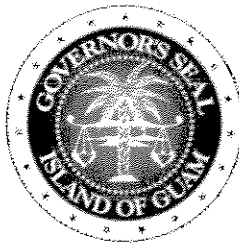


I Mina'Trentai Dos Na Liheslaturan Received
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
388-32 (LS), P.L. 32-202	Brant T. McCreadie, T.A. Morrison, T.R. Muña Barnes, V. Anthony Ada	AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77, DIVISION 2, TITLE 12, GUAM CODE ANNOTATED RELATIVE TO AUTHORIZING THE ISSUANCE OF TAX CREDITS FOR CONTRIBUTORS TO THE RENOVATION AND EXPANSION OF THE TIYAN GYMNASIUM.	8/13/14 5:48 p.m.	08/14/14	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land	09/09/14 4:00 p.m.	09/30/14 2:56 p.m.	Fiscal Note Request 8/15/14 Fiscal Note Recd 9/19/14
	DATE PASSED	TITLE	TRANSMITTED		DUE DATE	<small>DATE SIGNED BY I MAGA'LAHEN GUAHAN</small>	PUBLIC LAW NO.	NOTES
	10/3/2014	AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77, DIVISION 2, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING THE ISSUANCE OF TAX CREDITS FOR CONTRIBUTORS TO THE RENOVATION AND EXPANSION OF THE TIYAN GYMNASIUM.	10/6/14	6:32 p.m.	10/17/2014	10/13/2014	32-202	As amended on the Floor.



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

OCT 16 2014

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

32-14-2150
Office of the Speaker
Judith T. Won Pat, Ed.D.

Date: 10-17-14
Time: 4:19pm
Received By: [Signature]

2014 OCT 17 PM 4:55

Handwritten: HANNA

Dear Madame Speaker:

Transmitted herewith is Bill No. 388-32 (LS) "AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77, DIVISION 2, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING THE ISSUANCE OF TAX CREDITS FOR CONTRIBUTORS TO THE RENOVATION AND EXPANSION OF THE TIYAN GYMNASIUM," which I signed into law on October 13, 2014 as Public Law 32-202.

Senseramente,


EDDIE BAZA CALVO

2150



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

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

This is to certify that **Bill No. 388-32 (LS)**, "AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77, DIVISION 2, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING THE ISSUANCE OF TAX CREDITS FOR CONTRIBUTORS TO THE RENOVATION AND EXPANSION OF THE TIYAN GYMNASIUM," was on the 3rd day of October, 2014, duly and regularly passed.



Judith T. Won Pat, Ed.D.
Speaker

Attested:



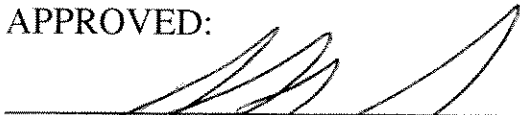
Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'laken Guåhan* this 6 day of OCT, 2014, at 6:32 o'clock P.M.



Assistant Staff Officer
Maga'lahi's Office

APPROVED:



EDWARD B. CALVO
I Maga'laken Guåhan

Date: OCT 13 2014

Public Law No. 32-202

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

Bill No. 388-32 (LS)

As amended on the Floor.

Introduced by:

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

**AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77,
DIVISION 2, TITLE 12, GUAM CODE ANNOTATED,
RELATIVE TO AUTHORIZING THE ISSUANCE OF
TAX CREDITS FOR CONTRIBUTORS TO THE
RENOVATION AND EXPANSION OF THE TIYAN
GYMNASIUM.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds
that a Memorandum of Understanding between the Guam Department of Parks and
Recreation, with the concurrence of the Office of the Attorney General and
approval by *I Maga'lahren Guåhan*, and the Guam Basketball Confederation was
entered into in November 2013. *I Liheslaturan Guåhan* further finds that the
Department of Parks of Recreation currently *does not* have the resources to

1 renovate and reopen the *Tiyan* Gymnasium. Because of this, *I Liheslaturan*
2 *Guåhan* finds that the public-private partnership with the Guam Basketball
3 Confederation presents an opportunity for the renovation and expansion of the
4 *Tiyan* Gymnasium and facilities for use by the community.

5 *I Liheslaturan Guåhan* further finds that partnerships such as these have the
6 potential to spawn new programs aimed at the health and wellness of our
7 community, especially our youth. Based on the commitments of the Guam
8 Basketball Confederation and the cooperation of the Department of Parks and
9 Recreation, there is immense potential for the comprehensive rehabilitation of the
10 *Tiyan* Gymnasium. Based on the success of this proposed tax credit program, *I*
11 *Liheslaturan Guåhan* sees the potential for additional tax credit programs that can
12 provide a responsible avenue for the construction of new facilities, and the
13 rehabilitation of sports and recreation facilities island wide, most especially in the
14 southern villages, such as *Agat*, *Umatac* and *Merizo*, and other villages that
15 currently lack facilities.

