

I Mina'Trentai Dos Na Liheslaturan Guahan
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
206-32 (COR), P.L. 32-132	B. J.F. Cruz	AN ACT TO AMENDSUBSECTION (C) OF §26603, OFARTICLE 6, CHAPTER 26, OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING TAX PARITY BETWEEN CIGARETTES AND CHEWING TOBACCO.	10/11/13 2:02 p.m.	10/14/13	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land	12/20/13 2:00 p.m.	1/17/14 3:04 p.m.	Fiscal Note Request 10/14/13 Fiscal Note Received 11/26/13
	DATE PASSED	TITLE	TRANSMITTED		DUE DATE	<small>DATE SIGNED BY I MAGA'LAHEN GUAHAN</small>	PUBLIC LAW NO.	NOTES
	2/1/2014	AN ACT TO AMEND SUBSECTION (c) OF §26603 OF ARTICLE 6, CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING TAX RATE PARITY FOR TOBACCO PRODUCTS.	2/1/14	10:50 p.m.	2/13/2014	2/14/2014	32-132	Passed

EDDIE BAZA CALVO
Governor



RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

MAR 10 2014

Honorable Judith T. Won Pat, Ed.D
Speaker
I Mina'trentai Dos Na Liheslaturan Guåhan
155 Hesler Street
Hagåtña, Guam 96910

32-13-1306
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 3.10.14
Time: 4:42 pm
Received by: [Signature]
2014 MAR 10 PM 5:01 [Signature]

Dear Madame Speaker:

Attached is Bill No. 206-32 (COR), entitled, "*An act to amend subsection (cc) of §26603 of Article 6, Chapter 26 of Title 11, Guam Code Annotated, relative to establishing tax rate parity for tobacco products,*" which lapsed into law as new **Public Law 32-132**.

Although I am against raising taxes in general, I recognize that by creating a tax parity between all tobacco products, including cigarettes chewing tobacco, and smokeless tobacco, Bill 206 furthers a public health perspective that cannot be ignored. Ultimately, the health, safety, and welfare of Guam, and particularly the health of our young people, is a priority that I absolutely and fully support.

Senseramente.



EDDIE BAZA CALVO

1386

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2014 (SECOND) Regular Session

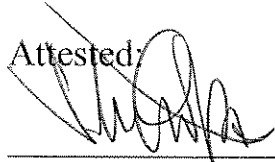
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that Bill No. 206-32 (COR), "AN ACT TO AMEND SUBSECTION (c) OF §26603 OF ARTICLE 6, CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING TAX RATE PARITY FOR TOBACCO PRODUCTS," was on the 1st day of February, 2014, duly and regularly passed.



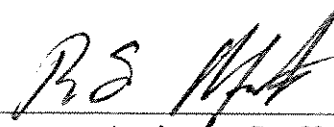
Judith T. Won Pat, Ed.D.
Speaker

Attested



Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'lahen Guåhan* this 1st day of FEB,
2014, at
10:50 o'clock P.M.



Assistant Staff Officer
Maga'lahi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'lahen Guåhan

Date: FEB 14 2014

Public Law No. 32-132

I MINA'TRENTAI DOS NA LIHESLATURAN GUÁHAN
2013 (FIRST) Regular Session

Bill No. 206-32 (COR)

Introduced by:

B. J.F. Cruz
T. C. Ada
V. Anthony Ada
FRANK B. AGUON, JR.
Chris M. Dueñas
Michael T. Limtiaco
Brant T. McCreddie
Tommy Morrison
T. R. Muña Barnes
Vicente (ben) C. Pangelinan
R. J. Respicio
Dennis G. Rodriguez, Jr.
Michael F. Q. San Nicolas
Aline A. Yamashita, Ph.D.
Judith T. Won Pat, Ed.D.

**AN ACT TO *AMEND* SUBSECTION (c) OF §26603 OF
ARTICLE 6, CHAPTER 26 OF TITLE 11, GUAM CODE
ANNOTATED, RELATIVE TO ESTABLISHING TAX
RATE PARITY FOR TOBACCO PRODUCTS.**

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

2 **Section 1. Tobacco Tax Rate.** §26603(c) of Article 6, Chapter 26, Title
3 11, Guam Code Annotated, is hereby *amended* to read:

4 “(c) Other Tobacco Products. A tax at the rate of Forty Dollars
5 (\$40.00) per pound for all other tobacco products to be prorated in
6 accordance with the size of the package to be taxed.”



FILE COPY

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
THIRTY-SECOND GUAM LEGISLATURE
155 Hesler Place, Hagåtña, Guam 96910

February 1, 2014

The Honorable Edward J.B. Calvo
I Maga'lahren Guåhan
Ufisinan I Maga'lahi
Hagåtña, Guam 96910

Dear *Maga'lahi* Calvo:

Transmitted herewith are Bill and Substitute Bill Nos. 61-32(COR), 70-32(COR), 71-32(COR), 130-32(COR), 146-32(COR), 169-32(COR), 179-32(COR), 180-32(COR), 190-32(COR), 192-32(COR), 197-32(COR), 201-32(COR), 202-32(COR), 204-32(COR), 206-32(COR), 214-32(COR), 221-32(COR), 225-32(COR), 226-32(COR), 231-32(COR), 232-32(COR), 235-32(COR), 236-32(COR), 237-32(COR), 242-32(COR), 245-32(COR), 247-32(COR), 248-32(COR) and 268-32(LS) which were passed by *I Mina'Trentai Dos Na Liheslaturan Guåhan* on February 1, 2014.

Sincerely,

TINA ROSE MUÑA BARNES
Legislative Secretary

FEB 1, 2014
10:50 p.m.
T.S. Muña

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2014 (SECOND) Regular Session

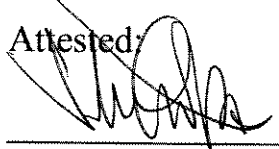
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Judith T. Won Pat, Ed.D.
Speaker

Attested:



Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'lahen Guåhan* this 1st day of FEB,
2014, at
10:50 o'clock P.M.



Assistant Staff Officer
Maga'lahi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'lahen Guåhan

Date: _____

Public Law No. _____

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (FIRST) Regular Session

Bill No. 206-32 (COR)

Introduced by:

B. J.F. Cruz
T. C. Ada
V. Anthony Ada
FRANK B. AGUON, JR.
Chris M. Dueñas
Michael T. Limtiaco
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**AN ACT TO *AMEND* SUBSECTION (c) OF §26603 OF
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5 (\$40.00) per pound for all other tobacco products to be prorated in
6 accordance with the size of the package to be taxed.”

LEGISLATIVE SESSION

I MINA'TRENTAI DOS NA LIHESLATURAN

2014 (SECOND) Regular Session

Voting Sheet

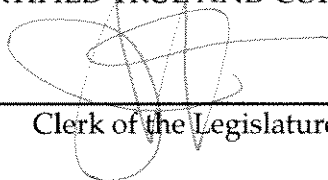
Speaker Antonio R. Unipingco Legislative Session Hall
February 1, 2014

Bill No. 206-32 (COR)

NAME	Yea	Nay	Not Voting/ Abstained	Out During Roll Call	Absent
Senator Thomas "Tom" C. ADA	✓				
Senator V. Anthony "Tony" ADA		✓			
Senator Frank Blas AGUON Jr.	✓				
Vice-Speaker Benjamin J.F. CRUZ	✓				
Senator Christopher M. DUENAS	✓				
Senator Michael LIMTIACO		✓			
Senator Brant McCREADIE		✓			
Senator Thomas "Tommy" MORRISON	✓				
Senator Tina Rose MUÑA BARNES	✓				
Senator Vicente (ben) Cabrera PANGELINAN	✓				
Senator Rory J. RESPICIO	✓				
Senator Dennis G. RODRIGUEZ, Jr.	✓				
Senator Michael F. Q.SAN NICOLAS	✓				
Speaker Judith T. WON PAT, Ed.D.	✓				
Senator Aline A. YAMASHITA, Ph.D.	✓				

TOTAL	12	3			
	Yea	Nay	Not Voting/ Abstained	Out During Roll Call	Absent

CERTIFIED TRUE AND CORRECT:



 Clerk of the Legislature

I = Pass



Office of

the People

I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

JAN 16 2014

The Honorable Judith T. Won Pat, Ed.D.

