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#### AMENDED Public Hearing Notice 5 GCA \$8166 (Special)

Edward J.B. Culvo, Chairman Dy Committee on Fluoree, Taxaston and Compress 1 Lihesianuran Guahan's Public Hearing Room Tusaday, Jacoury 25, 2005, 9:30a.m.

The Committee on Finance, Turation and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9-30 a.m., al Liberian ron Geddon 7 Public Houring Room and solicits any written or verbal estimantes from the Public on the following consume:

- BUB No. 4 (LED) TAN ACT O Appropriate The Size: Of There Million Dollars (\$7,000,000) From The Bidsentine Feelings Foul To The Department of Education Feel The Report Of Air Conditioning in Public School Factions:
- HAU No. 8 (LS) "An Act To Anned To §35106 Of Tille 12, Owen Code Assented Rubeiro To Adding Investment Braining And Securities Act Commodition Treating To The List Of Riligible Activities Par Qualifying Complement.
- Bill Me. 11 (18) "Ar Act T3 Add A Nev Bern (28) & CO) T3 licro (X) Of \$16207 Of YEA 11, Other Code Annalese Rainter T5 Suurpring The Wasiemis Of Yelenese association Services And OCT-bland Seles From Grown Receipts Tous."
- Bill No. 12 (1.5) Fre not Table appropriate \$1.1500 From the Course Appropriate To The Legislature and For Response and Fren To The Legislation of Description of Resident to the Course from the Course of Resident to the Course from the Course of Resident to the Course for the Course of Resident to the Resident to t
- BR No. 13 (125) "An Act To Brazel A New 11 GCA Ch.43 To Creets Tax Rebetes For Schester Expenses And Entert The Educator Approximate. Act Of 2085."
- Bat No. 19 (LE) "An Act To Add New June (16), Automation K, Section 26201, Active Z, Chepter 25, Deviana, 2, 7 the 11, Grave Cade Automated, For The Purpose Of Decouponing The Application Of The Grove Receipt 7 to Tee Sale Of Medicine, Medical Supply And Medical Equipment."
- Bill the 13-(15) the far To-Represent To-Bellion Of the Territorial Highway that and the Own Construction the first the Person Of Funding Various Copied Sequences Superior Perspects, product formus persons to (1766.9) of the Statistic Rules.
- BU No. 23 (RC) "A3 Ar Te Add To A No. Ilem (5) To Scienciary 25000 Of Antible 2. Cagnet 26, Division 2. 11 OCA And A Nor Scienciar (6) To Science 210 OCA And A Nor Scienciar (6) To Science 210 OCA And A Nor Scienciar (7) Science 210 OCA And A Nor Science 210 OCA And A Nor Science 210 OCA And A Nor Science 210 OCA And A North 210 OCA AND A NOR

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#### AMENDED Public Hearing Notice 5 GCA \$3108 (Special)

Edward J.B., Caive, Chateman Uy Committee on Flauma, Tamiton and Compared 1 Libesians on Goodda 1 Public Hearing Room Toneday, January 25, 2005, 9:30a.tn.

The Committee on Finance, Taxation and Commerce will hold a public housing on Tuesday, January 25, 2005, 9:30 a.m., at ILibertaturen Guddon's Public Hearing Room and solicits any written or workel partimentees from the Public on the following measures:

- Bit Nr. 4 (L6)  $^{-1}$ Ar. Act To Appropriate The Seen Of Two Militars Dollars (32,000,000) From The Bibration Facilities Joint To The Department Of Education For The Repair Of Air Conditioning in Partie School Facilities."
- Big No. 8 (LS) = "An Act To Amend To \$3500 Of Tide 12, Chain Coss Audoused Relative To Adding Intermed Bricking And Securities And Commedities Trading To The List Of English Antivities For Qualifying Confidence."
- BHE No. 11 (Lb) "An Act To Acid A New loss (15) & (29) Tw Linc, (K) Cd (36091 Of 78to 11; Owen Code Amounter Release To Excepting The Wholeseile Of Telesotherastics from Secretarion of Off-Island Sales From Creak Recups of Tons "
- 610 No. 13 (LG) No. con To Do expression \$134,610 News Ten Source, Appropriate To Ten Logislates And To Anappropriate Init Source The Public Educationary Recognition And I Societies to the Committee on Central Management
- BUI No. 13 (125) "AR ACT TO BROOK A NEW 11 OCA CO. 43 TO Crease Tax Reference For Educator Represent Acts of 2005."
- DATE No. 19 (L6). "An Art Te Add New East (16), Subsention N., Societa 2020, Article 4. Create 24, Devines.

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  From The Sea to Obsiderow. Machine Supply And Market Regiments.
- Bill No. 11 (LET "An Art To Repression The Science Cot The Technolist Highway Fresh And The Green Control Made for The Proposed Of Freshing Version Ceptic Repressional Profession Profession, pureling Confung Formers to 1: 10, 20, 20 feb. Societing Return Ceptic Repressional Profession, pureling
- BUING, IZ (RC)—"As An-TO Add To A New Item (3) To Exhection 2020 Of Anticle 1, Chapter 24, Deviation
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Individuals wanting to subrast written testimony or requiring special ADA accommodations or services should contact the Office of Sensiter Edward J.B. Caivo at 475-8861, and an extent of engineering individual contact.

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#### AMENDED **Public Hearing Notice** 5 GCA §5109 (Special)

Edward J.B. Calvo, Chatrman éy Comunitae en Finance, Tenerion and Confessor I Libertame an Gundan't Public Hearing Room Tuesday, January 25, 2005, 9:30a.m.

For Committee on Flaunce, Taxarien and Consumers will hold a public hearing on Tuesday, Jamasy 25, 2005; 3-30 s.m., at ILEstationson Gustons 'Public Reama Room and rollers any written or world featureness from the Public on the following measures:

- Bill No. 4 (1.8), "No. Act To Appropriate The Bern Of Two Millian Driban (22004,000) Freen The listocation Facilities Franc To The Department Of Education For The Report Of Air Combining in Public School Facilities."
- BUR Ne. II (LE) "An Act To Assend To (59104 Of Title 12, Green Code Australia Relative To Aulting Investment Bestung And Securities And Commodates Trading To The List Of Eligible Activities for Qualifying Continence."
- SHE No. 11 (LE) "As Ast To Add A New Itsus (2D) & (29) To Item (K) Of \$2009 Of This 11, Onem Code Associate Nation To Excepting The Wilesimals Of Telecomensulation on Services Aud Off Infeed Sales From Green Except Texts."
- Bill Ma 13 (AS). "All Are To Do appropriate \$11/140 Press The Pures Appropriate \$0.700 Lagitimes And To Compression Line Fore To The Purise State \$1.000 p. Research Fund." Re-coloured to the Committee on Control Marrie
- BUIL Me. 13 (LS) "Ar Art To Baser A New 11 UCA Co. 43 To Cross Tax Rubates For Educates Expresses And Exect The Educates Appropriates Art 0(1003)."
- BIL No. 19 (LE): "YA AM TO Add Non Dom (16), Roberton K. Servicz 2620), Article 2, Claper 28, D. Venec.
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- Bill-Yea-14 E.D. Char Let To Japanyson Too Baines GE Too Torrings High very Farel And Too Com-Concernment East for Too Propose Collegeing Vertical Capital Improvement Proposed. Produced, produce Onclean promises to § 27.03 Oct of the Species Robes.
- Bill No. 22 (Z C) "As Ar" To And To A New Biss. (5) To Subscious MEIR Of Article 2, Chapter 26, Division 2, 11 OCA And A New Settlements (6) To Section 2310 OCA And A New Settlements (6) To Section 2310 OCA And A New Settlements (6) To Section 2310 OCA And A New Settlements (7) And A To Section 24 OCA And A New Section 24 OCA And A To Section 24 OCA AND A SECTION 25 OCA AND

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#### **Public Hearing Notice** 5 GCA \$8106 (Special)

Edward LB. Calve, Chairman Af Communitie on Finance, Taxatton and Configures 1 Libertains an Guohan & Public Hearing Room Tuneday, January 15, 2005, 9:30m.m.

The Committee on Planne, Tassion and Commores will hold a public nearing on Tureday, January 25, 2005, 9:30 c.m., of Libertaurum Guthani r Public Hearing Moore and solicits any written or verbal tertimerates from the Public on the following measures:

- B4D We. 4 (J.S). "An Ant To Appropriate The Sum Of Two Million Dollars (SL,000,008) From The Education Facilities found To The Department Of Education For The Repair Of Air Conditioning in Public School. Pacificials."
- Bil. No. 8 (LS) 'AR ART TO ARREST TO \$55500 OF THE 12, Gross Code Armental Relative to Arbup Investment Bedam And Secretion And Commontume Trading to the List Of Eligible American No. Qualifying Certificato."
- BBS No. 13 (LS) "An Act To Add A New Best (ES) & (20) To Best (X) Of \$2000 Of Title 11, Double Cod-Amounted Radigue To Excupring The Windowski Of Taleocommunication Services And Off-laked Salon Prop Green Zeropts Tissue."
- Bill No. 12 (LE) Vin Amite De appropriet Fild \$160 From The Euro Appropriet To The Lagranian And As Ampropriet Said Base To The Public Acts of Library Resources Fund.\* Executated to the Committee on Control Military.
- BIII No. 13 (L.5) "An Act 70 Essats A New 11 GCA Ch. 43 To Creeze Tox Rabeles Per Educator Inqueses And Easts The Educator Approximator, Act Of 2005."
- Bill No. 15-(LE) = "As Act To Add New State (16). Subsection K, Seedaw 24001, Aristo 2, Chapter M, Devictor 2, The E1, Other Clock Accessed, Not The Parpose Of Exempting The Application Of The Great Receipt To: From the State Of Medicine, Medical Stephy And Seedon! Expignoses."
- Del No. 1. (C.S.) Van Ant To Depurgem To Bullean Of The Territorial (Righton) Food And The Gene Consequence Food for The Report Of Fooding Veneral September Projects Projects Projects and Incident (Indian September 18
- BAI No. 27 (KC). "An.An." To Add Tr. A New hear (5) To Bubencian 26/002 Of Arcicle 2, Chapter 26, Diffride 26, Life Acts A New School/Conf. (1) To Scalino 28/06/07 Arcide 2, Chapter 28, 11 SCA, For The Parpers Of Landschop The Safe Cheedeston, Parameterical, Medical Epispoper And Medical English, An Well An The Parameter Chapter Cha

Edividuals wanting to submit written testimony or requiring special ADA accommodations or services should contact the Office of Scauser Edward J.B. Calvo at 475-8801, send on a-mail at grantoneal to @doctrienc.com or fix at 475-8805.

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#### AMENDED Public Hearing Notice

5 GCA 98198 (Special)

Edward J.B. Catro, Chairman By Commune on Finance, Taxatton and Conference I Liberlaturan Guahan's Public Hearing Room Tuesday, January 25, 2005, 9:10a.m.

The Committee on Fisance, Taxation and Commerce will hold a public basing on Tuesday, January 25, 2005, 9:39 1.m., at Juliarionarun Graham's Public Hearing Room and solicits say written or verbal taximordus from the Public on the following measures:

- Ref. No. 4 (LS) "An Act To Appropriate The Sum Of Two Million Dollars (22,698,000) From the Bibassion Facilities Fand To The Department Of Biocenion For The Repair Of Act Conditioning in Public Scient
- BHR No. 8 (LS) "Ac Act To Assessd To §55104 Of Title 12, Otemen Code Assessment Relative To Adding Investment Bendung and Secretion Asse Commodition Treating To The List Of Ringible Assisting for Qualifying Company..."
- BSE No. 13 (LS) "Act Aut To Add A New Ress (RE) & CS) To Jam (K) Of \$25700 Of Title 13, Over, Dods Accessed Rubins' In Principling The Wholesek Of Telephonometration Services And US-Island Rules Fruc Group Receipts Tuses."
- Bit No. 15 (dd.). An Ant 7+ Do appropriate \$181.160 Penn The Europe primed To The Legislature And To Response from Euro To The Public Educal Library Resources Foods. The referred to the Committee on Corney Matter.
- BMI No. 13 (LB) = "An Act To Noart A New 11 OCA Ch. 43 To Chains Tax Azintas For Educator Supernas And Exect The Réseasor Approximate: Act Of 2015,"
- BMING. 19 (LS): "An Act To Add New lines (M). Submertion K, Societo 2020, Article 2, Chapter 24, Divines.

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- 84 No. 22 Oct.) "As Ar Ts Aul To A New Box (5) To Subsendor 2400 Of Article 3, Chapter Xt, Division 2, 11 OCA Act A New domestics (6) To Section 23 Did CC Article 3, Chapter 29, 11 CCA, For the Purpose Of Act Construction of Construction of Construction Constructio

individuals writing to submit written testimony or requiring special ADA accommodations or services should Contact the Office of Squarer Edward J.B. Calvo at 475–8801, send up-spall at <u>enatureshire@notablest.com</u> or fac at 475–4805.

