Telecommentation Services And Off-bland Silve From Crow Leepin Times."
- Bill Po. 51 (LS) An An Tollie appropries \$131, 46 From The Gano Appropries 4 To Tan Lagrance And To Response to Self Sun To The Public Sibert Library Resources Fund." Re-referred to the Countries on Court III March
- BAN No. 13 (LID) "Ar. Art To Sumet A New 31 UCA CX-43 To Create Tax Rebates For Educates Separates And Error: The Educates Approximates Act Of 2005."
- BAU No. 19 (LS). "Ma Art To Add New Instal(In), Subination X, Station, 27701, Article 1, Capper 24, Unrisin 2. This 1; Green Code Assembled, For The Purpose Of Emerging The Application Of The Green Resemble 12: From To date Of Medicine, Medical Supply And Medical Exposured.
- Bill No. 33 (TC) "Ac Ar", To Add To A. Nev Bian (5) To Sobrection 26702 Of Articles, Chapter No. Division 2.11 UCA And A New Sobrection (3) To Socked Bills Of Articles, C. Capper 38, 11 OCA, Rev To Express Character 17 Add Coff Medicines, Homestermonics, Medicine Groupmoner, And Medicine Stoppy, As will do Tab Provision Of Medical Services From The Application Of the Ownt Roscope Tax Add To Reserve Tak Application Of The Unit Tax More Table Engineering Computer (1)

Individuals wasting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Senator Edward J.B. Celvo at 475-8801, send an e-mail at grassportalized@bittingsr.com or first at 175-8601.

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#### AMENDED Public Hearing Notice GOPY 5 GCA \$6108 (Special)



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The Committee on Plassics, Tazation and Commerce will hold a public hearing on Theodoy, January 25, 2005; 370 a.m., at [Jazationeon (Julien) Public Hooring Room and solicits any written or writed hartmorness dome the Public and the Allerian on the Allerian on the Scholerian or Section 1997.

- NH No. 4 (LS) "As Ast To Appropriate The Sum Of Two Milliam Dollws (\$2,600,000) Front The Belocation Facilities Found to The Department Of Education For The Repair Of Air Conditioning in Public School Facilities."
- Bill No. 8 (LS) "Az Az: To Aconst To \$53104 Of The 12. Owns Code Associated Relative To Adding Investment Bushing And Sociation And Commodition Trading To The Lint Of Eligible Acoustics For Constitute."
- Bill No. 11 (LS) "An An Te Add A New Rent (28) & (29) Te Benn (K) Of §16503 Of Fide 11, Quan, Code Attactual Relative To Ebumpidag Die Whesheede Of Telecommendation Services And Off-Inland, Spice From Cross Artifacts Tuescs."
- Bili Ma. 13 (LS). No. An To Do sparspolate \$136,260 Prime The times Appropriated To The Logistics and To Recognitive State State To The Paint State \$1,000 Recognitive State \$1,000 Recognitive State \$2,000 Recognitive Stat
- HILL No. 13 (LS) "All Art To Elect A New 14 (ICA CL45 To Chain. Tex Roberts For Educate Expension And Enter The Educate Appreciation Art Of 2005."
- Bill No. 79 (LE). "An Ant To Add New Dam (AG). Releasing R. Seeles: 2007, Acticle 2, Chapter 26, Division 1. The Ft., Usen Code Accounts, For The Repost Of Petarpting The Application Of The Oren Recopy To-From The Sele Of Middelin, Michael Supply and Medical Equipment."
- Bill No-33-(48) The Ant To Represent the Release Of The Tenhand Represe Real And The Greek Commission State for The Tenhand Wilder States Tenhal Represents Represent Postpoort, proving Society parameters by \$17.03.00 fine States Represent
- BIB No. 32 (EC) Yes Art To Aki To A New Rich (5) To Shiftendon (2002) Of Article 2, Chepter 24, Divisions 2, 17 GGA And A New Journalism (7) To Section 21146 Of Article 2, Chepter 24, 17 GGA, Yes The Purpose (7) To Section 21146 Of Article 2, Chepter 24, 17 GGA, Yes The Purpose (7) The Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article 2 (1) Article

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#### AMENDED Public Hearing Notice GOPY 5 GCA \$8108 (Special)



Edward J.R. Catro, Chitrona & Committee on Finance, Taxotton and Compared Vibrationan Goaletts Fabric Bissing Room Toesday, Pascary 15, 2005, 9:36cm.



The Committee on Finance, Taussion and Commerce will haid a public hearing on Tomday, Jamesey 25, 2905, 9,36 a.m., at Libertaneon Guiden's Public Phiering Rooms and aclicits say writing or verbal testimentics from the Public on the Eclaving measures:

- BH No. 4 (LS) "An Ant To Appropriate The Sun Of Two Million Dollars (\$2,000,000) From The Hilmshipe Selfilor F and To The Department Of Education For The Repoil Of Air Conditioning in Positis School Publisher."
- Bin No. 8 (Li) "An Act To Amend To \$55104 Of This F2, Groun Code Amounted Relative To Adding Investment Buckers And Securities And Commodities Tracing To The Lint OffSliphin Authorises For Qualifying Conflictors."
- BUY No. 11 (LS) "Art Am Tro Add A New York (ZS) & (ZS) To from (X) Of yaking Of Take (1), Quare Cade Automore Release To Decempang The Whodgards Of Transcrimensuables Services And Official Sales From Cross Receipt Taxos."
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- Bull No. 13 (L6) "As Act To Equat A Near | 1 CACA CO.43 To Cream The Robetts For Educator Expenses And Error: The Educator Approximation Act Of 2005."
- Bill No. 19 (LS). "An Art To Add Now Boss (M6). Subsection X, Stration 26203, Article 2, Onspec 26, Division 2, Take 11, Outp. Code Amontond, For The Purpose Of Energisting The Application Of The Great Receipt The Form The Law Of Medicines, Medical Supply And Medical Equipping.
- Bill No. 32 (LE) CAs. Am To Represent The Balance Of The Terrorate Augment Fred And The Gran-Consumer Park For The Parpers Of Familian Velocit Copied Improvement Parjetts." Postported, probling Endogs pers. act to §17.80 (or id & Succion, Ratio).
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## IV. PUBLIC HEARING AGENDA



# MINA BENTE OCHO NA LIHESLATURAE GUÂHAN TWENTY-EIGHTH GUAM LECHUSTURE

SENATOR EDWARD J.B. CALVO SECRETARY OF THE LEGISLATURE

COMMITTEE ON FINANCE, TAXATION & COMMERCE

OFFICE OF FINANCIA AND BUDGET

PUBLIC HEARING

Telephone (nTI) 175 950 constraint 16, 165 (1550)

## **AGENDA**

I Libeslaturan Gudhan's Public Hearing Room Tuesday, January 25, 2005, 9:30 a.m.