Speaker

I Mina'trentai Dos Na Liheslaturan Guåhan

155 Hesler Place

Hagåtña, Guam 96910

VIA: The Honorable Rory J. Respicio

Chairperson, Committee on Rules

RE: Committee Report on Bill No. 206-32 (COR), As Introduced

Dear Speaker Won Pat:

Transmitted herewith is the Committee Report on Bill No. 206-32 (COR), As Introduced: "An Act to Amend Subsection (C) of §26603 of Article 6, Chapter 26, of Title 11 Guam Code Annotated, Relative to Establishing Tax Parity Between Cigarettes and Chewing Tobacco. Sponsored by Senator BJ Cruz, which was referred to the Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land.

Committee votes are as follows:

<u>2</u>	TO PASS
<u>0</u>	TO NOT PASS
<u>4</u>	TO REPORT OUT ONLY
<u>0</u>	TO ABSTAIN
<u>0</u>	TO PLACE IN INACTIVE FILE

Si Yu'os Ma'åse',

Vicente (Ben) Cabrera Pangelinan
Chairman

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

2014 JAN 17 PM 3:04

324 W. Soledad Ave. Suite 100, Hagåtña, Guam 96910

Tel: (671) 473-(4BEN) 4236 - Fax: (671) 473-4238 - Email: senbenp@guam.net

Website: <http://senbenp.com>

**COMMITTEE REPORT
ON**

Bill No. 206-32 (COR), As Introduced

Sponsored by Senator BJ Cruz

“An Act to Amend Subsection (C) of §26603 of Article 6, Chapter 26, of Title 11 Guam Code Annotated, Relative to Establishing Tax Parity Between Cigarettes and Chewing Tobacco.”



I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

JAN 16 2014

MEMORANDUM

To: All Members

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land

From: Senator Vicente (Ben) Cabrera Pangelinan
Chairman

Subject: Committee Report on Bill No. 206-32 (COR), As Introduced


Transmitted herewith for your consideration is the Committee Report on Bill No. 206-32 (COR), "An Act to Amend Subsection (C) of §26603 of Article 6, Chapter 26, of Title 11 Guam Code Annotated, Relative to Establishing Tax Parity Between Cigarettes and Chewing Tobacco." Introduced by Senator BJ Cruz.

This report includes the following:

1. Committee Voting Sheet
2. Committee Report Narrative
3. Copy of Bill No. 206-32 (COR), As Introduced
4. Public Hearing Sign-in Sheet
5. Copies of Written Testimonies
6. Copy of Letter to Request Fiscal Note Waiver
7. Copy of COR referral Bill No. 206-32 (COR)
8. Notices of Public Hearing
9. Copy of the Public Hearing Agenda

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

Si Yu'os Ma'åse',


Vicente (Ben) Cabrera Pangelinan
Chairman

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens


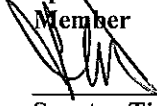
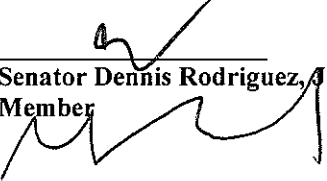


Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

I MINA' TRENTAI DOS NA LIHESLATURAN GUÁHAN

Committee Voting Sheet

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land

Bill 206-32 (COR), as introduced, "An Act to Amend Subsection (C) of §26603 of Article 6, Chapter 26, of Title 11 Guam Code Annotated, Relative to Establishing Tax Parity Between Cigarettes and Chewing Tobacco."

Committee Members	To Pass	Not To Pass	Report Out Only	Abstain	Inactive File
 Senator Vicente (ben) Cabrera Pangelinan Chairman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vice Speaker Benjamin J. F. Cruz Vice Chairperson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Speaker Judith T. Won Pat, Ed.D Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Tina Rose Muña-Barnes Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Dennis Rodriguez, Jr. Member	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Michael San Nicolas Member	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Michael Limtiaco Member	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Tommy Morrison Member	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



I Mina'trentai Dos na Liheslaturan Guahan

Senator Vicente (ben) Cabrera Pangelinan (D)

Committee Report

Bill No. 206-32 (COR) – Introduced by Senator by Senator BJ Cruz: An Act to Amend Subsection (C) of §26603 of Article 6, Chapter 26, of Title 11 Guam Code Annotated, Relative to Establishing Tax Parity Between Cigarettes and Chewing Tobacco.

I. OVERVIEW

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land convened a public hearing on December 20, 2013, 2013 at 2:00pm in *I Liheslatura's* public hearing room.

Public Notice Requirements

Notices were disseminated via hand-delivery and e-mail to all senators and all main media broadcasting outlets on Friday, December 13, 2013 (5-Day Notice), and again on Wednesday, December 18, 2013 (48 Hour Notice).

(a) Committee Members and Senators Present

Senator Vicente (ben) C. Pangelinan, Chairman
Senator Mike San Nicolas
Senator Frank Aguon

(b) Appearing before the Committee

Ms. Cerina Mariano
Dr. Annette N. David

(c) Written Testimonies Submitted

Cerina Y. Mariano, Chair, Guam Comprehensive Cancer Control Center
Annette M. David, M.D. Advisory Board Member, American Cancer Society
Annette M. David, M.D. Senior Partner, Healthy Partners, LLC
Peter Cruz, Tobacco Action Team Leader, Non-Communicable Disease Consortium's Tobacco Action Team
Jane Kang and Sean Rupley, Youth for Youth Live! Organization
James Gillan, Director of the Department of Public Health & Social Services

II. COMMITTEE PROCEEDINGS

Chairman Pangelinan: We will now hear testimony on Bill No. 206-32 (COR), introduced by Senator BJ Cruz: An Act to Amend Subsection (C)

324 W. Soledad Ave. Suite 100, Hagåtña, Guam 96910

Tel: (671) 473-(4BEN) 4236 - Fax: (671) 473-4238 - Email: senbenp@guam.net

Website: <http://senbenp.com>

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

of §26603 of Article 6, Chapter 26, of Title 11 Guam Code Annotated, Relative to Establishing Tax Parity Between Cigarettes and Chewing Tobacco.

Chairman Pangelinan: Senator BJ Cruz sponsored Bill 206-32 and he provided a sponsor statement and I would like to read it for the record. Before I do, we have testimony to be presented by members of the public, Ms. Mariano and Dr. David. And we also have been receiving testimony from the general public in support of the legislation. I would now like to read Vice-Speaker's statement.

Sponsor Statement

Read verbatim by Chairman Pangelinan. (See attached)

Testimonies

Chairman Pangelinan: At this time I would like to go ahead and recognize the statements from Dr. David and Ms. Mariano.

Ms. Cerina Mariano: Thank you for the opportunity to speak on Bill Number 206-32.

Read from her written testimony verbatim. (See attached)

Dr. Annette David: I am two people today, Guam Health Partners LLC and the Guam Board of Advisory from the Guam Cancer Society. I will read the testimony from the Guam Board of Advisory from the Guam Cancer Society.

Read from the Guam Cancer Society Guam Board of Advisory written testimony verbatim. (See attached)

Chairman Pangelinan: Thank you very much for your testimony this afternoon. Senator Aguon?

Senator Frank Aguon: Thank you very much ladies. I guess my issue would be in terms of the previous tax structure; are you seeing numbers go back to what they were previously prior to the enactment of that tax structure? I understand that when it was adjusted in 2010 the additional revenues that came in - this is for the public to know, the additional revenues go toward projects that prevent cancer, whether it be financed or research projects at the University of Guam assisting the prevention division at the Department of Public Works Social Services so that you can carry out community outreach and education programs and also to GMH. So they can, in fact, provide additional services with cancer issues. My question is from 2010, I understand there is a very constricted timeline, but have you started to see the trend go back upwards with the consumption of smoking tobacco?

Dr. Annette David: I think what we are seeing is two trends; for smoking, we have seen that go down, clearly, but for smokeless (tobacco) that is going up. That is going directly against the

decline that we are seeing in smoking. Very likely what is happening is the smokers are now shifting to lower priced tobacco products.