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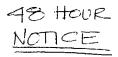
## Public Hearing Notice



5 GCA §8108 (Special)

Edward J.B. Calvo, Chairman Dy

Committee on Finance, Taxation and Comperce
11.iheslaturan 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 Gudhan'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
  Gross Receipts Taxes."
- 4. 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 2. 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 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, 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 <a href="mailto:senatorcalvo@hotsheet.com">senatorcalvo@hotsheet.com</a> or fax at 475-8805.

cc. All Senators

Executive Committee

Executive Director

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#### AMENDED Public Hearing Notice COPY S GCA \$8188 (Special)

Revard J.B. Calvo, Cheirman II<sub>I</sub>

Committee or France, Taxation and Compense

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Tocoday, Japaney 25, 2005, 9:30a.to.

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The Committee on Finance, Taintion and Commerce will hold a public hearing on Tuesday, January 25, 2005, 9:30 s.m., at Literature or Gulden's Public Exercing Room and solicits any written or verbal tradiscenses from the Public on the Solowing measures:

- Bit No. 4 (1.5) "An Act Yu Appropries The Buz. Of This Million Dollars (\$2,000,000) From The Salambion Facilities Flood 7 The Department Of Education For The Repair Of Air Countrieving in Public School Facilities."
- Bill Me. 8 (1.5) "An Act To Assend Th \$38104 Of Title 12, Others Code Assenteed Relative To Adding Investment Bestives Act Sometities Acd Commendates Trading To The List Of Slightle Assistics For Constitute Cort-Sense."
- But No. 15 (Lik) Yan Act Te Add A New Dem (28) is (29) To Isaz (20 O) \$25000. Of Title 11, Down Code Accessed Ratelyn Te Etumpting The Windowski Off Releasement Code Services And Off Island Seles Prices Group Receips Tures."
- BID No. 12-03;—"An An To De approprias \$137,500 from The State Appropriated To The Legislature And For Responses Sald State To The Public Sale of Library Resources Fund 7 Re-referred to Sm Committee on Control Maria.
- Bill No. 13 (ES) "As Art To Boson A New 11 GCA COUT o Create The Roberts For Educator Expenses And Sourt The Educator Appendix to Art Of 2005."
- RM No. 19 (LS) "An Ant To Add New Into C4), Enterorder, K., Sacreta 2020, Article 2, Casper 24, Division 2, Title 11, Gram Code Amounts, For The Purpose Of Exampling The Application Of The Union Receipt Yes From The Sale Of Medicine, Medical Supply And Medical Equipment."
- 30 No. 31 (cb.) The not To Topogon The States Of The Tanisated Highway Park And The Com-respondent hand for the Purpose Officed by Vertex Capital Improvement Topics Proposed, preding Redoug persons to § 7.00.0; of the States Rates
- BBI No. 22 (BC)—"An Art. To Add To A New Bass (5) To Salasecon 26/20 Of Anida 2, Chights 26, Division 2.1.1 OCA Anid A New Salasection (f) To Salasia 2014 OC Article 2. Charter 23, 11 OCA, For The Prepare Of European This Ser of Headling, Fourthermore, Headlest Despires And Madeus Sapry, As Well As The Processor Of Medical Service, 1999 of the Application Of The George Resident Tax And To Season The Application Of The George Resident Tax And To Season The Application Of The Use Tax From The Despires Cold Medical Equipment.

Individuals warning to subtant written testimony or requiring special ADA accommedations or retwices should contact the Office of Senator Edward J.B. Calvo at 475-8801, send an a-mail at agenciated/softmacomments at 150 at 275-880.

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### AMENDED Public Hearing Notice COPY



5 GCA \$100 (Special)

Retwerd J.R. Calvo, Chairman dy
Committee on Florence, Tracetion and Completes

I Linestance on Under 2 Public Hearing Room
Touchey, Japany 25, 2005, 9:50c.m.



The Committee on Finance, Taxation and Commerce will hold a public hearing on Thosday, January 25, 2005, 9:30 c.m., at Libertane on Guideo's Flubble Hearing Room and solicin any written or verbal trainments from the Public on the following measures:

- BMI No. 4 (LB) "As Au To Appropriate The Sun Of Two Moston Delizar (S2,600,007) From The EArcabor, Facilities Pund To The Department of Education For The Repair of Air Continenting in Fabric Scasol Facilities."
- 1950 No. 1 (LE) "An. Ant. To Amend To 19104 Of Title 12, Greec Code Amonamed Relative To Addity Investment Employe And Secretion And Commodition Tredung To The List Offiliphic Activities For Qualifying Confidence."
- BHI No. 13 (L8) "An Act To Add A New Ined (S) of (29) To Jone (K) Of \$14293 Of Title \$1, Owns Code Appropriate Relative To Exempting The Whetense Of Tokeoperations Services And OS-Littled Sales From Great Recover Leans."
- BMNs-12 (LS). "An Ant To Do oppopens (\* 14 MbBrown Do Buss Appropriant To Task agistums And To Ampregation Said State For No. Debits Debted Library Assessment Fund." Ro-matered to the Committee on Court's Mary.
- BR No. (1 (LS)): "An Act To Exact A New 1; OCA Ct. 43 To Create Tex Zalsales For Educator Papersons And Zone: Tos Educator Approximation Act Of 2005."
- BUI No. 69 (LE): "An Art To Add New Issui (16). Education K, Sendor 18703, Article 2, Chapter M, Division 2, Talls 11, Genne Chife Automach, For The European Of Boungstray, The Application Of The Green Receipt Tix From The Self of Nordenies, Mendalis Supply, And Medician Requirement."
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9 s. 20.9. 10 s.m., st. i Löbetlenem Gr. 91.9. 2005 from the Public on the following measurem The Committee on Finances, Texaston and Commence will book a public hearing on Testaky, Lumany 25, 2005, 9.30 a.m., at LObstanaron Condons is Public Hearing Roces and solicits any written or varion testimonales. Public Public Received in the Marian of Public Rece

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#### AMENDED Public Hearing Notice COPY



48 HOUR NOTICE

Raward J.B. Caivo. Chairman by Commines on Flance, Taxation and Confluence I Lihaslamman Gushan's Public Hearing Room Tuesday, January 25, 2005, 9:30a.m.

The Competitie on Finance, Taxation and Commerce will hold a public hearing on Tunday, Jamary 25, 2005, 9.0 c.m., at [Libertaneron Guidon's Public Hearing Room and solicins my writtee or verbal trainmontes from the Public on the following measures:

- htts No. 4 (LS) = "As Am To Appropriate The Sten Of Two Militim Dollars (\$2,040,000) Press The Salaceton.

  3-Klinica Pass To The Department of Releasance For The Repair Of Air Conditioning in Public School
  Ferlides."
- BRI No. 3 (LS) = "An Act To Amend To 458104 Of Tide LL, Guern Code Amenunal Relative To Adding (sweatness Bushing And Scounties And Commontine Trading To The Last Of Engilse Activities for Qualifying
- Bill No. 11 (E3) = "An Ant To Add A New Rest (28) & (29) To Ness (8) Of \$22203 Of Tride 11, Owen Cede Associated Referre To Discusping The Wholesia Of Telecommunication Benvious And Off Island Solita Press Cress Bencing Force."
- BID Handlings. Whe has to be opposited \$133,000 from the Own Agreement to The Legisland And To Paraparation Suid-Day To The Halling State & Latery Resease—Place\* Resident in the Cozonta or Control Matter.
- Bill No. 13 (LS)—"Ast Act To Emect A New 11 GCA CS-43 To Groupe Tax Releases For Educator Expenses And Emec: The Educator Approclation Act OCS65."
- 931 No. 19 (LR)—"An Art To Add New Blass (PA), Relevantion E, Scotico 26003, Article 2, Clayper 2d, DiAdrio 2, Title 11, Onson Carlo Americand, For The Propose Of Enerophing The Application Of The Oreas Receipt Tis. From The Size Of Medicals, Selected Report For Section 19 Application Of Section 19 Application (Part To Medicals). Selected Report For Section 19 Application (Part To Medicals). Selected Report For Section 19 Application (Part To Medicals).
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#### AMENDED Public Hearing Notice GOPY

5 GCA \$3108 (Special)

Edward J.B. Calvo, Chairman ég Commisse on France, Taxaston and Confinere I Libeslaturon Osahlar 2 Public Hearing Room Tuesday, Jamesry 25, 2005, 9:10s.m.



Die Committee on Finance, Tazation and Commerce will hold a public bearing on Tucaday, Jacobay 25, 2005, 9, 30 a.m., of Liberiannen Cuthon 3 Public Hearing Room and sellicitis any wretten or webel testimenties from the Public on the following measures:

- Bet No. 4 (LS) "As Act To Appropriate The Stan OFT no Mission Dallars (\$2,000,000) From the Education Feetbeer Ford To The Department Of Bécarliot For The Repeir Of Air Considering Se Prints, School
- Bill. No. 8 (1.5) "An Ast To Assent To \$55104 Of Tide 12, Ottono Code Assentated Relative To Adding leves need Senting And Securious And Commodities Trusting To The List Of Ellephie Authorius For Qualifying Considerate."
- Bit No. 17 (LN) = "An Ant To Add A New Inst. (M) dt (29) To form (K) OF §25000 Of Title 11, Guero Code Amount Notices To Doutputs; The Wholesda Of Talecommunication Revises And Of Inland Sales Fruit Gross Recting Freez."
- BED No. 15 1. 2)... From Ann To Do appropriate \$115,250 From The Durst Appropriated To The Logaderm And For Formy register Good Outs To The Pathon Existed Library Recoverse Funds To Residential to Qu. Consistence of Control Marker.
- BBH No. 12 (LS) = "AR Act To Board A New (1 OCA CL49 To Creek To, Roberts For Editions Expenses And Shart The Edward's Approximation Act Of 2005"
- PRINA 19 (LS): "Ac Act To Add New Dam (DR), Enhanced K, Stodies 16(20), Amich J, Chapter JA, Chromot J, Timb 11, Chapter Code Associated, For The Payron Of Extrapting The Application Of The Great Recipt Test The Sale Of Medicine, Medical Supply And Medical Engagement."
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Individuals wanting to submit written testimeny or requiring special ADA accommodators or services should contect the Office of Service Edward J.D. Calvo at 475-1801, seed uncommit at semigrocal weighted post or fix at 475-8805.

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#### AMENDED Public Hearing Notice COPY 5 GCA \$\$100 (Special)



Raiward J.B. Calvo, Chairman 3)/ Commutes on Finance, Taxation and Confinence I Lihasiahman Guahan's Public Hearing Room Tuesday, January 25, 2005, 9:30a.m.



The Committee on Figures, Tayston and Commerce will hold a public bearing on Twoday, January 22, 2005, 9:30 s.m., m(L)-healances Guddon's Public Hearing Room and solicits any written or websit netianonies from the Public on the following measures:

- Rie na. 4 (LN) "An Act To Appropriate The Saus Of I've Maline Delten (FI,600,007) From The Schrettine Rectifier Fand To The Department Of Schreden For The Repair Of Air Conditioning in Public School Faculties."
- HIM PIG. E (LB) "AC ACT TO ARCING TO \$58104 OF THIS 12, GOING COM AMMORPH REMAINS TO AMOUNT INVESTMENT BRIDGING AND SOCIETIES AND COMMONDAY TO THE LIST OF ELISTIME AND COMMONDAY TO THE LIST OF ELISTIME AND COMMONDAY TO THE LIST OF ELISTIME AND COMMONDAY.
- BEE No. 11 (LE) "As Act To Add A New Rest (LE) & (28) To line; (K) Of \$18200 Of This 11; Ocean Code. Amounted Referre To thoughing The Wholesale Of Telecommunications Services And Off-inland Sides From Come Xeograp Totas \*
- 100 No. 12 (16) "An Jul To Do expression 5111,266 From the Sensy Appropried To The Legislators And for Responsers fail from To The Public Edward Library Resources Front Tipe referred to the Committee on Cornell Medical
- 82) No. 29 (L4) Tan Aus To Add Dew Bern (16), Babennion E, Santon (2011), Article 2, Capter 2t, Develop 2, This C., Guard Code Addonard, For The Perpose Of Bennspring The Application Of The Orne Receipt The Ten The Sets Of Machinery, Micrical Supply And Macinal Engineers.
- B21-No. 31-(1.5) Inc. And To Appropriate Tool Bolisson Of The Tembrain Literary, Bank And The Com-Companies From the The Purpose Of Ending Movieur Control Systems Annual Prosposed, prolifer Ending premare up 17-00 (1
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Individuals wanting to submit written testimony or requiring special ADA secondrodstons or services about contact the Office of Secure Edward F.B. Calvo at 475-8801, send on e-mail or sententive/September.com or fact at 475-880.