- Bill No. 4 (ISE "An act to appropriate the sum of two million datass (\$2,000)(00) from the Education Facilities Fund to the Department of Education for the repair of air concationing in public school facilities."
- Bill No. 841-Sp. "An set to impend \$58164 of Tale 12. Grain Code Amounted relieve to satisfig investment backing and securities and commodities tolding to the list of eighble universe to coalifying condicates."
- Bill No. 11 (US): "An act to add a new from (28) and (29) to from (K1 of §2629) of Tibe (1), Quara-Code Annothed relative to exempting the wholesale of telecommunication services and oil-island sales from Gooss Receipts Taxes."
- Bill No. 42-(18): "An aut in deappropriate \$1383ant from the sums appropriated to tise begindonere and to be appropriate said sum to the Public School Library Resources brinds Rereserved to the Committee on General Matters.
- Bill No. 13 (LSE "An act to enact a new 11 GUA Ch.43 to create tax rebotes for educator expenses and eract the Educator Approchation Act of 2005."
- Bill No. 19 (LSE PAR set to add a new item 136). Subsection K. Section 26203. Article 1. Chapter 26, Decision 7. Title 11, Graun Code Annotated, for the purpose of exempting the application of the triors Receipts for from the sale of medicine, medical supply, and medical configuration.
- Bill No. 21 (LSE: An active reprogram the balance of the Territorial Highway Fund and the Count Constitution-hand for the purpose of landing various capital improvement projects." Postpaned residing toolings pursuant to § 17-13-91 of Litherland an Onahan's Standing Roles.
- Hill No. 22 (ECE "An act to add to a new item (5) to subsection 26202 of Article 2, Chapter 26, Disserton 2, 11 GCA and a new subsection (1) to section 28105 of Article 2, Chapter 28, 11 Gr A. 8. for the perpose of exempting the sale of medicine, phinomecuticals, medical equipment, and medical supply, as well as the movision of medical services from the application of the Gross Receipts Inx and to remove the application of the Use Tax Form of Medical Equipment?

#### V. SIGN-IN SHEET

Sign-in sheet not provided by Committee on Finance, Taxation, and Commerce

## VI. WRITTEN TESTIMONY



FRUET CAMACHO GOVERNO MAGAS, SALEGE MOSSAM IN GOSTMER THOMAS GARANGE

> ARTEMOD GEGENAL DAME DAME DAME OF AN AND GENERAL CHARLES

GOVERNMENT OF GUAM

Gubetnamenton Guàhan

The Honorable Senator Edward J.B. Calvo Charman

JAR 2.5 26%

Committee on Finance, Taxation and Commerce Mina' Bente Ocho Na I thestaturan Guahan I Labestatura: Guahan's Public Heuring Room

In re. Bill No. 13 (LS). "An Act To Fract A New 11 GCA Ch. 43 To Create Lax Rebates For Educator Expenses And Effect The Educator Appreciation Act of 2005."

Dear Senator Calvo:

The Department of Revenue & Taxation (DRT) recognizes and agrees with the intent of this proposed legislation, to illow educators on our island to receive a rebare of up to \$500 on monics spent on qualified educator expenses, especially during these times when most educators pay for supplies from their personal finds. However, considering the current financial position of our Government, DRT recommends that this proposal be postponed and reconsidered when the Government's financial situation improves.

DRT also is concerned about:

*The potential for Guan taxpayers to receive a double benefit should this legislation pass. In \$4301 of this proposal, taxpayers who qualify would be allowed a robute for expenses exceeding the \$250 as allowed in G111 § 62. This proposal does not address taxpayers who will take itemized deductions for the excess on their tax returns. As this bill is written, taxpayers may be allowed to itemize the excess over \$250 and still qualify for this rebate.

*The administration of this Act. DRT feels that in additional burden would be placed on the Department to implement this without additional manpower available to analyze qualified expenses from eligible educators.

Should this proposal become law. DRT will make the necessary changes in both policy and form as decined necessary to administer this Act.

Sincerely,

Origina Billing

Post Office Sov 23(0), Quam Mon Facility, Guam 9892 t. Tel. ( Tellar (671) 475-1621/1785 80 + Pax ( Faks (671) 472-2643

## VII. TAX FORMS AND INSTRUCTIONS

§ 1040	Dep.	nthum of the freesury—internal Recente  5. Individual Income Tax Re	Service 2004		a technic	m). Do no		etaple in this space	
		r the year Jan. 1-Dec. 31, 2004 or other tax year beg	10117 12.2	4. 90583		20 \		dB No. 1543-9074	
Label		our first name and mittel	Last name					ocial security number	
instructions as an page 16.1 E	Н.	a joint return, spouse's first name and Initial	≠nna tecj				Spouse	's social security numb	ber
Use the IRS Label. Higher the E	140	ane address garaber and street. If you have	n P.O. box sae paga 16		Apt no	İ	A	Important!	<u> </u>
please print E	a	ly town or post office, state, and ZIP code, if	you have a foreign add	454 <b>549</b>	раде 16.	$\neg$		ormustenler sur SSN-contente	
Presidential -	<del>-</del>						You	J Spouse	
Election Campaign	1	<ul> <li>Note: Checking "Yes" will not change</li> <li>Do your or your spouse it bing a joint</li> </ul>				_			
See page 16.:	<del>-'</del>	<del></del>							
Filing Status	1	A ****						Derson). (See page 17	
•	2 l				ie opolityting pe ias child's nami		LING CAR	not your dependent, er	neer
Check only one box	3 1	Idanied filmo separately. Enter spour and full name frese. ▶	Se a della seriona	-			رايون،	ient child (see page )	~,
	6.0	Yourself, it someone can claim vo	o as a dependent d				7	Boxes checked	
Exemptions	ю						i	No. of children	
	c	Dependents:	(2) Dependent's	1 .	i Dependent's elationship to	child by ch		on 6c veho:  • lived with you	
		(1) First name Last name	Social security muonb	91 "	40#	(100 Sep 1)		<ul> <li>did not we with</li> </ul>	
			( )			0		you due to discress	
if more than four dependents, see			<u> </u>					(544 page (3)	
p30+ 16			: :					Dependents on 6c not entered above	
			<u> 1 </u>	L				Add sumbers on	٦
	<u>(1</u>			<del></del>		<del></del>	7 - 7	lines aboya 💌	_
Income	7	Waged salares, tips, etc. Attach Form					1		
		Taxable Interest. Attach Schedule B if		1001			68	<del></del>	
Attach Formis)	b 9a	Tax-exempt Interest. Do not include a		8b			ا ۱		
W-2 here, Also attach Forms		Ordinary dividends. Attach Schedule E		1 96 1	• • • •		9a		
W-2G and	10	Outsided dividends (see page 20)					10		
1099-R if tax was withheld.	11	Taxable returds, credits, or offsets of		ie takes	i pee page 21		11		
That thomem.	12	Alimony received  Budiness income or Jossy, Attach Both					12		
	13	Capital dain or itossy. Attach Schedule			Thoras boss	'nή	13		
in , on shid mot	14	Other dains or dossess Attach Form 4			. Check Hele		14		
aet 3 A-2	15a	IE A distributions	7 1		amount (see )	aria 22	15b		
see page 19		Persions and annuties 16a			amount (see p		16b		
Suctions Builde	17	Rental real estate, royatties, partnershap					17		
not attack, any	18	Form income or doss. Attach Schedul					18		
payment Also. please tise	19	Unemployment compensation					19		
Form 1040-V.	20a	Social security benefits . 20a		Taxable	amount (see p	а <del>ле</del> 24:	200		
	21	Other income, just type and amount is	ee page 24				21		
	22	Add the amounts in the far right column	for lines? through 21	·	your total inc	onie 🕨	22		
Adjusted	23	Educator expenses (see page 26) ,		23					
Gross	24	Certain business expenses of reservists, pe	-	1		1			
Income		fee-basis government officials. Attach For		24			۱. ا		
Moone	25 26	IRA deduction (see page 25)		25 26			1.		
	27	Student loan interest deduction (see p.		27			1		
	28	Tuition and tess deduction (see pode 3		28			1800		
	29	Health savings account deduction. Atta Moving expenses. Attach Form 0000.		29			1		
	30	One-half of self-employment tax. Attach		30			2300		
	31	Self-employed health incurance deduc		31			1843		
	32	Self-employed SEP, SIMPLE, and qual		32			2000		
	33	Fenety on early withdrawal of savings		33			7		
	34a	Almony paid b Recipient's SSN ▶		348					
	35	Additiones 25 through 34a					35		
	36	Subtract line 35 from line 22. This is yo	eur adjusted gross i	ncome			36		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75.