16 Therefore, it is the intent of *I Liheslaturan Guåhan* to establish a controlled
17 plan that authorizes the issuance of unpledged business privilege tax credits for
18 contributors to the renovation and expansion of the *Tiyan* Gymnasium and
19 facilities by adding a new Article 6 to Chapter 77, Division 2 of Title 12, Guam
20 Code Annotated.

21 **Section 2.** A new Article 6 is hereby *added* to Chapter 77, Division 2,
22 Title 12, Guam Code Annotated, to read:

23 **“ARTICLE 6**

24 **TAX CREDITS FOR THE TIYAN GYMNASIUM**

25 § 77601. Credit Against Eligible Taxes.

26 § 77602. Limits of Liability.

27 § 77603. Fines and Penalties.

1 § 77604. Cap on Business Privilege Tax Credits for the
2 Rehabilitation and Improvement of the *Tiyan*
3 Gymnasium and Facilities.

4 § 77605. Public Access to *Tiyan* Gymnasium and Facilities.

5 § 77606. Filing of Annual Reports.

6 § 77607. GEDA Report.

7 § 77608. Rules and Regulations.

8 § 77609. Licensing Agreement for *Tiyan* Gymnasium to Guam
9 Basketball Confederation.

10 § 77610. Ancestral Lands.

11 **§ 77601. Credit Against Eligible Taxes.**

12 (a) To the extent that any business contributes the actual cost
13 of design, labor and materials that are for the rehabilitation and
14 improvement of the Department of Parks and Recreation (DPR) *Tiyan*
15 Gymnasium and facilities, it *shall* be entitled to credit of business
16 privilege taxes that are *not* already pledged for any purpose by Guam
17 law. The basis for contribution to the project *shall* be the actual cost of
18 the contribution plus the cost of transportation from the point of origin
19 to its destination.

20 (b) Any unused credits *not* used in the current tax period
21 may be carried over into subsequent tax periods until such credits are
22 exhausted.

23 (c) The total credits allowed under this Act *shall not* exceed
24 the actual dollar amount of the expenditures on the project.

25 **§ 77602. Limits of Liability.**

26 Unless a contractor, materials supplier, designer or
27 landlord/lessor has direct involvement in the operations of the *Tiyan*

1 Gymnasium and facilities as a director, officer, manager, employee,
2 representative or agent of the Guam Basketball Confederation, they
3 *shall not* be held liable for any civil or criminal damages or penalties
4 directly or indirectly arising from or related to the operations, any use,
5 or possession of the gymnasium and facilities, *unless* it can be proven
6 that the materials or design work provided were substandard. As the
7 *Tiyan* Gymnasium and facilities is a private venture operated by the
8 Guam Basketball Confederation, the government of Guam *shall not*
9 be liable for any claims or damages arising from the operation of the
10 gymnasium and facilities. The Guam Basketball Confederation, its
11 directors, agents, consultants, employees, or other affiliated person or
12 persons shall make no representation that the government of Guam
13 has any interest in the operation of such gymnasium and facilities.

14 **§ 77603. Fines and Penalties.**

15 To the extent that a company providing materials and services
16 for the project contained herein takes more tax benefits in terms of
17 business privilege taxes than the actual value of the materials or
18 services contributed to the project authorized herein, that company
19 *shall* be required to pay all interest and penalties applicable under
20 Guam law and the Internal Revenue Code for failure to pay taxes, in
21 addition to payment of the actual taxes due. To the extent that any
22 individual, officer, director or other person having interest in a
23 company providing materials or services for the project contained
24 herein knowingly and willingly causes such company to take more tax
25 benefits in terms of business privilege taxes than the actual value of
26 the material or services contributed to the project, such individual
27 *shall* be guilty of a felony in the third degree punishable by a fine of

1 *not less than* Five Thousand Dollars (\$5,000), or one (1) year in
2 prison, or both.

3 **§ 77604. Cap on Business Privilege Tax Credits for**
4 **Rehabilitation and Improvement of the *Tiyan* Gymnasium and**
5 **Facilities.**

6 (a) The total amount of credits against unpledged business
7 privilege taxes for the rehabilitation and improvement of the *Tiyan*
8 Gymnasium and facilities authorized herein *shall not* exceed Two
9 Million Five Hundred Thousand Dollars (\$2,500,000) over a ten (10)
10 year period. No more than Two Hundred Fifty Thousand Dollars
11 (\$250,000) in tax credits shall be authorized for each year of the
12 program.

13 (b) If, at the expiration of the ten (10) year period authorized
14 pursuant to this Article, there are still unclaimed authorized tax
15 credits, *I Liheslaturan Guåhan* may, in its discretion, extend the
16 eligible period until such time that all eligible tax credits are
17 exhausted.

18 (c) *I Liheslaturan Guåhan* may, in its discretion, extend the
19 term and modify any part of the program based on future
20 improvement plans and demand for such facilities in this location.

21 (d) Construction and professional services and equipment
22 and materials *shall* be competitively procured.

