

*I Mina'Trentai Dos Na Liheslaturan Received*  
**Bill Log Sheet**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
<b>244-32 (COR), P.L. 32-147</b>	FRANK B. AGUON, JR.	AN ACT AMENDING PUBLIC LAW 32-068 RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION.	12/18/13 4:13 p.m.	12/19/13	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land	1/10/14 9:00 a.m.	03/4/2014 3:48 p.m.	<b>Fiscal Note Requested 12/24/13 Fiscal Notes Received 2/27/14</b>
	<b>DATE PASSED</b>	<b>TITLE</b>	<b>TRANSMITTED</b>		<b>DUE DATE</b>	<small>DATE SIGNED BY I MAGA'LAHEN GUAHAN</small>	<b>PUBLIC LAW NO.</b>	<b>NOTES</b>
	4/15/2014	AN ACT TO AMEND PUBLIC LAW 32-068, RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION.	4/16/14	1:10 p.m.	4/28/2014	4/29/14	32-147	As amended by the Author on the Floor.



EDDIE BAZA CALVO  
Governor

RAY TENORIO  
Lieutenant Governor

*Office of the Governor of Guam*

MAY 12 2014

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

32-14-1630  
Judith T. Won Pat, Ed.D  
Date: 5.12.14  
Time: 3:52 PM  
Received by: [Signature]

RE: Bill No. 244-32 (COR)

Dear Madame Speaker:

Transmitted herewith is Bill No. 244-32 (COR), "AN ACT TO AMEND PUBLIC LAW 32-068, RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION" which lapsed into law on April 29, 2014, without the signature of *I Maga'låhen Guåhan* as **Public Law 32-147**.

*Senseramente,*

EDDIE BAZA CALVO

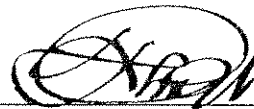
1630

2014 MAY 12 PM 4:01

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

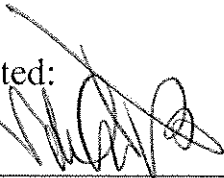
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that Bill No. 244-32 (COR), "AN ACT TO AMEND PUBLIC LAW 32-068, RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION," was on the 15<sup>th</sup> day of April, 2014, duly and regularly passed.



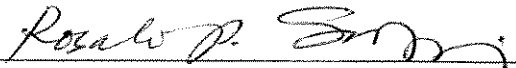
Judith T. Won Pat, Ed.D.  
Speaker

Attested:



Tina Rose Muña Barnes  
Legislative Secretary

This Act was received by *I Maga'lahaen Guåhan* this 16 day of April,  
2014, at 1:10 o'clock P.M.



Assistant Staff Officer  
*Maga'lahaen's Office*

APPROVED:

EDWARD J.B. CALVO  
*I Maga'lahaen Guåhan*

Date: APR 29 2014

Public Law No. 32-147

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

**Bill No. 244-32 (COR)**

As amended by the Author on the Floor.

Introduced by:

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

**AN ACT TO *AMEND* PUBLIC LAW 32-068, RELATIVE  
TO WITHHOLDING TAX REVENUE COLLECTIONS  
AND MAKING APPROPRIATIONS TO THE UNIFIED  
JUDICIARY FOR LAW ENFORCEMENT SALARY  
INCREASE IMPLEMENTATION.**

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

2        **Section 1. Legislative Findings and Intent.** Public Law 29-105 required  
3 the government of Guam to implement four ten percent (10%) salary increases  
4 effective October 1, 2008, and each October 1 thereafter, until Fiscal Year 2012 for  
5 all law enforcement personnel, inclusive of the Unified Judiciary of Guam, the  
6 Guam Police Department, the Department of Corrections, the Customs and

1 Quarantine Agency, the Jose D. Leon Guerrero Commercial Port, the A.B. Won  
2 Pat International Airport, the Department of Parks and Recreation, the Department  
3 of Agriculture, the Attorney General's Office, the Department of Revenue and  
4 Taxation, and the Department of Youth Affairs.

5 *I Liheslatura* finds that Public Law 29-105 was passed unanimously by the  
6 members of *I Mina'Bente Nuebi Na Liheslaturan Guåhan* and signed into law by *I*  
7 *Segundu Na Maga'lahren Guåhan* on August 14, 2008. *I Liheslatura* further finds  
8 that for the last three years, law enforcement salaries have been frozen after the  
9 implementation of the second ten percent (10%) increment, resulting in accrued  
10 payroll obligations owed by the government of Guam to its employees.

11 *I Maga'lahren Guåhan* has recently identified funds and ordered the final two  
12 ten percent (10%) increments be implemented during the first pay period in  
13 December 2013. In addition, *I Maga'lahren Guahan* identified funds to pay Ten  
14 Million Dollars (\$10,000,000) toward the accrued payroll liability owed to law  
15 enforcement officers for Fiscal Years 2011 through 2014.

16 *I Liheslatura* further finds that funds identified by *I Maga'lahren Guåhan* are  
17 only for increasing wages and paying prior obligations owed to law enforcement  
18 personnel at the Guam Police Department, the Department of Corrections, the  
19 Customs and Quarantine Agency, the Department of Parks and Recreation, the  
20 Department of Agriculture, the Attorney General's Office, the Department of  
21 Revenue and Taxation, and the Department of Youth Affairs. Funding to increase  
22 the salaries for Unified Judiciary law enforcement personnel was *not* identified by  
23 *I Maga'lahren Guåhan*, leaving the Marshal and Probation officers frozen at the  
24 second ten percent (10%) increment, or at a salary level twenty percent (20%)  
25 below their law enforcement colleagues in other branches and agencies of the  
26 government.

1 On November 27, 2013, the Unified Judiciary fulfilled part of its obligation  
2 created by Public Law 29-105 to law enforcement personnel by making a  
3 retroactive payment for Fiscal Years 2009 through 2012. This retroactive payment  
4 was made possible from the austerity measures put into place to reduce court  
5 expenses, the collection of past due appropriations, and management tools  
6 provided by *I Liheslatura* included in the FY 2013 and FY 2014 Budget Acts.

7 *I Liheslatura* further finds that the unbudgeted retroactive payment of  
8 accrued payroll liabilities to law enforcement personnel by the Unified Judiciary  
9 and the Executive Branch has created a windfall of new withholding taxes in FY  
10 2014 or collections in excess of estimates. The Unified Judiciary remitted  
11 approximately Three Hundred Forty Thousand Dollars (\$340,000) in withholding  
12 taxes to the Treasurer of Guam for its retroactive payments, and the Executive  
13 Branch is estimated to remit more than One Million Nine Hundred Thousand  
14 Dollars (\$1,900,000) in withholding taxes from its retroactive payments.

15 *I Liheslatura* further finds that increasing the salary of law enforcement  
16 personnel by twenty percent (20%) for twenty (20) pay periods in Fiscal Year 2014  
17 will cause collections of withholding taxes to exceed estimates by an additional  
18 One Million Seven Hundred Thousand Dollars (\$1,700,000), inclusive of Two  
19 Hundred Twenty Five Thousand Dollars (\$225,000) for Unified Judiciary  
20 personnel should the final two ten percent (10%) increments be implemented.

21 The total estimated windfall of withholding taxes for retroactive and  
22 prospective law enforcement salary adjustments is Three Million Nine Hundred  
23 Forty Thousand Dollars (\$3,940,000). It is, therefore, the intent of *I Liheslaturan*  
24 *Guåhan* that One Million Two Hundred Thousand Dollars (\$1,200,000) of the  
25 estimated windfall of withholding taxes be placed in the Provision for Income Tax  
26 Refunds. The remaining Two Million Seven Hundred Forty Thousand Dollars  
27 (\$2,740,000) *shall* be used for FY 2014 salary increases for Marshal and Probation

1 Officers at the Unified Judiciary to ensure fair and equitable treatment of all  
2 branches of government and its employees; and for other purposes, as set forth by *I*  
3 *Liheslaturan Guåhan* in subsequent legislation.

4 **Section 2.** Section 2 of Chapter I of Public Law 32-068 is hereby *amended*  
5 to read:

6 **“Section 2. Estimated Revenues for Fiscal Year 2014.** *I*  
7 *Liheslaturan Guåhan* adopts the following revenue estimates for Fiscal Year  
8 2014 as the basis for the appropriations contained in this Act.

9 **I. GENERAL FUND REVENUES AMOUNT**

10	<b>TOTAL GENERAL FUND REVENUE</b>	<b>(\$726,811,989)</b>
11	<b>PROVISION FOR TAX REFUND PAYMENTS</b>	<b>(\$121,200,000)</b>
12	<b>TOTAL GENERAL FUND REVENUE AVAILABLE</b>	
13	<b>FOR OPERATIONS</b>	<b>\$605,611,989</b>

14 **A. TAXES**

15	Income Tax Corporate	\$104,887,419
16	Individual	\$84,982,063
17	Withholding Taxes, Interest and Penalties	
18		\$226,195,762
19	Provision for Tax Refund Payments(\$121,200,000)	
20	<b>TOTAL INCOME TAXES</b>	<b>\$294,865,244</b>
21	Business Privilege Tax	\$232,826,385
22	Business Privilege Tax (GMHA	
23	Pharmaceuticals Fund)	(\$9,313,055)
24	Other Taxes	\$2,632,132
25	<b>TOTAL TAXES</b>	<b>\$518,270,706</b>

26 **B. FEDERAL SOURCES**

27 Federal Income Tax Collection - Section 30 Funds

1		\$65,287,000
2	Overpayment reconciliation of Section 30 (3 of 5)	
3		(\$2,000,000)
4	Immigration and Passport Fees	\$1,849,872
5	<b>TOTAL FEDERAL SOURCES</b>	<b>\$65,136,872</b>
6	<b>C. USE OF MONEY AND PROPERTY</b>	<b>\$1,627,655</b>
7	<b>D. LICENSES, FEES, AND PERMITS</b>	
8	Licenses, Fees, and Permits	\$4,711,185
9	Licenses, Fees, and Permits (Better Public	
10	Service Fund)	
11		(\$471,119)
12	<b>TOTAL LICENSES, FEES, AND PERMITS</b>	<b>\$4,240,066</b>
13	<b>E. DEPARTMENT CHARGES</b>	<b>\$1,812,516</b>
14	<b>TOTAL GENERAL FUND REVENUE</b>	
15	<b>AVAILABLE FOR APPROPRIATION</b>	<b>\$593,827,815</b>
16	<b>IV. REVENUE AVAILABLE FOR OPERATIONS SUMMARY:</b>	
17	TOTAL GENERAL FUND REVENUE	\$715,027,815
18	PROVISION FOR TAX REFUNDS	(\$121,200,000)
19	<b>TOTAL GENERAL FUND REVENUE</b>	
20	<b>AVAILABLE FOR APPROPRIATION</b>	<b>\$593,827,815</b>
21	<b>TOTAL SPECIAL FUND REVENUE</b>	<b>\$168,994,981</b>
22	<b>TOTAL FEDERAL MATCHING GRANTS-IN-AID</b>	
23	<b>REVENUES</b>	<b>\$44,621,024</b>
24	<b>GRAND TOTAL</b>	<b>\$807,328,820"</b>

25       **Section 3.** Section 3 of Chapter I of Public Law 32-068 is hereby *amended*  
26 to read:



1           **“Section 3. Authorization to Pay and Prioritize the Payment of**  
2           **Tax Refunds.**

3           *I Maga'låhen Guåhan shall* prioritize tax refunds for Tax Year 2013  
4           and prior years A-Status Returns *no less than* One Hundred Twenty One  
5           Million Two Hundred Thousand Dollars (\$121,200,000).”

6           **Section 4. Appropriation to the Unified Judiciary.** The sum of Nine  
7           Hundred Forty-Four Thousand One-Hundred Forty-Seven Dollars (\$944,147) is  
8           appropriated from the General Fund to the Unified Judiciary for salary increases  
9           for Marshal and Probation Officers for the purposes of fully implementing the  
10          raises mandated in Public Law 29-105.

11          **Section 5. Severability.** If any provision of this Act or its application to  
12          any person or circumstance is held invalid, the invalidity *shall not* affect other  
13          provisions or applications of this Act which can be given effect without the invalid  
14          provision or application and to this end the provisions of this Act are severable.



FILE

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

April 16, 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. 135-32 (COR), 183-32 (COR), 207-32 (COR), 222-32 (COR), 244-32 (COR), 266-32 (COR), 272-32 (COR), 273-32 (COR), 283-32 (COR), 286-32 (COR), 289-32 (COR), 311-32 (LS) and 315-32 (LS) which were passed by *I Mina'Trentai Dos Na Liheslaturan Guåhan* on April 15, 2014.

Sincerely,

TINA ROSE MUÑA BARNES  
Legislative Secretary

Enclosure (13)

OFFICE OF THE GOVERNOR  
CENTRAL FILES

RECEIVED BY *for*  
TIME *1:10* DATE *4/16/14*

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

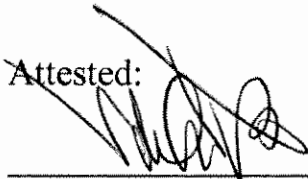
**CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LAHEN GUÅHAN***

This is to certify that **Bill No. 244-32 (COR)**, “**AN ACT TO AMEND PUBLIC LAW 32-068, RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION,**” was on the 15<sup>th</sup> day of April, 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 16 day of April,  
2014, at 1:10 o'clock P.M.



**Rosales P. Serrini**  
**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 GUÁHAN*  
2013 (FIRST) Regular Session

FILE

**Bill No. 244-32 (COR)**

As amended by the Author on the Floor.

Introduced by:

FRANK B. AGUON, JR.  
Michael F. Q. San Nicolas  
R. J. Respicio  
T. C. Ada  
V. Anthony Ada  
B. J.F. Cruz  
Chris M. Dueñas  
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**AN ACT TO *AMEND* PUBLIC LAW 32-068, RELATIVE  
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6 Guam Police Department, the Department of Corrections, the Customs and

1 Quarantine Agency, the Jose D. Leon Guerrero Commercial Port, the A.B. Won  
2 Pat International Airport, the Department of Parks and Recreation, the Department  
3 of Agriculture, the Attorney General's Office, the Department of Revenue and  
4 Taxation, and the Department of Youth Affairs.

5 *I Liheslatura* finds that Public Law 29-105 was passed unanimously by the  
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5 to read:

6 **“Section 2. Estimated Revenues for Fiscal Year 2014.** *I*  
7 *Liheslaturan Guåhan* adopts the following revenue estimates for Fiscal Year  
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12	<b>TOTAL GENERAL FUND REVENUE AVAILABLE</b>	
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13	<b>E. DEPARTMENT CHARGES</b>	<b>\$1,812,516</b>
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22	<b>TOTAL FEDERAL MATCHING GRANTS-IN-AID</b>	
23	<b>REVENUES</b>	<b>\$44,621,024</b>
24	<b>GRAND TOTAL</b>	<b>\$807,328,820”</b>

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26 to read:



1                   **“Section 3. Authorization to Pay and Prioritize the Payment of**  
2                   **Tax Refunds.**

3                   *I Maga’låhen Guåhan shall* prioritize tax refunds for Tax Year 2013  
4                   and prior years A-Status Returns *no less than* One Hundred Twenty One  
5                   Million Two Hundred Thousand Dollars (\$121,200,000).”

6                   **Section 4. Appropriation to the Unified Judiciary.** The sum of Nine  
7                   Hundred Forty-Four Thousand One-Hundred Forty-Seven Dollars (\$944,147) is  
8                   appropriated from the General Fund to the Unified Judiciary for salary increases  
9                   for Marshal and Probation Officers for the purposes of fully implementing the  
10                  raises mandated in Public Law 29-105.

11                  **Section 5. Severability.** If any provision of this Act or its application to  
12                  any person or circumstance is held invalid, the invalidity *shall not* affect other  
13                  provisions or applications of this Act which can be given effect without the invalid  
14                  provision or application and to this end the provisions of this Act are severable.

# LEGISLATIVE SESSION

## I MINA'TRENTAI DOS NA LIHESLATURAN

### 2014 (SECOND) Regular Session

### Voting Sheet

Bill No. 244-32 (COR)

Speaker Antonio R. Unipingco Legislative Session Hall  
April 15, 2014

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

15

Yea

Nay

Not Voting/  
Abstained

Out During  
Roll Call

Absent

CERTIFIED TRUE AND CORRECT:

I = Pass

Clerk of the Legislature



I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

JAN 27 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. 244-32 (COR), As Introduced**


Dear Speaker Won Pat:

Transmitted herewith is the Committee Report on Bill No. 244-32 (COR), as introduced, An Act amending Public Law 32-068 relative to withholding Tax Revenue Collections and making appropriations to the Unified Judiciary for Law Enforcement salary increase implementation, sponsored by Senator Frank Aguon, Jr., 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:

- TO PASS
- NOT TO PASS
- TO REPORT OUT ONLY
- TO ABSTAIN
- 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

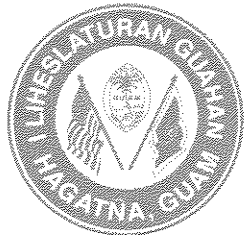
Member  
Committee on Aviation, Ground  
Transportation, Regulatory  
Concerns and Future  
Generations

2014 MAR -4 PM 3:58  


**COMMITTEE REPORT  
ON**

**Bill No. 244-32 (COR), As Introduced  
Sponsored by Senator Frank Aguon, Jr.**

**An Act amending Public Law 32-068 relative to  
withholding Tax Revenue Collections and making  
appropriations to the Unified Judiciary for Law  
Enforcement salary increase implementation.**



**JAN 27 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  
Committee Chairperson

**Subject: Committee Report on Bill No. 244-32 (COR), As Introduced**

Transmitted herewith for your consideration is the Committee Report on Bill No. 244-32 (COR), as introduced, An Act amending Public Law 32-068 relative to withholding Tax Revenue Collections and making appropriations to the Unified Judiciary for Law Enforcement salary increase implementation, sponsored by Senator Frank Aguon, Jr

This report includes the following:

1. Committee Voting Sheet
2. Committee Report Narrative
3. Copy of Bill No. 244-32 (COR) As Introduced
4. Public Hearing Sign-in Sheet
5. Copies of Written Testimonies
6. Copy of Fiscal Note Request
7. Copy of COR referral Bill No. 244-32 (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'ase',*

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







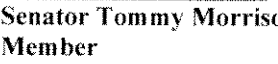
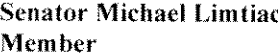
Member  
Committee on Aviation, Ground  
Transportation, Regulatory  
Concerns and Future  
Generations

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 No. 244-32 (COR): An Act amending Public Law 32-068 relative to withholding Tax Revenue Collections and making appropriations to the Unified Judiciary for Law Enforcement salary increase implementation.