Cat. No. 11320B

Form 1040 (2004)

Form 1946 (2004	i:			Page 2
	37	Amount from line 36 radjusted gross income:	_	37
Tax and	38a	Check    You were born before January 2, 1940,  Blind.   Total boxes		
Credits		if.   Spouse was born before January 2, 1940,   Blind,   checked	38a	
Standard	7 6	If your spouse itemates on a separate return or you were a dual-status alter, see page 31 and check here		
Deduction	39	Itemized deductions from Schedule Apor your standard deduction (see left ma	adine	39
for	40	Subtract line 39 from line 37		40
<ul> <li>Everyte who then ked any</li> </ul>	41	If line 37 is \$107,625 or less, multiply \$0,100 by the total number of exemptions of	aimed on	100 m
1 beginning	i	line 6d. If line 37 is over \$10°,025, see the worksheet on page 33		41
35a or 385 or aho can be	42	Taxable income, Subtract line 41 from line 40, if line 41 is more than line 40, ent	4r -0-	42
folgamed as a	43	Tax (see page 33). Check if any tax is from: a 🔲 Form(s) 8814 b 🔲 Form 4972		43
dependent. See page 31	44	Alternative minimum tax isee gage 35. Attach Form 5251		44
All others:	45	Add lines 48 and 44		45
Small- or	46	Foreign tax predict. Attach Form 1116 if required		
Litarried filma	47	Credit for child and dependent care expenses. Attach Form 2441 47		
separately \$4,850	48	Credit for the elderly or the dissibled. Attach Schedule B 48		
Married filing	49	Education credits, Attach Form 8863		] · · · · · · · · · · · · · · · · · · ·
jointly or	50	Retirement savings contributions credit, Attach Form 8880. 50		[ ' ' '
Gualifying Kidoween	51	Child tax gredit (see page 37)	L	ked l
\$9,790	52	Adoption credit, Attach Form 8839		[하다]
Head of	53	Credits from: a From 8396 b From 8860		] [
household. 30 156	54	Cather credits. Check applicable box(es): a D Form 3800		1.5.53
1. 129	J * `	b ☐ Form 8801 c ☐ Specify		
	55	Add lines 46 through 54. These are your total credits		55
	56	Subtract line 55 from line 45. If line 55 is more than line 43, enter -0		58
	57	Self-employment tax. Attach schedule SE		57
Other	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4	137	58
Taxes	50	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if		59
	60	Advance earned income credit payments from Form/s/ W-2		60
	61	Household employment taxes, Attach Schedule H		61
	62	Add three 56 through 61. This is your total tax	>	62
Payments	63	Federal income tay withheld from Founs W-2 and 1099 . 63		1334 I
, 4,,,,,,,,,,	64	2004 estimated tax payments and amount applied from 2003 return 64		188
if you have a	65a	Earned income credit (EIC)		1881
gualifying child, attach	b	Nontaxable combat pay election ▶ 65b		
Schedule EKG.	66	Excess social security and tier it RRTA tax withheld (see page 54) 66		
	67	Additional abild tax credit. Attach Form 8612		
	68	Amount paid with request for extension to file (see page 54) 68		1/16H
	69	Other payments from: a Form 2439 b Form 4136 c Form 8885 , 69		1-12-1
	70	4dd lines 63, 64, 65a, and 66 through 69. These are your total payments	<u> </u>	70
Refund	71	If time $70$ is more than line $62$ , subtract line $62$ from line $70$ . This is the amount you	overpaid	71
Errect deposit?	72a	Amount of line 71 you want refunded to you	<u>.</u> ▶	72a
See page 54 and fill in 725	<b>▶</b> b	Routing numi.←r	Savings	
72c, and 72d.	<b>▶</b> d	Accident counter		
	73	Amount of line 71 you want applied to your 2005 estimated tax ► 73		] ] ]
Amount	74 75	Amount you owe. Subtract line T0 from line 60. For details on how to pay, see p	age 55 🕨	74
You Owe		Estimated tax penalty (see page 55)		
Third Party	1	you want to allow another person to discuss this return with the IRS (see page 56)		
Designee			arsonal identif antwir (PIN)	ication _
Sign		der penalties of penury, I declare that I have examined this retien and accompanying schedules and		nd to the best of my knowledge and
		lef, they are true, correct, and complete. Declaration of preparer (other than taxpayor) is based on all (		
Here	Υυ	ur signature   Code   Your occupation		Daytime phone number
Joint return? See page 17	<b>N</b>			1, ,
Keep a copy	Sρ	ruse's signature, it a joint return, both must sign. Date Spruse's occupation		TOTAL PROPERTY OF THE PARTY OF
tor your records.	7			
	Dr.	parer's Dote Cher	. 14	Preparer's SSN or PTIN
Paid			k if mployed 🔲	
Preparer's	Fire	T'S RADE out	EN	1
Use Only	ve t	rs it self-employed).	Phone po	3 3

Form 1040 (2004)

## **Adjusted Gross** Income

## Line 23

#### **Educator Expenses**

If you were an eligible educator in 2004, you can deduct up to \$250 of qualified expenses you pool in 2004. If you and you see eligible educators, the maximum deduction is \$500. However, neither spouse and deduction is \$500. However, neither spouse can deduct more than \$250 of his or bet qualified expenses. An eligible educator is \$100 of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the prope a kindengarien through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year

Qualified expenses include ordinary and necessary expenses paid in connection with backs, supplies, equipment (including computer equipment, software, and serv-rees), and other materials used in the classtissm. An ordinary expense is one that is common and a cepted in your educational field. A nocessary expense is one that is field he to a dependent of the total and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include ex-penses for home schooling or for nonadiletic supplies for courses in health or physical education. You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I sav-ings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings
- Nontaxable earnings from Coverdell education savings accounts.
- Any telmbursements you received for these expenses that were not reported to you in Form W-2, boy 1.