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#### AMENDED Public Hearing Notice GOPY 5 GCA \$5194 (Special)



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Edward JB. Calvo, Chairman dy

Committee on Founce, Taxotion and Conference

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



The Committee on Pinnace, Taxasion and Commerce will hold a public bearing on Tousday, Jacousy 25, 2006, 930 a.m., at 10 the 10mm on Caddon's Public Houring Room and solicits any written or varied restinanties from the Public on the following measures:

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- Mit No. 19 (LB) "An Act Ye Add Now Joan (NO), Subsection R., Senant 25233, Article 2. Chapter 26, Divitation 2. The first Cham Code Americas, For The Report Of Ecompting The Application Of The Green Recognition The Th
- Bill No. 12 (KC) "An Art To Add To A New Beau (3) To Belescotics 242/20 Of Article 1, Clayers 24, Division 1, 11 COA, And A New Sciences (2) To Science 318 SOOT Article 2, Clayers 24, 11 COA, Nor The Preparation of Exempting 12 to 18 Of Medicine, Preparation College, 12 And Application College, And Article Sopphy, As with College 3 Application Of The Core Beautiful Text And To Reserve The Application Of The Core Proceedings of Science The Application Of The Core Text Exemption College (2) Application Of The C

Individuals wanting to submit written testimony or requiring special ADA accommodations or services should content the Office of Sensor Edward J.B. Calvo et 475-8801, send an o-mail at materials with the Calvo et al. (2008).

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#### AMENDED Public Hearing Notice COPY



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Edward J.B. Calve, Chairman & Consistent on France, Transform and Conference on France, Transform and Conference Theorems, Transform, Transfor



The Committee on Finance, Taxation and Commerce will hold a public hearing on Phodday, January 25, 2005, 9:30 a.m., at I Discharation Guidam's Public Hearing Room and solinits any written or websit sectionness from the Public on the following measures:

- Bill No. 4 (LS) "An Aut To Appropriate The State Of Two Millions Dodges (E2,000,000) From The Education Facilities Fred To The Department Of Estimation For The Report Of Air Conditioning in Public Sobool Facilities "
- BH No. 2 (LS) "An Act To Amend To 1989(4) Of Tide 12, Gene Code Annotated Relative To Adding Investment Berling, and Securities And Commodition Treeting To The Lin Of Digitals Authoriser Set Qualifying Confidence."
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- Bill No. 13 (E.S.)—"An Art To De repreprieus \$136,360 Persos The Stone Approprieus To Tiss Legislames And he tempreprieus sidd from To The Public Solve of Antony Resources Pend." Re-referred to the Committee on Committee
- Bill No. 13 (LS) "An Am To Breet A New 11 OCA Ch.43 To Great The Relative For Educator Expensions And Of 2003."
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### AMENDED Public Hearing Notice COPY



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48 Hour NOTICE

Bilward J.B. Calvo, Chairman éf Commisse on Finance, Taxatlan and Comfine of 1 Libestane on Guahda 2 Public Hearing Room Tuesday, Jazzecy 25, 2005, 9:30a.m.

The Committee on Finance, Taxation and Commerce will hold a public hearing on Tuesday, January 25, 2005 9-20 a.g., at Juhaniamen Gudhor's Public Basing Room and solicits any retinen or world nettinenics from the Policy on the following measures:

- Bill No. 4 (3.0) "An Act To Appropriate The Size Of Two Million Dollars (82,500,004) Pros. The Education Fundings Fund To The Department Of Beautries For The Papers Of Air Conditioning in Public School Fundings."
- Bill No. 5 (1.6) "An Act To Anned To \$39104 Of Title 12, Green Code Annesteed Palative To Adding Investment Backing And Securities And Consposition Vinding To The List Of Eligibio Activities For Conflicting Confliction."
- BIR No. II (L6) = "Art Art To Add A Now had (R) & (29) To hout (K) Of \$25003 Of Tric 11, Orace Code Amounted Rainter to Recurrenting The Wholesale Of Telecommunication Services And Off-Inhant Solve Press Cross Records Totals."
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- Bill No. 18 (LB): "An Act To Add New Install (G), Schnessiers X, Section 23703, Article 1, Chapter 10, Devision 2, Tido II, Grans Code Accessor), For The Purpose Of Encepting Toe Applications Of The Gross Receipt Tex From The Sale Of Madicine, Medical Supply And Medical Equipment."
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Individuals warting to a simit 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 sepagoreshyoghbrokent.com or fix at 47-9-8801,

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#### AMENDED Public Hearing Notice GOPY



NAWARD J.B. Calvo, Chairman fij Comminse on Fraction, Texation and Confluence I Liheslaturan Gushan's Public Hearing Room Toescay, January 25, 2005, 9:30m.m.



The Committee on Phasace, Taxation and Commerce will hold a public bearing on Tuesday, Insuary 25, 2005; 3:0 a.m. at Illustrationen Cadron's Public Heering Room and solicits my written or website between the Month of the Committee on the following measures:

- lets, No. 4 (1.8)—"As Ast To Appropriate the Son Of Yest Milliam Dollow (\$2,800,000) From The Boundish Excillator Yest to The Department of Science For The Repair Of Air Conditioning in Public School Findiblet."
- Bill No. 8 (LS) "Az AZ TO AKCHST TO ENDICY OF THE 12, Ones Code Approximal Edition To Assista Investional Stacking And Securities And Commodition Tracking To The List Of Edigible Activities For Quantifying Complemen."
- Bill No. [1 (C5) = "An Ast To Add A New Roo (21) & (29) To hem (5) Of \$2500 Of Tito 11, Once, Cofe Academic Retrieve To Dumpring The Wholesels Of Telecontractioning Services And Off-telecon Services And Off-telecon Services.
- Bits the NACLES No. And To The operaprises \$136,260 From The Desire Appropriated To The Legislature And To Prompting the Security of The Paris & Month Desiry Recognise Audio 1 November 2 to the Committee of General Matters
- INSTIN'S 13 (ES) = "As Act To Emert A New 15 CICA Co.45 To Crests Tex Rabates For Educator Expresses Act Erect The Educator Appreciation Act Of 2000."
- Bill No. 19 (1.6)— "An Art 7 c Add New Bass (NG, Ashmasicr K, Graden 2002), Asiade 2, Chapter 36, Division 2. Tife I., Chans Code Associate 2, For The Puspose Of Francising The Apparentus Of the Green Receipt The Front The Sale Of Neiderlan, Mickell Supply And Medical Equipment."
- B48 No-ShirkS.—An Ant To Repropose The Balance Co. The Terrisond Highway Park And The Green Community Name For the Reproc 647 molecy Region Copical Improvement Personnel. Postpoord, prodring bullings province to \$17.03.00 fine Strending Region.
- Bill No. 11 (1C)—"An Art Te Add To A Now Rich (5) To Bahrischin 162(2) Of Article 2, Caspin M., Division 2.1: 1004, And A Now November (6) To Borbon 21186 Of Article 2, Caspin M., 11 (1004, No The Purpss Of Terrapius, This Bord Of Infection, Franchine Control Borgot, and Marie Borgot, and All Marie Bo

Incimiduals wroting to culture written testimony or requiring special ADA accommendations or privaces should consect the Office of Suprice Edward J.B. Calve at 473-4801, send an e-mail at segmentables about the section of the sect

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



Edward J.R. Catro, Chairman S./
Committee on Finance, Tracetion and Complete or
Tuberloarum Guarden's Public Electing Room
Tondry, January 23, 2005, 9-30cm.



The Committee on Finance, Transion and Commerce will hold a public hearing or. Theoday, Jeruszy 25, 2005. 9.36 a.m., all Liberton con Guston is Public Hearing Rooms and solicits any writing or works between Committee and solicits and works or works between the Tolking on the Tolking commerce:

- RM No. 4 (LS) "An Act To Appropriate The Sum Of Two Million Doken (\$2,000,000) Stem The Education Facilities Fand To The Department Of Education Facilities."

  Facilities."
- BRI No. 8 (LG) "An Act To Amend To \$55104 Of This IZ, Cokes Code Americand Rubertor To Adding Investment Backery And Securities And Consessibles Treeting To The List Of Stigship Activities Far Qualifying Conflictment."
- BER No. 11 (LS) "Ar Act To Add A Nor Rest (28) & (29) To him (N) Of \$26100 Of Title 13, Oune Code.
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- B.M. Ma. 13 (Edynal An An To De oppropriate \$135;160 From the Burn Appropriate & To Fin Loydstone And To Response Said Sup. 1 a the Robin Edward Roses in Resp. Business Family Resident to the Constitute on Control Matter.
- Bill No. 13 (E.5) "As Act To Esset A New 11 Olds Ch.43 To Cross Tex Relates For Editorise Expenses And Errort The Editorion Applications Act Of 2005."

- Bit No. 22 (PC) "An Art To Aid To A New Ison (5) To Balanchiz 282ID Of Acticle 2, Chapter 34, Tarkton 2-11 OCA Ard A New Ison (60 To Bedow 21 106 OT Arcale 2, Chapter 34, 11 CCA, For The Proposed Leoperqua To March Of Nadesta, Plannaen Calcia, Medical Engigenees: And Michael Sopply, As Well At The Provision Of Nadesta Services From The Application Of The Orders Receipt Tax And To Sensore Tax Application Of The Order Services (10 The Order Services).

Individuals wanting to submit written testunous or requiring special ADA accommodations or services should contact the Office of Senator Edward J B. Calvo at 475-8301, some an e-mail at accisional hopithocalizations or an a 473-8301.

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#### IV. PUBLIC HEARING AGENDA



#### MINA BENTE OCHO NA LIHESLATURAN GUAHAN

TWENTY EROWER GUAM LEGISLAFLIKE

#### SENATOR EDWARD J.B. CALVO SECRETARY OF THE LEGISLATURE

COMMITTEE ON FINANCE, TAXATION & COMMERCE

OFFICE OF FINANCI, AND BUDGET

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Telephorie (671, 170 mm) rannitude Hollow (570)

## PUBLIC HEARING 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 dobats (\$2,000,000) from the function bacdities Fund to the Department of Education for the repair of air containing in public school facilities."
- 39 BiB No. 8 (LSE) "An act to mined §58104 of Tale 12, Grain Code Amounted relative to adong investment fordering and securities and commodules trading to the list of eligible into acceptorates."
- 3 Bill No. 11 (USE): An act to add note when (IS) and (29) to item (K) of §262(0) of Tibe 13. Guan Code Americaed relative to exempting the wholesale of telecommunication services and off-island sales from Gross Receipts Taxes."
- 4 Bill No. 42 (LS): "An act in deappropriate \$155,500-from the sums appropriated to the legislature and to re-appropriate said-sum to the Public Science Library Resources double Rerepresent in the Committee on Control Matters.
- Bitt No. (AALS): "An act to enact a new 11 Ot A 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 a new item (36). Subsection K, Section 26203. Article 2: Chapter 26. Decision 2: Title 11. Count Code Amounted, for the purpose of exempting the application of the Gross Receipts. Fast from the sale of medicine, medical supply, and medical configuration."
- Bill No. 21 (ESE) "An active-represent the balance of the Territorial Highway Fund and the Guant Construction-band for the purpose of landing-various capital improvement projects." Postgoried, pending Indings pursuant to 21" ii3 bt of Liberlaturan Guadam (Standing Roles).
- 8. <u>Biff No. 22 (EC)</u>: "An act to add to a new item (5) to subsection 26202 of Article 2, Chapter 24, Division 2, 11 GCA and a new subsection (1) to section 28100 of Article 2. Chapter 28, 11 GCA, for the purpose of exempting the sale of medicine, pharmaceuticals, medical copprisent, end medical supply, as well as the provision of medical services from the application of the trioss Receipts Tax and to remove the application of the Use Tax Form of Medical i curposent."

#### V. SIGN-IN SHEET

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

#### VI. WRITTEN TESTIMONY



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**GOVERNMENT OF GUAM** 

Gubetnamenton Guáhan

The Honorable Senator Edward J.B. Calvo

Chairman

Committee on Emance, Taxation and Commerce

Minal Bente Ocho Na Libeslaturan Guahan

Habeslaturer, Guahan's Public Hearing Room

In ce., Bill No. 13 (LS). "An Act to Fract A New H GCA Ch. 43 To Create Lax Relates For Educator Expenses And Eract The Educator Appropriation 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 \$5(6) 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 Guain taxpayers to receive a double benefit should this legislation pass. In \$4301 of this proposal, taxpayers who qualify would be allowed a rebute for expenses exceeding the \$250 as allowed in G111 § 63. This proposal those not address taxpayers who will take itemized deductions for the excess on their tax returns. As this bill is written, toxpayers may be allowed to itemize the excess over \$250 and still

\*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 decined necessary to administer this Act.