23 **§ 77605. Public Access to *Tiyan* Gymnasium and Facilities.**

24 As a condition for the Guam Basketball Confederation and its
25 contributors to be entitled to the tax benefits of the program
26 established in this Article, the gymnasium and facilities must be
27 available to the general public in accordance with the Memorandum

1 of Understanding with the Department of Parks and Recreation
2 governing the use of the property. The Memorandum of
3 Understanding *shall* incorporate provisions that support opportunities
4 for access to the gymnasium and facilities by individuals with
5 disabilities.

6 **§ 77606. Filing of Annual Reports.**

7 (a) The Guam Basketball Confederation *shall* annually
8 submit a copy of the financial statement required in § 14102, Chapter
9 14 of Title 18 GCA to the Speaker of *I Liheslaturan Guåhan*, the
10 Public Auditor, and the Administrator of GEDA.

11 (b) The Guam Basketball Confederation must ensure that it
12 is current with all its articles and by-laws, and should there be any
13 amendments to such documents, it should immediately file such
14 amendments to the Department of Revenue and Taxation.

15 **§ 77607. GEDA Report.**

16 GEDA *shall* submit a report to *I Liheslaturan Guåhan* detailing
17 the impact of the program on the business privilege taxes, sports, and
18 economic activities on Guam. GEDA *shall* also include in its report its
19 monitoring efforts and any other information related to the program.
20 The report shall be transmitted to *I Liheslaturan Guåhan* on an annual
21 basis until the tax credit cap pursuant to §77604 of this Article is
22 exhausted.

23 **§ 77608. Rules and Regulations.**

24 The Guam Economic Development Authority *shall* implement
25 and monitor the tax credit program authorized pursuant to this Article
26 based on rules and regulations already adopted by GEDA for previous
27 tax credit programs.

1 **§ 77609. Licensing Agreement for *Tiyan* Gymnasium to Guam**
2 **Basketball Confederation.**

3 The Department of Parks and Recreation and the Guam
4 Basketball Confederation *shall* enter into a license agreement for the
5 improvement, rehabilitation and maintenance of the *Tiyan*
6 Gymnasium for a period of ten (10) years, in accordance with the
7 provisions of the Memorandum of Understanding entered into by the
8 Guam Basketball Confederation and the Department of Parks and
9 Recreation on November 21, 2013. If at any time the Guam
10 Basketball Confederation *does not* comply with any provision of the
11 Memorandum of Understanding, the license *shall* be null and void,
12 and management of the property *shall* revert solely to the Department
13 of Parks and Recreation.

14 **§ 77610. Ancestral Lands.** Nothing in this Article shall prevent
15 the return of ancestral lands upon such time that such ownership is fully
16 reconciled.”

17 **Section 3. Effective Date.** This Act *shall* be effective upon enactment.

18 **Section 4. Severability.** *If* any provision of this Law or its application to
19 any person or circumstance is found to be invalid or contrary to law, such
20 invalidity *shall not* affect other provisions or applications of this Law which can be
21 given effect without the invalid provisions or application, and to this end the
22 provisions of this Law are severable.

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

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

This is to certify that **Bill No. 388-32 (LS)**, "AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77, DIVISION 2, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING THE ISSUANCE OF TAX CREDITS FOR CONTRIBUTORS TO THE RENOVATION AND EXPANSION OF THE *TIYAN* GYMNASIUM," was on the 3rd day of October, 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 6 day of Oct,
2014, at 6:32 o'clock P.M.


Assistant Staff Officer
***Maga'lahi's* Office**

APPROVED:

EDWARD J.B. CALVO
I Maga'lahaen Guåhan

Date: _____
Public Law No. _____

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

Bill No. 388-32 (LS)

As amended on the Floor.

Introduced by:

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

**AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77,
DIVISION 2, TITLE 12, GUAM CODE ANNOTATED,
RELATIVE TO AUTHORIZING THE ISSUANCE OF
TAX CREDITS FOR CONTRIBUTORS TO THE
RENOVATION AND EXPANSION OF THE TIYAN
GYMNASIUM.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds
that a Memorandum of Understanding between the Guam Department of Parks and
Recreation, with the concurrence of the Office of the Attorney General and
approval by *I Maga'lahren Guåhan*, and the Guam Basketball Confederation was
entered into in November 2013. *I Liheslaturan Guåhan* further finds that the
Department of Parks of Recreation currently *does not* have the resources to

1 renovate and reopen the *Tiyan* Gymnasium. Because of this, *I Liheslaturan*
2 *Guåhan* finds that the public-private partnership with the Guam Basketball
3 Confederation presents an opportunity for the renovation and expansion of the
4 *Tiyan* Gymnasium and facilities for use by the community.

5 *I Liheslaturan Guåhan* further finds that partnerships such as these have the
6 potential to spawn new programs aimed at the health and wellness of our
7 community, especially our youth. Based on the commitments of the Guam
8 Basketball Confederation and the cooperation of the Department of Parks and
9 Recreation, there is immense potential for the comprehensive rehabilitation of the
10 *Tiyan* Gymnasium. Based on the success of this proposed tax credit program, *I*
11 *Liheslaturan Guåhan* sees the potential for additional tax credit programs that can
12 provide a responsible avenue for the construction of new facilities, and the
13 rehabilitation of sports and recreation facilities island wide, most especially in the
14 southern villages, such as *Agat*, *Umatac* and *Merizo*, and other villages that
15 currently lack facilities.