For more details, use TeleTax topic 458

#### Line 24

#### Certain Business Expenses of Reservists. Performing Artists, and Fee-Basis Government Officials

Include the following deductions on

 Certain business expenses of National Guard and reserve members who traveled more than 100 pilles from home to perform services as a National Guard or reserve member.

- · Performme-arts-related expenses as a qualified performing artist.
- · Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or 2106-EZ

#### Line 25 **IRA** Deduction



If you made any nondeductible contributions to a traditional individual retirement arrange-ment (IRA) for 2004, you must report them on Form 8006.

If you made contributions to a traditional IRA for 2004, you may be able to take an IRA deduction. But you, or your spense if filling a Joint return, must have lad earned income indoor to do so For IRA purposes, earned income includes altimony and separate maintenance payments reported on line 11. A statement should be sent to you by May 31, 2005, that shows all contributions to your traditional IRA for 2004.

Use the worksheet on page 27 to figure the amount, if any, of your IRA deduction. But read the following list before you fill it:

- If you were age 70% or older at the end of 2004, you cannot deduct any contri-butions made to your traditional IRA for 2004 or treat them as nondeductible contri-
- · You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit. See the instructions for line 50 on page 36.



If you made contributions to both a traditional IRA and a Roth IRA for 2004, do not use the worksheet on page 27. In-

the worksheet on page 27. In-stead, see Pub, 590 to figure the amount, if any, of your IRA dedoction.

- You cannot deduct elective deferrals to a 401(k) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in Form W-2, box !. But you may be able to take the retirement savings contributions credit. See the instructions for time 50 on
- page 36.

   If you made contributions to your IRA in 2004 that you deducted for 2003, do not include them in the worksheet.
- If you received a distribution from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in Form W-2, box 1, do not include that distribution on line & of the worksheet. The distribution should be

shown in Form W-2, box 11. If it is not contact your employer for the amount of the distribution.

- You must fife a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 25.
- Do not include auxlified reflever con-→ two not metude quantities reflected con-ributions in figuring your deduction. In-stead, see the instructions for lines. 15a and 15b on page. 22.
- Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an nemized deduction on Schedule A.
- If the total of your IRA deduction on line 25 plus any nondeductible contribution to your traditional IRAs shown on Form R606 is less than your total traditional IRA contributions for 2004 see Pub. 590 for special rules.



By April 1 of the year after the year in which you turn age 20%; you must start taking minimum

tequired distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distribthe another has shown and constraints and assumed. For details, including how to righte the minimum required distribution, see Pub. 590.

# Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 40/16)), annotic, SEP, SIMPLE, CO, 18 work or through self-employment, your IRA deduction may be reduced or climinated. But you can still make contributions on IRA area of Sept. to an IRA even if you cannot deduct them from case, the income extraction your IRA contributions is not taxed until it is paid to you.

The "Retirement plan" hox in Form W-2, box 13, should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retriement plan.

If you were covered by a reprement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. It you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2004.

SCHEDULES	8 A &	B   Schedule A—Itemized Deduc	tions	ON#8 No. 1545-0074
(Form 1046)				୭ନ <b>୍ଦ</b>
(Screenie a is on pack)				Attachment
Department of the Tra Internal Revenue Sen	NC#	Attach to Form 1940. ➤ See Instructions for Schedule		Sequence No. U7
Hameio, shawn on	sur social security number			
			1 240	<del>a</del>
Medical		Caution. Do not include expenses reimbursed or paid by others		4
and	1	Medical and dental expenses uses page A-2)	<del> </del>	
Dental	2	Enter amount from Form (040, fine 37 2 2 5%)  Multiply, line 2 by 7 5% (075),	1 1	
Expenses	3	Subtract line 2 from time 1. If line 3 is more than line 1, enter -	·	
Taxes You	5	State and Isoal (check only one box)		
Paid	,	a linonne taxes or		
رود		b ☐ General sales taxes risee page A-Ø		18
page Asian	6	Regi estate taxes (see page A-3)		
	7	Personal property taxes		\$* <b>]</b>
	8	Other taxes. List type and amount ▶	8	
		8		
	9	Add lines 5 through 3	9	12
Interest	10	Home mortgage interest and points reputted to you on Form 1998 10	<del> </del>	<b>1</b>
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid		<b>4</b>
5 <del>र</del> न		to the become and a many or base was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the best was been as the be	3 1 17	4
D944 5-3 -		and show that person's name, identifying no, and address 🕨	3	·
		11		4 1
Note. Ferrosof		***************************************		
anterest in	12	Points not reported to you on Form 1098 See page A-4 for special rules		
क्षात्री सङ्ग्रहासीतील	13	Investment interest. Attach Form 4932 if required. (See		
199XF, 10:54.	••	рэфе А-4 /		£1
	14	Arkil lines 10 through 13		4
Gifts to	15	Gifts by each or check if you made air, gift of \$250 or		
Charity		more, see page A-4	Ç.	
R courmade a	16	Other than by cosh or check if any gift of \$250 or more		.
gett and eet a benefit for it.		256 hade and 100 mars acree in the second and second		
see page 4-4	17 18	Carryover from prior year		8
Casualty and		730 45 2 13 10 10 10 10 10 10 10 10 10 10 10 10 10		
Theft Losses	19	Casualty or theft lossies). Attach Form 4684. (Geo page A-5.)	<i>, , , , , , , , 1</i>	9
Joh Expenses	20	Unreampursed employee expenses—job travel union		
and Mesi	20	dues, job adjugation, etc. Attach Form 2106 or 2106-EZ	<b>3</b>	
Other		# required (See page A-6.) ▶		
Miscellaneous	:	0.00		:1
Deductions		20		
	21	Tax preparation fees	<del>                                     </del>	1
- Bare	22	Other expenses—investment, safe deposit box, etc. List		3. <b></b>
page Artis		typs and amount ▶		
	23	Add lines 20 tarough 22		<b>3</b>
	24	Biter amount from Form 1040, line 37 24		<b>Ø</b>
	25	Multiply line 24 by 2% (92)		
	26	Subtract line 25 from line 25. If line 25 is more than line 23.	મામ્ય નો- , <b></b>	26
Other	27	Other-from list on page A-6. List type and amount		
Miscellaneous	,	***************************************		
Deductions		<u></u>		27
Total	28	Its Form 1040, line 37, over \$142,700 (over \$71,350 if married		
Itemized		No. You deduction is not limited. Add the amounts in the t	as right column	28
Deductions		for lines 4 through 27. Also, enter this amount on Form	TO TO THE PERSON AT A PERSON OF THE PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON AND A PERSON A	<u>දෙල 1</u> විශීන්ත්ව ි
		Yes. Your deduction may be limited. See page A-8 for the an	teater to supply	\$1.00 PM

#### Line 20

#### Unreimbursed Employee Expenses

lenter the total coffinary and necessary job expenses you poid for which you were not remininged. (Amounts your employer in-cluded in low Lot your Form W.2 are not considered (cimbursements.)