Attentio B. Bagan Director

Post Office Sox 23667, Claim Mont Facility, Claim 98921 • Tel. ( Tellion (871) 475-(601) 1885 90 • Fax ( Faxs (671) 472-2643

#### VII. TAX FORMS AND INSTRUCTIONS

§ 1040		S. Individual Income Tax Re		199	100 (1	Ont. Do no		etaple in this space	
		ir the year Jan 1-Dec. 31, 2004 or other tax year be	W 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	, cháina	11-2 (756	20 1		MJB No. 1545-0074	
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instructions g	11	a joint retern, spouse's first name and initial	Last hanse				Spous	e's social security no	100/241
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Use the IRS Flatel.	-	ome address invaster and street. If you have	a P.O. box see page 16		Apt. n	0			$\overline{\mathbf{A}}$
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<b>Election Campaig</b>	n 👠	Note, Checking "Yes" will not change	your tax or reduce yo	ur refund.			Yo		
(See page 16.)		Po yeur or yeur speuse it bing a joint	return, worst 93 to go	to dais fun	4) .	>	<u>د ۲                                   </u>	s 🗌 No 🔲 Yes 🏻	No
mer of a	1	Stople	4					g berson). (See page	
Filing Status	2	r	e had income				chald but	t not your dependent	, enter
Check Hits	3					ne hare ▶			
one hox		and bill name here. >					i Gebeu I	sient child (see page Boxes checked	£ 1 · ·
Exemptions	6a It	Yourself, it someone can claim will Spouse	ou as a dependent do	not chec	K LEDA 03		• • •	on 6a and 66	
Exempliana	6		(2) Dependents	(3) Da	pendents	11 7 1 911	100	No. of children on 6c who:	
		(1) First name Last name	SOCial security mumber		DENSTRED TO	child for chi Check Jan D	ed to	<ul> <li>lived with you</li> <li>did not :we with</li> </ul>	
			1 1	1	791		34 164	you due to devorce	
it assis than four			1 : :					or separation (see page (5)	
page 18			1 1					Dependents on 6c not entered above	
								Add numbers on	_
	d	Total number of exemptions claimed	<u> </u>	<u> </u>				tines alvova	
1	7	Wages salaries, tips, etc. Attach Forn	୬୫-୧୬-୬				7	<u> </u>	ļ
Income	8a	Taxable interest. Attach Schedule Bit	frequired				<u>6a</u>	ļ	<b></b>
Attach Form(s)	ь			6b			-	1	ı
W-2 here, Also attach Forms	9a	•	होता क्युओक्स ,				9a		
W-2G and	b			96			10		ĺ
1099-R if fax was withheld.	10	Taxable refunds, credits, or offsets of		e takes (se	e page 2	O:	11		<del> </del>
Mas Monein:	11	Altmony received  Business Income or associAttach Both					12	<del> </del>	<del> </del> -
	13	Capital dain or dossy. Attach Schedule		 Southwell of	 .shir bara	<b>▶</b> □	13		
ing to discress	14	Other dains or rossess. Attach Form 4		equires, co	PECK (1648)		14		
a+1 a a -2	15a	IF a distributions	( (	Taxable am	ount (see	pane 22	151)		
: <del>←</del> pepe 19	16a	Pensions and annuities 16a		Taxoble am			16b		
Styloge tail do	17	Rentat real estate, royalfies, partnership	os. 6 corporations, fru	sts, etc. At	lach Sch	redule E	17		
not attach, any payment, Also,	18	Farm excerne or dossi. Attach Schedus	eF				18		
please use	19	Unemployment compensation					19	ļ	
Form 1040-V.	20a	Social security benefits . 20a		Tavable am	ount (s <del>ec</del>	pa <del>ye</del> 24)	20b	ļ	ļ
	21 22	Other income, that type and ancount is add the amounts in the far right column	iee page 24:	This is a			21	<del> </del>	<del> </del>
			ाला भ्रष्ट्य : भ्रमालकात दा		COCALIN	come	22	<del> </del>	<del></del>
Adjusted	23	Educator expenses isae page 26 .		23			-	1 1	ĺ
Gross	24	Gertain business expenses of reservists, pi tee-basis government officials, Altach For		24		1	1	1	ĺ
Income	25	IRA deduction (see page 26)		25				1	ĺ
	26	Student loan interest deduction race p		26			1/33	1	ĺ
	27	Tuition and tess deduction (see page)		27					1
	28	Health savings account deduction. Atta		28			Try S	1 1	ĺ
	29	Moving expenses. Attach Form 0900		29			]		
	30	One-half of self-employment tax, Attacl	Schedule SE	30			2 - 3 h	4	
	31	Self-amplified health incurance deduc	tion (see page 36)	31			10 TO 10	]	
	32	Sethemployed SEP, SIMPLE, and qua-	infied plans	32			133	1	1
	33	Penetty on eativisithdrawal of savings		33			1,20,5	]	ĺ
	34a	Almony paid b Recipient's SSN ▶		34a		L	2860	1	İ
	36 36	Add lines 23 through 34a	to the total and the second			:	35	<del>   </del>	
	~~	Subtract line 35 from line 22. This is yo	adinacao dioss n	COURT .			36	1 1	i

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

Cat. No. 11320B

Form 1040 (2004)

Form 1040 (2004	i .			Page 2
Tax and	37	Amount from line 36 radjusted gross income		37
Credits	38a	Check	s	
Oreans		if. ☐ Spouse was born before January 2, 1940, ☐ Bfind. ☐ checked ▶		1 1
Standard	b	If your spouse itemities on a separate return or you were a dual-status alien, see page 31 and check hi	iene ▶ 38b 🗀	
Deduction Int	39	Itemized deductions from Schedule A) or your standard deduction (see left)	marcim, .	39
Feople who	40	Subtract tine 39 from line 37		40
راك لاولا بجرار	41	If the 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions	claimed on	
toy on line 36a or 385 or		line 6d. If line 37 is over \$107,025, see the worksheet on page 33 ,		41
othe can be starmed as a	42	Taxable income, Subtract tine 41 from line 40, If line 41 is more than line 40, 4		42
dependent.	43	Tax (see page 33). Check if any tax is from: a 🔲 Form is i 8814 — b 🔲 Form 497	2	43
see page 31	44	Alternative minimum tax issee page 35% Attach Form \$251		44
All others:	45	Add lines 43 and 44	, >	45
Segle or Litarried filling	46 47	The state of the s		1 1
separately	48	The state of the s		1883
\$4,850	49	40		1993
Harried Ning pintly or	50	Education credits. Attach Form 8863  Fetirement savings contributions credit. Attach Form 8880. 50		1-22
Gualifying Gidaw (et)	51	Child tax credit (see page 37)		1. 1
19,760	52	Adoption credit. Attach Form 8839 52		12:01 I
Head of	53	Credits from: a Form 8396 b Form 8659 53		1 1
hausehald.	54	Other credits. Check applicable box(es): a  Form 3800		1:61
97 139	) * .	b ☐ Form 890) c ☐ Specify54	ı	
	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 45, enter -0- ,	>	56
Other	57	Self-employment tax. Attach Schedule SE		57
Taxes	56	Social security and Medicare tax on tip income not reported to employer. Attach Form	4137	58
iaxes	59	Additional tax on IBAs, other qualified retirement plans, etc. Attach Form 5329	filequired.	59
	60	Advance serned income credit payments from Formis, W-2		60
	61	Household employment taxes. Attach Schedule H		61
	62	Add lines 56 through 61. This is your total tax	· · · · ·	62
Payments	63	Federal income tay withheld from Forms W-2 and 1009		-K@3
if you have a	64 65a	2004 estimated tax payments and amount applied from 2003 return  Earned income credit (EIC) 65a 65a		133
gualificing	b	Nontaxable combat pay election ▶ 65b		-[\$ <sup>2</sup> \$ <sup>2</sup> ]
child, attach Schedule Elb.	66	Excess social security and tier I RRTA lax withheld (see page 54) 66	İ	
	67	Additional child tax credit. Attach Form 8612		
	68	Amount paid with request for extension to the save page 54) 68		
	69	Other payments from: a Form 2439 b Form 4138 c Form 6686 . 69		1,500.0
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	>	70
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount yo	overpaid	71
Direct deposit?	72a	Amount of line 71 you want refunded to you	>	72a
See page 54	<b>&gt;</b> t)	Routing numb-r	☐ Sawrigs	\$5.8°
and fill in 725 725, and 72d.	► (I	Account reinitier		
	73	Amount of line 71 you want applied to your 2005 estimated tax 🕨   73	1	] 1
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		estimated tax penalty (see page 55)	N V	Table 10 to
Third Party				<del></del>
Designee	nan		Personal identifi number (PIN)	ication -
Sign	Uns	or penalties of penury, I declare that I have examined this return and accompanying achedules are	id statements, a	nd to the best of my knowledge and
Here		if, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on al	information of v	
Joint return?	YOU	r signature Code Your occupation		Daytime phone number
See page 17 Keer, 2 2000	<b>-</b>		·	1 1
Keep a copy for your	Spr	use's signature. If a joint return, both must sign. Date Spouse's occupation		1000 (CA)
records.				Eastern St. St.
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Use Only	VOL	is name (in s if self-employed),	EIN	
	555	ess, and ZIP code	Phone no	

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 pout in 2004. If you and you sepouse are filling 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 kindergation 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 necessity expenses paid in connection with books supplies, equipment (including computer equipment, software, and services), and other materials used in the classifies). 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 education. An expense does not have to be required to be considered necessary.

Outstind expensions that the include its production of the Qualified expenses include ordinary and

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

- Excludable U.S. series EE and I sav-ings bond interest from Form 8815.
- Nontaxable qualified turtion program carnings
- · Nontaxable earnings from Coverdell education springs accounts.
- Any teimbursements 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

· 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-FZ

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



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

If you made contributions to a tradi-If you made contributions to a tradi-tional IRA for 2004, you may be able to take an IRA deduction. But you, or your spouse if filting a joint return, must have had earned income to do so For IRA pur-poses, earned income includes alimony and separate maintenance payments reposted on line i.1. A statement should be sont to you by Alay 31, 2005, that shows all contri-tions are secretary and the first payments. busions 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 in the worksheet.

- \* If you were ago 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 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 erwiner a traditional IRA and a Roth IRA for 2004, do not use the worksheet or page 27. Insend see Pub 500 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 !. 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.
- $\bullet$  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. 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 800 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 s, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay 80% additional tax on the amount that should have been distributed. For details, including how to rigure the minimum reconstituted for the pay. 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 (includ-ing 401(k)), annoty, SEP, SIMPLE, etc.) at work or through soff-employment, your IRA deduction may be reduced or elimi-nated. But you can still make contributions to an IRA even if you cannot deduct them In any case, the income carned on your IRA contributions is not taxed until it is paid to

The "Retirement plan" has in Form W-2, box 13, should be checked if you were covered by a plan at work even if you were oot vested in the plan You are also covered by a plan if you were self-emcovered by a plan it you were self-em-ployed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815. or you exclude employer-provided adop-tion benefits, see Pub. 50t to figure the amount, if any, of your IRA deduction.

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

SCHEDULE	SA	88   Schedule AItemized Deductions	1.	CA <b>45</b> No. 1545-0074
(Form 1040)			T T	2004
Department of the 1	· navarau	(Schedule B is on back)	1	Attactive at
Internal Browns St	rvace	699 ► Attach to Form 1940, ► See Instructions for Schedules A and B		Sequence No. 07
Harness stream o	n Fort	n 10d0	You	social security number
			30000	<del></del> _
Medical and	1	Caution, Do not include expenses reinbursed or paid by others  Hedrical and dental expenses (see page A-2)  1		
Dental	2	medica die synth expenses lace page A-2)		
Expenses	3			
	4	Subtract time 3 from line 1, If fine 3 is more than line 1, enter -0	, ] 4	
Taxes You	5	State and local (check only one box)		
Paid		a lincome taxes or 5		
خيدة .		b ☐ General sales taxes (see page A-2)	12.88	
page A-3 -	6	the second control of the second seco		
	7	Personal properly taxes		
	9	Other taxes, List type and amount ▶		
	9	Add lines 5 through 3	9	
1			<del>- 1 -   "</del>	
Interest You Paid	10	The state of the s		
	11	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.		
rade Arbii		and others that core only games identification and address .	198	
		and area man percent states destrying the distributes.		i
finte.		11		
Ferziell	12	<b>*</b> !		
interest is rest	-	for special rules		
ाक्ष्म् अस्ति शिक्षः	13	Investment interest. Attach Form 4952 if required, (See		
		page A-4		
0:44.4	14	Arbit-lines 10 through 13	14	
Gifts to Charity	15	Gifts by cash or check if you made any gift of \$250 or 155		
Ricournede a	40			
gettandegeta	16	Other than by cash or check, if any gift of \$250 or more see page A-4. You <b>must</b> attach Form #283 if over \$500.		
t <del>-काली</del> त दिन ग.	17	Carryover from prior year		
see page A-4	18	Add lines 15 through 17	18	
Casualty and				
Iliell Losses	19	Casualty or theh lossies. Attoon Form 4884 (See page A-5)	19	
Joh Expenses	20	University complete expenses—job travel union	2.8	İ
and M≢st		dues, ob education, etc. Attach Form 2106 or 2106-EZ		
Other Miscellaneous		# required (See page A-6.) ▶		
Deductions		20		
Degravious.	21		<del></del>	
· héé	22	Tax preparation fees		
pone A-S.		type and anyona 🕨		
		22		
	23	Add lines 30 through 22		
	24	Enter anacunt from Form 1040, line 37 24		[
	25	Multiply line 24 by 2% (02)		
All	26	Subtract tine 25 from line 23. If line 25 is more than line 33, enter 40-	26	<b></b>
Other Miscellaneous	27	Other—from list on page A-6. List type and amount >		
Deductions		***************************************		
	20	To Farm ADAS has been seen as the second sec	27	<del> </del>
Total Itemized	28	Is Form 1040, line 07 over \$142,700 (over \$31,350 if married filing sep	, ·	
Deductions		No. Your deduction is not limited. Add the amounts in the far right cold		
		for tines 4 through 27. Also, enter this amount on Form 1040, line 3.  Yes. You deduction may be limited. See page A-6 for the amount to anti-		100 CO / C
		- con the academic test managed out both was set the quicible to alle		

#### Line 20

#### Unreimbursed Employee Expenses

Inter the total ordinary and necessary job expenses you poid for which you were not reinflured. (Amounts your employer included in box 1 of your from W 2 are not considered teinflurisaments.)