16 Therefore, it is the intent of *I Liheslaturan Guåhan* to establish a controlled
17 plan that authorizes the issuance of unpledged business privilege tax credits for
18 contributors to the renovation and expansion of the *Tiyan* Gymnasium and
19 facilities by adding a new Article 6 to Chapter 77, Division 2 of Title 12, Guam
20 Code Annotated.

21 **Section 2.** A new Article 6 is hereby *added* to Chapter 77, Division 2,
22 Title 12, Guam Code Annotated, to read:

23 **“ARTICLE 6**

24 **TAX CREDITS FOR THE TIYAN GYMNASIUM**

25 § 77601. Credit Against Eligible Taxes.

26 § 77602. Limits of Liability.

27 § 77603. Fines and Penalties.

1 § 77604. Cap on Business Privilege Tax Credits for the
2 Rehabilitation and Improvement of the *Tiyan*
3 Gymnasium and Facilities.

4 § 77605. Public Access to *Tiyan* Gymnasium and Facilities.

5 § 77606. Filing of Annual Reports.

6 § 77607. GEDA Report.

7 § 77608. Rules and Regulations.

8 § 77609. Licensing Agreement for *Tiyan* Gymnasium to Guam
9 Basketball Confederation.

10 § 77610. Ancestral Lands.

11 **§ 77601. Credit Against Eligible Taxes.**

12 (a) To the extent that any business contributes the actual cost
13 of design, labor and materials that are for the rehabilitation and
14 improvement of the Department of Parks and Recreation (DPR) *Tiyan*
15 Gymnasium and facilities, it *shall* be entitled to credit of business
16 privilege taxes that are *not* already pledged for any purpose by Guam
17 law. The basis for contribution to the project *shall* be the actual cost of
18 the contribution plus the cost of transportation from the point of origin
19 to its destination.

20 (b) Any unused credits *not* used in the current tax period
21 may be carried over into subsequent tax periods until such credits are
22 exhausted.

23 (c) The total credits allowed under this Act *shall not* exceed
24 the actual dollar amount of the expenditures on the project.

25 **§ 77602. Limits of Liability.**

26 Unless a contractor, materials supplier, designer or
27 landlord/lessor has direct involvement in the operations of the *Tiyan*

1 Gymnasium and facilities as a director, officer, manager, employee,
2 representative or agent of the Guam Basketball Confederation, they
3 *shall not* be held liable for any civil or criminal damages or penalties
4 directly or indirectly arising from or related to the operations, any use,
5 or possession of the gymnasium and facilities, *unless* it can be proven
6 that the materials or design work provided were substandard. As the
7 *Tiyan* Gymnasium and facilities is a private venture operated by the
8 Guam Basketball Confederation, the government of Guam *shall not*
9 be liable for any claims or damages arising from the operation of the
10 gymnasium and facilities. The Guam Basketball Confederation, its
11 directors, agents, consultants, employees, or other affiliated person or
12 persons shall make no representation that the government of Guam
13 has any interest in the operation of such gymnasium and facilities.

14 **§ 77603. Fines and Penalties.**

15 To the extent that a company providing materials and services
16 for the project contained herein takes more tax benefits in terms of
17 business privilege taxes than the actual value of the materials or
18 services contributed to the project authorized herein, that company
19 *shall* be required to pay all interest and penalties applicable under
20 Guam law and the Internal Revenue Code for failure to pay taxes, in
21 addition to payment of the actual taxes due. To the extent that any
22 individual, officer, director or other person having interest in a
23 company providing materials or services for the project contained
24 herein knowingly and willingly causes such company to take more tax
25 benefits in terms of business privilege taxes than the actual value of
26 the material or services contributed to the project, such individual
27 *shall* be guilty of a felony in the third degree punishable by a fine of

1 *not less than* Five Thousand Dollars (\$5,000), or one (1) year in
2 prison, or both.

3 **§ 77604. Cap on Business Privilege Tax Credits for**
4 **Rehabilitation and Improvement of the *Tiyan* Gymnasium and**
5 **Facilities.**

6 (a) The total amount of credits against unpledged business
7 privilege taxes for the rehabilitation and improvement of the *Tiyan*
8 Gymnasium and facilities authorized herein *shall not* exceed Two
9 Million Five Hundred Thousand Dollars (\$2,500,000) over a ten (10)
10 year period. No more than Two Hundred Fifty Thousand Dollars
11 (\$250,000) in tax credits shall be authorized for each year of the
12 program.

13 (b) If, at the expiration of the ten (10) year period authorized
14 pursuant to this Article, there are still unclaimed authorized tax
15 credits, *I Liheslaturan Guåhan* may, in its discretion, extend the
16 eligible period until such time that all eligible tax credits are
17 exhausted.