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 BJ Cruz Vice Chairperson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Speaker Judith T. Won Pat Member	1-27-14 <input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Michael San Nicolas Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Tommy Morrison Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Senator Michael Limtiaco Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



**Committee Report**

Bill No. 244-32 (COR). An Act amending Public Law 32-068 relative to withholding Tax Revenue Collections and making appropriations to the Unified Judiciary for Law Enforcement salary increase implementation.

**OVERVIEW**

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land convened a public hearing on Friday, January 10, 2014 at 9:00 am in / *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, January 3, 2014 (5-Day Notice), and again on Wednesday, January 8, 2014 (48 Hour Notice).

**(a) Committee Members and Senators Present**

Senator Vicente (ben) C. Pangelinan, Chairman  
Speaker Judith T. Won Pat  
Senator Michael Limtiaco  
Senator Tommy Morrison  
Senator Frank B. Aguon, Jr.  
Senator Aline Yamashita  
Senator Tony Ada  
Senator Chris Dueñas

**(b) Appearing before the Committee**

Chief Justice F. Philip Carbullido, Supreme Court of Guam  
Mr. Perry C. Taitano, Administrator of the Courts  
Mr. Joshua F. Tenorio, Director of Policy Planning and  
Community Relations  
Mr. Chris Budasi, Financial Management Controller  
Mr. Ed Toves, Chief Marshal  
Mr. Ed Lizama, Chief Probation Officer

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

Member  
Committee on Education,  
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and Women's Affairs

Member  
Committee on General  
Government Operations and  
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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

## Written Testimonies Submitted

Chief Justice F. Philip Carbullido, Supreme Court of Guam  
Mr. Chris Budasi, Financial Management Controller

## II. COMMITTEE PROCEEDINGS

**Chairman Pangelinan:** We'll proceed with the last bill on the agenda, which is Bill 244-32, introduced by Senator Frank Aguon. An act amending Public Law 32-068, relative to withholding tax revenue collections and making appropriations to the Unified Judiciary for law enforcement salary increase implementation. For the record, we--of course, in addition to the public hearing notices that were disseminated to all the media as required by the law--we also sent personal letters, inviting testimony from the governor and the lieutenant governor; the Office of the Attorney General; Bureau of Budget and Management Research; Department of Administration; the Office of Public Accountability; the Mayors' Council of Guam; the Guam Chamber of Commerce; and the Judiciary.

We have, this morning, signed up to testify: Mr. Phil Tydingco. Were you going to testify? I don't see him.

We'll start with the Chief Justice of the Unified Judiciary of Guam. We have Mr. Chris Budasi from the Judiciary; Mr. Joshua Tenorio; Mr. Ed Toves; John Lizama; Perry Taitano--all members of the Judiciary. We'll proceed with the panel that is up here at this time and proceed with any other members of the audience who may wish to present additional testimony. Mr. Chief Justice, good morning, Sir.

**Chief Justice F. Philip Carbullido:** Good morning, Mr. Chairman and Members of the Committee.

**Chairman Pangelinan:** Oh, I'm sorry. May I have Senator Aguon just give a brief synopsis of the bill? Thank you, and my apologies, Senator Aguon.

### (a) Bill Sponsor Summary

**Senator Frank B. Aguon, Jr.:** Thank you very much, Mr. Speaker. First of all, thank you very much for entertaining this particular measure at this time for your committee. I would also like to extend my appreciation to Senators San Nicolas and Respicio who have co-sponsored this legislation. We all know that in December, the law enforcement remaining balance of 20% was implemented across the board to the Executive Branch law enforcement personnel. In this particular case, the funding that was implemented at that time was not applicable to cover the Judiciary. Based on communication between the Chief Justice as well as the incumbent Chief Executive in that particular case, there was communication that perhaps the route to take in terms of getting additional resources would be through the legislative body.

Mr. Speaker, obviously, you're very much in tune with finances, and there is no need for me to extrapolate some of the numbers in here in terms of how the legislation came about with



this. But just so that I can just briefly explain to our colleagues here in terms of where the numbers originated from--because it wasn't just an arbitrary figure that was thrown out--if you take a look at the retroactive pay that was provided by the Executive Branch of approximately--they highlighted--\$10 million that was being distributed to all law enforcement, inclusive of those who were no longer in the system, I took a consecutive figure of \$7.6 million--rather than the \$10 million, it was reduced to that level. Based on the lump sum payment to our law enforcement officers, that would translate to approximately \$1.9 million in unanticipated additional withholding taxes at a rate of 25%.

The same concept applies, Mr. Speaker--in this case--the Judiciary was able to remit a similar amount of about \$1.3 million dollars and that would equate to withholding taxes based on those lump sum payments of \$340,000, which adds up to about \$2.2 million.

But then, if you project the application of the remaining balance of Public 29-105 (the 20%), you're looking at--just with the Executive Branch, alone, (989 law enforcement personnel), a salary adjustment of about--totaling \$6 million dollars that would equate to approximately \$1.5 million in terms of withholding taxes just on that incremental pay adjustment, likewise with the Judiciary of Guam... in their particular case, there was a commitment made, and we'll hear from the Chief Justice that, in fact, he was going to apply the same concept to the law enforcement. The marshals as well as the probation officers. He did effectuate that as of a couple of weeks ago.

That would absorb approximately the \$900,000 that's being requested here for the Judiciary, and that would result in withholding taxes of about \$200,000. Collectively, if we're looking at the lump sum payments, the retroactive payments for a couple of years, that would--plus the prospective application of the 20% pay adjustment--that would add up to approximately \$3.9 million. The way the legislation presents this is the revenue base was adjusted accordingly, based on those calculations.

Because the tax refund component, there's legislation, Mr. Speaker, that you have sponsored that also encourages the legislature and the government of Guam to set aside certain amounts of additional proceeds. There was \$1.2 million that was allocated to the tax refund payment fund, and of the remaining balance, \$900,000 was allocated specifically to address the law enforcement prospective payment for the balance of this fiscal year. It does not address any other obligations that this government still has to the Judiciary. We know that obviously, the Executive Branch is still looking at projecting to pay, when funds become available, the additional 50%, which may amount to \$10 million within the balance of this fiscal year.

Likewise, that's an obligation that this committee and this legislature may have to deal with in a separate matter with the Judiciary as they try to identify resources in that respect. I certainly hope that I presented it, Mr. Speaker, in light of how the numbers were identified, and I certainly respect the Chief Executive when he came out with that statement, but we're looking at resources that were initially not calculated into the fiscal year budget. These pay adjustments as well as the direct payment for retroactive pay would result in additional withholding taxes that would be remitted to this government so that we could apply it accordingly. And in this case, we're looking at applying \$900,000 to take care of the Judiciary.

Thank you very much, Mr. Speaker.

**Chairman Pangelinan:** Thank you, and Si Yu'os Ma'åse', Senator Aguon. Mr. Chief Justice.

**Chief Justice F. Philip Carbullido:** Thank you, Mr. Chairman and Members of the committee. Håfa Adai, and good morning. At the outset, let me just state for the record that my name is Philip Carbullido, the Chief Justice of the Supreme Court of Guam. If you'll permit me to introduce the employees of the Judiciary who are around this table, I'll start with Mr. John Lizama to my far left who is our Chief Probation Officer; Mr. Ed Toves, Head Marshal of the Courts; Mr. Perry Taitano, Head Administrator of the Courts; Mr. Chris Budasi, our Controller; and Mr. Josh Tenorio who is our Director of Policy, Planning, Community, and Media Relations.

Senator Aguon pretty much presented our testimonies, but if you will permit us to make our case for the record, we very much appreciate it. We want to thank Senator Aguon, our oversight chair as well as Senators San Nicolas and Respicio for introducing this bill. We want to thank you, Mr. Chairman, Senator Pangelinan, for promptly scheduling a public that allows us to present our testimonies in support of this bill.

In a nutshell, the rationale for why this bill should be supported is not complicated. The Guam Legislature mandated a 40% adjustment to the law enforcement of all government of Guam employees in terms of paying this out over a period of time in increments of 10% over four years. This was done in 2009, initially. The legislature made an initial appropriation when this was first passed to fund the first 10%. There have been disagreements in terms of the continuing funding of the subsequent increments. The bottom line is that the Guam Judiciary was able to fund, going forward, the first and second increments of this 40% adjustment but was not able to make the back pays of the amounts that have accumulated as a result of not making the timely payments when they were mandated.

In December of 2013, as a result of the various austerity measures that the Judiciary had practiced over the years, the release by the governor of certain prior year allotments and the tools that Chairman Pangelinan, your leadership that you have provided the Judiciary in the current Budget Act, we were able to pay down towards these obligations that were owed to our law enforcement officers that we made of \$1.8 million dollars in terms of these collective tools that have been made available to us.

This took care of, as Senator Aguon has summarized, the back-pay from 2009 to 2012 in terms of prior year obligations; 2013 remains outstanding to the tune of (it's stated in my written testimony) of about \$1.3 million dollars. What's at issue before this Committee this morning is the sum of \$900,000 to fund the full 40% adjustment going forward in terms of the same time period that the governor has announced for the implementation of the full 40% for the Executive Branch employees.

That's the period from the last pay period in December to the end of the fiscal year. At the current level of expenditure, if we did not receive an infusion of the \$900,000, then we have to

make certain adjustments at the end of the fiscal year, because we will have a deficiency of \$900,000 and our current level of expenditure.

The governor has announced that all the law enforcement officers of the Executive Branch are to be fully paid, and he has made a down payment towards the arrears, and he intends to make full payment, as I understand, toward the end of the fiscal year. In addition, he has fully implemented the 40% so I did not feel we could continue the disparity in terms of the full 40% implementation. All we're asking before this Committee is for parity, for equality and to carry out the mandate of this legislature.

When we requested for us to be included in the payment as announced, the governor advised that while he supports the full implementation across the board to all government of Guam employees, including the Judiciary, that the Judiciary must fend for itself in terms of finding the funds. As you are all fully aware, the Judiciary does not have the power of the purse string, nor do we control the disbursement of the collections from the revenues of the government of Guam. We are dependent on the legislature and the governor for our operational revenue.

Bill 244-32 is intended to fulfill that dependency, and in summary, I would like to say that all it does is it brings parity and equity and recognizes that the law enforcement officers, the marshals and the probation officers of the Judiciary, are equally entitled. If you're going to pay their counterparts in the Executive Branch the full mandate of what this legislature has instructed, then all the employees of the Judiciary should be included.

Senator Aguon has testified just in terms of--that these are real dollars, because there have been some sentiments expressed that maybe this is not actual revenue that may be available. Mr. Chris Budasi is in a better position to comment on that and echo the sentiments of Senator Aguon, and I will ask him to do that at the end of my testimony. We ask you, Mr. Chairman and Members of this Committee to support what is contained in Bill 244-32 to bring equity and parity to the law enforcement officers of the Guam Judiciary, and we look forward to the favorable support of the entire Guam Legislature. Thank you, Mr. Chairman, for the opportunity and allowing me to testify before you this morning. Mr. Budasi.

Before he testifies, I would just like to add one additional point that my chamber assistant and her usual efficiency has presented our testimony in certain folders that have been distributed. These are recycled folders, and if at the end of the process, you don't have need for these folders, we'd like to ask them back.

**Chairman Pangelinan:** And if we give them back to you, can we reduce the appropriation?

**Mr. Chris Budasi:** Thank you, Mr. Chairman, Senators Morrison, Aguon, Limtiaco, Duenas, Ada, and Yamashita. I have a brief written testimony that I'll read.

[Read written testimony verbatim – see attached]

**Chairman Pangelinan:** Thank you very much, Mr. Budasi. Any other members going to present testimony, Mr. Chief Justice?

**Mr. Joshua Tenorio:** Good morning, Mr. Chairman. Joshua Tenorio from the court. I just want to make a point about the retroactive pay of the \$1.5 million owed to our law enforcement officers. We know that the governor will pay this amount--well, it's likely the governor will pay this amount before the end of the fiscal year.

**Chairman Pangelinan:** You mean, before the end of the election.

**Mr. Joshua Tenorio:** It might be the same time.

When one group of employees who are entitled to the same pay gets paid and another doesn't, it does create problems. Although our marshals and probation officers are excellent professionals, I don't think that we would want to be in a situation where our brothers and sisters in the Executive Branch--the police, customs, and firemen are being paid what they're entitled to what the rest of them getting paid. It really causes a problem; it will cause problems in productivity, and it causes problems among the branches and among the law enforcement agencies.

I just hope that as you continue to deliberate this matter that we recognize that there needs to be equity in the process and that these law enforcement officers shouldn't be penalized for working for the branch that doesn't control the purse strings and that their public safety infrastructure is just as important as the others in the Executive Branch. Thank you.

**Chairman Pangelinan:** Thank you very much.

**Mr. Edward Toves:** Good morning, Honorable Chair and Honorable Senators. My name is Edward Toves; I'm the Chief Marshal. We're here to ask for your support for Bill 244-32. Listening to the other session earlier, you made mention to--"you must have something to compare with." All the other law enforcement agencies--it's apparent--we're comparing ourselves with all the other law enforcement agencies. We're not being treated fairly as far as equity is concerned. All we're here for is to ask your support, and we really appreciate it in advance. Thank you.

**Mr. John Lizama:** Good morning, Mr. Chairman and Members of the Committee. My name is John Lizama, and I'm the Chief Probation Officer, and we are here to support the bill. One of the things I'd like to highlight is the fact that it's not only myself as the Chief Probation Officer, but we actually have our probation officers behind us. It affects their families, it affects them, and it affects their families. It also--we just want what's fair and equal to everyone. We actually have the probation officers that have come forward and said they wanted to be here in support of the bill. We actually have probation officers who are working that have expressed an interest that upon my return and the deputy's return to give them a highlight of what happened in this hearing, because it does affect them, and it does affect their families.

In addition, the probation officers--approximately 52 probation officers--have signed a letter here that I will submit, advising you--this Committee--that they're in support of the bill--Bill 244. We'd like to thank you for this opportunity. We know it's trying times for the government when it comes to finances, but your consideration of this bill in support of the probation officers is greatly appreciated. Thank you very much.

**Chairman Pangelinan:** Thank you very much, Mr. Lizama. Mr. Taitano, were you going to present any testimony?

**Mr. Perry Taitano:** Thank you, Mr. Chairman, Senators. We really appreciate this opportunity to come before you. Everything has been said that needs to be said. I just want to add that we continue to provide services beyond our mandate. We provide services to the community, to other law enforcement agencies of the resources that we have. In terms of maximizing what we have, the court has done that. I just ask that that support be reflected for the fact that the courts continue to provide beyond what is required of it in terms of its mandate. And the fact that they actually perform that--their caseload exceeds national averages, and yet they still perform beyond that. I just ask for that support. Thank you.

**Chairman Pangelinan:** Thank you very much. Senator Aguon did you have questions or comments for the panel?

**Senator Frank Aguon, Jr.:** I just wanted to thank you for your presence today and the request for additional funding. I think that perhaps from this perspective, it's a reminder of how the process sometimes has to work, and that is recognizing that if, in fact, the resources are not able to be identified in the Executive Branch, and we have to come back to this body and make sure that these financial obligations are addressed. I hope that with the support of the good chairman, speaker Pangelinan, as well as my colleagues', we'll be able to see the eventual passage of this.

Let me just close with this, Mr. Speaker, if I may, I know that--just on a slight note--separate note, Perry, you've done an excellent job at the Judiciary of Guam, and this is probably your last public presentation for the Judiciary so I would like to personally extend the Committee's appreciation, and I'm sure all the members of this body, for all your efforts at the Judiciary. Thank you.

Thank you, Mr. Speaker.

**Chairman Pangelinan:** Thank you very much, Senator Aguon.

Why don't I just ask a couple of questions. As you've mentioned, the finances of the government of Guam, Judiciary is dependent upon the collections of the General Fund in order to fund its operations through the appropriations granted by this legislative body, and we're trying to say that we can fund this because of the additional tax increases that we'll collect due to the additional increase in the wages. Mr. Budasi, what do you anticipate the cost of--I know you anticipated the cost for the Judiciary, but since you've had an opportunity to look at the govGuam budget from the General Fund--the holistic approach to it--the cost of the 40%, full

implementation of 40% in terms of salaries to the govGuam payroll, what do you estimate that number to be?

**Mr. Chris Budasi:** Since the original base salary increase of 2008?

**Chairman Pangelinan:** Yes. Right.

**Mr. Chris Budasi:** I believe that some of the estimates were in the neighborhood of upwards of \$40 million.

**Chairman Pangelinan:** So the additional 20% for the full implementation, now... what would that add to the govGuam payroll?

**Mr. Chris Budasi:** Currently, I believe the 30 and 40%, the last estimate we looked at was somewhere--when I was in the Committee, I think it was about \$14 million, not including benefits.

**Chairman Pangelinan:** Right. So \$14 million in additional payroll costs, and if we do the same calculations here, would generate additional amount in taxes from withholding taxes.

**Mr. Chris Budasi:** I figure 25% of the wages earned.

**Chairman Pangelinan:** Right. So the increase in revenue created by the increase in salary is still short of what is necessary to pay it?

**Mr. Chris Budasi:** Correct.

**Chairman Pangelinan:** So we'd still be running a deficit. So we'd be running a deficit in the General Fund, and we'll run a deficit in the Judiciary. That's the challenge that we have. That's why we have to depend on the administration in terms of--they have the more complete information--in terms of how are they going to find the difference between the \$14 million total cost of the full implementation, the additional payroll cost for the last 20%--that \$14 million in additional, when we're only going to generate an additional \$3-4 million in taxes.