An ordinary expense is one that is com-mon and accepted in your field of trade, business, on profession. A necessary ex-pense is one that is helpful and appropriate for your business. An expense does not have no be required to be considered neces-

But you must fill in and attach Form 2166 (Feither (1) or (2) next applies.

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



If you used your one relieb and (2) above does not apply, you may be able to like Form 2106-12 to tead.

The considerate to tile Form 2168 or 2168 or 2168 or his the type and amount of each expense on the deficed lines next to line 20. If you need not expense, affach a statement showing the type and amount of each expense. Finer one total on line 20.



Do not include on time 20 any educator expositives, your de-ducated on Form 1640, line 23.

Examples of other expenses to include on line 20 are:

- Safety equipment, small tools, and applies needed for your job.
- Uniforms required by your employer that are not antable to ordinary wear.
   Protective clothing required in your york, such as hard hats, safety shoes, and glasses.
- Physical examinations required by von employer.
- Dues to professional organizations and chambers of continues.
- · 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 ap-ply, use TeleTax topic 50% use page 8 of the Form 1040 instructions) or see Pub. 587.
- Certain educational expenses. For de-nils, use TeleTax uspic 51 yosce page 8 of the Form 1940 instructions; or see Pub-970, Reduce your educational expenses by any mitton and few deduction you claimed on Form 1940, line 27.



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

#### Line 21

#### Tax Preparation Fees

Finer the fees you paid for preparation of your tax return including fees paid for til-ing your return electromically. If you paid your tax by credit card, do not include the convenience fee you were charged.

#### Line 22

#### Other Expenses

Other Expenses:

First the obtal arrount you paid to produce
or collect taxable income and manage or
posted property held for earning income,
but do not include any personal expenses.
List the type and arrount of each expense
on the dotted lines rest to line 22. If you
need in one space, attach a statement showing the type and arrount of each expense,
linter one total on line 22.

Examples of expenses to include on fine

- · Certain legal and accounting fees.
- . Clerical help and office roat.
- Custodial (for example, trust account)
- · Your share of the investment ex-
- penses of a regulated investment corrupaty.

   Certain losses on nonfederally insured deposits in an insolvent or bankrupt finan-cial institution. For details, including limits that apply, see Pub. 520.
- · Casualty and their leases of property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4707, line 18a.

 Deduction for regovarion of amounts under a claim of right it \$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 22. It was need more space, attach a statement showing the type and amount of each expense, but it out total on line 37.

- Cambling losses, but only to the extent of gambling winnings reported on Form 1940, line 21
- Cashaday and theft losses of incone-producing property from form 4684, lines 32 and 38b, or Form 4307, line ISa.
- · Federal estate tax on income in respect of a decodent.
- Amortizable bond premium on bonds acquired before October 23, 1986.
   Deduction for reprostnent of amounts index a claim of right if over \$3700. See Pub, \$25 for details.
- · Certain unrecovered investment in a
- · Impairment related work expenses of a disablad person.

For more details, see Pub, 529.

#### **Total Itemized Deductions**

#### Line 28

Use the worksheet on page 12-1 to figure the amount to enter on line 28 if the amount on Form 1040. Time 37, is over \$142.700 (571,350 if matried filing separately).

#### VIII. CORRESPONDENCE

### Audi Punzalan

"Bob Klitzkie" <bob@bobsoffice.org> From:

"Art liagan" <ilagan@mail.gcv.org>
Friday, February 11, 2005 7:21 AM
Letter to Art liagan.doc; Bill 13 (LS) - Substitute Bill.doc To: Sent:

Attach:

Bill 13 Subject:

#### 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 vou have on the bill.

Sincerely, Senator Robert Klitzkie 28<sup>th</sup> 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	REU + TAX	<u> </u>	475-1848
Or Jone Chur	<u> </u>	was v	6 49 - 47341
		to be	499-47341 475 0415 Localitated against to annother hopocotint.
			hpportint.
	The second secon	//	
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		/	Manufacture of the control of the co
		/	
	** * · · · · · · · · · · · · · · · · ·		

#### VI. WRITTEN TESTIMONY

Dipattamenton Kontribusion yan Adu'ânâ DEPARTMENT OF

JAN 25 2825

APITEMBO & EAGAN JOHN P. CAMACHO, Deputy Segundo

REVENUE AND TAXATION **GOVERNMENT OF GUAM** 

Gubetnamenton Guåhan

The Honorable Senator Edward J.B. Calvo

Chairman

Committee on Finance, Taxation and Commerce Mina' Beme Ocho Na Liheslaturan Guahan I Liheslaturan Guahan's Public Hearing 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,

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

<b>£ 1040</b>		S. Individual Income Tax Ro		1	(99) IRS Use	Onk. Dala	et weite as	stanta in this co	
7		or the year Jan. 1-Dec. 31, 2004, or other tax year be		04. endir		20 ×		staple in this space.	
Label		Our first name and initial	Last name	O-Y, erroan	7	20 .		MB No. 1545-007 ocial security nur	
1940						į	TOUR S	i i	HDet
instructions		f a joint return, spouse's first name and initial	Last name				Spous	e's social security	numbar
on page 16.)						į	орошо	1 1	number
Use the IRS		forne address (number and street). If you have	a P.O. box, see page 1	6.	Apt. ne	5.	Ā		
Otherwise.	9						_	Important!	-
please print or type.		ity, town or post office, state, and ZIP code. I	f you have a foreign add	ress. se	e page 16.			ou <b>must</b> enter	
Presidential	丄						- 3	our SSN(s) abov	e.
Election Campaig	ın 👠	Note. Checking "Yes" will not change	your tax or reduce y	our re	fund.		Yo	u Spot	ıse
(See page 16.)		Do you, or your spouse if filing a joint	return, want \$3 to g	o to th	s fund? .	>	Ye	s □No □Yes	s 🔲 No
ETT OLI	1	Single		4 🔲	Head of househ	old (with	qualifying	g person). (See par	ae 17.) If
Filing Status	2	Married filling jointly (even if only on-	e had income)					t not your depende	
Check only	3	— Service of the serv	ise's SSN above	-	this child's nam				
one box.		and full name here. ▶		<u>5 L</u>			i depen	dent child (see pa	ige 17)
Evenntions	68			to not	check box 6a		}	Boxes checked on 6a and 6b	
Exemptions	t			<u> </u>	(3) Dependent's	i		No. of children on 6c who:	
	(	Dependents:	(2) Dependent's social security numb	ar I	relationship to	14 W it qua child for ch		<ul> <li>lived with you</li> </ul>	
		(1) First name Last name	SOCIET SECURITY HATTE	761	AOR	credit isee p	age 18,	• did not live with	
If more than four			<u> </u>			누분		you due to divorc or separation	÷
dependents, see				-+				(see page 18)  Dependents on 6	
page 16.			<del>                                     </del>			느님		not entered above	
		Total number of exemptions claimed	<u> </u>					Add numbers on	
	7			<del>• •</del>	<del></del>	• • •	<del>; ;</del>	lines above >	<del></del>
Income	88	Wages, salaries, tips, etc. Attach Form Taxable interest, Attach Schedule Bit					7		-
		Tax-exempt interest. Do not include		1 8b		E	8a		+-
Attach Form(s) W-2 here, Also	9a						9a		1
attach Forms		A P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. C. P. P. P. P. P. P. P. P. P. P. P. P. P.	on respondent	96	ľ	1	96		+-
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets of			e less nads 2	OV.	10		1
was withheld.	11	Alimony received	State and 1962 Incom	ne rave	is (See parge 2)	97	11		+
	12	Business income or (loss). Attach Scho	edule C or C-E7		• • • •		12		1-
	13	Capital gain or (loss). Attach Schedule				<b>▶</b> ⊓	13		<del>                                     </del>
If you did not	14	Other gains or (losses). Attach Form 4			as prook new		14		_
get a W-2.	15a		3 1	Taxabl	e amount (see p	age 22i	15b		
see page 19.	16a	Pensions and annuities 16a			e amount (see p		16b		$\top$
Enclose, but do	17	Rental real estate, royalties, partnership					17		1
not attach, any payment. Also,	18	Farm income or (toss). Attach Schedul					18		
please use	19	Unemployment compensation					19		
Form 1040-V.	20a	Social security benefits , 20a	ь	Taxabl	e amount (see p	age 24)	20b		
	21	Other income. List type and amount is	ee page 24)				21		
	22	Add the amounts in the far right column	for lines 7 through 21		s your <b>total inc</b>	ome >	22		_
Adjusted	23			23		_			
Gross	24	Certain business expenses of reservists, pe	erforming artists, and	١					
Income	a.e.	fee-basis government officials, Attach For		24		_			i
moonie	25	IRA deduction (see page 26)		25		+-			
	26 27	Student loan interest deduction (see pa		26			SALES SALES		
	27 28	Tuition and fees deduction (see page 2		27		-			
	20 29	Health savings account deduction. Atta		28					1
	30	Moving expenses, Attach Form 3903		30					
	31	One-half of self-employment tax, Attach				_	200		
	32	Self-employed health insurance deduct		31		-			
	33	Self-employed SEP, SIMPLE, and qual Penalty on early withdrawal of savings	med plans	33		_	92.84		
	34a	Alimony paid b Recipient's SSN ▶		34a			0.		
	35	Add lines 23 through 34a			-	- 1	25		
	36	Subtract line 35 from line 22. This is yo	our adjusted aross i	 ncome			35		+
<del></del>							36		

Form 1040 (2004)			Page Z
787	37	Amount from line 36 (adjusted grass income)	37
Tax and		Check [ You were born before January 2, 1940, Blind.] Total boxes	
<sup>⁴</sup> Credits	Cou	if: ☐ Spouse was born before January 2, 1940, ☐ Blind.   checked ▶ 38a	
Ctandard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here > 38	<b>. . . . . . .</b>
Standard Deduction	L	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	
for	39		40
People who	40	Subtract line 39 from line 37	- CANADA
checked any	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed	
box on line 38a or 38b or		line 6d. If line 37 is over \$107,025, see the worksheet on page 33	
who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42
claimed as a dependent.	43	Tax (see page 33). Check if any tax is from: a  Form(s) 8814 b Form 4972	
see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44
All others:	45	Add lines 43 and 44.	45
Single or	46	Foreign tax credit. Attach Form 1116 if required46	
Married filing separately.	47	Credit for child and dependent care expenses. Attach Form 2441	
\$4.850	48	Credit for the elderly or the disabled. Attach Schedule B	
Married filing	49	Education credits, Attach Form 8863	
jointly or	50	Retirement savings contributions credit. Attach Form 8880	
Qualifying widow(er).	51	Child tax credit (see page 37)	
\$9.700	52	Adoption credit. Attach Form 8839 52	974-47
Head of	53	Credits from: a Form 6396 b Form 8859 53	
household,	54	Other credits. Check applicable box(es): a Form \$800	
\$7,150	] ""	b Form 8601 c Specify	
	55		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-	
Other	57	Self-employment tax. Attach Schedule SE	
Taxes	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if require	
	60	Advance earned income credit payments from Form(s) W-2	
	61	Household employment taxes, Attach Schedule H	61
	62	Add lines 56 through 61. This is your total tax	62
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63	
	64	2004 estimated tax payments and amount applied from 2003 return 64	
If you have a	65a	Earned income credit (EIC)	
qualifying child, attach	b	Nontaxable combat pay election   65b	
Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)	
<u> </u>	67	Additional child tax credit. Attach Form 8812	2004
	68	Amount paid with request for extension to file (see page 54) 68	
	69	Other payments from: a Form 2439 b Form 4136 c Form 6885 , 69	
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpa	aid 71
Direct deposit?		Amount of line 71 you want refunded to you	72a
See page 54	▶ b	Routing number	
and f⊯ in 72b,	▶ d	Account number	,, ,
72c, and 72d.	73	Amount of line 71 you want applied to your 2005 estimated tax ► 73	724
Amount	74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74
You Owe	75	Estimated tax penalty (see page 55)	
	Dο	you want to allow another person to discuss this return with the IRS (see page 56)?	Vno. Complete the following - 1
Third Party			
Designee	Des nan		dentification
Cian		ne ► ( ) number (PI ler penalties of perjury, I declare that I have examined this return and accompanying schedules and statemen	
Sign	beli	of, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information	n of which preparer has any knowledge.
Here		r signature   Date   Your occupation	Daytime phone number
Joint return?  See page 17.			buy and priorie number
Keep a copy	<u> </u>	user's elementure. He is in the house he determined in the least of th	
for your	7 Spo	buse's signature. If a joint return, both must sign. Date Spouse's occupation	
records.			
Paid		parer's Date Check if	Preparer's SSN or PTIN
Preparer's		self-employed	
		n's name (or EIN	
Use Only	you add	rs if self-employed), ress, and ZIP code Phone (	an í

## 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

- 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-F7

#### Line 25 IRA Deduction



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

report them on Form 8606.