Senator Frank Aguon: The reason why I ask is that during that entire discussion just in the tax structure the thing made repeatedly by members of the community is yes, you can increase the taxes but in the future, four or five years, the percentage of individuals smoking tobacco, smoking cigarettes, will get back up and resume its present level. I know initially we saw a significant drop.

Dr. Annette David: Yes

Senator Frank Aguon: So it has been sustained.

Dr. Annette David: Quite dramatically. In the late nineties almost half of our high school students reported smoking, and now we are down to one in five. So we have more than half the rate of tobacco use in youth. And every year when we see a significant drop is the year the law that raises the taxes and it has been linked to good policy.

Senator Frank Aguon: Yes, our anticipation at that time was yes, immediately we would see a major dip. And then we see it creep back up and it's good to hear that it is staying at the lower level. Thank you for all your efforts in trying to save lives, literally. Because in terms of preventing cancer, continue to advocate for not only increase in taxes, but most importantly healthy lifestyles, it goes a long way. Thank you very much ladies.

Chairman Pangelinan: Thank you. When we debated the issue of how do we curb youth smoking because sometimes for adults it's harder to reach them, but how do you prevent it at the beginning when they get enticed into smoking? In every jurisdiction and every experience we have seen the implementation of public policy that raising the price most dramatically affects youth smoking. And we have seen that here, we are no different. We may be Chamorro and Micronesian but the reaction to that type of public policy has been the same experience everywhere else and we have sustained that reduction over the years. I think that people try to change to cheaper brands; we have seen the smokers go to a cheaper brand when they can quit but a more dramatic shift is the youth. They get introduced to the cheaper brand in the beginning and they start with the smokeless tobacco; this will put them (smokeless tobacco) on parity and the retail cost as well. Again, raising taxes gives us the same effect of this public policy; reducing youth use of smokeless tobacco. I have been here for the implementation of this policy and will continue to support it and thank you for all your help.

Dr. Annette David: We have to thank you. It wouldn't be possible if it weren't policy champion makers like yourself, Senator Lou and Senator BJ. It would not be possible without your support. Thank you so much, we are the ones that are grateful.

Chairman Pangelinan: The committee will continue to receive public testimony and we have received a number of testimonies in support of this legislation. Thank you very much, Si Yu'os Ma'ase.

This concludes the testimony on Bill No. 206-32 (COR). There being no additional individuals to present any additional testimony, this Committee will continue to remain open for the acceptance of any additional information or public testimony on the bill discussed. You can submit those testimonies to my office directly on 324 W. Soledad Avenue, Hagatna, as well as the Guam Legislature at 155 Hesler St., Hagatna or email at office@guam.net or send them to the office of Vice-Speaker BJ Cruz.

This hearing is adjourned.

III. FINDINGS & RECOMMENDATIONS

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land, hereby reports Bill No. 206-32 (COR) with the recommendation TO REPORT OUT ONLY.

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (FIRST) Regular Session

Bill No. 206-32 (COR)

Introduced by:

B.J.F. Cruz 

AN ACT TO *AMEND* SUBSECTION (C) OF §26603, OF ARTICLE 6, CHAPTER 26, OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING TAX PARITY BETWEEN CIGARETTES AND CHEWING TOBACCO.

2013 OCT 11 PM 2:02 

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2 **Section 1. Tobacco Tax Rate.** Subsection (c) of §26603, Article 6,
3 Chapter 26, Title 11, Guam Code Annotated, is hereby *amended* to read:

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5 Forty Dollars (\$40.00) per pound for all other tobacco products to be prorated in
6 accordance with the size of the package to be taxed.”



Mina'trentai Dos na Liheslaturan Guahan
32ND GUAM LEGISLATURE
Senator Vicente "ben" Cabrera Pangelinan

**COMMITTEE ON APPROPRIATIONS, PUBLIC DEBT, LEGAL AFFAIRS, RETIREMENT,
 PUBLIC PARKS, RECREATION, HISTORIC PRESERVATION AND LAND**

Friday, December 20, 2013
 Bill No. 206
 SIGN UP SHEET

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
CELESTA DERINA Y. MARIANO		4822786	Derina.mariano@gmail.com	✓	✓	YES
ARMENTE M DAVID	Po Box 9969 Tm 140702	6465227	amdauid@guam.net	✓	✓	YES
AUGUSTE M. DAVID on behalf of ACS Activating Broad Band	ACS Guam Fund of the	497 9457	"	✓	✓	YES



December 19, 2013

Honorable Benjamin J. Cruz
Vice Speaker, 32nd Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

Dear Senator Cruz,

Thank you for sponsoring Bill 206 (An act to amend subsection (C) of §26603, of Article 6, Chapter 26, of Title 11, Guam Code Annotated, relative to establishing tax parity between cigarettes and chewing tobacco).

Evidence clearly shows that tobacco products cause cancer. Cancer continues to rank as the second leading cause of death on our island. This has been the case for many, many years now. Additionally, using cigarettes and smokeless tobacco are leading risk factors for developing cancer of the lungs and bronchus, and oropharyngeal cancer.

As you know, the evidence has shown that raising taxes on tobacco is one of the fastest and most effective means to reduce tobacco use of any kind. This strategy will help deter our most vulnerable populations, the youth and the poor, from developing these risk behaviors. Thus, reducing tobacco use means fewer cancers in the future, including its associated financial burdens to families and the community.

Unfortunately, in the last two years, we have seen a steady increase in the use of smokeless tobacco products in our community, particularly chewing tobacco, snuff, and snus. In fact, the Behavioral Risk Factor Surveillance System indicated that in 2011, 2.5% of our population had used these products on a daily basis. This has increased to 3.1% in 2012. Moreover, about 5% of the population had used smokeless tobacco on some days for both years. In addition, Guamanians with an income of less than \$25,000 annually, who have less than a high school education, and who are 34 years old and below are the most common users of these products.

We believe that there is an increase in the use of smokeless tobacco because it continues to be affordable compared to cigarettes. At the current tax rate for smokeless tobacco products, a person can spend as little as \$4.00 for one container of chewable tobacco in any local mom and pop store.

The Guam Comprehensive Cancer Control Coalition supports Bill 206. We believe that increasing the current tax rate on smokeless tobacco from \$14 to \$40 a pound will help curtail the increasing use of these products in our community, thus preventing new cases of cancer in the future. We commend you for making the right choice for our people and we encourage your colleagues to do the same. Please act now and pass Bill 206.

Sincerely,

Chuck Tanner
Policy and Advocacy Action Team Lead, Guam Comprehensive Cancer Control Coalition

Ceilia Y. Mariano
Chair, Guam Comprehensive Cancer Control Coalition

For more information please contact:

DPHSS, Guam Comprehensive Cancer Control Program

123 Chalan Kareta, Mangilao, Guam 96913-6304

Telephone: (671) 735-7335 Fax: (671) 734-2066

<http://dohss.guam.gov>



THE OFFICIAL SPONSOR
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December 20, 2013

Honorable Vicente C. Pangelinan, Chair
Honorable Benjamin J.F. Cruz, Vice Chair
Members of the Committee on Appropriations, Public Debt,
Legal Affairs, Retirement, Public Parks, Recreation,
Historic Preservation, and Land

I liheslaturan, Guahan, Public Hearing Room
Hagatna, Guam
2:00 P.M.

Testimony in support of Bill 206-32

Annette M. David, M.D., Advisory Board Member
American Cancer Society Guam Field Office

Honorable Senators of the 32nd Legislature,

Thank you for the opportunity to provide testimony in support of Bill 206-32, which changes the excise tax on other tobacco products to from \$14.00 per pound to \$40.00 per pound of tobacco. I present this testimony on behalf of the American Cancer Society Guam Field Office, in my capacity as an Advisory Board Member.

The American Cancer Society is the nationwide, community- based, voluntary health organization dedicated to eliminating cancer as a major health problem by preventing cancer, saving lives and diminishing suffering from cancer through research, education, advocacy and service. The American Cancer Society Guam Field Office has been serving our community since 1969.

The purpose of the measure is to address the lower tax rate on chewing tobacco and other smokeless tobacco products. Smokeless tobacco products, including snus and dissolvables such as strips, orbs, and sticks, are part of a new series of emerging tobacco products currently being promoted by the tobacco industry as less harmful, more convenient, and more socially acceptable alternatives to traditional cigarettes. However, there is no scientific evidence that smokeless tobacco products are safe and the use of smokeless tobacco products is not considered a safe substitute for, or an effective means of, quitting tobacco use altogether.