That's why we need to look at this from the wider perspective in terms of what the governor's doing. I understand the governor has just announced--or DOA has said that they're not going to pay the attorney general's office. They originally thought that they were going to absorb that cost as part of the Executive Branch pay, but I just received some notice that they're not going to do it. Now we have to find the additional money for the attorney general's office. What the governor is doing here, is he's taking all the revenues that are being generated by the additional withholding tax generated, and reserving it for his Executive Branch and leaving nothing for anybody else.

Even doing that, he's still going to be challenged, and this government and this legislature is going to be challenged with finding that additional resource and cutting things somewhere else in order to make the difference between the \$3-4 million we collect and the \$10 million that

we're short to continue paying this, so it's a big challenge. I'm going to ask Mr. Budasi to come back to the office to help us meet that challenge. Then maybe we'll be able to do it. I just wanted to point that out, because as you very well recognize, maybe we might need the help of the Judiciary in terms of prodding the administration through any kind of legal process to treat everybody equitably and fairly in this whole process.

I think that has been the objective of this legislature with the implementation. We made sure, for example, in the Hay Study authorization--the governor is saying, in addition to doing this, he's going to implement the Hay Study, when we're going to be \$10 million short already. But he's going to do the Hay Study. But in the Hay Study, in the authorization granted by this legislative body, we thought the governor was going to be fair and equal to everyone. We felt that he was the governor of the people of Guam--the head of the government of Guam, which includes the Judiciary and that he, would treat everybody fairly and equitably.

And we know that with his last decisions, he hasn't done that-- he's left everybody else to fend for themselves, which has resulted in the disparity and the inequity that's been created now in the pay for these personnel. In the Hay Study, we said that if he's going to implement the Hay Study that it be prorated so that every branch of this government--every employee who deserves to be paid, if we have a dollar, he's not going to be able to take the entire dollar and just give it all to the Executive Branch. He's going to have to give a percentage of that to the Judiciary, a percentage of that to the Legislature and to the other instrumentalities of this government.

We've kind of corralled him on that--we think--on that issue that he's not going to be able to implement the Hay Study and create a disparity in its implementation. Unfortunately, we have to do that by statute, because we can't depend on just his goodness and goodwill to do it for every other program. That's what we're looking at, and that's what we're challenged with. We want to thank you. We recognize the dilemma that the Judiciary is in; its desire to ensure that it treats its people fairly and equitably and gives them what is due. We have the challenge to provide the resources to make sure that happens. This bill is an attempt to do that, and we'll continue to look at it, work with it, and see what we can do in order to make sure that the resources are provided to the Judiciary to close that inequity and close that gap. There being no other testimony and no other comments, I'd like to thank you for your presence, and you have a chance to make some closing remarks.

**Chief Justice F. Philip Carbullido:** Thank you, Mr. Chairman. I recognize the shortcomings in terms of the revenue estimates. I would like to say in that regard that at the time the revenue projections were made, there was a definitive amount that was estimated, and I assumed that the governor was making his decision to make the additional payments based on that fixed sum that was estimated at the onset. I don't know, necessarily, that he included the \$10 million that's going to be paid out to the law enforcement officers of the Executive Branch and the additional \$1.8 million that we have paid out in reference to our law enforcement officers.

I will leave it up to your capable hands to make the determination whether or not there is additional revenue or not. We are heartened that the members of the legislature recognize that all law enforcement officers should be treated equally.

**Chairman Pangelinan:** Thank you, and that's why we sent personal letters of invitation to the governor, his administration, and his financial team to come and make that presentation, hoping to get a clearer picture of the decision-making process and the numbers they had used in order to justify the ability to add that additional cost to the govGuam payroll which was also not reflected on the expenditure side. We remain hopeful that he will cooperate with this legislature and the judiciary and provide us with the testimony needed in order for us to make the best decision we can in moving forward in terms of providing resources to the Judiciary. Thank you. Si Yu'os Ma'åse'. Any other members of the audience who would like to provide testimony, we'd like to provide you with this opportunity.

If there are no others, we'd like to thank you very much for your presence this morning.

This concludes the testimony on Bill No. 244-32. 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 Soledad Avenue, as well as the Guam Legislature or through any of the electronic processes either email at [office@guam.net](mailto:office@guam.net) or through our website at [senbenp.com](http://senbenp.com)

This hearing is adjourned.

### **III. FINDINGS & RECOMMENDATIONS**



The Committee on Appropriation, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land, hereby reports Bill No. 244-32 (COR), as introduced with the recommendation TO Pass.




*I MINA'TRENTAI DOS NA LIHESLATURAN GUÁHAN*  
2013 (FIRST) REGULAR SESSION

Bill No. 244-32 (COR)

Introduced by:

FRANK B. AGUON, JR.   
M. F. Q. SAN NICOLAS   
R. J. RESPICIO 

AN ACT AMENDING PUBLIC LAW 32-068 RELATIVE  
TO WITHHOLDING TAX REVENUE COLLECTIONS  
AND MAKING APPROPRIATIONS TO THE UNIFIED  
JUDICIARY FOR LAW ENFORCEMENT SALARY  
INCREASE IMPLEMENTATION.

2013 OCT 15 PM 4:43 

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

2 **Section 1. Legislative Findings and Intent.**

3 Public Law 29-105 required the government of Guam to implement four ten  
4 percent (10%) salary increases effective October 1, 2008 and each October 1  
5 thereafter until Fiscal Year 2012 for all law enforcement personnel inclusive of the  
6 Unified Judiciary of Guam, Guam Police Department, Department of Corrections,  
7 Customs and Quarantine Agency, Jose D. Leon Guerrero Commercial Port, A. B.  
8 Won Pat International Airport, Department of Parks and Recreation, Department of  
9 Agriculture, Attorney General's Office, Department of Revenue and Taxation and  
10 the Department of Youth Affairs.

11 *I Liheslatura* finds that Public Law 29-105 was passed unanimously by  
12 members of *I Mina'Bente Nuebi Na Liheslaturan Guáhan* and signed into law by  
13 *Segundu Na Maga'lahi Guáhan* on August 14, 2008. *I Liheslatura* further finds  
14 that for the last three years, law enforcement salaries have been frozen after the

1 implementation of the second ten percent (10%) increment resulting in accrued  
2 payroll obligations owed by the government of Guam to its employees.

3 *I Maga'lahi Guåhan* has recently identified funds and ordered the final two  
4 (2) ten percent (10%) increments be implemented during the first pay period in  
5 December 2013. In addition, *I Maga'lahi Guahan* identified funds to pay Ten  
6 Million Dollars (\$10,000,000) toward the accrued payroll liability owed to law  
7 enforcement officers for Fiscal Years 2011 through 2014.

8 *I Liheslatura* further finds that funds identified by *I Maga'lahi Guåhan* are  
9 only for increasing wages and paying prior obligations owed to law enforcement  
10 personnel at the Guam Police Department, Department of Corrections, Customs  
11 and Quarantine Agency, Department of Parks and Recreation, Department of  
12 Agriculture, Attorney General's Office, Department of Revenue and Taxation and  
13 the Department of Youth Affairs. Funding to increase the salaries for Unified  
14 Judiciary law enforcement personnel was not identified by *I Maga'lahi Guåhan*  
15 leaving the Marshal and Probation officers frozen at the second ten percent (10%)  
16 increment or at a salary level twenty percent (20%) below their law enforcement  
17 colleagues in other branches and agencies of the government.

18 On November 27, 2013, the Unified Judiciary fulfilled part of its obligation  
19 created by Public Law 29-105 to law enforcement personnel by making a  
20 retroactive payment for Fiscal Years 2009 through 2012. This retroactive payment  
21 was made possible from the austerity measures put into place to reduce court  
22 expenses, the collection of past due appropriations, and management tools  
23 provided by *I Liheslatura* included in the FY 2013 and FY 2014 Budget Acts.

24 *I Liheslatura* further finds the unbudgeted retroactive payment of accrued  
25 payroll liabilities to law enforcement personnel by the Unified Judiciary and  
26 Executive Branch has created a windfall of new withholding taxes in FY 2014 or  
27 collections in excess of estimates. The Unified Judiciary remitted approximately

1 Three Hundred Forty Thousand (\$340,000) in withholding taxes to the Treasurer  
2 of Guam for its retroactive payments and the Executive Branch is estimated to  
3 remit more than One Million Nine Hundred Thousand Dollars (\$1,900,000) in  
4 withholding taxes from its retroactive payments.

5 *I Liheslatura* further finds that increasing the salary of law enforcement  
6 personnel by 20% for twenty (20) pay periods in Fiscal Year 2014 will cause  
7 collections of withholding taxes to exceed estimates by an additional One Million  
8 Seven Hundred Thousand Dollars (\$1,700,000), inclusive of Two Hundred Twenty  
9 Five Thousand Dollars (\$225,000) for Unified Judiciary personnel should the final  
10 two (2) ten percent (10%) increments be implemented.

11 The total estimated windfall of withholding taxes for retroactive and  
12 prospective law enforcement salary adjustments is Three Million Nine Hundred  
13 Forty Thousand Dollars (\$3,940,000). It is therefore the intent of *I Liheslaturan*  
14 *Guåhan* that One Million Two Hundred Thousand (\$1,200,000) of the estimated  
15 windfall of withholding taxes be placed in the Provision for Income Tax Refunds.  
16 The remaining Two Million Seven Hundred Forty Thousand Dollars (\$2,740,000)  
17 shall be used for the following purpose, and for other purposes as set forth by *I*  
18 *Liheslaturan Guahan*, in subsequent legislation.

19 1) FY 2014 salary increase for Marshal and Probation Officers at the  
20 Unified Judiciary to ensure fair and equitable treatment of all branches of  
21 government and its employees;

22 **Section 2. Section 2 of Chapter 1 of Public Law 32-068 is hereby**  
23 **amended to read:**

24 "Section 2. Estimated Revenues for Fiscal Year 2014. *I Liheslaturan*  
25 *Guåhan* adopts the following revenue estimates for Fiscal Year 2014 as the  
26 basis for the appropriations contained in this Act.

27 1. GENERAL FUND REVENUES AMOUNT

1	TOTAL GENERAL FUND REVENUE	<del>\$722,871,989</del>	(\$726,811,989)
2	PROVISION FOR TAX REFUND PAYMENTS	<del>(\$120,000,000)</del>	(\$121,200,000)
3	TOTAL GENERAL FUND REVENUE AVAILABLE		
4	FOR OPERATIONS	<del>\$602,871,989</del>	\$605,611,989
5	A. TAXES		
6	Income Tax Corporate		\$104,887,419
7	Individual		\$84,982,063
8	Withholding Taxes, Interest and Penalties	<del>\$222,255,762</del>	\$226,195,762
9	Provision for Tax Refund Payments	<del>(\$120,000,000)</del>	(\$121,200,000)
10	TOTAL INCOME TAXES	<del>\$292,125,244</del>	\$294,865,244
11	Business Privilege Tax		\$232,826,385
12	Business Privilege Tax (GMHA Pharmaceuticals Fund)		(\$9,313,055)
13	Other Taxes		\$2,632,132
14	TOTAL TAXES		\$518,270,706
15	B. FEDERAL SOURCES		
16	Federal Income Tax Collection - Section 30 Funds		\$65,287,000
17	Overpayment reconciliation of Section 30 (3 of 5)		(\$2,000,000)
18	Immigration and Passport Fees		\$1,849,872
19	TOTAL FEDERAL SOURCES		\$65,136,872
20	C. USE OF MONEY AND PROPERTY		\$1,627,655
21	D. LICENSES, FEES, AND PERMITS		
22	Licenses, Fees, and Permits		\$4,711,185
23	Licenses, Fees, and Permits (Better Public Service Fund)		(\$471,119)
24	TOTAL LICENSES, FEES, AND PERMITS		\$4,240,066
25	E. DEPARTMENT CHARGES		\$1,812,516
26	TOTAL GENERAL FUND REVENUE		
27	AVAILABLE FOR APPROPRIATION	<del>\$591,087,815</del>	\$593,827,815

1 IV. REVENUE AVAILABLE FOR OPERATIONS SUMMARY:

2	TOTAL GENERAL FUND REVENUE	<del>\$711,087,815</del>	\$715,027,815
3	PROVISION FOR TAX REFUNDS	<del>(\$120,000,000)</del>	(\$121,200,000)
4	TOTAL GENERAL FUND REVENUE		
5	AVAILABLE FOR APPROPRIATION	<del>\$591,087,815</del>	\$593,827,815
6	TOTAL SPECIAL FUND REVENUE		\$168,994,981
7	TOTAL FEDERAL MATCHING GRANTS-IN-AID REVENUES		\$44,621,02
8	GRAND TOTAL	<del>\$804,703,820</del>	\$807,328,820"

9 Section 3. Section 3 of Chapter 1 of Public Law 32-068 is hereby  
10 amended to read:

11 "Section 3. Authorization to Pay and Prioritize the Payment of Tax  
12 Refunds.

13 *I Maga'lahen Guahan shall prioritize tax refunds for Tax Year 2013*  
14 *and prior years A-Status Returns no less than One Hundred Twenty One*  
15 *Million Two Hundred Thousand Dollars (~~\$120,000,000~~) (\$121,200,000)."*

16 Section 4. **Appropriation to the Unified Judiciary.** The sum of Nine  
17 Hundred Thousand Dollars (\$900,000) is appropriated from the General Fund to  
18 the Unified Judiciary for salary increases for Marshal and Probation Officers for  
19 the purposes of fully implementing the raises mandated in Public Law 29-105.

20 Section 5. **Severability.** If any provision of this Act or its application to  
21 any person or circumstance is held invalid, the invalidity *shall not* affect other  
22 provisions or applications of this Act which can be given effect without the invalid  
23 provision or application and to this end the provisions of this Act are severable.

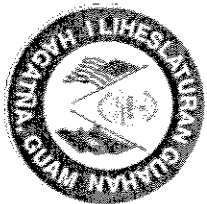


**Mina'trentai Dos na Liheslaturan Guahan**  
**32ND GUAM LEGISLATURE**  
**Senator Vicente "ben" Cabrera Pangelinan**

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

Friday, January 10, 2014  
 Bill No. 244  
**SIGN UP SHEET**

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
Phil Tydings	ABO					
Desiree Reyes	JOG			NO	NO	Yes
Chief Justice Carbunhido	JOG	4753413	forcarbunhido@ guam.senate.gu	✓	✓	Yes
Chris Budasi	JOG		cbudasi@ts guam.senate.gu	✓	✓	Yes
Joshua Tenorio	JOG	4753278	Joshowe@guam cars.org		✓	Yes
Ed Torres (Chief Marshal)	JOG	4753278		✓	✓	Yes
John Lizama (Chief Parkman Officer)	JOG	4753278		✓	✓	Yes
Perry Taitano	JOG	4753499		✓	✓	Yes



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

**COMMITTEE ON APPROPRIATIONS, PUBLIC DEBT, LEGAL AFFAIRS, RETIREMENT,  
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Friday, January 10, 2014  
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NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
<i>Teanne Chaguidet</i>	<i>700G</i>	<i>475-3541</i>	<i>judanquideta@guamadvocates.org</i>	<i>No</i>	<i>No</i>	<i>Yes</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

Friday, January 10, 2014

Confirmation Hearing: Dr. Marilyn Salas  
 Chamorro Culture Representative  
 Guam Historic Preservation Review Board  
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Bill 244

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT	
						Yes	No
JOHN Q. LIZAMA	PO BOX 25541 BARROGATA SM. 96921	734-3324	lizama@guam.net				YES
Katherine A Maramon	PO Box CA Hagatna	475-3589	kamaramon@guamsupreme.court.guam				Yes
Christine M Duernas	11801A Apt 1021	475-3322	cduernas@guamarts.org				Yes





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**32ND GUAM LEGISLATURE**  
**Senator Vicente "ben" Cabrera Pangelinan**

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

Friday, January 10, 2014  
Confirmation Hearing: Dr. Marilyn Salas Bill 244  
 Chamorro Culture Representative  
 Guam Historic Preservation Review Board  
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NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT	
						Yes	No
ROGER OKI0	OFD	475-3534	ROGER OF GuamCenst.org				YES
Poland Okada	Barrigada	732-1114	rokada@guamcenst.org				Yes
R. Pajuno	Agoña Hts.	482-0107					Yes



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**32ND GUAM LEGISLATURE**  
**Senator Vicente "ben" Cabrera Pangelinan**

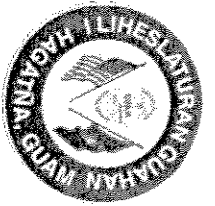
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Friday, January 10, 2014

Confirmation Hearing: Dr. Marilyn Salas  
 Chamorro Culture Representative  
 Guam Historic Preservation Review Board  
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Bill 244

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
Edward S. Tolson	120 W. Dorian Dr. Anyama	475-3216	edveses@guamcourts.org		-	
Denise J. Mandula	130 h.o. 19ma Dr Hagatna	475-3538	dmandula@guamcourts.org			Yes
Jeremiah Cruz	Barrigada	788-3948	jeremiahcruz@hotmail.com		✓	yes

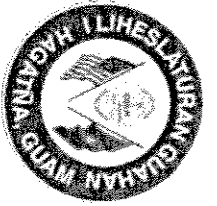


**Mina'trentai Dos na Liheslaturan Guahan**  
**32ND GUAM LEGISLATURE**  
**Senator Vicente "ben" Cabrera Pangelinan**

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

Friday, January 10, 2014  
 Bill No. 248-~~249~~  
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NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
Emorie Martinez	Smegana					Yes
Samantha Brennan	Chula Fey	475-3318	sbrennan@guamcourts.gy			Yes
Ria Onofre	Debergs	475-3171				Yes
John F. Ulloa	Choka Pags	688-3453	JUlloa@guamcourts.org			Yes
Rene R. Balbin	Mangrany	488-5816				Yes