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 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 in the worksheet.

- 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 8606 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., 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 retirement 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 you 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)

Internal Revenue Ser		(99) Attach to Form 1040. See Instructions for Schedules A and B (Form 1040)	
Name(s) shown or	n Fem	1 1040	Your social security number
Medical		Caution. Do not include expenses reimbursed or paid by others.	NAME OF THE PARTY
and	1	Medical and dental expenses (see page A-2) 1	
Dental	2	Enter amount from Form 1040, line 37 2	
Expenses	3	Multiply line 2 by 7.5% (.075)	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4
Taxes You	5	State and local (check only one box):	
Paid		a ☐ Income taxes, or 5	
, See		b ☐ General sales taxes (see page A-2)	
page A-2.	6	Real estate taxes (see page A-3) 6	
	7	Personal property taxes	
	8	Other taxes. List type and amount ▶	
		Add fines 5 through 9	9
	9	Add lines 5 through 8  Home mortgage interest and points reported to you or Form 1098   10	5920
Interest	10	Tionis mortgage interest and points reported to year our rose	
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid	
, 15 <del>00</del>		to the person from whom you bought the home, see page A-4	k, ef si
page A-3.)		and show that person's name, identifying no., and address. ▶	
		11	
Note. Personal	_		
interest is	12	Points not reported to you on Form 1098. See page A-4 for special rules	
not		for special rules	
deductible.	13	page A-4.)	47.0
	14	Add lines 10 through 13	114
Gifts to		Gifts by cash or check. If you made any gift of \$250 or	<b>25.0</b>
Charity	15	more, see page A-4	
If you made a	16	Other than by cash or check, If any gift of \$250 or more.	
giftandigota	10	see page A-4. You must attach Form 8283 if over \$500	
benefit for it.	17	Carryover from prior year	
see page A-4.	18	Add lines 15 through 17	18
Casualty and			
Thefl Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19
Job Expenses	20	Unreimbursed employee expenses—job travel, union	50-15-11 535-10
and Mest		dues, job education, etc. Attach Form 2106 or 2106-EZ	
Other		if required. (See page A-6.) ▶	West 1
Miscellaneous	3		
Deductions		20	
	21	Tax preparation fees	
:See	22	Other expenses—investment, safe deposit box, etc. List	
page A-5u		type and amount ▶	
	23	read into 20 through 22	
	24	Enter amount from Form 1040, line 37 24 1	
	25 26	Multiply line 24 by 2% (.02) Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26
Other			
Omer Miscellaneous	27	Other—from list on page A-6. List type and amount ▶	
Deductions	•		27
	28	Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)?	
Total Itemized	20	***************************************	
Deductions		No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 39.	28
		Yes. Your deduction may be limited. See page A-6 for the amount to enter.	
		Total Godsbotter they be ninked. One page A-0 for the autourit 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 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common 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.

- 1. 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 file Form 2106-EZ instead.

If you do not have to file Form 2106 or 21064-Z, 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. Enter one total on line 20.



Do not include on line 20 any educator expenses you deducted 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 unition 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, linter 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 used in performing services as an employee from 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.

- Cambling 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

Use 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 \$142,700 (\$71,350 if married filing separately).

#### VIII. CORRESPONDENCE

### Audi Punzalan

From: To:

'Bob Klitzkie' <bob@bobsoffice.org> '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:

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 28<sup>th</sup> Guam Legislature

# REVENUE AND TAXATION

**GOVERNMENT OF GUAM** 

Gubetnamenton Guåhan

ARTEMIO B. ILAGAN, Director Direktot JOHN P. CAMACHO, Deputy Director Segundo Direktot

The Honorable Senator Edward J.B. Calvo Chairman Committee on Finance, Taxation and Commerce Mina' Bente Ocho Na Liheslaturan Guahan I Liheslaturan Guahan's Public Hearing Room

JAN 25 2005

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,

Artemio B. Ilagan
Director



### I Mina' Bente Ocho Na Liheslatura. uahan

### Committee on Judiciary, Governmental Operations & Reorganization

March 25, 2005

The Honorable Robert Klitzkie, Chairman Committee on Calendar I Mina Bente Ocho na Liheslaturan Guahan 155 Hesler Place Hagatna, Guam 96910

Re: Committee Recommendation on Bill 43

Dear Chairman Klitzkie:

Votes are as Follows:

The, Committee on Judiciary, Governmental Operations & Reorganization to which was referred Bill No. 43 AN ACT TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION, herein reports back with the recommendation To Do PASS.

TO PASS

NOT TO PASS

TO REPORT OUT ONLY

ABSTAIN

INACTIVE FILE

Sincerely,

Robert Klitzkie, Chairman

Committee on Judiciary, Governmental Operations, & Reorganization



## I Mina' Bente Ocho Na Liheslaturan Guåhan Committee on Judiciary, Governmental Operations & Reorganization

March 25, 2005

TO:

All Members

Committee on Judiciary, Governmental Operations & Reorganization

FROM:

Chairman

Subject:

Voting Sheet and Committee Report on Bill 43

Transmitted herewith are the voting sheets and the Committee Report on Bill No. 43 AN ACT TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION, for your review and signature.

Your attention to this matter is greatly appreciated.

Robert Mitzkie, Chairman



## I Mina' Bente Ocho Na Liheslaturan Guahan Committee on Judiciary, Governmental Operations, & Reorganization

### **VOTING SHEET ON BILL No. 43**

**Bill No. 43 (EC):** AN ACT TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION.

BULL NO. 42		то	NOT TO	TO REPORT	A PLOOTE A TRAV	
BILL NO. 43	SIGNATURE	PASS	PASS	OUT OF COMMITTEE	ABSTAIN	INACTIVE FILE
Senator Robert Klitzkie, Chairman	MI	V				
Vice Chairman: Speaker Mark Forbes Ex-Officio member	Sand	1				•
Senator Jesse A. Lujan, Member	12 1/1/10			,		
Senator Adolpho B. Palacios, Sr. , Member	(A)	X				
Senator Larry F. Kasperbauer, Ph. D. Member	89X 31-1105	X	J			
Senator Ray Tenorio, Member	4	· Luna		•		
Senator Benjamin J. F. Cruz, Member						

7nd 47-05

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

Bill No. 43 (EC)

Introduced by:

L.F. Kasperbauer

3 fruit

AN ACT TO REPEAL AND RE-ENACT ITEM (0) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION.

#### BE IT ENACTED BY THE PEOPLE OF GUAM:

- 2 Section 1. Item (o) of Section 33103 of Title 17 of the Guam Code
  - 3 Annotated as enacted by Section 43 of Public Law 27-106, is hereby repealed and
  - 4 re-enacted to read:
  - 5 "(o) Notwithstanding any other provision of law or personnel rules and
  - 6 regulations, the Superintendent shall have the authority to assign, detail or transfer
  - 7 employees to various physical locations within the Department of Education. The
  - 8 exercise of such authority shall be administered only in accordance with Policy
  - 9 adopted by the Board and shall not (1) result in a change in position title and/or
- 10 Job duties and/or (2) contradict the provisions of any collective bargaining
- agreement in effect at the time of the transfer nor violate any employees rights
- 12 thereto."

Passed FA No	_1
Date: 4/7	Time:

### I MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN

FLOOR AMENDM Bill No	ENTS/CHANGES ?( & ⊂
f X	
Senator Proposi	ng Amendment
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Votes For Amendment: Votes	Against Amendment:
AMENDMENT PASSED:	— Amendment Failed:
	Amendment Withdrawn:
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Clerk of Legislature	Speaker
Ass't. Amend. Clerk	

\_ Engrossment Staff

### I. Overview

The Committee on Judiciary, Governmental Operations & Reorganization to which was referred Bill No. 43, conducted a Public Hearing on same on March 18, 2005 at the Legislature's Public Hearing Room beginning at 9 a.m. Bill No. 43 (EC) was heard at 10:54 a.m.

#### **Senators in attendance:**

Senator Robert Klitzkie, Chairman Senator Ray Tenorio, Member Senator Adolpho Palacios, Member Senator B.J. Cruz, Member Senator Larry Kasperbauer, Member Senator Joanne Brown Senator Lou Leon Guerrero Senator Judi Won Pat Senator Eddie Calvo

#### <u>Testimony on Bill No. 43 was provided by:</u>

- Mr. Luis Reyes, Administrator of Personnel Services Division, Department of Education for DOE appeared on behalf of DOE Superintendent Juan P. Flores (Oral) and Dr. Jose C. Cruz, Chairman, Guam Education Policy Board(Written & Oral)
- Mr. Robert Koss, Director of Field Services, Guam Federation of Teachers (Oral)

### **II. Summary of Testimony**

Testimony on Bill No. 43 was provided by:

Mr. Luis Reyes, Administrator of Personnel Services Division, Department of Education for DOE on behalf of Superintendent of Education Juan P. Flores and Dr. Jose C. Cruz, Chairman, Guam Education Policy Board – Mr. Reyes stated that both Mr. Flores and Dr. Cruz are in favor of Bill No. 43. He also submitted written testimony provided by Dr. Cruz. Dr. Cruz's written testimony indicates that the Guam Education Policy Board fully supports Bill No. 43 and that the Board will make the provisions of the Bill Board policy.

Mr. Robert Koss, Director of Field Services, Guam Federation of Teachers testified on behalf of the GFT president and the GFT membership. Mr. Koss stated that the GFT has been dissatisfied with the implementation of the current law(Section 43 of P.L. 27-106). He provided a lengthy discourse on the problems that exist as a result of the statute and gave reasons why the GFT considers the law to be both unnecessary and inorganic. Mr. Koss also expressed support for Bill No. 43 to the extent that it would not provide unrestricted transfer authority to the Superintendent of Education and that authority would not be exercised until appropriate policy is in place.

#### III. Findings and Recommendations

The Committee on Judiciary, Governmental Operations & Reorganization finds that the existing statute governing transfer of employees within the Department of Education has been the source of problems for a number of DOE employees, and, if not changed, has the potential to be a source of abuse of authority, as well. The Committee finds, also, that the provisions of Bill No. 43 provide appropriate protection of the rights of DOE employees. Accordingly the Committee on Judiciary, Governmental Operations & Reorganization directs that bill No. 43 be reported out with the Recommendation To Do Pass.

#### **IV. Minutes**[Revised 03/25/05 at 7:42am]

Date: March 18, 2005

**Location:** Guam Legislature – Public Hearing Room

155 Hesler Street Hagatna, Guam

#### Called to order by Senator Robert Klitzkie, Chairman at 9:00am

#### **Senators present:**

Senator Robert Klitzkie, Chairman Senator Ray Tenorio, Member Senator Adolpho Palacios, Member Senator B.J. Cruz, Member Senator Larry Kasperbauer, Member Senator Joanne Brown Senator Lou Leon Guerrero Senator Judi Won Pat Senator Eddie Calvo

**Bills on agenda:** Bill 5 (LS); Bill 39 (EC); Bill 42 (EC); Bill 43 (EC); Bill 53 (EC); Bill 62 (EC); Bill 72 (EC); Bill 78 (EC); Bill 83 (EC); Bill 84 (EC)

#### Bill 5 (LS) heard at 9:01am

**Description:** AN ACT TO ADD A NEW §§4203.3 TO TITLE 4 AND §5253 TO TITLE 5 OF THE GUAM CODE ANNOTATED RELATIVE TO PROHIBITING CONVICTED SEX OFFENDERS FROM BEING EMPLOYED IN THE GOVERNMENT OF GUAM OR FOR GOVERNMENT CONTRACTORS IN AREAS FREQUENTED BY CHILDREN. **Testimony:** 

- No individuals signed-in to present oral testimony.
- **Dr. Jose Cruz,** Chairman of the Guam Education Policy Board, presented written testimony in support of Bill 5.

#### Bill 39 (EC) heard at 9:02am

**Description:** AN ACT TO ADD A NEW SECTION 63103.1 TO ARTICLE 1, CHAPTER 63, DIVISION 6 OF TITLE 5 OF THE GUAM CODE ANNOTATED TO ENHANCE ENFORCEMENT OF NATURAL RESOURCES LAWS THROUGH THE CREATION OF A VOLUNTEER CONSERVATION OFFICER RESERVE.