An ordinary expense is one that is common and accepted in your field of frade, positives, or profession. A necessary expense is one that is helpful and appropriate to a your business. An expense does not have no be required to be considered necessary.

But you must fill in and attach Form 2 bac it either (1) or (2) next applies.

- 1. You claim any travel, transportation. meal, or cutofainment expenses for your
- 2. Your employer paid you for any of your job expenses repertable on fine 20.



If our used your own redicke and (2) almove does not apply, you may be able to file Form 2106-12 to tead.

If you do not have to tile Form 2108 or 2106-F. Itst the type and amount of each expense on the dotted lines next to line 20. If you need in ex-space, attach a statement showing the type and amount of each ex-pense. Finet one total on line 20.



Do not include on time 20 any educator expenses you deducated on Foun 1640, line 23.

- Examples of other expenses to include on line 20 are:
- Natery equipment, small tools, and supplies needed for your job.
- Patients required by your employer that are not suitable for ordinary wear.
- as not surface to obtainly west.
  Projective clothing required in your youk, such as hard hals, safety sloes, and always.
- · Physical examinations required by voncempleyer.
- Dues to professional organizations and chambers of commence.
- · Subscriptions to professional journals.
- Fors to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.

- Certain business use of part of your long. For details, including limits that apply, use TelaTax topic 500 (sac page 8 of first form 1046) instructions) or see Pub. 587.
- Certain educational expenses. For de-tails, use Tels/Tax topic 513 (see page 8 of the Form 1040 instructions) or see Pub. 970. Reduce your educational expenses by any titilion and few-deduction you claimed on Form 1040, line 27.



You may be able to take a credit for your educational espenses instead of a deduction. See Form 8863 for details.

#### Line 21

## Tax Preparation Fees

Inter the tees out paid to preparation of your tax return, including fees paid for fil-ing your return electronically. If you paid your text by result can, do not include the convenience fee you were charged.

#### Line 22

## Other Expenses

Other Experises three the tradament you paid to produce or collect taxable income and manage or potect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the dotted lines next to line 22. If you need those space, attach a statement showing the type and amount of each expense, triter one total on line 22.

Examples of expenses to include on line

- · Certain legal and accounting fees.
- · Clerical help and office rent.
- Custedial (for example, trust account) lees.
- Your share of the investment ex-penses of a regulated investment company
- Certain losses on nonfederally insured deposits in an insolvent or bankript financial institution. For details, uncluding limits that apply, see Puls 529.
   Certailty and their losses of property.
- used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4707, line 18a.

· Deduction for repayment of amounts under a claim of right if \$3,000 or less.

## Other Miscellaneous **Deductions**

#### Line 27

Only the expenses listed next can be de-ducted on this line. List the type and amount of each expense on the dotted lines next to line 27. If you need more spore, attach a statement showing the type and amount of each expense, I after one total on Energy? Time 27.

- Gambling losses, but only to the ex-tent of gambling whinings reported on Form 1040, fine 24
- · Casualty and theft losses of income-producing property from Fouri 4684, lines 32 and 38b, or Form 4307, line
- · Federal estate tax on income in respect of a decodent.
- Amortizable bond premium on bonds acquired before October 23, 1986.
- Deduction for repayment of amounts under a claim of right if over \$3700. See Pub. 525 for details.
- · Certain unrecovered investment in a pension.
- brigainment related work expenses of a disabled person.

For more details, see Pub. 529.

## Total Itemized **Deductions**

#### Line 28

Use the worksheet on page B-1 to tigme the amount to enter on line 28 if the amount on Form 1040. Time 37, is over \$142.500 (\$71,350 if married filling separately).

## VIII. CORRESPONDENCE

## Audi Punzalan

'Bob Klitzkie' <bob@bcbsoffice.org> From: "Art llagan" kilagan@mail.gcv.org> Friday, February 11, 2005 7:21 AM Letter to Art llagan.doc; Bill 13 (LS) - Substitute Bill.doc To: Sent:

Attach:

Subject: Bill 13

Art.

As per our conversation yesterday, I'm transmitting a letter and substitute bill concerning your objection to bill 13. I submit that the substitute bill meets your objection re a potential double benefit for taxpayers who deduct unreimbursed business expenses.

Your endorsement of the "piggyback" aspect of the bill would tend answer questions as to why the eligibility for the rebate is limited.

Bob Robert Klitzkie Senator. 28th Guam Legislature

*** E-mail attachment below



# **Bob's Office**

#### The Office of Senator Robert Klitzkie

197 Hernan Cortes Ave., Suite A-1 Hagatna, Guam 96910

(671) 472-9355 • bob@bobsoffice.org • www.bobsoffice.org

February 11, 2005

Artemio Ilagan, Director Department of Revenue & Taxation P.O. Box 23607 G.M.F., GU. 96921

# RE: BILL 13 (LS) AN ACT TO ENACT A NEW 11 GCA CH. 43 TO CREATE TAX REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION ACT OF 2005

Dear Mr. Ilagan:

Thank you for being so responsive to Bill 13 for the public hearing held on January 25, 2005. In consideration of your testimony submitted to the Committee on Finance. Taxation and Commerce, I have decided that the definitional section of the bill must be amended. You highlighted concerns of the potential for taxpayers to receive "double benefits" by itemizing the excess (line 20, Schedule A form) over the \$250 deduction (line 23, form 1040), while also qualifying for the \$500 rebate provided by Bill 13. To address this issue, set out below is the underscored amendment to subsection (b) of §4302:

§4302. Definitions. The definitions set forth herein shall govern the construction and interpretation of this chapter;

(b) Qualified expenses means unreimbursed expenses exceeding \$250 less any unreimbursed employee expenses upon which a deduction from adjusted gross income is based that an eligible educator paid or incurred for books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials that the educator used in his or her classroom. For courses in health or physical education, expenses for supplies are qualified expenses only if they are related to athletics.

A substitute bill incorporating the amendment has been drafted and included in the draft committee report to be submitted to the Chairman of the Committee on Finance, Taxation, and Commerce.

I'd appreciate any additional comments you have on the bill.

Sincerely, Senator Robert Klitzkie 28th Guam Legislature

## **V.SIGN-IN SHEET**

# Committee on Finance, Taxation, & Commerce Office of Finance and Budget Senator Edward J.B. Calvo, Chairman

# **TESTIMONY - SIGN IN SHEET**

January 25, 2005 Public Hearing

BILL NUMBER 13 (LS) " AN ACT TO ENACT A NEW 11 GCA CH.43 TO CREATE TAX REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION ACT OF 2005."