18 (c) *I Liheslaturan Guåhan* may, in its discretion, extend the
19 term and modify any part of the program based on future
20 improvement plans and demand for such facilities in this location.

21 (d) Construction and professional services and equipment
22 and materials *shall* be competitively procured.

23 **§ 77605. Public Access to *Tiyan* Gymnasium and Facilities.**

24 As a condition for the Guam Basketball Confederation and its
25 contributors to be entitled to the tax benefits of the program
26 established in this Article, the gymnasium and facilities must be
27 available to the general public in accordance with the Memorandum

1 of Understanding with the Department of Parks and Recreation
2 governing the use of the property. The Memorandum of
3 Understanding *shall* incorporate provisions that support opportunities
4 for access to the gymnasium and facilities by individuals with
5 disabilities.

6 **§ 77606. Filing of Annual Reports.**

7 (a) The Guam Basketball Confederation *shall* annually
8 submit a copy of the financial statement required in § 14102, Chapter
9 14 of Title 18 GCA to the Speaker of *I Liheslaturan Guåhan*, the
10 Public Auditor, and the Administrator of GEDA.

11 (b) The Guam Basketball Confederation must ensure that it
12 is current with all its articles and by-laws, and should there be any
13 amendments to such documents, it should immediately file such
14 amendments to the Department of Revenue and Taxation.

15 **§ 77607. GEDA Report.**

16 GEDA *shall* submit a report to *I Liheslaturan Guåhan* detailing
17 the impact of the program on the business privilege taxes, sports, and
18 economic activities on Guam. GEDA *shall* also include in its report its
19 monitoring efforts and any other information related to the program.
20 The report shall be transmitted to *I Liheslaturan Guåhan* on an annual
21 basis until the tax credit cap pursuant to §77604 of this Article is
22 exhausted.

23 **§ 77608. Rules and Regulations.**

24 The Guam Economic Development Authority *shall* implement
25 and monitor the tax credit program authorized pursuant to this Article
26 based on rules and regulations already adopted by GEDA for previous
27 tax credit programs.

1 **§ 77609. Licensing Agreement for *Tiyan* Gymnasium to Guam**
2 **Basketball Confederation.**

3 The Department of Parks and Recreation and the Guam
4 Basketball Confederation *shall* enter into a license agreement for the
5 improvement, rehabilitation and maintenance of the *Tiyan*
6 Gymnasium for a period of ten (10) years, in accordance with the
7 provisions of the Memorandum of Understanding entered into by the
8 Guam Basketball Confederation and the Department of Parks and
9 Recreation on November 21, 2013. If at any time the Guam
10 Basketball Confederation *does not* comply with any provision of the
11 Memorandum of Understanding, the license *shall* be null and void,
12 and management of the property *shall* revert solely to the Department
13 of Parks and Recreation.

14 **§ 77610. Ancestral Lands.** Nothing in this Article shall prevent
15 the return of ancestral lands upon such time that such ownership is fully
16 reconciled.”

17 **Section 3. Effective Date.** This Act *shall* be effective upon enactment.

18 **Section 4. Severability.** *If* any provision of this Law or its application to
19 any person or circumstance is found to be invalid or contrary to law, such
20 invalidity *shall not* affect other provisions or applications of this Law which can be
21 given effect without the invalid provisions or application, and to this end the
22 provisions of this Law are severable.



I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN

THIRTY-SECOND GUAM LEGISLATURE

155 Hesler Place, Hagåtña, Guam 96910

October 6, 2014

The Honorable Edward J.B. Calvo

I Maga'lahaen Guåhan

Ufisinan I Maga'lahi

Hagåtña, Guam 96910

Dear *Maga'lahi* Calvo:

Transmitted herewith are Bill and Substitute Bill Nos. 42-32 (COR), 136-32 (COR), 213-32 (COR), 284-32 (COR), 287-32 (COR), 292-32 (COR), 294-32 (COR), 295-32 (COR), 299-32 (COR), 300-32 (COR), 303-32 (COR), 324-32 (COR), 325-32 (COR), 327-32 (COR), 337-32 (COR), 347-32 (COR), 348-32 (COR), 349-32 (COR), 352-32 (LS), 354-32 (LS), 362-32 (COR), 384-32 (COR), 388-32 (LS) and 393-32 (COR) which were passed by *I Mina'Trentai Dos Na Liheslaturan Guåhan* on October 3, 2014.

Sincerely,

TINA ROSE MUÑA BARNES
Legislative Secretary

Enclosures (24)

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


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

This is to certify that **Bill No. 388-32 (LS)**, “AN ACT TO *ADD A NEW ARTICLE 6 TO CHAPTER 77, DIVISION 2, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING THE ISSUANCE OF TAX CREDITS FOR CONTRIBUTORS TO THE RENOVATION AND EXPANSION OF THE TIYAN GYMNASIUM,*” was on the 3rd day of October, 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 _____ day of _____,
2014, at _____ o'clock _____.M.