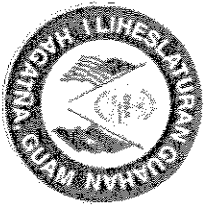
**Mina'trentai Dos na Liheslaturan Guahan**  
**32ND GUAM LEGISLATURE**  
**Senator Vicente "ben" Cabrera Pangelinan**

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

Friday, January 10, 2014  
 Confirmation Hearing: Dr. Marilyn Salas  
 Chamorro Culture Representative  
 Guam Historic Preservation Review Board  
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B:11 244

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
MARIAN B. AREU	PO BOX 21084 SMR 6196921	475-3536	marb@email.guam.gov.gu			YES
Vicente F. DUBONTS	Singie	475-3457	Vicente@GuamHistoricPreservation.com			YES



**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, January 10, 2014  
 Bill No. 166 244  
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NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
TRAY J PEREZ	2677 ADRIANO AVENUE BARRIGADA	734 7679	134.guam@gmail.com			YES
ANGELICA H.G. PRADO	YONA	475-3333	abwink@guamcivic.org			YES.
Diane Charfournus	Morgan St Pleasant	475 3912	dcharfournus@guamcivics.org			YES
Mike Warrin						YES
Dania Mafra	Morgan	475-3461				Yes
Morgan McDonald	Agnes Kefauver	475-3303				YES



**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, January 10, 2014

-Confirmation Hearing: Dr. Marilyn Salas  
 Chamorro Culture Representative  
 Guam Historic Preservation Review Board  
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BIM 244.32

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
Anthony Duenes Jr	Terracing	777-7553				Yes
Diaz, Urs S.	Barrabarran	483-6641				Yes
Lustina Manibasa	Mentis	476-9134				Yes



**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

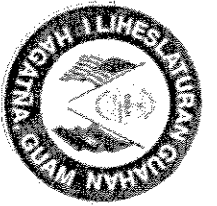
Friday, January 10, 2014

Confirmation Hearing: ~~Dr. Marilyn Sales~~  
 Chamorro Culture Representative  
 Guam Historic Preservation Review Board  
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BIM 244. 32

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT	
						Yes	No
TRINA BENAAS	TAMMUNING		trbenas@guamcourts.org				yes

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 Ph. 473-4236 Fax. 473-4238  
 Email: senbenp@guam.net



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

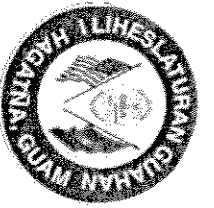
COMMITTEE ON APPROPRIATIONS, PUBLIC DEBT, LEGAL AFFAIRS, RETIREMENT,  
 PUBLIC PARKS, RECREATION, HISTORIC PRESERVATION AND LAND

Friday, January 10, 2014  
 Bill No. 244  
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NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes	SUPPORT No
Melaine Brennan						X	
Virginia Fernandez						X	
Alanna Gonzalez						X	
Faith Mendonca						X	
Anthony Torres						X	
Rodolfo B. Berra						X	

324 W. Soledad Ave. Hagatna, Guam 96910  
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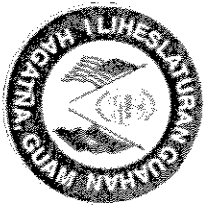


**Mina'trentai Dos na Liheslaturan Guahan**  
**32ND GUAM LEGISLATURE**  
**Senator Vicente "ben" Cabrera Pangelinan**

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

Friday, January 10, 2014  
 Bill No. 166- 244  
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NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
Christine Q. Timoglo						yes
Edie A. Mend						yes
Leanne Sotlan						yes
Maria A. Chao						yes
Sirena Mumberson						yes
Frank R. Castro						yes



**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, January 10, 2014  
 Bill No. 248 - 244  
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NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
Titus Tafaru	Abolan P-90					yes
Hill C. Leon Suarez	Yona					yes
Joleen Gamalero	Yona					yes
Emk Carl						yes
Manifir Taitryge	Maryjiko	475346	jtaitryge@guamcour.org			yes
Theresa Marga	Banyok 473573					yes



# Supreme Court of Guam

SUITE 300 GUAM JUDICIAL CENTER  
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**F. PHILIP CARBULLIDO**  
Chief Justice

January 10, 2014

The Honorable Vicente C. Pangelinan  
Chairman  
Committee on Appropriations, Public Debt, Legal Affairs, Retirement,  
Public Parks and Recreation  
*I Mina'Trentai Dos Na Liheslaturan Guåhan*  
32<sup>nd</sup> Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96910

**RE: Testimony on Bill No. 244-32(COR)**

Hafa Adai Mr. Chairman and Members of the Committee:

Thank you for inviting me to testify on Bill No. 244-32(COR), AN ACT AMENDING PUBLIC LAW 32-068, RELATIVE TO WITHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION.

I want to thank Senators Aguon, San Nicolas, and Respicio for sponsoring this legislation, which will provide a funding source to pay the salary increases mandated by Public Law 29-105 for twenty-one (21) pay periods of FY14 in the amount of Nine Hundred Thousand Dollars (\$900,000). Without the additional funding, the Judiciary will not have sufficient funds to maintain operations at its current level of expenditure in the last pay period of this fiscal year.

As soon as Governor Calvo announced his decision to fully implement the law enforcement salary increases on December 11, 2013 for executive branch law enforcement officers, I again communicated the need to treat judiciary law enforcement officers – 57 marshals and 55 probation officers equally. The judiciary law enforcement officers are part of the same government entitled to the same pay adjustments as their counterparts in the executive branch under Public Law 29-105. Attached is a list of these officers which was earlier sent to Governor Calvo and to the members of the legislature.

In his response, Governor Calvo stated that additional money in the form of an appropriation must come from the legislature and encouraged the judiciary to work with senators to identify the source of revenue to fund the appropriation. Bill No. 244-32(COR) identifies additional revenue and appropriates funds for the payment of the law enforcement salary increases through the end of the fiscal year.

Letter to The Honorable Vicente C. Pangelinan  
**RE: Testimony on Bill No. 244-32(COR)**  
January 10, 2014  
Page 2 of 2

If this bill is passed into law, a liability of One Million Five Hundred Thousand Dollars (\$1.5 Million) will still remain unpaid to these law enforcement officers for the raises owed in FY 13 and the first five (5) pay periods of FY14. I would like to request that this amount be also paid within this fiscal year given the Governor's declaration that executive branch law enforcement officers will be fully paid.

Law enforcement officers at the Judiciary of Guam, the marshals and probation officers, must be paid equitably alongside their counterparts in the executive branch. Anything less will cause dysfunction within our law enforcement community. They should not be treated any differently.

For your information, I am attaching my correspondence to Governor Calvo and his reply. I look forward to the favorable consideration of the legislature in passing Bill No. 244.

*Senseramente,*

A handwritten signature in black ink, appearing to read 'F. Philip Carbullido', with a long horizontal line extending to the right.

F. PHILIP CARBULLIDO

Attachments



# Supreme Court of Guam

SUITE 300 GUAM JUDICIAL CENTER  
120 WEST O'BRIEN DRIVE, HAGÁTÑA, GUAM 96910-5174  
www.guamsupremecourt.com  
Telephone: (671) 475-3413 • Facsimile: (671) 475-3164



**F. PHILIP CARBULLIDO**  
Chief Justice

December 12, 2013

The Honorable Eddie Baza Calvo  
*I Maga'lahaen Guahan*  
Office of the Governor  
Ricardo J. Bordallo Governor's Complex  
Adelup, Guam 96910

Dear Governor Calvo:

*Hafa Adai!* I am writing to request your assistance regarding compensation due to more than 100 law enforcement officers employed by the Judiciary of Guam who are entitled to an increased rate of pay of forty percent (40%) pursuant to Public Law 29-105. Currently, these law enforcement officers are being paid at the twenty percent (20%) level pursuant to the statute due to budgetary constraints.

On Wednesday, you announced that GovGuam law enforcement officers would begin taking home pay with the full 40 percent adjustment and ordered half the back pay amount owed to each officer to be paid. However, marshals and probation officers were not included in the adjustment and payment.

In our efforts to reduce this liability and comply with the law, the Judiciary of Guam has paid \$1.8 Million Dollars to law enforcement officers for law enforcement pay entitlements from Fiscal Years 2009 through 2012. These retroactive payments were identified from austerity measures put into place to reduce court expenses, your release of past due appropriations, and management tools included in the FY14 Budget Act.

Like their brothers and sisters in police services, adult and youth corrections, customs, and investigative services working throughout the executive branch, the judiciary law enforcement officers perform critical public safety duties on behalf of our government and must be compensated equitably. Without such assistance, a serious disparity will exist, creating a situation of inequity for these judiciary employees and would potentially cause dysfunction within the public safety arena.

Attached is a list of the employees that are negatively impacted by this action. In order to correct this disparity and pay them prospectively at the forty percent (40%) level as the executive branch law enforcement officers, the Judiciary requires an additional Nine Hundred Thousand Dollars (\$900,000) through the end of the year. This would leave a liability of One Million Five Hundred Thousand Dollars (\$1.5 Million) owed to our public safety personnel for FY13 and the first five (5) pay periods of FY14.

Letter to The Honorable Eddie Baza Calvo  
RE: Law Enforcement Pay  
December 12, 2013  
Page 2 of 2

I believe this matter is of the utmost priority and hope you will be able to assist these employees.

I look forward to discussing this matter with you at your earlier convenience.

Senseramente,

A handwritten signature in black ink, appearing to read 'F. Philip Carbullido', with a long horizontal line extending to the right.

F. PHILIP CARBULLIDO

Attachments

cc: The Honorable Ray S. Tenorio, *Lieutenant Governor of Guam*

JUDICIARY OF GUAM  
DEPUTY MARSHAL LISTING

	POSITION TITLE	NAME OF INCUMBENT
1	Marshal of the Courts	Edward S. Toves
2	Deputy Chief Marshal	Joseph J. Leon Guerrero
3	Deputy Marshal Supervisor	Thomas S. Masga
4	Deputy Marshal Supervisor	Troy D.M. Pangelinan
5	Deputy Marshal Supervisor	Roland E. Okada
6	Deputy Marshal Supervisor	Theodoro P. Padua
7	Deputy Marshal Supervisor	Joey A. Terlaje
8	Deputy Marshal Supervisor	Roque L. Manglona
9	Deputy Marshal III	Cirilo A. Sido
10	Deputy Marshal III	Rosalind C. Aguero
11	Deputy Marshal III	Ronnie G.Q. Castro
12	Deputy Marshal III	Alan D. San Nicolas
13	Deputy Marshal III	George M. Mateo
14	Deputy Marshal III	Peter J. Avilla Jr.
15	Deputy Marshal III	Anthony J. Meno
16	Deputy Marshal III	John Frederick Tajjeron
17	Deputy Marshal III	Christopher A. Roberto
18	Deputy Marshal III	Roland R. Franquez, Jr.
19	Deputy Marshal III	Vicente M.C. Naputi
20	Deputy Marshal III	Paul C. Santos
21	Deputy Marshal II	Kenneth S. Cruz
22	Deputy Marshal II	Vincent P.M. Baiajadia
23	Deputy Marshal II	Peter D. Gutierrez
24	Deputy Marshal II	Sonda L.M. Yatar
25	Deputy Marshal II	Melvin E. Beldad
26	Deputy Marshal II	Jesse R.A. Naputi
27	Deputy Marshal II	James M. Robinson
28	Deputy Marshal II	John J. Ignacio
29	Deputy Marshal II	Michael S.N. Quinata
30	Deputy Marshal II	Jerry A. Eustaquio
31	Deputy Marshal II	Josef K. Sablan
32	Deputy Marshal II	Brian T. Anderson
33	Deputy Marshal II	Godwin L. Quitugua
34	Deputy Marshal II	Jeffry L. Ludwig
35	Deputy Marshal II	Rudy G. Cepeda
36	Deputy Marshal II	Roland T. Untalan
37	Deputy Marshal I	Frank A.D.J. Cruz
38	Deputy Marshal I	Ralph A. Charfauros
39	Deputy Marshal I	Kennedy G. Robinson
40	Deputy Marshal I	Melinda I. Quichocho
41	Deputy Marshal I	Dean G. Quinata
42	Deputy Marshal I	Rosalyn S. Gutierrez
43	Deputy Marshal I	Lisa L.J. Perez
44	Deputy Marshal I	Camille L. Santos
45	Deputy Marshal I	Joaquín N. Charfauros, Jr.
46	Deputy Marshal I	Jerry V. Hinkle
47	Deputy Marshal I	Christoper P. Somera
48	Deputy Marshal I	John L. Camacho
49	Deputy Marshal I	Joshua K Tyquiengco
50	Deputy Marshal I	Vicente I. Untalan Jr.
51	Deputy Marshal I	Jennifer Stone Manley
52	Deputy Marshal I	Louie J. Sunga
53	Deputy Marshal I	John Andrew R. Chaco
54	Deputy Marshal I	Brian J. Mafnas
55	Deputy Marshal I	Paul C. Vibar
56	Deputy Marshal I	Pia Tosha Torres
57	Deputy Marshal I	Roque M. Charfauros

JUDICIARY OF GUAM  
PROBATION OFFICER LISTING

	POSITION TITLE	NAME OF INCUMBENT
1	Chief Probation Officer	John Q. Lizama
2	Deputy Chief Probation Officer	Melanie W. Brennan
3	Probation Officer Supervisor	Pete A. Meno
4	Probation Officer Supervisor	Rodolfo B. Gaza
5	Probation Officer Supervisor	Jay J. Perez
6	Probation Officer Supervisor	Samantha J. Brennan
7	Probation Officer Supervisor	Trisha T. Suzuki
8	Senior Probation Officer	Vicente F. Duenas, Jr.
9	Senior Probation Officer	Hill C. Leon Guerrero
10	Senior Probation Officer	Leo S. Diaz
11	Senior Probation Officer	David C. Uson
12	Senior Probation Officer	Rogelio L. Orio
13	Senior Probation Officer	Anthony L. Morcilla
14	Senior Probation Officer	Jeremiah J.A. Cruz
15	Senior Probation Officer	Anthony M. Toves
16	Senior Probation Officer	Theresa A. Perez
17	Senior Probation Officer	Denise R.J. Mendiola
18	Senior Probation Officer	Roseanna T. Castro
19	Senior Probation Officer	Jeanne Ann U. Chargualaf
20	Senior Probation Officer	Doris Y. Mafnas
21	Senior Probation Officer	John F. Ulloa
22	Senior Probation Officer	Ruben D. Payumo
23	Senior Probation Officer	Yvette I.T. Blas-Ananich
24	Probation Officer II	Sylvina C. Charfauros
25	Probation Officer II	Angelica M. Blas-Bamba
26	Probation Officer II	Titus J. Taitano
27	Probation Officer II	Maria C. Custodio
28	Probation Officer II	Rene R. Balbin
29	Probation Officer II	Kirk N. Lizama
30	Probation Officer II	Marisa A.Q. Cruz
31	Probation Officer II	Jennifer B. Taitague
32	Probation Officer II	David M. Ulloa
33	Probation Officer II	Jolenn C. Camacho
34	Probation Officer II	Jesse J. Muna
35	Probation Officer II	Jerovir Ivan C. Suganob
36	Probation Officer I	Frank R. Castro
37	Probation Officer I	Robert T. Untalan
38	Probation Officer I	Dianne T. Charfauros
39	Probation Officer I	Trina P. Duenas
40	Probation Officer I	Faith-Nelisa Mendiola
41	Probation Officer I	Anthony S. Duenas Jr.
42	Probation Officer I	Matthew G. Calvo
43	Probation Officer I	Erik D.K. Cruz
44	Probation Officer I	Jeana S.N. Sablan
45	Probation Officer I	Emmanuel L.G. Cruz
46	Probation Officer I	LouAnna T. Manibusan
47	Probation Officer I	Desirlee M. Reyes
48	Probation Officer I	Randall K. Yasuhiro
49	Probation Officer I	Maria Antoinette Y. Chaco
50	Probation Officer I	Sirena Lynn E. Manibusan
51	Probation Officer I	Michael A. Pocaigue
52	Probation Officer I	Emorie N. Martinez
53	Probation Officer I	Christine Q. Taimanglo
54	Probation Officer I	Mark G. Camacho
55	Probation Officer I	Martin O. Duenas





**EDDIE BAZA CALVO**  
*Governor*

**RAY TENORIO**  
*Lieutenant Governor*

*Office of the Governor of Guam*

December 17, 2013

The Honorable F. Phillip Carbullido  
Chief Justice of Guam  
300 Guam Judicial Center  
120 West O'Brien Drive  
Hagåtña, Guam 96910

Dear Chief Justice Carbullido,

As you are aware, the government of Guam has committed to both paying the remaining law enforcement pay raises and the back wages earned by public safety officers while they were waiting for these raises to be implemented. I understand this news was met with concerns from you of a disparity between officers in the executive and judicial branches.

Your honor, I want to stress these raises were only made possible because tough choices my administration made going back to January 2011, and because of our commitment to keeping the promises made years ago to our employees.

When Ray and I took office, we made tough financial decisions to keep this government afloat. Years of mismanagement, over-projection of revenues, and spending tax refunds to finance the government nearly caused a fiscal disaster. We acted with discipline and determination to get us on the right track. We put a freeze on hiring. We stopped giving increments and raises. Our entire government made sacrifices. Agencies had to do more with less. We did this because we needed to fix our finances. And it worked.

Today the deficit is gone, which allows us to finally implement the financial promises we made to our employees. This includes the remaining 20 percent law enforcement officers were awaiting. And just like the merit bonuses, promised compensation, and increments we paid before it, this promise was kept because of the tough decisions we made in the early days of the Calvo Tenorio administration.

For years, the autonomous agencies and the judiciary had better finances than the executive branch. This allowed the courts and these agencies to implement raises and other benefits line agency employees did without. Though it created a disparity between law enforcement personnel, we encourage keeping promises to our hardworking employees—especially if finances support implementing these promises.