Although more research is needed to determine the full scale of health effects from smokeless tobacco products, several risks are currently documented. To date, use of smokeless tobacco has been shown to cause:

- Cancer of the mouth, pancreas, and esophagus;
- Precancerous mouth lesions;
- Dental problems including gum recession, dental carries, and bone loss around the teeth; and
- Nicotine addiction.

Failure to tax all smokeless tobacco products at a comparable rate to cigarettes makes these products less expensive and more appealing to youth and encourages current users to switch to other brands or products instead of quitting.

Creating parity between the tax on cigarettes and other tobacco products will ensure that smokeless tobacco products, which also carry negative health effects, don't become the tobacco product of choice due to lower taxes.



December 18, 2013

Honorable B. J. Cruz
32nd Guam Legislature
Hagåtña, Guam 96910

RE: Bill No. 206-32 (COR) – Establishing Tax parity Between Cigarettes and Chewing Tobacco

Dear Senator Cruz:

Hafa adai!

As physicians and health professionals who actively advocated for Guam's previous health-related policies, we are writing you once more to express our strong support for Bill 206-32 (COR) raising taxes on smokeless tobacco products in Guam to establish tax parity between cigarettes and other tobacco products and to earmark the tax revenues for cancer prevention and cancer care.

The data is indisputable – while smoking is decreasing in Guam, smokeless tobacco use is increasing. Among adults, smokeless tobacco use in the past 30 days increased from 4.2% in 2009 to 6.9% in 2010. Smokeless tobacco use, including chewing tobacco mixed with betel nut (areca nut/betel quid), is increasing among both high school and middle school youth. The rates for high school youth doubled between 2003 and 2005, and increased further in 2007 and 2011 (Guam Epidemiological Profile, 2012).

Not surprisingly, nasopharyngeal cancer, which is caused by chewing tobacco, is significantly higher among Guam residents as compared to residents in the US mainland. Micronesians living in Guam have a cancer rate almost 7 times higher, and Chamorros have a rate that is over 14 times higher than the US average (Cancer Facts and Figures, 2012). Micronesians and Chamorros also report the highest rates of smokeless tobacco use,

The bill is sound not just from a health perspective, but also from a fiscal perspective. Establishing tax parity between cigarettes and smokeless tobacco products maximizes the revenue generating capacity for the Government of Guam. Currently, the markedly lower tax rate on these products represents a revenue loss for the government.

PO Box 9969, Tamuning, GU 96931

Tel. No. (671) 646-5227 or 5228

Fax No. (671) 646-5226

Website: <http://www.healthpartnersguam.com>

The price our community pays in terms of lost lives, ill health and the costs of chronic care for tobacco-related illness like cancer is too high. Taxing tobacco products is a fair way of raising money to fund cancer care. It is only just to obtain the revenue for cancer care from the industry that promotes the major preventable cause of cancer on our island. Increasing the tax rate on these cancer-causing products and channeling these revenues into the Cancer Trust Fund helps to redress the current dilemma of how to assist cancer patients and their families to cover the escalating costs of cancer treatment, and provides an ethical rationale for the bill.

The US Surgeon General, the World Health Organization and other credible scientific institutions have unequivocally called for tobacco tax increases as an effective way to quickly reduce tobacco consumption while increasing government revenues, which could be channeled to prevention and health care. Raising taxes on smokeless tobacco to equal the tax level of cigarettes is one of the fastest and most effective means to reduce consumption of a hazardous product among 2 of the most vulnerable groups in a community---youth and the poor. This, raising taxes on smokeless tobacco can be viewed as a strategy to protect youth and the poor from cancer risk.

The global experience affirms that raising tobacco taxes does not lead to business closures. This has also been demonstrated by the Guam experience after the 2010 tax tobacco increase. Indeed, Guam's data from the Department of Revenue and Taxation and the Department of Public Health and Social Services have proven that raising tobacco taxes is an efficient way of raising government revenue while providing a health benefit to the population.

Thus, passing **Bill No. 206-32 (COR)** is a health win, a fiscal win and a social justice win for Guam. **We strongly support enacting this Bill into law.** We ask that this be done quickly, because too many lives are at risk if the Legislature fails to act quickly.

Sincerely,



Annette M. David
Senior Partner
Health Partners, L.L.C.

PO Box 9969, Tamuning, GU 96931

Tel. No. (671) 646-5227 or 5228

Fax No. (671) 646-5226

Website: <http://www.healthpartnersguam.com>

December 19, 2013

Honorable Vicente C. Pangelinan, Chair
Honorable Benjamin J.F. Cruz, Vice Chair
Committee on Appropriations, Public Debt, Legal Affairs, Retirement,
Public Parks, Recreation, Historic Preservation and Land


Hafa Adai Senator Pangelinan and Senator Cruz:

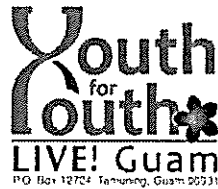
I write to you on behalf of the Non-Communicable Disease Consortium's Tobacco Action Team to voice my full support of Bill 206-32 (COR), as there is no acceptable or safe method to use tobacco. Organizations like the World Health Organization, the American Cancer Society Cancer Action Network and The US Surgeon General all endorse increasing taxes on tobacco as a proven strategy to reduce tobacco use in a community.

Our local data speaks loud and clear – the use of smokeless tobacco in Guam is rising and it is within your power to take much needed action to reduce these statistics. We know that in our youth, smokeless tobacco use is increasing in both middle and high school students. The 2012 Guam Epidemiological Profile clearly indicates that rates for high school users doubled between 2003 and 2005 and increased again in 2007 and 2011. The lower price of smokeless tobacco products will continue to be appealing and attractive to youth until you take action to increase the price and keep it out of their hands.

We continue to see the devastating impact of tobacco use in our cancer incidence and mortality rates. We know that our efforts in the community focused on tobacco cessation and prevention will only be strengthened by this legislature's passage of Bill 206-32.

Sincerely,


Peter Cruz
Tobacco Action Team Leader



December 18, 2013

Honorable vicente c. pangelinan
Senator, *I Mina'Trentai Dos Na Liheslaturan Guahan*
Chairman, Committee on Appropriations, Public Debt,
Legal Affairs, Retirement, Public Parks, Recreation,
Historic Preservation and Land

Dear Senator Pangelinan:

On behalf of the Youth For Youth LIVE! Guam organization thank you for the opportunity to submit a written testimony in support of Bill 206-32, An Act To Amend Subsection (C) 26603, Of Article 6, Chapter 26, Of Title 11, Guam Code Annotated, Relative To Establishing Tax Parity Between Cigarettes And Chewing Tobacco.

According to the 2011 and 2012 update of the Guam State Epidemiological Profile (www.peaceguam.org) Smokeless tobacco use is rising for both adults and youth. In addition the practice of chewing tobacco with betel nut is gradually increasing on Guam.

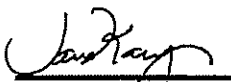
- Males are more likely to chew or use other smokeless tobacco products.
- Chamorros and other Micronesians have the highest use rates.
- Current users were younger and had lower educational achievement.
- Current tobacco use among adults increased from 4.2% in 2009 to 6.9% in 2010.
- Among high school students, smokeless tobacco use increased from 6.3% in 2001 to 14% in 2011.

Moreover, oral cancer is the horrifying price individuals pay as a result of using smokeless tobacco. Oral cancer rates are 4 times higher for males. Oral cancer is 2X as high in Chamorros and 3X as high in other Micronesians as compared to the general US population.


Raising taxes on tobacco has proven to be one of the most effective strategies to reducing tobacco use. Therefore, we strongly believe that this same method can be successful in smokeless tobacco use.

We respectfully request the passing of Bill 206-32 to improve the health and well-being of individuals, youth, families and our community.

Thank you again and Si Yuus Maasi para I atencion miyu.