#### **Testimony:**

- Mr. Joseph Torres, Acting Director of the Department of Agriculture, testified in support of Bill 39 at 9:03am.\*
- \*Mr. Torres was accompanied by the following individuals for the purpose of providing technical support during questioning by Senators:

Celestino Aguon, Acting Chief of the Department of Aquatics and Wild Life Trina Leberer, former employee and Supervisor of Aquatics Michael Reyes, Acting Chief for the Conservation Office

- Comments and questions presented to the panel by Senator Brown, Senator Palacios, Senator Tenorio, Senator Leon Guerrero, Senator Kasperbauer, and Senator Klitzkie.

#### Bill 42 (EC) heard at 9:38am

**Description:** AN ACT TO AMEND THE COMPOSITION, RESPONSIBILITIES **AND**DUTIES OF THE ACCREDITATION BOARD IN THE REVIEW AND CERTIFICATION OF PRIVATE POST SECONDARY INSTITUTIONS BY REPEALING AND REENACTING §44104 OF CHAPTER 44 OF TITLE 17 OF THE GUAM CODE ANNOTATED AND TO APPEND §44105, §44106 AND §44107 TO CHAPTER 44 OF TITLE 17 OF THE GUAM CODE ANNOTATED.

#### **Testimony:**

- **Dr. Jose Nededog**, private citizen and long-time educator, testified in support of Bill 42 at 9:39am.
- Mr. Mark Zhao, Businessman and Representative of NAZPAC College, testified in support of Bill 42 at 9:49am.
- Mr. Ron Moroni, Attorney representing NAZPAC with respect to litigation issues, testified in support of Bill 42 at 9:52am.
- Dr. Jose Cruz, Chairman of the Guam Education Policy Board, testified in opposition of Bill 42 at 9:59am.
- Mr. Larry Ramirez, private citizen, testified in support of Bill 42 @ 10:46am
- Comments and questions presented to the panel by Senator Klitzkie, Senator Brown, Senator Palacios, Senator Kasperbauer, Senator Won Pat, and Senator Eddie Calvo.

#### **Bill 43 (EC)** heard at 10:54am

**Description:** AN TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION.

#### **Testimony:**

- Mr. Louis Reyes, Administrator of Personnel Services Division of the Department of Education, testified on behalf of the Chairman of the Guam Education Policy Board (unable to attend) and the Superintendent of Education in support of Bill 43 at 10:55am.

- Mr. Robert Koss, Director of Field Services for Guam Federation of Teachers, testified on behalf of the membership of the association and the president of the GFT (unable to attend) in support of Bill 43 at 10:55am.
- Comments and questions presented to the panel by Senator Klitzkie, Senator Palacios, Senator Leon Guerrero, Senator Kasperbauer, and Senator Won Pat.

#### **Bill 62 (EC)** heard at 11:21am

**Description:** AN ACT TO RECRUIT AND RETAIN PHARMACISTS IN THE GUAM **MEMORIAL** HOSPITAL, THE DEPARTMENT OF PUBLIC HEALTH AND SOCIAL **SERVICES**, AND THE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE **ABUSE**, BY ADDING A NEW SECTION 6230 TO ARTICLE 2 OF CHAPTER 6 OF TITLE 4, GUAM CODE ANNOTATED.

#### Testimony:

- No individuals signed-in to present oral and/or written testimony

#### **Bill 53 (EC)** heard at 11:22am

**Description:** AN ACT TO AMEND SECTION 12 OF CHAPTER VI OF PUBLIC LAW 27-106 RELATIVE TO PERSONAL SERVICES CONTRACTS.
Testimony:

- Mr. Joe Guthrie, Deputy Attorney General, stated he was in support of Bill 53 at 11:23am. No testimony given—yielded to Attorney General.
- Mr. Doug Moylan, Attorney General, testified in opposition of Bill 53 in its current form at 11:23am.
- Mr. Bill Bishoff, limited-term employee at AG's office, testified in support of Bill 53 at 11:42am.
- Mr. Mark "Paps" Martinez, private citizen, presented oral and written testimony in support of Bill 53 at 11:44am.
- Comments and question presented to the panel by Senator Klitzkie, Senator Palacios, Senator Tenorio, and Senator Won Pat.

#### \*An adjourned hearing was called by the Chairman at 12:00pm to reconvene at 1:30pm

#### **Bill 83 (EC)** heard at 1:30pm

#### **Description:**

**Description:** RELATIVE TO ADOPTING THE FEDERAL UNIFORM CHILD CUSTODY JURISDICTION AND ENFORCEMENT ACT FOR LOCAL APPLICATION AND ENFORCEMENT.

#### **Testimony:**

- Ms. Carol Ann Butler, Private Attorney, testified in support of Bill 72 at 1:31pm.
- Ron Moroni, Private Attorney, testified in support of Bill 72 at 1:33pm.
- Mr. Daniel Somerfleck, Director of Guam Legal Services, testified in support of Bill 72 at 1:36pm.
- Ms. Kathy Maher, PSC, testified in support of Bill 84 at 2:46pm
- Comments and questions were presented to the panel by Senator Klitzkie, Senator BJ Cruz, Senator Palacios, and Senator Won Pat.

#### Bill 84 (EC) heard at 2:03pm

Description: AN ACT TO AMEND SECTION 10 OF CHAPTER VI OF PUBLIC LAW 27 106 RELATIVE TO ALLOWING THE DEPARTMENT OF EDUCATION TO UTITLIZE LIMITED-TERM EMPLOYEES UNTIL THE END OF THE 2004-2005 SCHOOL YEAR. Testimony:

- Mr. Luis Reyes, Administrator of Personnel Services Division of the Department of Education, testified on behalf of the Superintendent in support of Bill 72 at 2:06pm.
- Mr. Matt Rector, President of the Guam Federation of Teachers, testified in support of Bill 84 at 2:08pm.
- Mr. Ron Benoit, Member of the Guam Education Policy Board, Guam Chamber of Commerce, and Businessman, testified in opposition of Bill 84 at 2:26pm.
- Comments and questions presented to the panel by Senator Klitzkie, Senator Tenorio, Senator Kasperbauer, Senator BJ Cruz, Senator Won Pat, and Senator Palacios.

#### Bill 78 (LS) heard at 2:30pm

**Description:** AN ACT TO ESTABLISH A COMPENSATION PLAN REVIEW FOR CERTIFICATED PERSONNEL AND HEALTH CARE PROFESSIONALS OF THE DEPARTMENT OF EDUCATION.

#### Testimony:

- Mr. Luis Reyes, Administrator of Personnel Services Division of the Department of Education, testified on behalf of the Superintendent of Education, in support of Bill 78 at 2:30pm.
- Mr. Matt Rector, President of the Guam Federation of Teachers, testified in support of Bill 78 at 2:34pm.
- Mr. Robert Koss,
- Comments and questions presented to the panel by Senator Klitzkie, Senator Palacios, Senator Tenorio, Senator Kasperbauer, Senator Cruz, and Senator Won Pat.

#### Bill 72 (EC) heard at 2:50pm

**Description:** AN ACT TO AMEND §10 OF CHAPTER VI OF PUBLIC LAW 27-106 FOR THE PURPOSE OF ALLOWING LIMITED TERM APPOINTMENTS TO CERTAIN POSITIONS WITHIN THE GUAM POLICE DEPARTMENT, THE GUAM FIRE DEPARTMENT, THE CUSTOMS AND QUARANTINE AGENCY, AND THE DEPARTMENT OF CORRECTIONS.

#### **Testimony:**

- Mr. Fred Bordallo, Jr., Police Lieutenant at Guam Police Department, assigned to the Training and Staff Development Section, testified in opposition of Bill 72 at 2:50pm.
- Mr. Frank Ishizaki, Chief of Police, testified in support of Bill 72 at 15:03pm.
- Comments and questions presented to the panel by Senator Palacios, Senator Tenorio, Senator Won Pat, and Senator Klitzkie.

#### Public hearing adjourned at 3:30pm.

#### Declaration Under Penalty of Perjury of Audreya Punzalan

- 1.) I am employed as a Legislative Aide at the Office of Senator Robert Klitzkie.
- 2.) I was assigned the duty of disseminating a "Public Hearing Notice" (Appendix A) to each newspaper of general circulation and all broadcasting stations which air a regular local news program within Guam.
- In such notice I included all information (Appendix A) required by the Open Government Law, Title
   GCA Sections 8101 thru 8116.
- 4.) I e-mailed notice to all local media (Appendix B: Media E-mail Listing) on March 10, 2005 (5 working days prior to hearing) in accordance with 5 GCA § 8108.
- 5.) I e-mailed notice to all local media (Appendix B: Media E-mail Listing) on March 16, 2005 (48 hours prior to hearing) in accordance with 5 GCA § 8108.
- 6.) I e-mailed notice to members of the Committee on Judiciary, etc. (Appendix C: Committee Member E-mails) on February 28, 2005 and March 09, 2005.
- 7.) I e-mailed notice to Speaker Mark Forbes (<a href="mailed-notice-to-speaker-forbes@yahoo.com">speaker-forbes@yahoo.com</a>) on March 11, 2005 (5 working days prior to hearing) for posting on <a href="www.guamlegislature.com">www.guamlegislature.com</a>, the official website of the Guam Legislature, in accordance with 5 GCA § 10306.
- 10.) I e-mailed a "Revised Public Hearing Notice" on March 14, 2005 to all senators, the Clerk of the Legislature, the Legislative Counsel, each newspaper of general circulation, and all broadcasting stations which air a regular news program within Guam. The revised notice indicated that Bill 14 was removed from the March 18<sup>th</sup> public hearing agenda.
- 8.) On March 11, 16, and 17, I confirmed which e-mails had been successfully delivered to recipients and those that were unsuccessful. I contacted the proper establishments to retrieve current updated e-mail addresses for those e-mails which indicated a bounce back of the "Notice of Public Hearing." I re-sent the "Notice of Public Hearing" to the corrected e-mail addresses. Bounce backs e-mail addresses of Sorenson Pacific Broadcasting that could not be corrected due to problems with email servers were as follows: Ray Gibson (rgibson@k57.com), Patty Arroyo (parroyo@k57.com), and ajuan@105therock.com. A fax was sent in place to these individuals at 477-3982.
- 9.) I caused notice on <a href="www.bobsoffice.org">www.bobsoffice.org</a>, website for the Committee on Judiciary, etc., on March 09, 2005 (5 working days prior to hearing) in accordance with 5 GCA § 10306.

#### **Declaration Under Penalty of Perjury**

6 GCA Section 306

I declare under penalty of perjury that the foregoing is true and correct,

Executed on March 24, 2005 on Guam by

Audreya J. Punzalan

(signature)

#### **APPENDIX A: NOTICE OF PUBLIC HEARING**



# Committee on Judiciary, Governmental Operations & Reorganization www.bobsoffice.org/judiciary

#### **PUBLIC HEARING NOTICE**

A public hearing will be held on Friday, March 18, 2005 at 9:00am in the Guam Legislature's public hearing room located at 155 Hesler Place in Hagatna. The public is invited to present oral and/or written testimony. The following bills will be heard:

BILL 5 (LS) AN ACT TO ADD A NEW §§4203.3 TO TITLE 4 AND §5253 TO TITLE 5 OF THE GUAM CODE ANNOTATED RELATIVE TO PROHIBITING CONVICTED SEX OFFENDERS FROM BEING EMPLOYED IN THE GOVERNMENT OF GUAM OR FOR GOVERNMENT CONTRACTORS IN AREAS FREQUENTED BY CHILDREN.

BHLL 14 (LS) AN ACT TO ADD A NEW CHAPTER 2A TO 5 GCA; TO REPEAL 1 GCA §1800, CHAPTER 11 OF 5 GCA; TO ESTABLISH • EDUCATION, HEALTH AND PUBLIC SAFETY AS THE TOP PRIORITIES OF THE GOVERNMENT, TO RECOGNIZE THE GOVERNOR'S AUTHORITY TO REORGANIZE THE EXECUTIVE BRANCH OF THE GOVERNMENT, TO REMOVE IMPEDIMENTS TO REORGANIZATION, TO PROVIDE THE GOVERNOR THE TOOLS NECESSARY FOR SUCH REORGANIZTION AND PRIORITIZATION ANDTO ENACT THE GOVERNMENT PRIORITIES ACT OF 2005.POSTPONED

<u>BILL 39 (EC)</u> AN ACT TO ADD A NEW SECTION 63103.1 TO ARTICLE 1, CHAPTER 63, DIVISION 6 OF TITLE 5 OF THE GUAM CODE ANNOTATED TO ENHANCE ENFORCEMENT OF NATURAL RESOURCES LAWS THROUGH THE CREATION OF A VOLUNTEER CONSERVATION OFFICER RESERVE.