Assistant Staff Officer
Maga'lahi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'lahen Guåhan

Date: _____
Public Law No. _____

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

Bill No. 388-32 (LS)

As amended on the Floor.

Introduced by:

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

**AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77,
DIVISION 2, TITLE 12, GUAM CODE ANNOTATED,
RELATIVE TO AUTHORIZING THE ISSUANCE OF
TAX CREDITS FOR CONTRIBUTORS TO THE
RENOVATION AND EXPANSION OF THE TIYAN
GYMNASIUM.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds
that a Memorandum of Understanding between the Guam Department of Parks and
Recreation, with the concurrence of the Office of the Attorney General and
approval by *I Maga'lahren Guåhan*, and the Guam Basketball Confederation was
entered into in November 2013. *I Liheslaturan Guåhan* further finds that the
Department of Parks of Recreation currently *does not* have the resources to

1 renovate and reopen the *Tiyan* Gymnasium. Because of this, *I Liheslaturan*
2 *Guåhan* finds that the public-private partnership with the Guam Basketball
3 Confederation presents an opportunity for the renovation and expansion of the
4 *Tiyan* Gymnasium and facilities for use by the community.

5 *I Liheslaturan Guåhan* further finds that partnerships such as these have the
6 potential to spawn new programs aimed at the health and wellness of our
7 community, especially our youth. Based on the commitments of the Guam
8 Basketball Confederation and the cooperation of the Department of Parks and
9 Recreation, there is immense potential for the comprehensive rehabilitation of the
10 *Tiyan* Gymnasium. Based on the success of this proposed tax credit program, *I*
11 *Liheslaturan Guåhan* sees the potential for additional tax credit programs that can
12 provide a responsible avenue for the construction of new facilities, and the
13 rehabilitation of sports and recreation facilities island wide, most especially in the
14 southern villages, such as *Agat*, *Umatac* and *Merizo*, and other villages that
15 currently lack facilities.

16 Therefore, it is the intent of *I Liheslaturan Guåhan* to establish a controlled
17 plan that authorizes the issuance of unpledged business privilege tax credits for
18 contributors to the renovation and expansion of the *Tiyan* Gymnasium and
19 facilities by adding a new Article 6 to Chapter 77, Division 2 of Title 12, Guam
20 Code Annotated.

21 **Section 2.** A new Article 6 is hereby *added* to Chapter 77, Division 2,
22 Title 12, Guam Code Annotated, to read:

23 **“ARTICLE 6**

24 **TAX CREDITS FOR THE TIYAN GYMNASIUM**

25 § 77601. Credit Against Eligible Taxes.

26 § 77602. Limits of Liability.

27 § 77603. Fines and Penalties.

1 § 77604. Cap on Business Privilege Tax Credits for the
2 Rehabilitation and Improvement of the *Tiyan*
3 Gymnasium and Facilities.

4 § 77605. Public Access to *Tiyan* Gymnasium and Facilities.

5 § 77606. Filing of Annual Reports.

6 § 77607. GEDA Report.

7 § 77608. Rules and Regulations.

8 § 77609. Licensing Agreement for *Tiyan* Gymnasium to Guam
9 Basketball Confederation.

10 § 77610. Ancestral Lands.

11 **§ 77601. Credit Against Eligible Taxes.**

12 (a) To the extent that any business contributes the actual cost
13 of design, labor and materials that are for the rehabilitation and
14 improvement of the Department of Parks and Recreation (DPR) *Tiyan*
15 Gymnasium and facilities, it *shall* be entitled to credit of business
16 privilege taxes that are *not* already pledged for any purpose by Guam
17 law. The basis for contribution to the project *shall* be the actual cost of
18 the contribution plus the cost of transportation from the point of origin
19 to its destination.

20 (b) Any unused credits *not* used in the current tax period
21 may be carried over into subsequent tax periods until such credits are
22 exhausted.

23 (c) The total credits allowed under this Act *shall not* exceed
24 the actual dollar amount of the expenditures on the project.

25 **§ 77602. Limits of Liability.**

26 Unless a contractor, materials supplier, designer or
27 landlord/lessor has direct involvement in the operations of the *Tiyan*

1 Gymnasium and facilities as a director, officer, manager, employee,
2 representative or agent of the Guam Basketball Confederation, they
3 *shall not* be held liable for any civil or criminal damages or penalties
4 directly or indirectly arising from or related to the operations, any use,
5 or possession of the gymnasium and facilities, *unless* it can be proven
6 that the materials or design work provided were substandard. As the
7 *Tiyan* Gymnasium and facilities is a private venture operated by the
8 Guam Basketball Confederation, the government of Guam *shall not*
9 be liable for any claims or damages arising from the operation of the
10 gymnasium and facilities. The Guam Basketball Confederation, its
11 directors, agents, consultants, employees, or other affiliated person or
12 persons shall make no representation that the government of Guam
13 has any interest in the operation of such gymnasium and facilities.