JANE KANE
President



SEAN RUPLEY
Advisor



GOVERNMENT OF GUAM

DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES
DIPATTAMENTON SALUT PUPBLEKO YAN SETBISION SUSIAT



EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

JAMES W. GILLAN
ACTING DIRECTOR

LEO G. CASIL
DEPUTY DIRECTOR

DEC 19 2013

Honorable Vicente C. Pangelinan
32nd Guam Legislature
Hagatna, Guam 96910

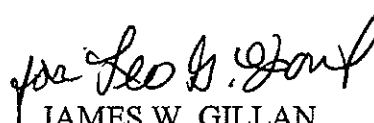
RE: Letter in support of Bill 206-32 (COR) (An act to amend subsection (c) of the 26603, of Article 6, Chapter 26, of Title 11, Guam Code Annotated, relative to establishing tax parity between cigarettes and chewing tobacco.)

Dear Senator Pangelinan,

On behalf of the Department of Public Health and Social Services (DPHSS) I am writing in support for Bill 206-32, an act to amend subsection (c) of the 26603, of Article 6, Chapter 26, of Title 11, Guam Code Annotated, relative to establishing tax parity between cigarettes and chewing tobacco. Tobacco use remains the leading preventable cause of premature death in the United States and its territories. According to the U.S. Department of Health and Human Services, there has been conclusive biologic, epidemiologic, behavioral, and pharmacologic evidence that tobacco use in any form is harmful and can be deadly. Because of the evidence found regarding the dangers of tobacco use, legislation concerning tobacco prevention and control must remain a top priority for the public health of the community.

The data on Guam is showing smokeless tobacco use is gaining popularity. Guam's Youth Risk Behavioral Survey has shown that the prevalence of smokeless tobacco use among high school students has continued to rise. In 2001 the high school youth smokeless tobacco prevalence was at 6%. Ten years later the high school rate had more than doubled in prevalence (14%). Additionally, reports from the Guam Behavioral Risk Factor Surveillance System have shown an increase in reported smokeless tobacco use by adults from 4.2% in 2009 to 6.9% in 2010. These increases in usage are alarming, for its consequence will lead to increases in cancer rates and other detrimental health effects.

High-legislative and regulatory strategies have been proven to reduce tobacco use. Local taxes that raise prices on tobacco products improve public health by reducing initiation, prevalence, and intensity of smoking among young people. The evidence shows that increasing tobacco prices is effective at lowering smoking prevalence as well as consumption levels of tobacco products (2012 Surgeon General's Report). This tax parity is necessary in improving and sustaining the highest quality of life for the people of Guam. Please support enacting Bill 206-32 into law.


JAMES W. GILLAN
Director

Patrick M. Wolff
P.O. Box CE
Haganta, Guam 96932

received
12/23/2013 2:04pm
32-182 JTW

December 20, 2013

Honorable Benjamin J. Cruz
Vice Speaker, 32nd Guam Legislature
155 Hesler Place
Hagatna, Guam 96910

Re: Letter in Support of Bill 206 (An act to amend subsection (C) of 26603, of Article 6, Chapter 26, of Title 11, Guam Code Annotated, relative to establishing tax parity between cigarettes and chewing tobacco)

Dear Senator Cruz,

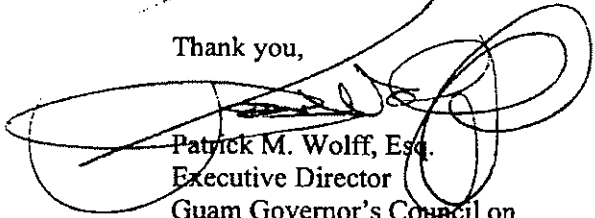
Hafa Adai! As a member of the Guam Comprehensive Cancer Control Coalition (Cancer Coalition) and resident of Guam, I strongly support Bill 206 (An act to amend subsection (C) of 26603, of Article 6, Chapter 26, of Title 11, Guam Code Annotated, relative to establishing tax parity between cigarettes and chewing tobacco).

Promoting tobacco-free living is one of the key goals of our Cancer Coalition. While we have worked diligently to promote a tobacco-free lifestyle, tobacco remains as the major lifestyle-related risk factor for poor health. The ill-effects of tobacco use have been linked to diseases and ailments including cancer, heart disease, high blood pressure and diabetes.

Data from the Guam Behavioral Risk Factor Surveillance System has shown that for the last two years, the use of smokeless tobacco is slowly increasing in our community. Smokeless tobacco products such as chewable tobacco, snus and snuff contain chemicals such as various carcinogens that lead to cancers. These products continue to be affordable, especially to the youth and poor, who are the most vulnerable in our community.

I believe that passing Bill 206 will help decrease the use of smokeless tobacco products in our community. I believe that this will prevent new cases of cancer in the future, and help families and communities avoid the financial burdens that it entails. Please help make the right choice, the easy choice—vote YES on Bill 206.

Thank you,


Patrick M. Wolff, Esq.
Executive Director
Guam Governor's Council on
Physical Fitness & Sports

**Bureau of Budget & Management Research
Fiscal Note of Bill No. 206-32 (COR)**

AN ACT TO AMEND SUBSECTION (C) OF §26603, OF ARTICLE 6, CHAPTER 26, OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING TAX PARITY BETWEEN CIGARETTES AND CHEWING TOBACCO.

Department/Agency Appropriation Information	
Dept./Agency Affected: Department of Revenue and Taxation	Dept./Agency Head: John P. Camacho
Department's General Fund (GF) appropriation(s) to date:	8,196,472
Department's Other Fund (Specify) appropriation(s) to date: \$821,435 (Tax Collection Enhancement Fund) / \$1,620,468 (Better Public Service Fund)	2,441,903
Total Department/Agency Appropriation(s) to date:	\$10,638,375

Fund Source Information of Proposed Appropriation			
	General Fund:	(Healthy Future Fund):	Total:
FY 2012 Unreserved Fund Balance ¹		\$0	\$0
FY 2014 Adopted Revenues	\$0	\$16,207,946	\$16,207,946
FY 2014 Appro. (P.L. 32-68)	\$0	(\$16,207,946)	(\$16,207,946)
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

Estimated Fiscal Impact of Bill						
	One Full Fiscal Year	For Remainder of FY 2014 (if applicable)	FY 2015	FY 2016	FY 2017	FY 2018
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
(Specify Special Fund)	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

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

11/14/13

Analyst: <u>Michael M. Aflague, B&M Analyst IV</u>	Date: <u>10/24/13</u>	Director: <u>John A. Rios, Director</u>	Date: <u>NOV 15 2013</u>
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Footnotes: see attachment for revenue generating provisions.

Bureau of Budget & Management Research
Attachment to Fiscal Note No. 206-32 (COR)
(for revenue generating provisions)

Projected Multi-Year Revenues					
	Year 1	Year 2	Year 3	Year 4	Year 5
General Fund	\$0	\$0	\$0	\$0	\$0
Healthy Future Fund:	<u>1/</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	\$0	\$0	\$0	\$0	\$0

Comments:

1/ Bill 206-32 proposes to increase the tax rate per pound for "Other Tobacco Products" by approximately 286%. A total of \$547,725 was collected in FY2013 from "Other Tobacco Products". Assuming revenue levels are projecting reasonably close to FY 2013 levels, the anticipated increase in FY 2014 would be \$1,017,204 or \$1,564,929 in aggregate. The Bureau has requested information from the Department of Revenue and Taxation; however, data was not provided as of these comments.



COMMITTEE ON RULES

I Mina'trentai Dos na Liheslaturan Guåhan • The 32nd Guam Legislature

155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com

E-mail: roryforguam@gmail.com • Tel: (671)472-7679 • Fax: (671)472-3547

Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

October 14, 2013

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

MEMORANDUM

Senator
Vicente (Ben) C. Pangelinan
Member

To: Rennae Meno
Clerk of the Legislature

Speaker
Judith T.P. Won Pat, Ed.D.
Member

Attorney Therese M. Terlaje
Legislative Legal Counsel

Senator
Dennis G. Rodriguez, Jr.
Member

From: Senator Rory J. Respicio
Majority Leader & Rules Chair

Vice-Speaker
Benjamin J.F. Cruz
Member

Subject: Referral of Bill No. 206-32(COR)

Legislative Secretary
Tina Rose Muña Barnes
Member

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 206-32(COR)**.