Ricardo J. Bordallo Governor's Complex • Adelup, Guam 96910  
Tel: (671) 472-8931 • Fax: (671) 477-4826 • [governor.guam.gov](http://governor.guam.gov) • [calendar.guam.gov](http://calendar.guam.gov)



Eddie Baza Calvo



@eddiebazacaalvo



@governorcalvo



governorofguam



**EDDIE BAZA CALVO**  
*Governor*

**RAY TENORIO**  
*Lieutenant Governor*

*Office of the Governor of Guam*

The Judiciary submits its budgetary requirements directly to the Legislature pursuant to 7GCA, Chapter 5, §5102(g). Additionally, the Judiciary is exempt from the BBMR budget allotment process pursuant to Public Law 32-68 (Chapter XIII, Section 7). The allotment process and imposition of reserves enabled the Executive Branch to finally be in a fiscal position to pay its debts, inclusive of the law enforcement salary adjustment.

Ultimately though, if what you seek is additional money to fund these raises, that appropriation must come from the legislature. I encourage you to work with any senators within the Public Safety Committee to identify the source of revenue to fund this appropriation.

I understand your concerns regarding the compensation of your probation officers and court marshals. These critical public safety officers all deserve their pay raises. I stand ready to assist you, your officers, your marshals, and the rest of the unified Judiciary.

*Sincerely,*

**EDDIE BAZA CALVO**



# Supreme Court of Guam

SUITE 300 GUAM JUDICIAL CENTER  
120 WEST O'BRIEN DRIVE, HAGÁTÑA, GUAM 96910-5174  
www.guamsupremecourt.com  
Telephone: (671) 475-3413 • Facsimile: (671) 475-3164



**F. PHILIP CARBULLIDO**  
Chief Justice

December 18, 2013

The Honorable Eddie Baza Calvo  
*I Maga'lahaen Guahan*  
Office of the Governor  
Ricardo J. Bordallo Governor's Complex  
Adelup, Guam 96910

Dear Governor Calvo:

Thank you for your letter of December 17, 2013 regarding the law enforcement pay raises and back wages earned by public safety officers at the judiciary.

Just as your administration has controlled spending through the allotment process and the imposition of reserves to give you the ability to make good on pay entitlements; the Judiciary also has made similar sacrifices. By adopting internal austerity measures and reducing expenditures, the Judiciary was able to pay \$1.8 Million in back compensation owed to our marshals and probation officers.

I have scheduled a meeting with our oversight chairman, Senator Frank B. Aguon, Jr. and hope to work with him and the other members of the legislature for an appropriation to pay the \$900,000 needed to implement the law enforcement raises prospectively. This would bring our law enforcement officers up to par with their counterparts in the executive branch.

Thank you for acknowledging that these marshals and probation officers are deserving of their pay raises. I appreciate your commitment to assist them and look forward to your support of a legislative appropriation to resolve this disparity.

*Senseramente,*

F. PHILIP CARBULLIDO



# Judiciary of Guam

ADMINISTRATIVE OFFICE OF THE COURTS  
120 WEST O'BRIEN DRIVE, HAGÁTÑA, GUAM 96910-5174  
TEL: (671) 475-3544 / FAX: (671) 477-3184

F. PHILIP CARBULLIDO  
CHIEF JUSTICE



ALBERTO C. LAMORENA III  
PRESIDING JUDGE

PERRY C. TAITANO  
ADMINISTRATOR OF THE COURTS

January 10, 2014

The Honorable Vicente C. Pangelinan  
Chairman  
Committee on Appropriations, Public Debt, Legal Affairs, Retirement,  
Public Parks, Recreation, Historic Preservation and Land  
*I Mina Trentai Dos Na Liheslaturan Guåhan*  
Suite 101 Quan Building  
324 W. Soledad Ave.  
Hagåtña, Guam 96910

**Re: Testimony on Bill No. 244-32(COR)**

Dear Chairman Pangelinan and Members of the Committee:

Thank you for the opportunity to testify on Bill No. 244-32 (COR), AN ACT AMENDING PUBLIC LAW 32-068, RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION.

The Judiciary of Guam implemented the final two (2) ten percent (10%) increments for our law enforcement personnel at the same time as the Executive Branch. The effect of implementing the final increments mandated by Public Law 29-105 without an additional appropriation of \$900,000 during this fiscal year will result in a budgetary shortfall requiring the Judiciary to most likely reduce hours of operations in the fourth quarter of the fiscal year in order to stay within the existing appropriation levels provided by Public Law 32-068 (FY 2014 Budget Act).

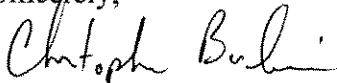
During my tenure as the Chairman of the Special Accounting Service (SAS), the Bureau of Budget and Management Research (BBMR) presented its General Fund revenue projection model as a three year moving average using historical collection data. The retroactive payments and prospective 20% pay increment to law enforcement represent increased wages to government of Guam employees that was not part of the three year historical average used to formulate the FY 2014 revenue projections or the expenditure plan in the FY 2014 Budget Act.

I agree and support that both retroactive payments and prospective salary increases to all government of Guam law enforcement personnel represent a significant, tangible increase in withholding tax revenue collections that justifies amending the adopted revenues in FY 2014 Budget Act.

The additional withholding taxes generated and paid by Judiciary Marshal and Probation employees from the retroactive payments and 20% salary increase is approximately \$600,000 or two-thirds of what is needed to cover the increase in personnel costs resulting from the Judiciary's decision to equitably implement and comply with Public Law 29-105.

The amount of activity at the court continues to increase in an effort to keep pace with increases in case filings and dispensing of justice in a timely manner. The introduction and passage of Bill No. 244-32 (COR) will ensure that the Judiciary of Guam is able to maintain our existing level of operations for the remainder of the fiscal year without having to reduce hours in the fourth (4<sup>th</sup>) quarter.

Sincerely,

A handwritten signature in cursive script that reads "Christopher Budasi".

Christopher Budasi  
Controller  
Judiciary of Guam



# COMMITTEE ON RULES

*I Mina'trentai Dos na Liheslaturan Guåhan* • The 32nd Guam Legislature  
155 Hesler Place, Hagåtña, Guam 96910 • [www.guamlegislature.com](http://www.guamlegislature.com)  
E-mail: [roryforguam@gmail.com](mailto:roryforguam@gmail.com) • Tel: (671)472-7679 • Fax: (671)472-3547

Senator  
Rory J. Respicio  
CHAIRPERSON  
MAJORITY LEADER

Senator  
Thomas C. Ada  
VICE CHAIRPERSON  
ASSISTANT MAJORITY LEADER

Senator  
Vicente (Ben) C. Pangelinan  
Member

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

Senator  
Dennis G. Rodriguez, Jr.  
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Vice-Speaker  
Benjamin J.F. Cruz  
Member

Legislative Secretary  
Tina Rose Muña Barnes  
Member

Senator  
Frank Blas Aguon, Jr.  
Member

Senator  
Michael E.Q. San Nicolas  
Member

Senator  
V. Anthony Ada  
Member  
MINORITY LEADER

Senator  
Aline Yamashita  
Member

February 27, 2014

## Memorandum

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

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

**Subject:** Fiscal Notes / Waiver

*Hafa Adai!*

Attached please find the fiscal notes and waiver for the bill numbers listed below.

Please note that the fiscal notes, or waivers, are issued on the bills as introduced.

### FISCAL NOTES:

- Bill No. 243-32(COR)
- Bill No. 244-32(COR)
- Bill No. 248-32(COR)
- Bill No. 255-32(COR)
- Bill No. 265-32(COR)
- Bill No. 267-32(COR)

### WAIVER:

- Bill No. 25232(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'!*

2014 FEB 27 10:11:08

**BUREAU OF BUDGET & MANAGEMENT RESEARCH**OFFICE OF THE GOVERNOR  
Post Office Box 2950, Hagåtña Guam 96932EDDIE BAZA CALVO  
GOVERNORJOHN A. RIOS  
DIRECTORRAY TENORIO  
LIEUTENANT GOVERNORJOSE S. CALVO  
DEPUTY DIRECTOR

FEB 25 2014

Senator Rory J. Respicio  
Chairperson, Committee on Rules  
I Mina'trentai Dos na Liheslaturan Guåhan  
The 31<sup>st</sup> Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96932

*Hafa Adai* Senator Respicio:

Transmitted herewith is Fiscal Note on the following Bill Nos.: 243-32(COR), 244-32(COR), 248-32(COR), 255-32(COR), 265-32(COR) 267-32(COR) and Fiscal Note Waiver on the following Bill Nos.: 252-32(COR).

If you have any question(s), please do not hesitate to call the office at 475-9412/9106.

A handwritten signature in black ink, appearing to read "John A. Rios".

JOHN A. RIOS  
Director

Enclosures  
cc: Senator Vicente (ben) Pangelinan

**Bureau of Budget & Management Research  
Fiscal Note of Bill No. 244-32 (COR)**

**AN ACT AMENDING PUBLIC LAW 32-068 RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION.**

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
<b>Total Department/Agency Appropriation(s) to date:</b>	<b>\$10,638,375</b>

Fund Source Information of Proposed Appropriation			
	General Fund:	(Special Fund):	Total:
FY 2012 Unreserved Fund Balance		\$0	\$0
FY 2014 Adopted Revenues	\$591,087,815	\$0	\$591,087,815
FY 2014 Appro. (P.L. 32-68)	(\$591,049,932)	\$0	(\$591,049,932)
Sub-total:	\$37,883	\$0	\$37,883
Less appropriation in Bill	Ref footnotes	\$0	Ref footnotes
<b>Total:</b>	<b>\$37,883</b>	<b>\$0</b>	<b>\$37,883</b>

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
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

- Does the bill contain "revenue generating" provisions?  
If Yes, see attachment / / Yes / x / No
- Is amount appropriated adequate to fund the intent of the appropriation?  
If no, what is the additional amount required? /x/ Ref footnotes / / Yes / / No
- Does the Bill establish a new program/agency?  
If yes, will the program duplicate existing programs/agencies? / / Yes / x / No  
Is there a federal mandate to establish the program/agency? /x/ N/A / / Yes / / 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/ Requested agency comments not received by due date / / Yes / x / No  
/ / Other: / / No

Analyst: Michael M. Allague, B&M Analyst IV Date: 1/14/14 Director: John A. Rios, Director Date: FEB 25 2014

The Bureau notes a projected \$1,570,161 increase in withholding for the approximate 21.7 pay periods in FY 2014 according to data provided by the Department of Administration's Payroll Division (exclusive Unified Judiciary). The Bureau would like to also note provisions of Chapter 1, Section 4(b) of P.L. 32-68 relative to excess revenues. According to testimony provided by the Unified Judiciary, \$900K would be sufficient to address roughly 21 pay periods in FY 2014 with a liability of \$1.5M for uncompensated periods in FY 2013 and the first five (5) pay periods in FY 2014. Information has been requested from the Department of Revenue and Taxation; however, data has not been received as of these comments.





# COMMITTEE ON RULES

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

Senator  
Michael F.Q. San Nicolas  
Member

Senator  
V. Anthony Ada  
Member  
MINORITY LEADER

Senator  
Aline Yamashita  
Member

December 24, 2013

VIA E-MAIL  
[john.rios@bbmr.guam.gov](mailto: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. 241-32 (COR), 242-32(COR), 243-32 (COR), 244-32 (COR) and 245-32 (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 of the Committee on Rules*

Attachment (1)

Cc: Clerk of the Legislature

Bill Nos.	Sponsor	Title
241-32 (COR)	R.J. RESPICIO T.C. ADA T. R. MUÑA BARNES	AN ACT TO AMEND TITLE 3 GCA § 13106; TO ADD A NEW TITLE 3 GCA § 13107; TO RENUMBER THE EXISTING §§ 13107-13109; TO AMEND ITEM (b) OF TITLE 3 GCA § 6105; TO AMEND ITEMS (a) AND (b), AND TO DELETE ITEM (c) OF TITLE 5 GCA CHAPTER 40 § 40110; RELATIVE TO A VACANCY IN A MAYOR'S OR VICE MAYOR'S OFFICE, AND TO PROVIDE FOR A SPECIAL ELECTION TO FILL ANY VACANCY AMONG GUAM MAYORS OR VICE MAYORS, PROVIDED THAT SUCH VACANCY OR VACANCIES OCCUR 240 DAYS OR MORE BEFORE THE DATE OF THE NEXT GENERAL ELECTION FOR MAYORS AND VICE MAYORS.
242-32 (COR)	Brant T. McCreadie	AN ACT TO AMEND §28.65 OF CHAPTER 28, TITLE 9, GUAM CODE ANNOTATED, RELATIVE TO THE CRIME OF INDECENT EXPOSURE.
243-32 (COR)	Michael F.Q. San Nicolas	AN ACT TO IMPLEMENT THE LAW ENFORCEMENT PAY ADJUSTMENT FOR EMPLOYEES OF THE UNIFIED JUDICIARY OF GUAM, FUND CAPITAL IMPROVEMENTS TO THE MUNICIPAL MARKET OF MANGILAO AND TO CREATE THE RESPONSIBLE NON- PROFIT ENDOWMENT FUND, BY AMENDING §2 OF CHAPTER I ANDADDING §§ 13, 14 AND 15 TO CHAPTER XI,EACH OF PUBLIC LAW 32-68.
244-32 (COR)	FRANK B. AGUON, JR.	AN ACT AMENDING PUBLIC LAW 32-068 RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION.
245-32 (COR)	Vicente (ben) C. Pangelinan	AN ACT TO AMEND SECTIONS 8144, 8145, AND 8149, ARTICLE 1, CHAPTER 8, TITLE 4 OF THE GUAM CODE ANNOTATED RELATIVE TO CUSTODIANS, INVESTMENT AGENTS, AND BANK DEPOSITS.



## COMMITTEE ON RULES

*I Mina'trentai Dos na Liheslaturan Guåhan* • The 32nd Guam Legislature  
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E-mail: [roryforguam@gmail.com](mailto:roryforguam@gmail.com) • Tel: (671)472-7679 • Fax: (671)472-3547

Senator  
Rory J. Respicio  
CHAIRPERSON  
MAJORITY LEADER

Senator  
Thomas C. Ada  
VICE CHAIRPERSON  
ASSISTANT MAJORITY LEADER

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Vicente (Ben) C. Pangelinan  
Member

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Member

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Senator  
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Member

Senator  
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Member  
MINORITY LEADER


Senator  
Aline Yamashita  
Member

December 19, 2013

### MEMORANDUM

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

**Attorney Therese M. Terlaje**  
*Legislative Legal Counsel*

**From: Senator Rory J. Respicio**   
*Chairperson of the Committee on Rules*

**Subject: Referral of Bill No. 244-32(COR)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 244-32(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 Trental Dos Na Liheslauran Gudhan*  
**Bill Log Sheet**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
244-32 (COR)	FRANK B. AGUON, JR.	AN ACT AMENDING PUBLIC LAW 32-068 RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION.	12/18/13 4:13 p.m.	12/19/13	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation,			



Lisa Dames <cipo@guamlegislature.org>

---

## Public Hearing - FIRST NOTICE

---

Lisa Dames <cipo@guamlegislature.org>

Fri, Jan 3, 2014 at 3:35 PM

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

Hafa Adai,

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **9:00 am on Friday, January 10, 2014** at the Guam Legislature's Public Hearing Room.

The following is the agenda:

### Confirmation Hearing

**Dr. Marilyn Salas, Chamorro Culture Representative, Guam Historic Preservation Review Board**

### Bills

**Bill No. 166-32 (LS) – Introduced by Speaker Judith Won Pat: An Act to transfer title of Lot No. 5397 Municipality of Barrigada, Guam to the University of Guam.**

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Yanggen un nisisita espesiát 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](http://www.guamlegislature.com) Yanggen para un na'hálom testigu-mu, chule' para i ifisinan-mâmi gi 324 West Soledad Avenue gi iya Hagåtña, pat guatto gi i Kwatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi [office@senbenp.com](mailto: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](http://www.guamlegislature.com) Testimonies may be submitted directly to our office at 324 West Soledad Avenue in Hagåtña or at the Mail Room of the Guam Legislature, via fax at 473-4238, or via email at [office@senbenp.com](mailto:office@senbenp.com)

-----  
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.  
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## 2 attachments

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I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

January 3, 2013

Memorandum

To: All Senators

From: Senator Vicente (ben) Cabrera Pangelinan 

Re: Public Hearing – FIRST 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

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

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

Website: <http://senbenp.com>

Memo to All Senators

January 3, 2014

Page 2

Guåhan gi [www.guamlegislature.com](http://www.guamlegislature.com) Yanggen para un na'hålom testigu-mu, chule' para i ifisinin-måmi gi 324 West Soledad Avenue gi iya Hagåtña, pat guatto gi i Kwatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi [office@senbenp.com](mailto:office@senbenp.com) Este na nutisiu inapási nu i fendon gubetnamento.

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Lisa Dames <cipo@guamlegislature.org>

---

## Public Hearing - FIRST NOTICE

---

Lisa Dames <cipo@guamlegislature.org>

Fri, Jan 3, 2014 at 3:37 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>, "Gerardo R. Partido" <gerry@mvguam.com>, Jon Anderson <editor@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\_PDND <life@guampdn.com>

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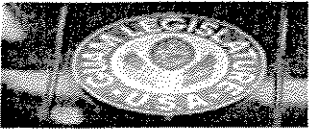
Yanggen un nisisita espesiât na setbision, put fabot âgang i Ifisinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisisita kopian i priniponi siha ginen este na tareha, hâlom gi i uepsait i Liheslaturan Guåhan gi [www.guamlegislature.com](http://www.guamlegislature.com) Yanggen para un na'hâlom testigu-mu, chule' para i ifisinan-mâmi gi 324 West Soledad Avenue gi iya Hagåtña, pat guatto gi i Kwatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi [office@senbenp.com](mailto: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  
Senator Vicente (ben) Cabrera Pangelinan  
Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public  
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Lisa Dames <cipo@guamlegislature.org>

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## Public Hearing - SECOND NOTICE

---

**Lisa Dames** <cipo@guamlegislature.org>  
To: PHrg Notice <phnotice@guamlegislature.org>  
Bcc: lisa cipollone <ecipollone56@gmail.com>

Wed, Jan 8, 2014 at 8:34 AM

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **9:00 am on Friday, January 10, 2014** at the Guam Legislature's Public Hearing Room.