BILL 42 (EC) AN ACT TO AMEND THE COMPOSITION, RESPONSIBILITIES AND DUTIES OF THE ACCREDITATION BOARD IN THE REVIEW AND CERTIFICATION OF PRIVATE POST SECONDARY INSTITUTIONS BY REPEALING AND REENACTING §44104 OF CHAPTER 44 OF TITLE 17 OF THE GUAM CODE ANNOTATED AND TO APPEND §44105, §44106 AND §44107 TO CHAPTER 44 OF TITLE 17 OF THE GUAM CODE ANNOTATED.

**BILL 43 (EC)** AN TO REPEAL AND RE-ENACT ITEM (o) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION.

BILL 53 (EC) AN ACT TO AMEND SECTION 12 OF CHAPTER VI OF PUBLIC LAW 27-106 RELATIVE TO PERSONAL SERVICES CONTRACTS.

<u>BILL 62 (EC)</u> AN ACT TO RECRUIT AND RETAIN PHARMACISTS IN THE GUAM MEMORIAL HOSPITAL, THE DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES, AND THE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE, BY ADDING A NEW SECTION 6230 TO ARTICLE 2 OF CHAPTER 6 OF TITLE 4, GUAM CODE ANNOTATED.

<u>BILL 72 (EC)</u> AN ACT TO AMEND §10 OF CHAPTER VI OF PUBLIC LAW 27-106 FOR THE PURPOSE OF ALLOWING LIMITED TERM APPOINTMENTS TO CERTAIN POSITIONS WITHIN THE GUAM POLICE DEPARTMENT, THE GUAM FIRE DEPARTMENT, THE CUSTOMS AND QUARANTINE AGENCY, AND THE DEPARTMENT OF CORRECTIONS.

<u>Bill 78 (LS)</u> AN ACT TO ESTABLISH A COMPENSATION PLAN REVIEW FOR CERTIFICATED PERSONNEL AND HEALTH CARE PROFESSIONALS OF THE DEPARTMENT OF EDUCATION.

<u>BILL 83 (EC)</u> RELATIVE TO ADOPTING THE FEDERAL UNIFORM CHILD CUSTODY JURISDICTION AND ENFORCEMENT ACT FOR LOCAL APPLICATION AND ENFORCEMENT.

<u>BILL 84 (EC)</u> AN ACT TO AMEND SECTION 10 OF CHAPTER VI OF PUBLIC LAW 27-106 RELATIVE TO ALLOWING THE DEPARTMENT OF EDUCATION TO UTITLIZE LIMITED-TERM EMPLOYEES UNTIL THE END OF THE 2004-2005 SCHOOL YEAR.

\*Written testimony can be submitted via e-mail to judiciary@bobsoffice.org

For ADA assistance, please contact the Office of Senator Robert Klitzkie at (671) 472-9355 ext. 3 or send request via email to <u>judiciary@bobsoffice.org</u>.

#### **APPENDIX B: MEDIA E-MAIL LISTING**

## Notice to all media: Outlet Managers, Publishers, Producers

#### Notice to all media: News Directors, Editors, Reporters

#### PRINT

Marianas Variety – Amier Younis, Ops Mgr, amier@mvguam.com

**Directions** – Jerry Roberts, Publisher,

jroberts@directionsguam.com

Guam Business - Steve Nygard, Publisher,

snygard@glimpses.guam.net

Pacific Daily News – Government Meetings Section life@guampdn.com

Marianas Business Journal – Steve Nygard, Publisher, snygard@glimpses.guam.net

Guahan Magazine - Carlene Cooper-Nurse, Publisher, carlene@guahanmagazine.com

Mabuhay News - Ritchie Lim, Publisher, paciwire@ite.net Mariana's Variety - Ad Section, ads@mvguam.com

#### TV

KUAM Ch. 8 – generalmanager@KUAM.com KUAM Ch. 11 – generalmanager@KUAM.com ABC 14 – David Larson, Gen Mgr, david@go14.tv KGTF – kgtf12@ite.net

#### **RADIO**

K57 – Ray Gibson, General Mgr, rgibson@k57.com Power98 – Roque Aguon, General Mgr, raguon@power98.com 105 Rock – Albert Juan, General Mgr,

ajuan@105therock.com

I-94 FM - Fredalynn Mortera Hecita, fredalynn@kuam.com

**610** AM – Ryan San Nicolas, ryan@kuam.com **K-StereO** – Ed Poppe, General Mgr, ksto@ite.net

KISH (102.9 FM) - Ed Poppe, General Mgr, ksto@ite.net

Hit Radio 100 - Vince Limuaco, Sales Mgr.,

marketing@hitradio100.com

**KPRG** (89.3 FM) – General Manager, kprg@kprg.org Harvest Family Radio – khmg@harvestministries.net

KTKB - ktkb@ktkb.com

**KOLG** 90.0 FM – Contact, chuck@kolg.org

KTWG 800 AM - Ops Mgr, Kleilani63@hotmail.com

#### <u>PRINT</u>

Pacific Daily News - Rindraty Limtiaco, Exec. Editor, rlimtiaco@guampdn.com

Marianas Variety - Mar-Vic Cagurangan,

marvic@mvguam.com

Directions - Gennette Quan, Editor,

editor@directionsguam.com

Guam Business - Maureen Maratita, Editor,

mmaratita@glimpses.guam.net

Marianas Business Journal – Maureen Maratita, Editor, mmaratita@glimpses.guam.net

Guahan Magazine – Jayne Flores, Editor, jayne@guahanmagazine.com

Mabuhay News - Ritchie Lim, Editor

mabuhaynews@yahoo.com

Mariana's Variety - Ad Section, ads@mvguam.com

#### TV

KUAM Ch.8 – Sabrina Matanane, News Dir, Sabrina@KUAM.com KUAM Ch. 11 – Sabrina Matanane, News Dir, Sabrina@KUAM.com

#### <u>RADIO</u>

I-94 FM – Fredalynn Mortera Hecita, News (Radio) fredalynn@kuam.com

610 AM - Ryan San Nicolas, ryan@kuam.com

**K57**, **Power98**, **105** Rock – Patty Arroyo, News Director, parroyo@k57.com

K-StereO – Jean Hudson, News Director, kstonews@ite.net KISH (102.9 FM) – Jean Hudson, News Director,

kstonews@ite.net

#### **APPENDIX C: COMMITTEE MEMBER E-MAILS**

Senator Robert Klitzkie, Chairman Speaker Mark Forbes, Ex-Officio Senator Jesse A. Lujan, Member Senator Larry Kasperbauer, Ph.D., Member Senator Ray Tenorio, Member Senator Benjamin J.F. Cruz, Member Senator Adolpho B. Palacios, Sr., Member

bob@bobsoffice.org speakerforbes@yahoo.com jal@netpci.net lk4kids@ite.net ray@raytenorio.com cjbjcruz@ite.net patrickcepeda@hotmail.com

#### Bureau of Budget & Management Research Fiscal Note of Bill No. 43 (EC)

Bill	Title	(Preamble	ì

An Act to Repeal and Re-Enact Item (o) of §3103 of Chapter 3 of Title 17, Guam Code Annotated Relative To The Personnel Transfer Authority. Of The Supertintendent Of Education.

Department/Age	ecy Appropriation Information	
Dept./Agency Affected: Department of Education	Dept./Agency Head: Juan Flores	1.11609.
Department's General Fund (GF) appropriation(s) to date:		\$159,485,432
Department's Other Fund (specify): Healthy Futures Fund & Sal	fe Street Aappropriation(s) to date:	\$933,662
Total Department/Agency Appropriation(s) to date:		\$160,419,094

Fund Source Information of	Proposed Appropriation		
	General Fund:	Other (specify):	Total:
FY 2005 Adopted Revenues	\$447,441,000	\$100,502,170	\$547,943,176
FY Appro. to P.I.,	(\$447,821,707)	(\$100,702,530)	(\$548,524,237)
Sub-total:	(\$380,707)	(\$200,360)	(\$581,067)
Less appropriation in Bill	\$0	\$0	SO
Total:	(\$380,707)	(\$200,360)	(\$581,067)

	One Full Fiscal Year	For Remainder of Current FY (if applicable)	nated Fiscal Impact o	f Bill Third Year	Fourth Year	Fifth Year
General Fund	50	(if applicable)	50	50	SO	Si
Other Fund:	50	\$0	50	· <u>\$0</u>	SO	SC
Total	S0	\$0	\$0	SO	SO	. 50

1.	Does the bill contain "revenue generating" provisions?				1	/	Yes		/x /	No	
lf	Yes, see attachment										
2.	Is amount appropriated adequate to fund the intent of the appropriation?	1	1	N/A	1	1	Yes		11	No	
	If no, what is the additional amount required? \$										
3.	Does the Bill establish a new program/agency?				1	1	Yes		/X /	No	
	If yes, will the program duplicate existing programs/agencies?	/	/	N/A	- /	1	Yes		/ /	No	
	Is there a federal mandate to establish the program/agency?				1	/	Yes		/ /	No	
4.	Will the enactment of this Bill require new physical facilities?				- /	1	Yes	,	/X./	No	
5.	Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason:				- 1	1	Yes	,	/X /	No	
	/ / Requested agency comments not received by due date / / Other:	Ti	me	Constraints							

Analyst: Joe Certeza Date: 3/11/05	Director: Carlo 7. January Date: 13/16/35
	Carlos P. Bordallo, Acting BBMR

Bureau of Budget and Management Research

Fiscal Note Comments to Bill 43 (EC)

March 11, 2005

The intent of Bill 43 is to empower the Superintendent of Education with the optimum flexibility of managing its employees via transfer authority in accordance with local laws and regulations. This bill proposes to repeal and renact §3103 item (o) which grants the Superintendent of Education the authority to assign, detail, or transfer employees to various locations within the Department of Education. Exercise of such authority shall be administered in accordance with policy adopted by the Board and shall not (1) result in the change of employee's position title and/or job duties and/or (2) contradict the provsions of any collective bargaining agreement in effect nor violate the employees rights...

The fiscal impact of this bill is nominal and can be absorbed by operational funds. Funding requirements are undetermined at this time.

BBMR-FN1



## Committee on Judiciary, Governmental Operations, and Reorganization I Mina' Bente Ocho Na Liheslaturan Guahan

155 Hesler Place Hagatna, Guam 96910

Bill No. 43 (EC)
AN TO REPEAL AND RE-ENACT ITEM (0) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION.

	Name	Agency or	Address	E-mail Address	Phone No.	Tes	timony		Not In
		Organization				Oral	Written	In Favor	Favor
1	Robert Koss	GFT		r Koss@g. Hunion.c	735-4390 om	V	will Subsist	~	
2	Robert Koss Toze Q. Cons	GEPB		rkossegfunion.c	475-0415		ammuni		
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## Guam Education Policy Board (GEPB) Guam Department of Education P.O. Box DE, Hagatna, Guam 96932

Testimony on Bill 43, Personnel transfer authority of the Superintendent of Education By Dr. Jose Q. Cruz, Chairman, GEPB March 18, 2005

Senator Kasperbauer, Chairman of the Committee on Education and Community Development, Honorable Senators and members of the Committee, my name is Dr. Jose Q. Cruz, Chairman of the Guam Education Policy Board. I speak most specifically as Chair of the Legislative Affairs Subcommittee of our Board consisting of myself, Mrs. Rosa S. Palomo, GEPB voting member, Mr. Ron Benoit, business representative, Mrs. Neeti Prakash, GFT representative, Mr. Luis Reyes, Superintendent liaison to the Committee and with summary consultation with Superintendent of Education, Mr. Juan P. Flores. Action by the full Board is not possible because our Board meetings are called every 2<sup>nd</sup> & 4<sup>th</sup> Wednesdays of the month. However, I feel we will have no objections to the Bill.

Bill 43 repeals Section 43 of PL 27-106. It proposes that transfer authority of personnel by the Superintendent be guided by policy adopted by GEPB. We therefore fully support the Bill and will rise to the challenge of issuing policy guidelines as soon as the Bill becomes law. Further, the provisions of the Bill will be included as part and parcel of our policy development on the transfer authority of the Superintendent.

As Chair of the Guam Education Policy Board, I believe we will have no objections to Bill 43 and I will subsequently submit an official resolution on our position.

Thank you for the opportunity to speak on behalf of the Guam Education Policy Board. I will remain to answer any questions that the Committee may want to have answered or addressed.

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

Bill No. 43 (EC)

Introduced by:

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L.F. Kasperbauer

AN TO REPEAL AND RE-ENACT ITEM (0) OF §3103 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED RELATIVE TO THE PERSONNEL TRANSFER AUTHORITY OF THE SUPERINTENDENT OF EDUCATION.

## BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Item (o) of Section 3103 of Title 17 of the Guam Code
Annotated as enacted by Section 43 of Public Law 27-106, is hereby *repealed and re-enacted* to read:

"(o) Notwithstanding any other provision of law or personnel rules and regulations, the Superintendent shall have the authority to assign, detail or transfer employees to various *physical locations* within the Department of Education. The exercise of such authority shall be administered only in accordance with Policy adopted by the Board and shall not (1) result in a change in position title and/or job duties and/or (2) contradict the provisions of any collective bargaining agreement in effect at the time of the transfer nor violate any employees rights thereto."