Senator
Frank Blas Aguon, Jr.
Member

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of

Senator
Michael F.Q. San Nicolas
Member

Senator
V. Anthony Ada
Member
MINORITY LEADER

Senator
Aline Yamashita
Member

I Mina'Trentai Dos Na Liheslaturan Guahan

Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
206-32 (COR)	B. J.F. Cruz	AN ACT TO AMENDSUBSECTION (C) OF \$26603, OFARTICLE 6, CHAPTER 26, OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING TAX PARITY BETWEEN CIGARETTES AND CHEWING TOBACCO.	10/11/13 2:02 p.m.	10/14/13	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land			



Lisa Dames <cipo@guamlegislature.org>

Public Hearing - FIRST Notice

Lisa Dames <cipo@guamlegislature.org>

Fri, Dec 13, 2013 at 1:15 PM

To: PHrg Notice <phnotice@guamlegislature.org>, phmaterials@guamlegislature.org

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land will hold a public hearing on **Friday, December 20, 2013** beginning at **8:30am** and **2:00pm** at the Guam Legislature Public Hearing Room. The following is on the agenda:

8:30am

Bill No. 231-32 (COR) – Introduced by Senator Tina Muna Barnes: An Act to rezone Lot No. 22, Block No 4, Tract No. 170, West Acres Subdivision, Dededo, Guam from Single-Family Dwelling Zone (R-1) to Multiple-Family Dwelling Zone (R-2).

Bill No. 232-32 (COR) – Introduced by Senator Tina Muna Barnes: An Act to rezone Lot No. 23, Block No 4, Tract No. 170, West Acres Subdivision, Dededo, Guam from Single-Family Dwelling Zone (R-1) to Multiple-Family Dwelling Zone (R-2).

Bill No. 221-32 (COR) – Introduced by Senator Dennis Rodriguez: An Act relative to rezoning Lot No. 1106-2NEW, Located in the Municipality of Mangilao, from Single-Family Residential (“R-1”) to Commercial (“C”), for purposes of establishing a medical clinic and health care related commercial activity.

Bill No. 172-32 (COR) – Introduced by Senator Brant McCreadie: An Act to create a New Article 6 & 7 to Chapter 90 Title 9, Guam Code Annotated, Relative to the construction and renovation of the Department of Corrections Adult Correctional Facility to ensure the safety of the people of Guam; which shall collectively be cited as “The Department of Corrections Construction Initiative Act of 2013”.

2:00pm


Bill No. 235-32 (COR) – Introduced by Senator Vicente (ben) Cabrera Pangelinan: An Act to *add* a new Section 19 to Part I, Chapter II of Public Law 32-068 and to *amend* Section 1303, Chapter 1, Article 3, Title 5 of the Guam Code Annotated, Relative to upholding the intent of *I Liheslaltura’s* annual appropriations to the Guam Department of Education (GDOE) for every fiscal year and for funding the repair and/or renovation of Simon Sanchez High School and for other facilities and maintenance needs of the GDOE

Bill No. 206 (COR) – Introduced by Senator BJ Cruz: An Act to Amend Subsection (C) of §26603 of Article 6, Chapter 26, of Title 11 Guam Code Annotated, Relative to Establishing Tax Parity Between Cigarettes and Chewing Tobacco.

Yanggen un nisisita espesiát na setbision, put fabot ágang i Ifisinin Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisisita kopian i priniponi siha ginen este na tareha, hálom gi i uepsait i Liheslaturan Guáhan gi www.guamlegislature.com Yanggen para un na'hálom testigu-mu, chule' para i ifisinin-mámi gi 324 West Soledad Avenue gi iya Hagátña, pat guatto gi i Kuaatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi office@senbenp.com Este na nutisiu inapási nu i fendon gubetnamento.

If you require any special accommodations, auxiliary aids or other special services or for further information, please call the Office of Senator Vicente (ben) Cabrera Pangelinan at 473-4236/7. For copies of any of the Bills listed on this agenda, you may log on to the Guam Legislature's website at www.guamlegislature.com Testimonies may be submitted directly to our office at 324 West Soledad Avenue in Hagátña or at the Mail Room of the Guam Legislature, via fax at 473-4238, or via email at office@senbenp.com

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Lisa Dames
Chief of Staff
I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN
Senator Vicente (ben) Cabrera Pangelinan
Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public
Parks, Recreation, Historic Preservation, and Land.
(671) 473-4236 (office)
(671) 473-4238 (fax)
senbenp.com
www.guamlegislature.org

 **Agenda_Dec 20.doc**
50K



Lisa Dames <cipo@guamlegislature.org>

Public Hearing - FIRST Notice

Lisa Dames <cipo@guamlegislature.org>

Fri, Dec 13, 2013 at 1:14 PM

To: news@k57.com, news@guampdn.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, Krystal Paco <krystal@kuam.com>, clynt@k57.com, Betsy Brown <betsy@k57.com>, Kevin Kerrigan <kevin@k57.com>, Jon Anderson <jontalk@gmail.com>, Jon Anderson <editor@mvguam.com>, "Gerardo R. Partido" <gerry@mvguam.com>, marvic@mvguam.com, louella@mvguam.com, Frank Whitman <frank@mvguam.com>, rgibson@k57.com, ALICIA PEREZ <aliciaperez69@hotmail.com>, Alicia Perez <perezksto@gmail.com>, Gaynor Daleno <gdumat-ol@guampdn.com>, "Daleno, Gaynor D" <gdumat-ol@guam.gannett.com>, Steve Limtiaco <slimtiaco@guampdn.com>, Oyaol Ngirairikl <odngirairikl@guampdn.com>, Jerick Sablan <jpsablan@guampdn.com>, Lifestyles_PDN <life@guampdn.com>

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land will hold a public hearing on **Friday, December 20, 2013** beginning at **8:30am** and **2:00pm** at the Guam Legislature Public Hearing Room. The following is on the agenda:

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2:00pm

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Yanggen un nisisita spesiát na setbision, put fabot ágang i Ifisinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisisita kopian i priniponi siha ginen este na tareha, hálom gi i uepsait i Liheslaturan Guáhan gi www.guamlegislature.com Yanggen para un na'háлом testigu-mu, chule' para i ifisinan-mâmi gi 324 West Soledad Avenue gi iya Hagâtña, pat guatto gi i Kuatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi office@senbenp.com Este na nutisiu inapâsi nu i fendon gubetnamento.

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Lisa Dames
Chief of Staff
I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN
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Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public
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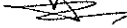
I Mina'trentai Dos na Liheslaturan Guahan

Senator Vicente (ben) Cabrera Pangelinan (D)

December 18, 2013

Memorandum

To: All Senators

From: Senator Vicente (ben) Cabrera Pangelinan 

Re: Public Hearing – SECOND NOTICE

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **8:30am** and **2:00pm** on **Friday, December 20, 2013** at the Guam Legislature's Public Hearing Room.

The following is the agenda:

8:30 am

Bill No. 231-32 (COR) – Introduced by Senator Tina Muna Barnes: An Act to rezone Lot No. 22, Block No 4, Tract No. 170, West Acres Subdivision, Dededo, Guam from Single-Family Dwelling Zone (R-1) to Multiple-Family Dwelling Zone (R-2).