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Yanggen un nisisita espesiát na setbision, put fabot ágang i Ifsinan 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'hålom testigu-mu, chule' para i ifisinin-måmi gi 324 West Soledad Avenue gi iya Hagåtña, pat guatto gi i Kuation Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi office@senbenp.com Este na nutisiu inapåsi nu i fendon gubetnamento.

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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  
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# I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

January 8, 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  
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Concerns and Future  
Generations

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Website: <http://senbenp.com>

**Memo to All Senators**  
**January 8, 2014**  
**Page 2**

Yanggen un nisisita spesiãt 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, hãlom gi i uepsait i Liheslaturan Guãhan gi [www.guamlegislature.com](http://www.guamlegislature.com) Yanggen para un na'hãlom testigu-mu, chule' para i ifisinin-mãmi gi 324 West Soledad Avenue gi iya Hagãtña, pat guatto gi i Kwatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi [office@senbenp.com](mailto:office@senbenp.com) Este na nutisiu inapãsi nu i fendon gubetnamento.

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Lisa Dames <cipo@guamlegislature.org>

## Public Hearing - SECOND NOTICE

Lisa Dames <cipo@guamlegislature.org>

Wed, Jan 8, 2014 at 8:32 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>, Jon Anderson <editor@mvguam.com>, "Gerardo R. Partido" <gerry@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 Ngirairiki <odngirairiki@guampdn.com>, Jerick Sablan <jpsablan@guampdn.com>, Lifestyles\_PDN <life@guampdn.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.  
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As of January 8, 2014**

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As of January 8, 2014**

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zita@mvguam.com
zpalomo@guamag.org



I Mina'trenta Dos na Liheslaturan Guåhan  
32<sup>nd</sup> 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 10 gi Ineri, 2014*  
Friday, January 10, 2014

**Kuáttion Inekungok Pubbleko gi I Liheslaturan Guåhan  
(Guam Legislature Public Hearing Room)**

**TAREHA  
(AGENDA)**

*alas nuebi gi egga'an*  
(9:00 AM)

**TAREHA  
(AGENDA)**

**Para Komfirmasion:  
(Confirmation Hearing)**

**Dr. Marilyn Salas, Chamorro Culture Representative, Guam Historic  
Preservation Review Board**

**Priniponi Siha:  
(Bills)**

**Bill No. 166-32 (LS) – Introduced by Speaker Judith Won Pat: An  
Act to transfer title of Lot No. 5397 Municipality of Barrigada, Guam  
to the University of Guam.**

**Bill No. 248-32 (COR) – Introduced by Senator Vicente Pangelinan:  
An Act to appropriate Twenty-Five Thousand Dollars (\$25,000) from  
the General Fund to allow the Government of Guam to pay for an  
Inverse Condemnation Settlement pursuant to Superior Court of  
Guam Civil Case No. CV1158-12.**

**Bill No. 203-32 (COR) – Introduced by Senator Chris Duenas: An Act  
to offer incentives for the purchase of Plug-In Electric Vehicles.**

**Bill No. 244-32 (COR) – Introduced by Senator Frank Aguon: An Act  
amending Public Law 32-066 relative to withholding Tax Revenue  
Collections and making appropriations to the Unified Judiciary for  
Law Enforcement salary increase implementation.**

**Yanggen un nisita espesiat na sethision, put labot agang i Inislan Sinadot  
Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisita kopian i  
priniponi siha ginen este na tareha, halom gi i uepsait i Liheslaturan Guåhan gi  
[www.guamlegislature.com](http://www.guamlegislature.com) Yanggen para un na halom testigu-mu, chule' para i  
inislan-mami gi 324 West Soledad Avenue gi Iya Hagåtña, pat quatto gi i Kuatton  
Katie gi I Liheslaturan, pat faks gi 473-4238, patsino imel gi [office@senbenp.com](mailto:office@senbenp.com)  
Este na nisita inapost na i fendon gubohnamento.**

**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](http://www.guamlegislature.com) Testimonies may be submitted directly to our office at  
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Mina'trentai Dos na Liheslaturan Guahan  
12nd 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 10 gi Ineru, 2014  
Friday, January 10, 2014

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

alas nuebi gi egga'an  
(9:00 AM)

**TAREHA  
(AGENDA)**

**Para Komfirmasion:  
(Confirmation Hearing)**

**Dr. Marilyn Salas, Chamorro Culture Representative, Guam Historic Preservation Review Board**

**Priniponi Síha:  
(Bills)**

**Bill No. 166-32 (LS) – Introduced by Speaker Judith Won Pat: An Act to transfer title of Lot No. 5397 Municipality of Barrigada, Guam to the University of Guam.**

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**Bill No. 244-32 (COR) – Introduced by Senator Frank Aguon: An Act amending Public Law 32-068 relative to withholding Tax Revenue Collections and making appropriations to the Unified Judiciary for Law Enforcement salary increase implementation.**

Yanggen un masita espesial na setbisyon, put labot agang i Hfinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisita kopian i priniponi síha ginen este na tareha, hálom gi i uepsait i Liheslaturan Guahan gi [www.guamlegislature.com](http://www.guamlegislature.com) Yanggen para un na'hálom testigu-mu, chule' para i Hfinan-mánu gi 324 West Soledad Avenue gi rya Hagåtña, pat guatto gi i Kuatton Katta gi i Liheslatura, pat faks gi 473-4238, pat sino imel gi [office@senbenp.com](mailto:office@senbenp.com) Este na mutsau mapási nu i fendon gubetnamento.

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32<sup>nd</sup> 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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**INEKUNGOK PUPBLEKO  
(PUBLIC HEARING)**

***gi Betnes, gi diha 10 gi Ineru, 2014***  
**Friday, January 10, 2014**

***Kuátton Inekungok Pubbleko gi I Liheslaturan Guáhan***  
**(Guam Legislature Public Hearing Room)**

***alas nuebi gi egga'an***  
**(9:00 AM)**

**TAREHA  
(AGENDA)**

***Para Komfitmasion:***  
**(Confirmation Hearing)**

**Dr. Marilyn Salas, Chamorro Culture Representative, Guam Historic Preservation Review Board**

***Priniponi Siha:***  
**(Bills)**

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32<sup>nd</sup> 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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*Yanggen un nisisita spesiåt na setbisio put fabot ågang i Ifisinan Senadot ben pangelinan gi 473-* Yanggen un nisisita spesiåt na setbision, put fabot ågang i Ifisinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisisita kopian i priniponi siha ginen este na tareha, hålom gi i uepsait i Liheslaturan Guåhan gi [www.guamlegislature.com](http://www.guamlegislature.com) Yanggen para un na'hålom testigunu, chule' para i ifisinan-måmi gi 324 West Soledad Avenue gi iya Hagåtña, pat guatto gi i Kuatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi [office@senbenp.com](mailto:office@senbenp.com) Este na nutisiu inapåsi nu i fendon gubetnamento.

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**MARSHALS OF GUAM  
REQUEST FOR LAW ENFORCEMENT PAY**

We, the undersigned Marshals of the Judiciary of Guam do hereby request that the legislature appropriate the funds necessary to pay for the implementation of law enforcement pay through the passage of Bill No. 244-32(COR) introduced by Senators Aguon, San Nicolas, and Respicio or any other appropriations measure. Funds must also be identified to pay for retroactive amounts due to us under Guam law.

We believe these matters must be resolved timely given the front-line services we provide for the safety of our community.

NAME:	SIGNATURE:	DATE:
Roland Okada		1/8/14
Thomas S. Masyn		1/8/14
R.C. AGUERO		1/8/14
Edward S. DVbs		1/8/14
Troy M. Pangelinan		1/8/14
Ay memo		JAN 08 2014
Paul C. Vibar		1/8/2014
RUDY G. CEPEDA		08JAN14
R.S. GUTIERREZ		01-08-14
Paul C. Santos		01-08-14
Kennedy G Robinson		1/8/14
Ardena Dushyga		1/8/14
George Mabeo		1/8/14
ALAN D. SANHALOBA		01-08-14
FRANK A. D.S. Cruz		1/8/14
Roderic T. Vatek		1/8/14
JOHN F. TRIFEON		1/8/14
JAMES M. ROBINSON		01-08-14
Jesse R.A. Naputi		1-8-14
CHRISTOPHER P. SORIANO		1-8-14
CHRISTOPHER P. FOGUE		1-8-14
Theodoro Padoa		1-8-14
SONDA LM. YATAR		1.8.2014
MAFUAS, BRIAN		1.8.2014
YOUNG, JUSTIA K		01-08-2014







JOHN Q. LIZAMA  
Chief Probation Officer

## JUDICIARY OF GUAM

### Probation Services Division

120 West O'Brien Drive • Hagatna, Guam 96910  
Telephone: (671) 475-3448 Facsimile: (671) 477-4944



MELANIE W. BRENNAN  
Deputy Chief Probation Officer

January 10, 2014

### OPEN LETTER TO SENATORS



















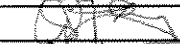
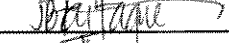







**WE, THE UNDERSIGNED PROBATION OFFICERS OF THE JUDICIARY OF GUAM, AS CO-EQUAL LAW ENFORCEMENT OFFICERS WITHIN THE THIRD BRANCH OF GOVERNMENT, DO HEREBY:**

- Submit our unanimous Support for Bill No. 244-32(COR) – An Act Amending Public Law 32-068, relative to withholding tax revenue collections and making appropriations to the Unified Judiciary Law Enforcement Salary Increase Implementation
- Respectfully request that funds be appropriated to sustain the payment of salary increases through appropriations to the Judiciary of Guam
- Respectfully request that funds be appropriated for the payment of retroactive amounts due for law enforcement salary entitlements
- Affirm our fundamental duty to serve the community of Guam through the supervision of criminal defendants and carry out the order of the Honorable Court

**PROBATION SERVICES DIVISION**  
**Employee Acknowledgement**  
 Ref: Open Letter to Senators  
 Friday, January 10, 2014

Employee	Position Title	Signature
Balbin, Rene R.	Probation Officer II	
Bamba, Angelica B.	Probation Officer II	
Blas-Ananich, Yvette T.	Senior Probation Officer	leave status
Brennan, Melanie W.	Deputy Chief Probation Officer	
Brennan, Samantha J.	Probation Officer Supervisor	
Calvo, Matthew G.	Probation Officer I	
Camacho, Joleen C.	Probation Officer II	
Camacho, Mark G.	Probation Officer I	
Castro, Frank R.	Probation Officer I	
Castro, Roseanna T.	Senior Probation Officer	leave status-off island
Chaco, Maria A.Y.	Probation Officer II	
Charfauros, Dianne T.	Probation Officer I	
Charfauros, Sylvina C.	Probation Officer II	
Chargualaf, Jeanne U.	Senior Probation Officer	
Cruz, Emmanuel L.G.	Probation Officer I	
Cruz, Erik D.K.	Probation Officer I	
Cruz, Jeremiah J.A.	Senior Probation Officer	
Cruz, Marisa A.Q.	Probation Officer II	
Custodio, Maria C.	Probation Officer II	
Diaz, Leo S.	Senior Probation Officer	
Duenas, Anthony S., Jr.	Probation Officer I	
Duenas, Martin O.	Probation Officer I	
Duenas, Trina P.	Probation Officer I	
Duenas, Vicente F., Jr.	Senior Probation Officer	
Gaza, Rodolfo B.	Probation Officer Supervisor	
Leon Guerrero, Hill C.	Senior Probation Officer	
Lizama, John Q.	Chief Probation Officer	
Lizama, Kirk N.	Probation Officer II	

**PROBATION SERVICES DIVISION**  
**Employee Acknowledgement**  
 Ref: Open Letter to Senators  
 Friday, January 10, 2014

McDonald, Meagan A.	Probation Officer I	
Mafnas, Doris Y.	Senior Probation Officer	
Manibusan, LouAnna T.	Probation Officer I	
Manibusan, Sirena L.E.	Probation Officer I	
Martinez, Emorie N.	Probation Officer I	
Mendiola, Denise J.	Senior Probation Officer	
Mendiola, Faith-Nelisa B.	Probation Officer I	
Meno, Pete A.	Probation Officer Supervisor	
Morcilla, Anthony L.	Senior Probation Officer	
Muna, Jesse J.	Probation Officer II	
Orio, Rogelio L.	Senior Probation Officer	
Payumo, Ruben D.	Senior Probation Officer	
Perez, Jay J.	Probation Officer Supervisor	
Perez, Theresa A.	Senior Probation Officer	leave status-off island
Pocaigue, Michael A.	Probation Officer I	
Reyes, Desirlee M.	Probation Officer I	
Sablan, Jeana S.N.	Probation Officer I	
Suganob, Jerovir I.C.	Probation Officer II	
Suzuki, Trisha T.	Probation Officer Supervisor	
Taimanglo, Christine Q.	Probation Officer I	
Taitague, Jennifer B.	Probation Officer II	
Taitano, Titus J.	Probation Officer II	
Toves, Anthony M.	Senior Probation Officer	
Ulloa, David M.	Probation Officer II	
Ulloa, John F.	Senior Probation Officer	
Untalan, Robert T.	Probation Officer I	
Uson, David C.	Senior Probation Officer	
Yasuhiro, Randall K.	Probation Officer I	



# COMMITTEE ON RULES

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

Senator  
Rory J. Respicio  
CHAIRPERSON  
MAJORITY LEADER

Senator  
Thomas C. Ada  
VICE CHAIRPERSON  
ASSISTANT MAJORITY LEADER

Senator  
Vicente (Ben) C. Pangelinan  
Member

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

Senator  
Dennis G. Rodriguez, Jr.  
Member

Vice-Speaker  
Benjamin J.F. Cruz  
Member

Legislative Secretary  
Tina Rose Muña Barnes  
Member

Senator  
Frank Blas Aguon, Jr.  
Member

Senator  
Michael F.Q. San Nicolas  
Member

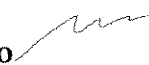
Senator  
V. Anthony Ada  
Member  
MINORITY LEADER

Senator  
Aline Yamashita  
Member

February 27, 2014

## Memorandum

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

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

**Subject:** **Fiscal Notes / Waiver**

*Hafa Adai!*

Attached please find the fiscal notes and waiver for the bill numbers listed below.

Please note that the fiscal notes, or waivers, are issued on the bills as introduced.

### FISCAL NOTES:

Bill No. 243-32(COR)

Bill No. 244-32(COR)

Bill No. 248-32(COR)

Bill No. 255-32(COR)

Bill No. 265-32(COR)

Bill No. 267-32(COR)

### WAIVER:

Bill No. 25232(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'!*

2014 FEB 27 AM 11:08  


**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR  
Post Office Box 2950, Hagåtña Guam 96932

**EDDIE BAZA CALVO**  
GOVERNOR

**JOHN A. RIOS**  
DIRECTOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**JOSE S. CALVO**  
DEPUTY DIRECTOR

**FEB 25 2014**

Senator Rory J. Respicio  
Chairperson, Committee on Rules  
I Mina'trentai Dos na Liheslaturan Guåhan  
The 31<sup>st</sup> Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96932

*Hafa Adai* Senator Respicio:

Transmitted herewith is Fiscal Note on the following Bill Nos.: 243-32(COR), 244-32(COR), 248-32(COR), 255-32(COR), 265-32(COR) 267-32(COR) and Fiscal Note Waiver on the following Bill Nos.: 252-32(COR).

If you have any question(s), please do not hesitate to call the office at 475-9412/9106.

  
JOHN A. RIOS  
Director

Enclosures  
cc: Senator Vicente (ben) Pangelinan

**Bureau of Budget & Management Research  
Fiscal Note of Bill No. 243-32 (COR)**

**AN ACT TO IMPLEMENT THE LAW ENFORCEMENT PAY ADJUSTMENT FOR EMPLOYEES OF THE UNIFIED JUDICIARY OF GUAM, FUND CAPITAL IMPROVEMENTS TO THE MUNICIPAL MARKET OF MANGILAO AND TO CREATE THE RESPONSIBLE NON-PROFIT ENDOWMENT FUND, BY AMENDING §2 OF CHAPTER I AND ADDING §§13, 14 AND 15 TO CHAPTER XI, EACH OF PUBLIC LAW 32-68.**

Department/Agency Appropriation Information	
Dept./Agency Affected: Unified Judiciary, Mayors' Council of Guam (MCOG) and Non-Profit Organizations	Dept./Agency Head: Unified Judiciary-Honorable Robert J. Torres, Chief Justice; Mayors' Council of Guam-Angel R. Sablan, Executive Director
Department's General Fund (GF) appropriation(s) to date: Unified Judiciary-\$29,279,638; MCOG-\$8,952,764	38,232,402
Department's Other Fund (Specify) appropriation(s) to date: Unified Judiciary-\$146,205; MCOG-\$2,342,960	2,489,165
<b>Total Department/Agency Appropriation(s) to date:</b>	<b>\$40,721,567</b>

Fund Source Information of Proposed Appropriation			
	General Fund:	(Specify Special Fund):	Total:
FY 2012 Unreserved Fund Balance <sup>1</sup>		\$0	\$0
FY 2014 Adopted Revenues	\$0	\$0	\$0
FY 2014 Appro. (Bill No. 32-68)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Estimated Fiscal Impact of Bill						
	One Full Fiscal Year	For Remainder of FY 2013 (if applicable)	FY 2014	FY 2015	FY 2016	FY 2017
General Fund	\$1,500,000	\$0	\$0	\$0	\$0	\$0
(Specify Special Fund)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

- Does the bill contain "revenue generating" provisions?  
If Yes, see attachment // Yes      /x/ No
- Is amount appropriated adequate to fund the intent of the appropriation?  
If no, what is the additional amount required? \$ \_\_\_\_\_ // N/A      // Yes      // No
- Does the Bill establish a new program/agency?  
If yes, will the program duplicate existing programs/agencies? // Yes      /x/ No  
Is there a federal mandate to establish the program/agency? // N/A      // 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:  
// Requested agency comments not received by due date /x/ Yes      // No  
// Other: // Other:

*JP 2/12/14*

Analyst: Dina P. Rivera Date: 2/19/14 Director: John A. Rios, Director Date: **FEB 25 2014**

Footnotes:  
See attached Comments.