14 **§ 77603. Fines and Penalties.**

15 To the extent that a company providing materials and services
16 for the project contained herein takes more tax benefits in terms of
17 business privilege taxes than the actual value of the materials or
18 services contributed to the project authorized herein, that company
19 *shall* be required to pay all interest and penalties applicable under
20 Guam law and the Internal Revenue Code for failure to pay taxes, in
21 addition to payment of the actual taxes due. To the extent that any
22 individual, officer, director or other person having interest in a
23 company providing materials or services for the project contained
24 herein knowingly and willingly causes such company to take more tax
25 benefits in terms of business privilege taxes than the actual value of
26 the material or services contributed to the project, such individual
27 *shall* be guilty of a felony in the third degree punishable by a fine of

1 *not less than* Five Thousand Dollars (\$5,000), or one (1) year in
2 prison, or both.

3 **§ 77604. Cap on Business Privilege Tax Credits for**
4 **Rehabilitation and Improvement of the *Tiyan* Gymnasium and**
5 **Facilities.**

6 (a) The total amount of credits against unpledged business
7 privilege taxes for the rehabilitation and improvement of the *Tiyan*
8 Gymnasium and facilities authorized herein *shall not* exceed Two
9 Million Five Hundred Thousand Dollars (\$2,500,000) over a ten (10)
10 year period. No more than Two Hundred Fifty Thousand Dollars
11 (\$250,000) in tax credits shall be authorized for each year of the
12 program.

13 (b) If, at the expiration of the ten (10) year period authorized
14 pursuant to this Article, there are still unclaimed authorized tax
15 credits, *I Liheslaturan Guåhan* may, in its discretion, extend the
16 eligible period until such time that all eligible tax credits are
17 exhausted.

18 (c) *I Liheslaturan Guåhan* may, in its discretion, extend the
19 term and modify any part of the program based on future
20 improvement plans and demand for such facilities in this location.

21 (d) Construction and professional services and equipment
22 and materials *shall* be competitively procured.

23 **§ 77605. Public Access to *Tiyan* Gymnasium and Facilities.**

24 As a condition for the Guam Basketball Confederation and its
25 contributors to be entitled to the tax benefits of the program
26 established in this Article, the gymnasium and facilities must be
27 available to the general public in accordance with the Memorandum

1 of Understanding with the Department of Parks and Recreation
2 governing the use of the property. The Memorandum of
3 Understanding *shall* incorporate provisions that support opportunities
4 for access to the gymnasium and facilities by individuals with
5 disabilities.

6 **§ 77606. Filing of Annual Reports.**

7 (a) The Guam Basketball Confederation *shall* annually
8 submit a copy of the financial statement required in § 14102, Chapter
9 14 of Title 18 GCA to the Speaker of *I Liheslaturan Guåhan*, the
10 Public Auditor, and the Administrator of GEDA.

11 (b) The Guam Basketball Confederation must ensure that it
12 is current with all its articles and by-laws, and should there be any
13 amendments to such documents, it should immediately file such
14 amendments to the Department of Revenue and Taxation.

15 **§ 77607. GEDA Report.**

16 GEDA *shall* submit a report to *I Liheslaturan Guåhan* detailing
17 the impact of the program on the business privilege taxes, sports, and
18 economic activities on Guam. GEDA *shall* also include in its report its
19 monitoring efforts and any other information related to the program.
20 The report shall be transmitted to *I Liheslaturan Guåhan* on an annual
21 basis until the tax credit cap pursuant to §77604 of this Article is
22 exhausted.

23 **§ 77608. Rules and Regulations.**

24 The Guam Economic Development Authority *shall* implement
25 and monitor the tax credit program authorized pursuant to this Article
26 based on rules and regulations already adopted by GEDA for previous
27 tax credit programs.

1 **§ 77609. Licensing Agreement for *Tiyan* Gymnasium to Guam**
2 **Basketball Confederation.**

3 The Department of Parks and Recreation and the Guam
4 Basketball Confederation *shall* enter into a license agreement for the
5 improvement, rehabilitation and maintenance of the *Tiyan*
6 Gymnasium for a period of ten (10) years, in accordance with the
7 provisions of the Memorandum of Understanding entered into by the
8 Guam Basketball Confederation and the Department of Parks and
9 Recreation on November 21, 2013. If at any time the Guam
10 Basketball Confederation *does not* comply with any provision of the
11 Memorandum of Understanding, the license *shall* be null and void,
12 and management of the property *shall* revert solely to the Department
13 of Parks and Recreation.

14 **§ 77610. Ancestral Lands.** Nothing in this Article shall prevent
15 the return of ancestral lands upon such time that such ownership is fully
16 reconciled.”

17 **Section 3. Effective Date.** This Act *shall* be effective upon enactment.

18 **Section 4. Severability.** *If* any provision of this Law or its application to
19 any person or circumstance is found to be invalid or contrary to law, such
20 invalidity *shall not* affect other provisions or applications of this Law which can be
21 given effect without the invalid provisions or application, and to this end the
22 provisions of this Law are severable.