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**Memo to Senators
December 18, 2013
Page 2**

2:00 pm

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Lisa Dames <cipo@guamlegislature.org>

Public Hearing - SECOND Notice

Lisa Dames <cipo@guamlegislature.org>
To: PHrg Notice <phnotice@guamlegislature.org>

Wed, Dec 18, 2013 at 11:23 AM

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
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Lisa Dames <cipo@guamlegislature.org>

Public Hearing - SECOND Notice

Lisa Dames <cipo@guamlegislature.org>

Wed, Dec 18, 2013 at 11:19 AM

To: news@k57.com, news@guampdn.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, Krystal Paco <krystal@kuam.com>, clynt@k57.com, Betsy Brown <betsy@k57.com>, Kevin Kerrigan <kevin@k57.com>, Frank Whitman <frank@mvguam.com>, marvic@mvguam.com, louella@mvguam.com, rgibson@k57.com, ALICIA PEREZ <aliciaperez69@hotmail.com>, Alicia Perez <perezksto@gmail.com>, Gaynor Daleno <gdumat-ol@guampdn.com>, "Daleno, Gaynor D" <gdumat-ol@guam.gannett.com>, Steve Limtiaco <slimtiaco@guampdn.com>, Oyaol Ngirairikl <odngirairikl@guampdn.com>, Jerick Sablan <jpsablan@guampdn.com>, Lifestyles_PDN <life@guampdn.com>

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As of December 2, 2013**

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Mina'trentai Dos na Liheslaturan Guahan
32nd GUAM LEGISLATURE
Senator Vicente (ben) Cabrera Pangelinan
Committee on Appropriations, Public Debt,
Legal Affairs, Retirement, Public Parks, Recreation,
Historic Preservation, and Land

**INEKUNGOK PUPBLEKO
(PUBLIC HEARING)**

gi Betnes, gi diha 20 gi Disembre, 2013
Friday, December 20, 2013

**Kuátton Inekungok Pupbleko gi I Liheslaturan Guahan
(Guam Legislature Public Hearing Room)**

**TAREHA
(AGENDA)**

alas ocho I media gi egga'an
(8:30 AM)

**Priniponi Siha:
(Bills)**

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alas dos gi despues di talo'ani
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Yanggen un nisisita espesiat na setbision, put-fabot agang i Ihsinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisisita kopjan i priniponi siha ginen este na tareha, halom gi i uepsait i Liheslaturan Guahan gi www.guamlegislature.com Yanggen para un na halom testigu-mu, chule para i Ihsinan-mami gi 324 West Soledad Avenue gi iya Hagatna, pat guatto gi i Kuatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi office@senbenp.com Este na nutisui inapasi nu i fendon gubetnamento.

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I Mina'trentai Dos Na Liheslaturan Guahan
32nd GUAM LEGISLATURE
Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement,
Public Parks, Recreation, Historic Preservation, and Land

INEKUNGOK PUPBLEKO
(PUBLIC HEARING)

gi Betnes, gi diha 20 gi Disembre, 2013
(Friday, December 20, 2013)

Kuáttion Inekungok Pupbleko gi I Liheslaturan Guahan
(Guam Legislature Public Hearing Room)

TAREHA
(AGENDA)

alas ocho i media gi egga'an
(8:30 AM)

Priniponi Siha
(Bills)

Bill No. 231-32 (COR) - Introduced by Senator Tina Muna Barnes: An Act to rezone Lot No. 22, Block No. 4, Tract No. 170, West Acres Subdivision, Dededo, Guam from Single-Family Dwelling Zone (R-1) to Multiple-Family Dwelling Zone (R-2).

Bill No. 232-32 (COR) - Introduced by Senator Tina Muna Barnes: An Act to rezone Lot No. 23, Block No. 4, Tract No. 170, West Acres Subdivision, Dededo, Guam from Single-Family Dwelling Zone (R-1) to Multiple-Family Dwelling Zone (R-2).

Bill No. 221-32 (COR) - Introduced by Senator Dennis Rodriguez: An Act relative to rezoning Lot No. 1106-2NEW, Located in the Municipality of Mangilao, from Single-Family Residential ("R-1") to Commercial ("C"), for purposes of establishing a medical clinic and health care related commercial activity.

Bill No. 172-32 (COR) - Introduced by Senator Brant McCreddie: An Act to create a New Article 6 & 7 to Chapter 90 Title 9, Guam Code Annotated, Relative to the construction and renovation of the Department of Corrections Adult Correctional Facility to ensure the safety of the people of Guam; which shall collectively be cited as "The Department of Corrections Construction Initiative Act of 2013".

TAREHA
(AGENDA)

alas dos gi despues di talo'ani
(2:00 PM)

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I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land

**INEKUNGOK PUPBLEKO
(PUBLIC HEARING)**

gi Betnes, gi diha 20 gi Disembre, 2013
Friday, December 20, 2013

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I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land

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(AGENDA)**

***alas dos gi despues di talo'ani
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Sponsor Statement for Bill 206-32 (COR) **Vice Speaker Benjamin J.F. Cruz**

Committee on Appropriations, Public Debt, Legal Affairs

Vincente C. Pangelinan, Chairman

December 20, 2013

I want to begin by thanking Senator Pangelinan for bringing this measure to public hearing, and the many men and women who with, or without this bill, have made tobacco cessation and cancer prevention and treatment their work in life.

Mr. Chairman, just a few weeks ago, members of the Guam Cancer Coalition asked that I assist them in acquiring updated tax collection data for tobacco products. Thanks to the responsiveness of the Department of Revenue and Taxation and the Department of Administration, this data was provided and it tells a startling story.

While annual tobacco tax revenues have risen \$8.96 million and annual cigarette sales have dropped by a third in 2012, smokeless tobacco sales rose 137 percent since the enactment of Public Law 30-80—a measure that increased excise taxes for cigarettes, cigars, and other tobacco products almost four years ago. Sadly, we did not go far enough.

I introduced Bill No. 206-32 (COR) in October to establish tax parity between cigarettes and smokeless tobacco, and to curb the growing consumption of smokeless tobacco as a cheaper alternative to cigarettes. Under P.L. 30-80, introduced as Bill 150-30 (COR) in 2009 and signed by Governor Felix Camacho in February 2010, a pack of 20 cigarettes is taxed \$3.00 while a standard 1.2-ounce container of smokeless tobacco is taxed \$1.05.

I also introduced Bill 206 because the use of chewing tobacco among our school-age children is surging in a time when two cans of chewing tobacco can now be bought for \$8.00, less than the cost of a ticket to see the new Hobbit movie.

This Tax Parity Bill would increase the current tax rate on smokeless tobacco from \$14.00 a pound to a new rate of \$40.00, thus resolving the disparity in applied taxes for the quantities of tobacco products as packaged.

The tobacco tax revenue data (see Table 1), which includes collections for fiscal years 2008 to 2012, shows a broad disparity in the increases of annual tobacco tax collections after the enactment of Public Law 30-80, which increased sin taxes on cigarettes from \$3.00 to \$15.00 per 100 sticks of cigarettes and smokeless tobacco from \$3.50 to \$14.00 per pound. According to calculations using the DOA data (see also Table 2), whereas cigarette tax revenues merely doubled, \$15.4 million in FY2012 versus \$7.4 million in FY2008, smokeless tobacco revenues were up eight-fold, up \$1.06 million from \$125,673 during the same period. This disparity demonstrates that we have so much more to do.

Fiscal Year	Cigarettes	Cigars	Others	Total
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Federally funded reports, such as the Behavioral Risk Factor Surveillance and the Guam Youth Risk Behavior Surveillance Systems, have indicated that the rate of smoking among adults in Guam has dropped from 31.2 percent in 2001 to 25.8 percent in 2012, but the consumption of smokeless and other non-cigarette tobacco has increased, even among our youth.

In 2011, 7.7 percent of BRFSS responders reported daily or regular use of smokeless tobacco products such as chewing tobacco, snuff or snus. While figures for 2013 are still forthcoming, adult smokeless tobacco use in Guam has more than doubled from 2009 to 2010, according to the same data.

Smokeless tobacco is just as dangerous as the tobacco in any pack of cigarettes; it only makes sense to address chewing tobacco in the manner we address cigarettes. Again, I want to thank the Chairman for his time and attention to this important matter.

Appendix A

Tax Rate History for Cigarettes and Other Tobacco Products

	Cigarettes	Other	Smokeless Tobacco
Pre PL 30-80	\$1.00/pack of 20	\$3.50/pound	\$0.26/1.2 oz. container
PL 30-80	\$3.00/pack of 20	\$14.00/pound	\$1.05/1.2 oz. container
Bill 206-32 (COR)	\$3.00/pack of 20	\$40.00/pound	\$3.00/1.2 oz. container

Calculated Sales from Cigarettes and Other Tobacco Tax Revenues

Fiscal Year	Cigarettes	Cigarettes Sold (packs)	%
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MINORITY LEADER

Senator
Aline Yamashita
Member

November 26, 2013

Memorandum

To: **Rennae Meno**
Clerk of the Legislature

From: **Senator Thomas C. Ada** 
Acting Chairperson of the Committee on Rules

Subject: **Fiscal Notes /Waivers**

Hafa Adai!

Please see attached find the fiscal notes, or waivers for the bill numbers listed below. Please note that the fiscal notes, or waivers, are issued on the bills as introduced.