NAME	DEPT/ORGANIZATION	ORAL/WRITTEN	CONTACT NO.
PAUL PABLO	ROU + TAX	<u> </u>	475-1848
Or Jone G. Gur	<b>€ 8</b> ₽ 13	VV V	6 99 - 47341
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		1	hoprocotut.
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- Andrew Petrological Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the			-
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## VI. WRITTEN TESTIMONY

Dipattamenton Kontribusion yan Adu'ana
DEPARTMENT OF

PELSEP, CAMACHO, GONEROF Magaca KALEO S. NOYLAN, LL GOVERNE THERE GLIEBRAS

REVENUE AND TAXATION
GOVERNMENT OF GUAM
Gubetnamenton Guáhan

ARTEMO D. BAGAN, Street JOHN P. CAMACIO, Deputy Street Terrords Time

The Honorable Senator Edward J.B. Calvo

JAN 28 2827

Chairman Committee on Finance, Taxation and Commerce Mina` Bente Ocho Na Liheslaturan Guahan I Liheslaturan Guahan's Public Heering Room

In re: Bill No. 13 (LS) - "An Act To Enact A New 11 GCA Ch. 43 To Create Tax Rebates For Educator Expenses And Enact The Educator Appreciation Act of 2005."

Dear Senator Calvo:

The Department of Revenue & Taxation (DRT) recognizes and agrees with the intent of this proposed legislation, to allow educators on our island to receive a rebate of up to \$500 on monies spent on qualified educator expenses, especially during these times when most educators pay for supplies from their personal funds. However, considering the current financial position of our Government, DRT recommends that this proposal be postponed and reconsidered when the Government's financial situation improves.

DRT also is concerned about:

*The potential for Guam taxpayers to receive a double benefit should this legislation pass. In §4301 of this proposal, taxpayers who qualify would be allowed a rebate for expenses exceeding the \$250 as allowed in GTIT § 62. This proposal does not address taxpayers who will take itemized deductions for the excess on their tax returns. As this bill is written, taxpayers may be allowed to itemize the excess over \$250 and still qualify for this rebate.

*The administration of this Act. DRT feels that an additional burden would be placed on the Department to implement this without additional manpower available to analyze qualified expenses from eligible educators.

Should this proposal become law, DRT will make the necessary changes in both policy and form as deemed necessary to administer this Act.

Sincerely,

WIMM Billery —

Post Office Box 23607, Guarn Main Facility, Guarn 96921 • Tel. • Telifon, (671) 475-1801/1785-89 • Fax / Faks: (671) 472-2643

<b>1040</b>		3. Individual income Tax Re	₩ 1276 3 tm 1	14	199) IRS	-vinë saU i	-Do oo	t write or	staple in this space.	
7		r the year Jan. 1-Dec. 31, 2004, or other tax year be-		. 2004. end		, 20	1,		MB No. 1545-0074	
Label		Aur first name and initial	Last name				Your social security number			
(See L								1 1		
instructions g on page 16.) E	if a	If a joint return, spouse's first name and initial Last name				Spouse's social security number				
Use the IRS	<u> </u>							\$		
label. H	Ho	ome address (number and street). If you have	ve a P.O. box, see page 16. Apt. no.			l	▲ Important! ▲			
Otherwise. E please print B	Cit	ty, town or post office, state, and ZIP code, if	Lucy boys a faraina	a deren					ou <b>must</b> enter	
or type.	1 ~	y, town or post onice, state, and zir code. If	you have a loreign a	acidi 622.	see page 16.		J		our SSN(s) above	e
Presidential		Note: Charling *Vac" will not obance			ef in d			You	u Spous	se
Election Campaign (See page 16.)	<b>'</b>	Note. Checking "Yes" will not change Do you, or your spouse if filing a joint	•				•	Пуея	No Yes	Пио
<u> </u>	1	Single		4 [	1				person). (See pag	
Filing Status	2	Married filling jointly (even if only one)	e had income)	7					, person, (dee pag , not your dependen	
Check only	3 [				this child's	-				
one box.		and full name here. 🕨		5 L	Qualifying	widow(e	r) with	depen	dent child (see pag	ge 17)
	6a				t check bo	x 6a		)	Boxes checked on 6a and 6b	
Exemptions	b	Spouse	ž.		(3) Depende	nto Litt	/il qua	ili ina	No. of children on 6c who:	
	С		(2) Depender social security in		relationship	to chi	d for ch	ild tax	• lived with you	
		(1) First name Last name	30041 3024147 11	amaçı	yeu	cred	t isee pa	age 183	<ul> <li>did not live with you due to divorce</li> </ul>	
If more than four							+		or separation	
dependents, see							+		(see page 18) Dependents on 6c	
page 16.							+		not entered above	—
	d	Total number of exemptions claimed					<u> </u>		Add numbers on lines above >	
	7	Wages, salaries, tips, etc. Attach Forn					-	<u> </u>		
Income		Taxable interest. Attach Schedule B h					•	8a		1
Attach Form(s)	b	Tax-exempt interest. Do not include	on line 8a	81:	1					1
W-2 here. Also	9a	Ordinary dividends. Attach Schedule E	3 if required .					9a		
attach Forms W-2G and	b	Oualified dividends (see page 20) .		. 9t	1					
1099-R if tax	10	Taxable refunds, credits, or offsets of	state and local inc	come ta	xes (see pa	ge 20)		10		
was withheld.	11	Alimony received						11		
	12	Business income or floss). Attach Sch	edule C or C-EZ				· <u>-</u>	12		-
	13	Capital gain or doss. Attach Schedule		ot requi	red, check	here 🕨	Ш	13		-
If you did not get a W-2.	14	Other gains or dosses). Attach Form 4	1797 <b></b>					14		
see page 19.	15a	IRA distributions			ble amount			15b		-
Esskail but a	16a 17	S reactive announce bugs and						16b		+
Enclose, but do not attach, any	18	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Farm income or floss), Attach Schedule F						18		-
payment Also, please use	19	Unemployment compensation				•	• •	19		1
Form 1040-V.	20a	Social security benefits , 20a		b Taxa	blé amount	(see page	24)	20b		
	21	Other income. List type and amount is						21		
	22	Add the amounts in the far right column	for lines 7 through	21. Thi	s is your <b>to</b> l	al incom	e ▶	22		
Adjusted	23	Educator expenses (see page 26) .		23			_	7.72		
Adjusted Gross	24	Certain business expenses of reservists, po	erforming artists, an							
_		fee-basis government officials. Attach For		10.00			-			ĺ
Income	25	IRA deduction (see page 26)					-			
	26	Student loan interest deduction (see p					-			
	27	Tuition and fees deduction (see page :					$\vdash$			
	28 29	Health savings account deduction, Atta Moving expenses, Attach Form 2002		0.0			1			
	30	Moving expenses, Attach Form 3903 One-half of self-employment tax, Attach					_			
	31	Self-employed health insurance deduc						23,43		
	32	Self-employed SEP, SIMPLE, and qual					100			
	33	Penalty on early withdrawal of savings								
	34a	Alimony paid b Recipient's SSN ▶		34	9					
	35	Add lines 23 through 34a						35	Y.	
	36	Subtract line 35 from line 22. This is yo	our adjusted gros	ss incor	ne	<u> </u>	, ▶	36		