**COMMENTS TO BILL No. 243-32(COR)**

BILL NO. 243-32 IS AN ACT TO IMPLEMENT THE LAW ENFORCEMENT PAY ADJUSTMENT FOR EMPLOYEES OF THE UNIFIED JUDICIARY OF GUAM, FUND CAPITAL IMPROVEMENTS TO THE MUNICIPAL MARKET OF MANGILAO AND TO CREATE THE RESPONSIBLE NON-PROFIT ENDOWMENT FUND, BY AMENDING §2 OF CHAPTER I AND ADDING §§ 13, 14, AND 15 TO CHAPTER XI, EACH OF PUBLIC LAW 32-68.

The proposed bill is seeking to provide funding of an additional \$1.5 Million in General Fund (GF) revenues to be used to fund the additional appropriations as an amendment to P.L. 32-68. These new appropriations are as follows:

- Nine Hundred Thousand Dollars (\$900,000) to the Unified Judiciary of Guam for the law enforcement pay adjustments (pursuant to Public Law 29-105).
- Two Hundred Nine Thousand Four Hundred Fifty Dollars (\$209,450) to the Mayor's Council of Guam for capital improvement projects of the Mangilao Municipal Market.
- Three Hundred Ninety Thousand Five Hundred Fifty Dollars (\$390,550) for the creation of a "Responsible Non-Profit Endowment Fund" for the funding of registered non-profit organizations.

The proposed appropriation of \$900,000 is fully supported by the Unified Judiciary of Guam as a funding authorization to pay for salary increases of existing law enforcement personnel staff for approximately 21 pay periods of FY 2014.

The basis of the proposed amendment of the GF revenues for FY 2014 has not been addressed or identified in the bill. Furthermore, such proposed revenue increase is contrary to Section 4(b), Chapter 1 of P.L. 32-68 which requires all excess GF funding to be transferred and deposited into the Supplemental Appropriations Revenue (SAR) Fund. Such contradiction would invalidate the proposed GF revenue increase.

**Bureau of Budget & Management Research  
Fiscal Note of Bill No. 244-32 (COR)**

**AN ACT AMENDING PUBLIC LAW 32-068 RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION.**

**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
<b>Total Department/Agency Appropriation(s) to date:</b>	<b>\$10,638,375</b>

**Fund Source Information of Proposed Appropriation**

	General Fund:	(Special Fund):	Total:
FY 2012 Unreserved Fund Balance <sup>1</sup>		\$0	\$0
FY 2014 Adopted Revenues	\$591,087,815	\$0	\$591,087,815
FY 2014 Appro. (P.L. 32-68)	(\$591,049,932)	\$0	(\$591,049,932)
Sub-total:	\$37,883	\$0	\$37,883
Less appropriation in Bill	Ref footnotes	\$0	Ref footnotes
<b>Total:</b>	<b>\$37,883</b>	<b>\$0</b>	<b>\$37,883</b>

**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
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

- Does the bill contain "revenue generating" provisions? / / Yes      /x/ No  
If Yes, see attachment
- Is amount appropriated adequate to fund the intent of the appropriation? /x/ Ref footnotes      / / Yes      / / No  
If no, what is the additional amount required? /x/ Ref footnotes
- 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  
/x/ Requested agency comments not received by due date      / / Other:

Analyst: Michael M. Allague, B&M Analyst IV      Date: 1/14/14      Director: John A. Rios, Director      Date: FEB 25 2014

The Bureau notes a projected \$1,570,161 increase in withholding for the approximate 21.7 pay periods in FY 2014 according to data provided by the Department of Administration's Payroll Division (exclusive Unified Judiciary). The Bureau would like to also note provisions of Chapter 1, Section 4(b) of P.L. 32-68 relative to excess revenues. According to testimony provided by the Unified Judiciary, \$900K would be sufficient to address roughly 21 pay periods in FY 2014 with a liability of \$1.5M for uncompensated periods in FY 2013 and the first five (5) pay periods in FY 2014. Information has been requested from the Department of Revenue and Taxation; however, data has not been received as of these comments.



**Bureau of Budget & Management Research  
Fiscal Note for Bill No. 248-32 (COR)**

**AN ACT TO APPROPRIATE TWENTY-FIVE THOUSAND DOLLARS (\$25,000) FROM THE GENERAL FUND TO ALLOW THE GOVERNMENT OF GUAM TO PAY FOR AN INVERSE CONDEMNATION SETTLEMENT PURSUANT TO SUPERIOR COURT OF GUAM CIVIL CASE NO. CV1158-12.**

**Department/Agency Appropriation Information**

Dept./Agency Affected: Attorney General's Office		Dept./Agency Head: Leonardo Rapadas	
Department's General Fund (GF) appropriation(s) to date:			11,817,973
Department's Other Fund (Specify) appropriation(s) to date:			-
<b>Total Department/Agency Appropriation(s) to date:</b>			<b>\$11,817,973</b>

**Fund Source Information of Proposed Appropriation**

	General Fund:	(Specify Special Fund):	Total:
FY 2013 Unreserved Fund Balance <sup>1</sup>			
FY 2014 Adopted Revenues	\$591,087,815	\$0	\$591,087,815
FY 2014 Appro. (P.L. 32-068)	\$591,049,932	\$0	\$591,049,932
Sub-total:	\$37,883	\$0	\$37,883
Less appropriation in Bill	\$0	\$0	\$0
<b>Total:</b>	<b>\$37,883</b>	<b>\$0</b>	<b>\$37,883</b>

**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	\$25,000	\$0	\$0	\$0	\$0
(Specify Special Fund)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Analyst: Matt Quinata Date: \_\_\_\_\_ Director: John A. Rios, BBMR Director Date: FEB 25 2014

Footnotes:  
See attachment to fiscal note.

**Bureau of Budget & Management Research**  
**Attachment to Fiscal Note No. 248-32 (COR)**

**Comments:**

The subject Bill proposes to appropriate \$25,000 for the government of Guam to compensate land owners for the use of their property to construct a roadway in Chalan Pago. This \$25,000 will address an agreed upon court settlement and eliminate a liability of the government of Guam. The General Fund tracking as of month end December 31, 2013 show revenues tracking at .16% above adopted revenues. The FY2014 General Fund revenues is fully committed; any revenues exceeding the FY2015 adopted revenues must be transferred from the General Fund to the Supplemental Appropriation Revenues (SAR) Fund for legislative appropriation, pursuant to Section 4(b), Chapter 1 of Public Law 32-068. This proposed legislation is authorizing or appropriating from the General Fund which is contrary to the existing mandate.

**Bureau of Budget & Management Research  
Fiscal Note of Bill No. 255-32 (COR)**

**AN ACT TO AMEND §70117 OF CHAPTER 70, TITLE II, GUAM CODE ANNOTATED RELATIVE TO BUSINESS LICENSES.**

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
<b>Total Department/Agency Appropriation(s) to date:</b>	<b>\$10,638,375</b>

Fund Source Information of Proposed Appropriation			
	General Fund:	(Special Fund):	Total:
FY 2012 Unreserved Fund Balance <sup>1</sup>		\$0	\$0
FY 2014 Adopted Revenues	\$591,087,815	\$0	\$591,087,815
FY 2014 Appro. (P.L. 32-68)	(\$591,049,932)	\$0	(\$591,049,932)
Sub-total:	\$37,883	\$0	\$37,883
Less appropriation in Bill	\$0	\$0	\$0
<b>Total:</b>	<b>\$37,883</b>	<b>\$0</b>	<b>\$37,883</b>

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	1/	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>1/</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

1. Does the bill contain "revenue generating" provisions?  
If Yes, see attachment // Yes      /x/ No
2. Is amount appropriated adequate to fund the intent of the appropriation?  
If no, what is the additional amount required? /x/ N/A      // Yes      // No
3. Does the Bill establish a new program/agency?  
If yes, will the program duplicate existing programs/agencies? // Yes      /x/ No  
Is there a federal mandate to establish the program/agency? // N/A      // 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/ Requested agency comments not received by due date /x/ Yes      // No  
// Other:

Analyst: Michael M. Aflague, B&M Analyst IV      Date: 2/25/14      Director: John A. Rios, Director      Date: **FEB 25 2014**

<sup>1/</sup> The Bill proposes to amend the annual renewal period for business licenses to 3-yrs subject to conditions. Businesses granted a 3-yr renewal period would not be required to pay on an annual basis. The Bureau anticipates a reduction to government revenues equal to the corresponding license fees a business would have otherwise paid on the second and third year. A copy of the 'Business License Branch Fees' obtained from the Department of Revenue and Taxation's (DRT) website is attached. Fiscal data is pending from the requested agency as of these comments.

## BUSINESS LICENSE BRANCH FEES

Updated March 2013

<b>Tobacco License</b>	
Retail Tobacco License	\$ 100.00
Wholesale Tobacco License	\$ 1,000.00
Coin Vending Tobacco License	\$ 40.00
Penalty for failure to renew license on June 30th - \$50 plus \$1.00 for each calender day	\$ 50.00
Penalty for violation of Tobacco products not accessible to minors	\$ 250.00
<b>Reproduction of Documents &amp; Records</b>	
Copy of each business license	\$ 3.00
Certificate of Existence	\$ 10.00
Certificate of Good Standing	\$ 25.00
Certificate of Exemption	\$ 20.00
Authentication/Certification fee documents filed at General Licensing	\$ 10.00
Copy of each page of any document filed with General Licensing Br.	\$ 1.00
Replacement of Corporate Certificate	\$ 25.00
Copy of any Compliance, Regulatory Testing or study guide pamphlet	\$ 5.00
<b>Wholesale Licenses (Annual)</b>	
\$1.00 to \$100,000.00	\$ 100.00
\$100,001.00 to \$500,000	\$ 200.00
\$500,001.00 to \$1,000,000.00	\$ 400.00
\$1,000,001.00 to \$2,000,000.00	\$ 800.00
Exceeding \$2,000,000.00	\$ 1,000.00
<b>Retail Licenses (Annual)</b>	
\$1.00 to \$250,000.00	\$ 100.00
\$250,001.00 to \$500,000.00	\$ 200.00
\$500,001.00 to \$1,000,000.00	\$ 400.00
\$1,000,001.00 to \$2,000,000.00	\$ 800.00
Exceeding \$2,000,000.00	\$ 1,000.00
Each Coin Vending Machine for printed materials	\$ 10.00
<b>Manufacturer's License</b>	
a) Hand	\$ 25.00
b) Machine	\$ 80.00
Service business or calling non-professional activities	\$ 50.00
Rental (1) unit residential real property	\$ 10.00
Rental unimproved real property	\$ 100.00
Rental multiple residential units	\$ 25.00
<b>Basic \$25.00 or \$5.00 for each additional unit whichever is greater</b>	
Rental of each commercial office unit	\$ 5.00
Rental of hotel or motel	\$ 5.00
\$5 for each unit	\$ 5.00
Rental warehouse storage space	\$ 200.00
<b>Registration of Corporation &amp; Other Entity</b>	
Domestic Corporation (Guam) - Articles of Incorporation	\$ 100.00
Article of Non-Profit Corporation	\$ 50.00

Filing of Corporate By-Laws	\$ 75.00
Filing of By-Laws - Non-Profit Corporation	\$ 10.00
File amended Article of Incorporation	\$ 25.00
File amended By-Laws	\$ 25.00
Filing fee voluntary corporate dissolution	\$ 25.00
File Service of process on domestic and foreign corporation (section 28105(1)(b)) Off-island plus additional cose incurred	\$ 50.00
Foreign corporation	\$ 100.00
Filing Articles of merger	\$ 100.00
Dissolution of partnership	\$ 25.00
Registration of limited liability partnership \$250 each partner not to exceed \$1000 if partners are more than four (4)	\$ 500.00
Foreign partnership, designate agent for service of process or serve process on Director	\$ 40.00
<b>Pawnshop</b>	\$ 500.00

Bureau of Budget & Management Research  
Fiscal Note of Bill No. 265-32 (COR)

AN ACT TO AUTHORIZE THE CHAMORRO LAND TRUST COMMISSION TO ENTER INTO ECONOMIC LEASES BY ADDING A NEW SECTION 75122, CHAPTER 25, TITLE 21 GUAM CODE ANNOTATED.

Department/Agency Appropriation Information	
Dept./Agency Affected: Chamorro Land Trust Commission	Dept./Agency Head: David Camacho, Acting Director
Department's General Fund (GF) appropriation(s) to date:	-
Department's Other Fund (Specify) appropriation(s) to date: Chamorro Land Trust Operating Fund	\$551,580
Total Department/Agency Appropriation(s) to date:	\$551,580

Department/Agency Appropriation Information	
Dept./Agency Affected: Department of Revenue & Taxation	Dept./Agency Head: John Camacho, Director
Department's General Fund (GF) appropriation(s) to date:	8,196,472
Department's Other Fund (Specify) appropriation(s) to date: Chamorro Land Trust Operating Fund	\$2,441,903
Total Department/Agency Appropriation(s) to date:	\$10,638,375

Fund Source Information of Proposed Appropriation			
	General Fund:	(Specify Special Fund):	Total:
FY 2013 Unreserved Fund Balance <sup>1</sup>		\$0	\$0
FY 2014 Adopted Revenues	\$0	\$0	\$0
FY 2014 Appro. (P.L. 31-233)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

Estimated Fiscal Impact of Bill						
	One Full Fiscal Year	For Remainder of FY 2014 (if applicable)	FY 2015	FY 2016	FY 2017	FY 2018
General Fund	1/	\$0	\$0	\$0	\$0	\$0
Chamorro Home Loan Fund	1/	\$0	\$0	\$0	\$0	\$0
DPW Building & Design Fund	1/	\$0	\$0	\$0	\$0	\$0
Total	1/	\$0	\$0	\$0	\$0	\$0

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

*JP 2/14/14*

Analyst: Jason W. Baza Date: 2/10/14 Director: John A. Rios FEB 25 2014

Footnotes:  
1/ See attached comments.

**Bureau of Budget & Management Research**  
**Attachment to Fiscal Note No. 265-32 (COR)**  
**(for revenue generating provisions)**

Projected Multi-Year Revenues					
	Year 1	Year 2	Year 3	Year 4	Year 5
General Fund	\$4,625	\$4,625	\$4,625	\$4,625	\$4,625
Chamorro Home Loan Fund (Revolving Fund)	\$5,000	\$5,100	\$5,202	5,306	5,412
DPW Building & Design Fund	\$1,000	\$0	\$0	0	0
<b>Total</b>	<b><u>\$10,625</u></b>	<b><u>\$9,725</u></b>	<b><u>\$9,827</u></b>	<b><u>\$9,931</u></b>	<b><u>\$10,037</u></b>

Comments:

1/ See attached comments.

BUREAU OF BUDGET AND MANAGEMENT RESEARCH  
COMMENTS ON BILL NO. 265-32 (COR)

The proposed legislation is aimed at the following: adding a new Section 75122 to Chapter 25, Title 21, GCA.

Should the proposed legislation be passed into law, the Chamorro Land Trust Commission ("Commission") would be authorized to enter into economic leases for the benefit of Chamorro Land Trust "projects" and for an additional revenue stream to be collected by the "Commission". The proposed legislation defines an economic lease to mean a commercial lease with a non-beneficiary of the Chamorro Land Trust parcel of property intended to generate revenues. The proposed legislation defines a "project" of the Chamorro Land Trust to mean a specific undertaking to develop, construct, reconstruct, rehabilitate, renovate, or to otherwise improve or enhance land or real property.

Section 2 of the proposed legislation establishes the terms of the economic leases. In this section, all economic leases are subject to a maximum of fifty (50) years with an option to renew the lease every five (5) years. During the first five (5) years of the fifty (50) year economic lease, the lease payment shall increase by 2% every year of the five (5) year span. According to §75122.4 of the proposed legislation, parcels of Chamorro Land Trust property have not yet been designated for eligibility for economic leases. If the parcels of Chamorro Land Trust property still need to be surveyed, the Bureau anticipates the cost of survey would be taken upon by the "Commission". The recording or filing of an approved survey map is \$25.00 plus \$5.00 per additional sheet.

Because there is not enough significant information to come up with an exact cost impact, the Bureau is basing a cost impact on an assumption for a single economic lease. The assumption is as follows: A retail company is selected to enter into an economic lease with the "Commission"; the lease rate of the property \$1 per square foot; the property size is 5,000 square feet; and there currently is no building infrastructure on the 5,000 square foot property.

For the first 5 years of the economic lease agreement, the value of \$5,000 lease agreement payment will increase by 2% every year until the fifth year, which would result in a \$5,412 lease payment for the property by the fifth year to be received by the "Commission". Assuming that the retail store will be constructed to a total amount of 3,500 square feet, the Bureau estimates that \$1,000 (lowest possible amount for commercial building permit costs) will be received by the Department of Public Works in the form of a building permit.

Adding a building infrastructure to the property would increase the real property tax rate, which the Bureau estimates that an additional \$1,358 (3,500 sq. ft. building \* \$100/sq. ft. for commercial building \* 0.388% building tax rate) will be received by the Department of Revenue & Taxation. In addition to the increase of taxes for the property, the Bureau anticipates another \$100 to be received by the Department of Revenue & Taxation in the form of a business license. Another form of revenue would come in the form of income taxes to be received by the Department of Revenue & Taxation. Assuming that three (3) employees are hired at minimum wage, the Bureau estimates that \$3,166.80 (3 employees \* \$15,080/annum \* 7% income tax rate) will be received by the Department of Revenue and Taxation. The total amount to be received by the Department of Revenue & Taxation amounts to \$4,624.80 (real property taxes, a business license, and income taxes).