FISCAL NOTES:

Bill Nos. ~~91~~-32(COR), ~~98~~-32(LS), ~~116~~-32(COR), ~~153~~-32(COR),
~~171~~-32(COR), ~~176~~-32(COR), ~~181~~-32(COR), ~~182~~-32(COR), ~~183~~-32(COR),
~~194~~-32(COR), ~~195~~-32(COR), ~~202~~-32(COR), ~~203~~-32(COR), ~~206~~-32(COR),
~~207~~-32(COR), ~~209~~-32(COR), and ~~211~~-32(COR)

WAIVERS:

Bill No. ~~84~~-32(COR), ~~165~~-32(COR), ~~170~~-32(COR), ~~189~~-32(COR),
~~193~~-32(COR), ~~199~~-32(COR), ~~210~~-32(COR), and ~~214~~-32(COR)

Please forward the same to MIS for posting on our website. Please contact our office should you have any questions regarding this matter.

Si Yu'os ma'åse'!

2013 NOV 26 PM 2:18

**Bureau of Budget & Management Research
Fiscal Note of Bill No. 206-32 (COR)**

AN ACT TO AMEND SUBSECTION (C) OF §26603, OF ARTICLE 6, CHAPTER 26, OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING TAX PARITY BETWEEN CIGARETTES AND CHEWING TOBACCO.

Department/Agency Appropriation Information	
Dept./Agency Affected: Department of Revenue and Taxation	Dept./Agency Head: John P. Camacho
Department's General Fund (GF) appropriation(s) to date:	8,196,472
Department's Other Fund (Specify) appropriation(s) to date: \$821,435 (Tax Collection Enhancement Fund) / \$1,620,468 (Better Public Service Fund)	2,441,903
Total Department/Agency Appropriation(s) to date:	\$10,638,375

Fund Source Information of Proposed Appropriation			
	General Fund:	(Healthy Future Fund):	Total:
FY 2012 Unreserved Fund Balance ¹		\$0	\$0
FY 2014 Adopted Revenues	\$0	\$16,207,946	\$16,207,946
FY 2014 Appro. (P.L. 32-68)	\$0	(\$16,207,946)	(\$16,207,946)
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

Estimated Fiscal Impact of Bill						
	One Full Fiscal Year	For Remainder of FY 2014 (if applicable)	FY 2015	FY 2016	FY 2017	FY 2018
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
(Specify Special Fund)	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

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

Analyst: Michael M. Aflague, B&M Analyst IV Date: 10/24/13 Director: John A. Rios, Director Date: NOV 15 2013

Footnotes: see attachment for revenue generating provisions.

**Bureau of Budget & Management Research
Attachment to Fiscal Note No. 206-32 (COR)
(for revenue generating provisions)**

Projected Multi-Year Revenues					
	Year 1	Year 2	Year 3	Year 4	Year 5
General Fund	\$0	\$0	\$0	\$0	\$0
Healthy Future Fund:	<u>1/</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	\$0	\$0	\$0	\$0	\$0

Comments:

1/ Bill 206-32 proposes to increase the tax rate per pound for "Other Tobacco Products" by approximately 286%. A total of \$547,725 was collected in FY2013 from "Other Tobacco Products". Assuming revenue levels are projecting reasonably close to FY 2013 levels, the anticipated increase in FY 2014 would be \$1,017,204 or \$1,564,929 in aggregate. The Bureau has requested information from the Department of Revenue and Taxation; however, data was not provided as of these comments.



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October 14, 2013

VIA E-MAIL
john.rios@bbmr.guam.gov

John A. Rios
Director
Bureau of Budget & Management Research
P.O. Box 2950
Hagåtña, Guam 96910

RE: Request for Fiscal Notes– Bill Nos. 204-32 (COR) through 208-32 (COR)

Hafa Adai Mr. Rios:

Transmitted herewith is a listing of *I Mina'trentai Dos na Liheslaturan Guåhan's* most recently introduced bills. Pursuant to 2 GCA §9103, I respectfully request the preparation of fiscal notes for the referenced bills.

Si Yu'os ma'åse' for your attention to this matter.

Very Truly Yours,

Senator Rory J. Respicio
Chairperson, Committee on Rules

Attachments (1)

Cc: Clerk of the Legislature

2013 OCT 14 PM 4:43

Bill Nos.	Sponsor	Title
204-32 (COR)	Michael T. Limitiaco, Aline A. Yamashita, Ph.D., Tommy Morrison, Chris M. Duenas, V. Anthony Ada	AN ACT TO AMEND §§7105-7108 OF 17 GCA, RELATIVE TO THE AUTHORIZATION OF COMMERCIAL ADVERTISING LEASES; TO AUTHORIZE THE DEPARTMENT OF PUBLIC WORKS TO ESTABLISH A COMMERCIAL ADVERTISING SPACE PROGRAM ON SCHOOL BUSES; AND, TO ESTABLISH THE DPW BUS MAINTENANCE FUND.
205-32 (COR)	Dennis G. Rodriguez, Jr. Brant T. McCreadie R. J. Respicio	AN ACT TO PROMOTE ECONOMIC DEVELOPMENT BY AUTHORIZING THE ISSUANCE OF TAX CREDITS TO ENTITIES WHO ASSIST WITH THE DEVELOPMENT OF GUAM'S AGRICULTURAL AND "GUAM PRODUCT SEAL" PRODUCTS EXPORT INITIATIVE THROUGH CONTRIBUTIONS TO OFFSET SHIPPING COSTS, BY ADDING A NEW ARTICLE 6 TO CHAPTER 77, DIVISION 2 OF TITLE 12, GUAM CODE ANNOTATED.
206-32 (COR)	B. J.F. Cruz	AN ACT TO AMEND SUBSECTION (C) OF §26603, OF ARTICLE 6, CHAPTER 26, OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING TAX PARITY BETWEEN CIGARETTES AND CHEWING TOBACCO.
207-32 (COR)	T.C. Ada R.J. Respicio	AN ACT TO ADD §8241.1 OF TITLE 12 OF THE GUAM CODE ANNOTATED AND TO APPROVE THE TERMS AND CONDITIONS OF GUAM POWER AUTHORITY REVENUE BONDS TO FINANCE CAPITAL IMPROVEMENTS TO THE ISLAND-WIDE POWER SYSTEM.
208-32 (COR)	T. R. Muña Barnes	AN ACT TO ADD § 51112 OF CHAPTER 51, TITLE 18 GUAM CODE ANNOTATED RELATIVE TO PROVIDING AN ADDITIONAL SOURCE OF FUNDING TO THE GUAM HOUSING CORPORATION'S HOUSING TRUST FUND BY AUTHORIZING THE TRANSFER TO THE SAME OF INTEREST ON SECURITY DEPOSITS ARISING FROM LANDLORD TENANT RENTAL AGREEMENTS.



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October 14, 2013

MEMORANDUM

To: **Rennae Meno**
Clerk of the Legislature

Attorney Therese M. Terlaje
Legislative Legal Counsel

From: **Senator Rory J. Respicio** 
Majority Leader & Rules Chair

Subject: **Referral of Bill No. 206-32(COR)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 206-32(COR)**.

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of *I Mina'trentai Dos na Liheslaturan Guåhan*.

Should you have any questions, please feel free to contact our office at 472-7679.


Si Yu'os Ma'åse!

Attachment

I MINA'TRENTAI DOS NA LIHESLATURAN GUÁHAN
2013 (FIRST) Regular Session

Bill No. 206-32 (cop)

Introduced by:

B.J.F. Cruz 

**AN ACT TO *AMEND* SUBSECTION (C) OF §26603, OF
ARTICLE 6, CHAPTER 26, OF TITLE 11, GUAM CODE
ANNOTATED, RELATIVE TO ESTABLISHING TAX
PARITY BETWEEN CIGARETTES AND CHEWING
TOBACCO.**

2013 OCT 11 PM 2:02 

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

2 **Section 1. Tobacco Tax Rate.** Subsection (c) of §26603, Article 6,
3 Chapter 26, Title 11, Guam Code Annotated, is hereby *amended* to read:

4 “(c) Other Tobacco Products. A tax at the rate of ~~Fourteen Dollars (\$14.00)~~
5 Forty Dollars (\$40.00) per pound for all other tobacco products to be prorated in
6 accordance with the size of the package to be taxed.”