Form 1040 (2004	)			Page 2
	37	Amount from line 36 (adjusted gross income)		37
Tax and		Check [ You were born before January 2, 1940, Blind.] Total boxes		
Credits	000	if: Spouse was born before January 2, 1940. ☐ Blind. checked ▶		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check hi		N. 1
Deduction	39	Itemized deductions (from Schedule A) or your standard deduction (see left r	nargini L	39
for—	40	Subtract line 39 from line 37		40
<ul> <li>People who</li> </ul>	1	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions		(5.7)
checked any box on line	41	line 6d. If line 37 is over \$107.025, see the worksheet on page 33		41
38a or 38b <b>or</b>	40	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40.		42
who can be claimed as a	42	Tax (see page 33), Check if any tax is from: a  Form(3) 6814 b Form 497.		43
dependent.	43	Alternative minimum tax (see page 35). Attach Form 6251		44
see page 31.	44	,		45
All others:	45	Add lines 43 and 44.  Foreign tax credit. Attach Form 1116 if required	1 1	10.00
Single or Married filing	46	Poteign tax credit. Attach Form Tiffe frequired		
separately.	47	Credit for Child and dependent care expenses. Attach of the 244	-	
\$4,850	48	Gredit for the erdeny of the disabled. Attach contents in	-	
Married filing jointly or	49	Education credits. Attach Form 9000	-	
Qualifying	50	Netherit savings contributions cledit. Attach Form cooc.	-	(E)(C)
widow(er).	51	Critical tax Stedit (See page 57)		
\$9,700	52	Adoption desir. Attach 1 of 11 0000	-	
Head of household.	53	Cladits from: a Profit 6555 P P T Total 6555		
\$7.150	54	Other credits. Check applicable box(es); a Form \$800		
	<i>)</i> 	<i>i</i> = 1000 000 0 0 00000000000000000000000		E.E.
	55 56	Add lines 46 through 54. These are your <b>total credits</b> Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-		55 56
	56			57
Other	57	Self-employment tax. Attach Schedule SE		
Taxes	58	Social security and Medicare tax on tip Income not reported to employer. Attach Form	- 1	58
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329		60
	60	Advance earned income credit payments from Form(s) W-2	- 1	61
	61	Household employment taxes. Attach Schedule H  Add lines 56 through 61. This is your total tax	[	62
	62			62
Payments <b>Payments</b>	63	Tederal III. Critic lax Matthews from 7 office 17 2 card 7500		En al
	$\Sigma^{64}$	2004 estimated tax payments and amount applied non-zoos return		
If you have a gualifying	[65a	activised troofile of south (acts)	-	
child, attach	b	Nontaxable combat pay election		
Schedule ElC.	1	Execusive section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of		Que.
	67	Additional Shift tax cream Action Form Co. 12	-	
	68	Amount paid with request for extension to file (see page 54) 68 Other payments from: a Form 2439 b Form 4136 c Form 6885 . 69		
	69	Other payments from: a Form 2439 b Form 4136 c Form 6886 . 69 Add lines 63, 64, 65a, and 66 through 69. These are your <b>total payments</b> .		70
**	70			70
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you	ou overpaid	71 72a
Direct deposit?	72a	Amount of line 71 you want refunded to you		12a
See page 54 and fill in 72b,	<b>▶</b> b	Routing number	Savings	
72c, and 72d.	<b>▶</b> d	Account number		
	73	Amount of line 71 you want applied to your 2005 estimated tax  73		74
Amount	74 75	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see Estimated tax penalty (see page 55)	page 55 🕨	74
You Owe	E) c	you want to allow another person to discuss this return with the IRS (see page 5	602 <b>[] Vas</b> (	Complete the following T No
Third Party	<i>i</i>			
Designee		signee's Phone me ► no. ► ( )	Personal identific number (PIN)	ation
Sign	Un	der penalties of perjury, I declare that I have examined this return and accompanying schedules a		
Here	be	ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on a	ili information of wh	tich preparer has any knowledge.
Joint return?	Yo	ur signature Date Your occupation		Daytime phone number
See page 17.				( )
Кеер а сору	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
for your records.	7			
	De	pparer's Date Ch	e als lé	Preparer's SSN or PTIN
Paid			eck if f-employed 🔲	
Preparer's		m's name (or	EIN	
Use Only	cv. ad	urs if self-employed), a financial disease, and ZIP code /	Phone no.	( )

# Adjusted Gross Income

## Line 23

## **Educator Expenses**

If you were an eligible educator in 2004, you can deduct up to \$250 of qualified expenses you paid in 2004. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education. You must reduce your qualified expenses by the following amounts

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings.
- Nontaxable earnings from Coverdell education savings accounts.
- Any reimbursements you received for these expenses that were not reported to you in Form W-2, box 1.

For more details, use TeleTax topic 458 (see page 8).

## Line 24

## Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 24.

 Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.

- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or 2106-EZ.

# Line 25 IRA Deduction

report them on Form 8606.



If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2004, you must

If you made contributions to a traditional IRA for 2004, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. A statement should be sent to you by May 31, 2005, that shows all contri-

Use the worksheet on page 27 to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

butions to your traditional IRA for 2004.

- If you were age 70½ or older at the end of 2004, you cannot deduct any contributions made to your traditional IRA for 2004 or treat them as nondeductible contributions.
- You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit. See the instructions for line 50 on page 36.



If you made contributions to both a traditional IRA and a Roth IRA for 2004, do not use the worksheet on page 27. In-

stead, see Pub. 590 to figure the amount, if any, of your IRA deduction.

- You cannot deduct elective deferrals to a 401(k) plan, section 457 plan. SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in Form W-2, box 1. But you may be able to take the retirement savings contributions credit. See the instructions for line 50 on page 36.
- If you made contributions to your IRA in 2004 that you deducted for 2003, do not include them in the worksheet.
- If you received a distribution from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in Form W-2, box 1, do not include that distribution on line 8 of the worksheet. The distribution should be

shown in Form W-2, box 11. If it is not, contact your employer for the amount of the distribution.

- You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 25.
- Do not include qualified rollover contributions in figuring your deduction, Instead, see the instructions for lines 15a and 15b on page 22.
- Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.
- If the total of your IRA deduction on line 25 plus any nondeductible contribution to your traditional IRAs shown on Form 8006 is less than your total traditional IRA contributions for 2004, see Pub. 590 for special rules.



By April 1 of the year after the year in which you turn age 70%, you must start taking minimum required distributions from

your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.

# Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Retirement plan" box in Form W-2, box 13, should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a refirement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2004.