Working under the assumption that all ten (10) of the selected parcels of Chamorro Land Trust property are the same as the above stated scenario, the Bureau estimates that \$50,000 will be received by the "Commission" in the form of lease agreement payments on the first year of this bill's enactment (\$5,000/parcel of property \* 10 parcels). The Bureau estimates that \$10,000 will be received by the Department of Public Works in the form of building permits (\$1,000/building permit \* 10 parcels of property). The Bureau estimates that \$46,248 will be received by the Department of Revenue & Taxation in the form of real property taxes, business licenses, and income taxes (\$4,624.80 total to be received by DRT in above stated scenario \* 10 parcels of property). The total potential revenue for the first year of this Bill's enactment amounts to \$106,248.

The proposed legislation would allow the economic leases last over a span of fifty (50) years, which the lowest possible revenue in the form of lease payments to be received by the "Commission" over a fifty (50) year period amounts to \$2,500,000.

Bureau of Budget & Management Research  
Fiscal Note of Bill No. 267-32 (COR)

AN ACT TO STRENGTHEN PROVISIONS FOR THE REPAIR OR DEMOLITION OF UNSAFE STRUCTURES IN GUAM'S BUILDING LAW, BY AMENDING §§ 66501, 66503, 66504, 66505, 66507 AND 66508 OF ARTICLE 5 AND § 66701 OF ARTICLE 7, EACH OF CHAPTER 66, TITLE 21, GUAM CODE ANNOTATED.

Department/Agency Appropriation Information	
Dept./Agency Affected: Contractor's License Board / Guam Building Code Council	Dept./Agency Head: Eduardo Ordonez, Executive Director
Department's General Fund (GF) appropriation(s) to date:	-
Department's Other Fund (Specify) appropriation(s) to date: Guam Contractor's License Board Fund	\$624,062
<b>Total Department/Agency Appropriation(s) to date:</b>	<b>\$624,062</b>

Fund Source Information of Proposed Appropriation			
	General Fund:	(Specify Special Fund):	Total:
FY 2013 Unreserved Fund Balance <sup>1</sup>		\$0	\$0
FY 2014 Adopted Revenues	\$0	\$0	\$0
FY 2014 Appro. (P.L. 31-233)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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	1/	\$0	\$0	\$0	\$0	\$0
Guam Contractor's License Board Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>1/</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

JP 2/12/14

Analyst: Jason W. Baza, BMA I Date: 2/4/14 Director: John A. Rios, Director Date: **FEB 25 2014**

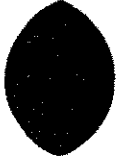
Footnotes:  
1/ See attached comments.

**Bureau of Budget & Management Research**  
**Attachment to Fiscal Note No. 267-32 (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
Contractor's License Board Fund	1/	\$0	\$0	\$0	\$0
<b>Total</b>	<u>1/</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Comments:**

1/ Should the proposed legislation become law, the provisions in regards to the Guam Building Law will be strengthened and a penalty for violating the Guam Building Law will be more clearly defined. The proposed legislation would amend §§ 66501, 66503, and 66504 of Article 5, Title 21 GCA to include the language "vacate, vacating" any building that is deemed as an unsafe structure pursuant to §66501 of Article 5, Title 21 GCA. The proposed legislation would also amend § 66505 to omit the language "imprisonment" in regards to violations against the Guam Building Law and the "unsafe building" clause in § 66501 of Article 5, Title 21 GCA. The proposed legislation would amend § 66507 to include the definition of the fine/penalty if any person violates the provisions in Article 5, Title 21 GCA regarding unsafe structures and failure to vacate, repair, or demolish such structure. §66507, Article 5, Title 21 GCA stipulates that the assessed, annual fine will be twenty percent (20%) of the assessed value of the subject property. The proposed legislation is administrative in nature, but there is potential for revenues to be received by the Guam Building Code Council, funded by the Contractor's License Board Fund, in the form of fine assessments. For example, if a building that amounts to a total of 4,638 square feet, and is deemed an "unsafe building" pursuant to § 66501, Article 5, Title 21 GCA, the Bureau estimates that \$92,760 (4,638 sq. ft \* \$100/sq. ft. commercial building tax appraisal rate \* 20% of the appraised value) would need to be collected by the owner(s) of such property by the Guam Building Code Council.

**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR


Post Office Box 2950, Hagåtña Guam 96932

**EDDIE BAZA CALVO**  
GOVERNOR**RAY TENORIO**  
LIEUTENANT GOVERNOR**JOHN A. RIOS**  
DIRECTOR**JOSE S. CALVO**  
DEPUTY DIRECTOR**FEB 25 2014**

The Bureau requests that Bill No(s) 252-32 (COR) be granted a waiver pursuant to Public Law 12-229 as amended for the following reason(s):

Bill No. 252-32 is an act to amend Article 2, Chapter 10, Title 12, Guam Code Annotated §10238 relative to the waiver of Sovereign Immunity on a loan previously authorized for the Jose D. Leon Guerrero Port Authority of Guam.

The intent of the Bill is administrative in nature and poses no fiscal impact upon any funds of the Government of Guam. Also, please note that the Port Authority of Guam (PAG) provided Testimony dated January 16, 2014 on Bill No. 252-32 (attached), noting its support of the subject Bill and in closing mentioned that "the inclusion of the additional waiver of sovereign immunity should not affect the status of the loan (PAG – Bank of Guam) approval before the Public Utilities Commission."



**JOHN A. RIOS**  
Director



## COMMITTEE ON RULES

*I Mina'trentai Dos na Liheslaturan Guåhan* • The 32nd Guam Legislature  
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Rory J. Respicio  
CHAIRPERSON  
MAJORITY LEADER

Senator  
Thomas C. Ada  
VICE CHAIRPERSON  
ASSISTANT MAJORITY LEADER

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

Senator  
Dennis G. Rodriguez, Jr.  
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Vice-Speaker  
Benjamin J.F. Cruz  
Member

Legislative Secretary  
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Member

Senator  
Frank Blas Aguon, Jr.  
Member

Senator  
Michael F.Q. San Nicolas  
Member

Senator  
V. Anthony Ada  
Member  
MINORITY LEADER

Senator  
Aline Yamashita  
Member

December 24, 2013

**VIA E-MAIL**

[john.rios@bbmr.guam.gov](mailto: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. 241-32 (COR), 242-32(COR), 243-32 (COR), 244-32 (COR) and 245-32 (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 of the Committee on Rules*

Attachment (1)

Cc: Clerk of the Legislature

<b>Bill Nos.</b>	<b>Sponsor</b>	<b>Title</b>
<b>241-32 (COR)</b>	R.J. RESPICIO T.C. ADA T. R. MUÑA BARNES	AN ACT TO AMEND TITLE 3 GCA § 13106; TO ADD A NEW TITLE 3 GCA § 13107; TO RENUMBER THE EXISTING §§ 13107-13109; TO AMEND ITEM (b) OF TITLE 3 GCA § 6105; TO AMEND ITEMS (a) AND (b), AND TO DELETE ITEM (c) OF TITLE 5 GCA CHAPTER 40 § 40110; RELATIVE TO A VACANCY IN A MAYOR'S OR VICE MAYOR'S OFFICE, AND TO PROVIDE FOR A SPECIAL ELECTION TO FILL ANY VACANCY AMONG GUAM MAYORS OR VICE MAYORS, PROVIDED THAT SUCH VACANCY OR VACANCIES OCCUR 240 DAYS OR MORE BEFORE THE DATE OF THE NEXT GENERAL ELECTION FOR MAYORS AND VICE MAYORS.
<b>242-32 (COR)</b>	Brant T. McCreadie	AN ACT TO AMEND §28.65 OF CHAPTER 28, TITLE 9, GUAM CODE ANNOTATED, RELATIVE TO THE CRIME OF INDECENT EXPOSURE.
<b>243-32 (COR)</b>	Michael F.Q. San Nicolas	AN ACT TO IMPLEMENT THE LAW ENFORCEMENT PAY ADJUSTMENT FOR EMPLOYEES OF THE UNIFIED JUDICIARY OF GUAM, FUND CAPITAL IMPROVEMENTS TO THE MUNICIPAL MARKET OF MANGILAO AND TO CREATE THE RESPONSIBLE NON- PROFIT ENDOWMENT FUND, BY AMENDING §2 OF CHAPTER I AND ADDING §§ 13, 14 AND 15 TO CHAPTER XI, EACH OF PUBLIC LAW 32-68.
<b>244-32 (COR)</b>	FRANK B. AGUON, JR.	AN ACT AMENDING PUBLIC LAW 32-068 RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION.
<b>245-32 (COR)</b>	Vicente (ben) C. Pangelinan	AN ACT TO AMEND SECTIONS 8144, 8145, AND 8149, ARTICLE 1, CHAPTER 8, TITLE 4 OF THE GUAM CODE ANNOTATED RELATIVE TO CUSTODIANS, INVESTMENT AGENTS, AND BANK DEPOSITS.



## COMMITTEE ON RULES

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Senator  
V. Anthony Ada  
Member  
MINORITY LEADER


Senator  
Aline Yamashita  
Member

December 19, 2013

### MEMORANDUM

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

**Attorney Therese M. Terlaje**  
*Legislative Legal Counsel*

**From: Senator Rory J. Respicio**   
*Chairperson of the Committee on Rules*

**Subject: Referral of Bill No. 244-32(COR)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 244-32(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 GUÅHAN*  
2013 (FIRST) REGULAR SESSION

Bill No. 244-32(COR)

Introduced by:

FRANK B. AGUON, JR.   
M. F. Q. SAN NICOLAS   
R. J. RESPICIO 

**AN ACT AMENDING PUBLIC LAW 32-068 RELATIVE TO WITHHOLDING TAX REVENUE COLLECTIONS AND MAKING APPROPRIATIONS TO THE UNIFIED JUDICIARY FOR LAW ENFORCEMENT SALARY INCREASE IMPLEMENTATION.**

2013 DEC 18 PM 4:43 

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

**Section 1. Legislative Findings and Intent.**

Public Law 29-105 required the government of Guam to implement four ten percent (10%) salary increases effective October 1, 2008 and each October 1 thereafter until Fiscal Year 2012 for all law enforcement personnel inclusive of the Unified Judiciary of Guam, Guam Police Department, Department of Corrections, Customs and Quarantine Agency, Jose D. Leon Guerrero Commercial Port, A. B. Won Pat International Airport, Department of Parks and Recreation, Department of Agriculture, Attorney General's Office, Department of Revenue and Taxation and the Department of Youth Affairs.

*I Liheslatura* finds that Public Law 29-105 was passed unanimously by members of *I Mina'Bente Nuebi Na Liheslaturan Guåhan* and signed into law by *Segundu Na Maga'lahi Guåhan* on August 14, 2008. *I Liheslatura* further finds that for the last three years, law enforcement salaries have been frozen after the



1 implementation of the second ten percent (10%) increment resulting in accrued  
2 payroll obligations owed by the government of Guam to its employees.

3 *I Maga'lahi Guåhan* has recently identified funds and ordered the final two  
4 (2) ten percent (10%) increments be implemented during the first pay period in  
5 December 2013. In addition, *I Maga'lahi Guahan* identified funds to pay Ten  
6 Million Dollars (\$10,000,000) toward the accrued payroll liability owed to law  
7 enforcement officers for Fiscal Years 2011 through 2014.

8 *I Liheslatura* further finds that funds identified by *I Maga'lahi Guåhan* are  
9 only for increasing wages and paying prior obligations owed to law enforcement  
10 personnel at the Guam Police Department, Department of Corrections, Customs  
11 and Quarantine Agency, Department of Parks and Recreation, Department of  
12 Agriculture, Attorney General's Office, Department of Revenue and Taxation and  
13 the Department of Youth Affairs. Funding to increase the salaries for Unified  
14 Judiciary law enforcement personnel was not identified by *I Maga'lahi Guåhan*  
15 leaving the Marshal and Probation officers frozen at the second ten percent (10%)  
16 increment or at a salary level twenty percent (20%) below their law enforcement  
17 colleagues in other branches and agencies of the government.

18 On November 27, 2013, the Unified Judiciary fulfilled part of its obligation  
19 created by Public Law 29-105 to law enforcement personnel by making a  
20 retroactive payment for Fiscal Years 2009 through 2012. This retroactive payment  
21 was made possible from the austerity measures put into place to reduce court  
22 expenses, the collection of past due appropriations, and management tools  
23 provided by *I Liheslatura* included in the FY 2013 and FY 2014 Budget Acts.

24 *I Liheslatura* further finds the unbudgeted retroactive payment of accrued  
25 payroll liabilities to law enforcement personnel by the Unified Judiciary and  
26 Executive Branch has created a windfall of new withholding taxes in FY 2014 or  
27 collections in excess of estimates. The Unified Judiciary remitted approximately

1 Three Hundred Forty Thousand (\$340,000) in withholding taxes to the Treasurer  
2 of Guam for its retroactive payments and the Executive Branch is estimated to  
3 remit more than One Million Nine Hundred Thousand Dollars (\$1,900,000) in  
4 withholding taxes from its retroactive payments.

5 *I Liheslatura* further finds that increasing the salary of law enforcement  
6 personnel by 20% for twenty (20) pay periods in Fiscal Year 2014 will cause  
7 collections of withholding taxes to exceed estimates by an additional One Million  
8 Seven Hundred Thousand Dollars (\$1,700,000), inclusive of Two Hundred Twenty  
9 Five Thousand Dollars (\$225,000) for Unified Judiciary personnel should the final  
10 two (2) ten percent (10%) increments be implemented.

11 The total estimated windfall of withholding taxes for retroactive and  
12 prospective law enforcement salary adjustments is Three Million Nine Hundred  
13 Forty Thousand Dollars (\$3,940,000). It is therefore the intent of *I Liheslaturan*  
14 *Guåhan* that One Million Two Hundred Thousand (\$1,200,000) of the estimated  
15 windfall of withholding taxes be placed in the Provision for Income Tax Refunds.  
16 The remaining Two Million Seven Hundred Forty Thousand Dollars (\$2,740,000)  
17 shall be used for the following purpose, and for other purposes as set forth by I  
18 *Liheslaturan Guahan*, in subsequent legislation.

19 1) FY 2014 salary increase for Marshal and Probation Officers at the  
20 Unified Judiciary to ensure fair and equitable treatment of all branches of  
21 government and its employees;

22 **Section 2. Section 2 of Chapter I of Public Law 32-068 is hereby**  
23 **amended to read:**

24 “Section 2. Estimated Revenues for Fiscal Year 2014. *I Liheslaturan*  
25 *Guåhan* adopts the following revenue estimates for Fiscal Year 2014 as the  
26 basis for the appropriations contained in this Act.

27 I. GENERAL FUND REVENUES AMOUNT

1	TOTAL GENERAL FUND REVENUE	<del>\$722,871,989</del>	(\$726,811,989)
2	PROVISION FOR TAX REFUND PAYMENTS	<del>(\$120,000,000)</del>	(\$121,200,000)
3	TOTAL GENERAL FUND REVENUE AVAILABLE		
4	FOR OPERATIONS	<del>\$602,871,989</del>	\$605,611,989
5	A. TAXES		
6	Income Tax Corporate		\$104,887,419
7	Individual		\$84,982,063
8	Withholding Taxes, Interest and Penalties	<del>\$222,255,762</del>	\$226,195,762
9	Provision for Tax Refund Payments	<del>(\$120,000,000)</del>	(\$121,200,000)
10	TOTAL INCOME TAXES	<del>\$292,125,244</del>	\$294,865,244
11	Business Privilege Tax		\$232,826,385
12	Business Privilege Tax (GMHA Pharmaceuticals Fund)		(\$9,313,055)
13	Other Taxes		\$2,632,132
14	TOTAL TAXES		\$518,270,706
15	B. FEDERAL SOURCES		
16	Federal Income Tax Collection - Section 30 Funds		\$65,287,000
17	Overpayment reconciliation of Section 30 (3 of 5)		(\$2,000,000)
18	Immigration and Passport Fees		\$1,849,872
19	TOTAL FEDERAL SOURCES		\$65,136,872
20	C. USE OF MONEY AND PROPERTY		\$1,627,655
21	D. LICENSES, FEES, AND PERMITS		
22	Licenses, Fees, and Permits		\$4,711,185
23	Licenses, Fees, and Permits (Better Public Service Fund)		(\$471,119)
24	TOTAL LICENSES, FEES, AND PERMITS		\$4,240,066
25	E. DEPARTMENT CHARGES		\$1,812,516
26	TOTAL GENERAL FUND REVENUE		
27	AVAILABLE FOR APPROPRIATION	<del>\$591,087,815</del>	\$593,827,815

1 IV. REVENUE AVAILABLE FOR OPERATIONS SUMMARY:

2	TOTAL GENERAL FUND REVENUE	<del>\$711,087,815</del>	\$715,027,815
3	PROVISION FOR TAX REFUNDS	<del>(\$120,000,000)</del>	(\$121,200,000)
4	TOTAL GENERAL FUND REVENUE		
5	AVAILABLE FOR APPROPRIATION	<del>\$591,087,815</del>	\$593,827,815
6	TOTAL SPECIAL FUND REVENUE		\$168,994,981
7	TOTAL FEDERAL MATCHING GRANTS-IN-AID REVENUES		\$44,621,02
8	GRAND TOTAL	<del>\$804,703,820</del>	\$807,328,820”

9 **Section 3. Section 3 of Chapter I of Public Law 32-068 is hereby**  
10 **amended to read:**

11 “Section 3. Authorization to Pay and Prioritize the Payment of Tax  
12 Refunds.

13 *I Maga’låhen Guåhan shall prioritize tax refunds for Tax Year 2013*  
14 *and prior years A-Status Returns no less than One Hundred Twenty One*  
15 *Million Two Hundred Thousand Dollars (~~\$120,000,000~~) (\$121,200,000).”*

16 **Section 4. Appropriation to the Unified Judiciary.** The sum of Nine  
17 Hundred Thousand Dollars (\$900,000) is appropriated from the General Fund to  
18 the Unified Judiciary for salary increases for Marshal and Probation Officers for  
19 the purposes of fully implementing the raises mandated in Public Law 29-105.

20 **Section 5. Severability.** If any provision of this Act or its application to  
21 any person or circumstance is held invalid, the invalidity *shall not* affect other  
22 provisions or applications of this Act which can be given effect without the invalid  
23 provision or application and to this end the provisions of this Act are severable.