## SCHEDULES A&B (Form 1040)

## Schedule A-Itemized Deductions

(Schedule B is on back)

Department of the Treasury

OMB No. 1845-0074 Attachment Sequence No. 07

► Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040). Internal Revenue Service Your social security number Name(s) shown on Form 1040 Caution. Do not include expenses reimbursed or paid by others. Medical Medical and dental expenses (see page A-2) . . and 1 Enter amount from Form 1040, line 37 2 Dental 3 Expenses 3 Multiply line 2 by 7.5% (.075). . Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-4 State and local (check only one box): Taxes You Paid a Income taxes, or b General sales taxes (see page A-2) page A-2. Real estate taxes (see page A-3), . . 6 7 Personal property taxes . . . . Other taxes. List type and amount ▶_____ 8 9 q Add lines 5 through 8 10 10 Home mortgage interest and points reported to you on Form 1098 Interest You Paid Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 340 page 4-3.3 and show that person's name, identifying no., and address. Note. Personal Points not reported to you on Form 1098. See page A-4 interest is 12 for special rules . . . . . . . . . . . . . . . . . deductible. 13 Investment interest. Attach Form 4952 if required. (See Add lines 10 through 13 . 14 14 Gifts to Gifts by cash or check. If you made any gift of \$250 or 15 Charity more, see page A-4 . . . . . . . . . . . . . . . If you made a Other than by cash or check. If any gift of \$250 or more. 16 16 gift and got a see page A-4. You must attach Form 8283 if over \$500 benefit for it. 17 17 see page A-4. Add lines 15 through 17 18 18 Casualty and Casualty or theft loss(es), Attach Form 4684, (See page A-5.) Thefl Losses 19 19 Job Expenses 20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ and Mest if required. (See page A-6.) ▶ Other Miscellaneous **Deductions** 20 21 Other expenses—investment, safe deposit box, etc. List : 5ee page A-5.1 type and amount ▶ 22 23 Add lines 20 through 22 Enter amount from Form 1040, line 37 L24 24 Multiply line 24 by 2% (.02) . 25 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-26 Other 27 Other—from list on page A-6. List type and amount ▶ .......... Miscellaneous Deductions 27 Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)? Total Itemized Your deduction is not limited. Add the amounts in the far right column 28 **Deductions** for lines 4 through 27. Also, enter this amount on Form 1040, line 39. ☐ Yes. Your deduction may be limited. See page A-6 for the amount to enter.

## Line 20

# Unreimbursed Employee Expenses

Enter the total ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box I of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is cominon and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you must fill in and attach Form 2106 if either (1) or (2) next applies.

- You claim any travel, transportation, meal, or entertainment expenses for your job.
- 2. Your employer paid you for any of your job expenses reportable on line 20.



If you used your own vehicle and (2) above does not apply, you may be able to like Form 2106-12 instead.

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted lines next to line 20. If you need more space, attach a statement showing the type and amount of each expense. Finter one total on line 20.



Do not include on line 20 any educator expenses you deduced on Form 1040, line 23.

Examples of other expenses to include on line 20 are:

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
  - · Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.

- Certain business use of part of your home. For details, including limits that apply, use TeleTax topic 509 (see page 8 of the Form 1040 instructions) or see Pub. 587.
- Certain educational expenses. For details, use TeleTax topic 513 (see page 8 of the Form 1046 instructions) or see Pub. 970. Reduce your educational expenses by any tuition and fees deduction you claimed on Form 1040, line 27.



You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863 for details.

## Line 21

## Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit card, do not include the convenience fee you were charged.

## Line 22

## Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the dotted lines next to line 22. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 22.

Examples of expenses to include on line 22 are:

- · Certain legal and accounting fees.
- · Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property train Form 4684, lines 32 and 38b, or Form 4797, line 18a.

 Deduction for repayment of amounts under a claim of right if \$3,000 or less.

# Other Miscellaneous Deductions

## Line 27

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 27. If you need more space, attach a statement showing the type and amount of each expense, Enter one total on line 27.

- Gambling losses, but only to the extent of gambling winnings reported on Form 1040. Time 21.
- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1986.
- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

For more details, see Pub. 529.

# Total Itemized Deductions

## Line 28

Lise the worksheet on page B-1 to figure the amount to enter on line 28 if the amount on Form 1040, line 37, is over \$142,000 (\$71,350 if married filing separately).

## VIII. CORRESPONDENCE

# Audi Punzalan

From:

'Bob Klitzkie' <bob@bobsoffice.org>

To:

'Art llagan' <ilagan@mail.gov.org>

Sent:

Friday, February 11, 2005 7:21 AM

Attach:

Letter to Art flagan.doc: Bill 13 (LS) - Substitute Bill.doc

Subject:

**Bill 13** 

Art,

As per our conversation yesterday, I'm transmitting a letter and substitute bill concerning your objection to bill 13. I submit that the substitute bill meets your objection re a potential double benefit for taxpayers who deduct unreimbursed business expenses.

Your endorsement of the "piggyback" aspect of the bill would tend answer questions as to why the eligibility for the rebate is limited.

Bob Robert Klitzkie Senator, 28th Guam Legislature

*** E-mail attachment below



# **Bob's Office**

## The Office of Senator Robert Klitzkie

197 Hernan Cortes Ave., Suite A-1 Hagatna, Guam 96910

(671) 472-9355 • bob@bobsoffice.org • www.bobsoffice.org

February 11, 2005

Artemio Ilagan, Director Department of Revenue & Taxation P.O. Box 23607 G.M.F., GU. 96921

RE: BILL 13 (LS) AN ACT TO ENACT A NEW 11 GCA CH. 43 TO CREATE TAX REBATES FOR EDUCATOR EXPENSES AND ENACT THE EDUCATOR APPRECIATION ACT OF 2005

Dear Mr. Ilagan:

Thank you for being so responsive to Bill 13 for the public hearing held on January 25, 2005. In consideration of your testimony submitted to the Committee on Finance, Taxation and Commerce, I have decided that the definitional section of the bill must be amended. You highlighted concerns of the potential for taxpayers to receive "double benefits" by itemizing the excess (line 20, Schedule A form) over the \$250 deduction (line 23, form 1040), while also qualifying for the \$500 rebate provided by Bill 13. To address this issue, set out below is the underscored amendment to subsection (b) of \$4302:

**§4302. Definitions.** The definitions set forth herein shall govern the construction and interpretation of this chapter;

(b) Qualified expenses means unreimbursed expenses exceeding \$250 less any unreimbursed employee expenses upon which a deduction from adjusted gross income is based that an eligible educator paid or incurred for books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials that the educator used in his or her classroom. For courses in health or physical education, expenses for supplies are qualified expenses only if they are related to athletics.

A substitute bill incorporating the amendment has been drafted and included in the draft committee report to be submitted to the Chairman of the Committee on Finance, Taxation, and Commerce.

I'd appreciate any additional comments you have on the bill.

Sincerely, Senator Robert Klitzkie 28th Guam Legislature