I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Vice Speaker Benjamin J.F. Cruz, Acting Chairman

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

SEP 30 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. 388-32 (LS), as introduced

Dear Speaker Won Pat:

Transmitted herewith is the Committee Report on Bill No. 388-32 (LS), as introduced, An Act to add a New Article 6 to Chapter 77, Division 2, Title 12, Guam Code Annotated relative to authorizing the issuance of tax credits for contributors to the renovation and expansion of the Tiyan Gymnasium, sponsored by Senator Brant McCreadie, which was referred to the Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land.

Committee votes are as follows:

<u>2</u>	TO PASS
<u>Ø</u>	TO NOT PASS
<u>5</u>	TO REPORT OUT ONLY
<u>Ø</u>	TO ABSTAIN
<u>Ø</u>	TO PLACE IN INACTIVE FILE

Sincerely,


Vice Speaker Benjamin J.F. Cruz
Acting Chair

324 W. Soledad Avenue, Hagatna, Guam

Tel: (671) 473-4236 / 473-4237

Fax: (671) 473-4238

cipo@guamlegislature.org

2014 SEP 30 PM 2:56 GF

**COMMITTEE REPORT
ON**

Bill No. 388-32 (LS), as introduced

Sponsored by Senator Brant McCreadie

“An Act to add a New Article 6 to Chapter 77, Division 2, Title 12, Guam Code Annotated relative to authorizing the issuance of tax credits for contributors to the renovation and expansion of the Tiyan Gymnasium.”



I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Vice Speaker Benjamin J.F. Cruz, Acting Chairman

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

SEP 30 2014
MEMORANDUM

To: All Members

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

From: Vice Speaker Benjamin B.F. Cruz
Acting Chairman

Subject: Committee Report on Bill No. 388 (LS) as introduced

Transmitted herewith for your consideration is the Committee Report on Bill No. 388-32 (LS), as introduced, An Act to add a New Article 6 to Chapter 77, Division 2, Title 12, Guam Code Annotated relative to authorizing the issuance of tax credits for contributors to the renovation and expansion of the Tiyan Gymnasium, sponsored by Senator Brant McCreadie.

This report includes the following:

1. Committee Voting Sheet
2. Committee Report Narrative
3. Copy of Bill No. 388-32 (LS), as introduced
4. Public Hearing Sign-in Sheet
5. Copies of Written Testimonies
6. Copy of Fiscal Note
7. Copy of COR referral
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.

Sincerely,


Vice Speaker Benjamin B.F. Cruz
Acting Chair

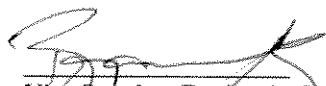

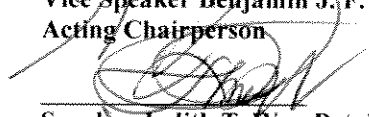

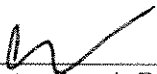

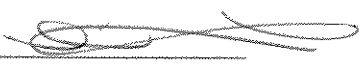

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I MINA' TRENTAI DOS NA LIHESLATURAN GUÁHAN

Committee Voting Sheet

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

Bill 388-32 (LS), as introduced "An Act to add a New Article 6 to Chapter 77, Division 2, Title 12, Guam Code Annotated relative to authorizing the issuance of tax credits for contributors to the renovation and expansion of the Tiyan Gymnasium."

Committee Members	To Pass	Not To Pass	Report Out Only	Abstain	Inactive File
 Vice Speaker Benjamin J. F. Cruz Acting Chairperson			9/30/14 		
 Speaker Judith T. Won Pat, Ed.D Member			9/30 ✓		
 Senator Tina Rose Muña-Barnes Member	✓				
 Senator Dennis Rodriguez, Jr. Member			✓ 9/30		
 Senator Michael San Nicolas Member			9/30/14 ✓		
 Senator Michael Limtiaco Member			9/30/14 Ⓢ		
 Senator Tommy Morrison Member	✓				



I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Vice Speaker Benjamin J.F. Cruz, Acting Chairman

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

Committee Report

Bill No. 388-32 (LS), An Act to add a New Article 6 to Chapter 77, Division 2, Title 12, Guam Code Annotated relative to authorizing the issuance of tax credits for contributors to the renovation and expansion of the Tiyan Gymnasium.

I. OVERVIEW

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land convened a public hearing on September 9, 2014 at 4:00pm in *I Liheslatura's* public hearing room.

Public Notice Requirements

Notices were disseminated via hand-delivery and e-mail to all senators and all main media broadcasting outlets and newspaper of general circulation on September 2, 2014 (5-Day Notice), September 3, 2014 revised notice and again on September 5, 2014 (48 Hour Notice).

(a) Committee Members and Senators Present

Vice Speaker Benjamin J.F. Cruz, Chairman
Senator Tom Ada
Senator Brant McCredie
Senator Tom Aline Yamashita
Senator Rory Respicio
Senator Tommy Morrison

(b) Appearing before the Committee

Mr. Raymond F.Y. Blas Director for the Department of Parks and Recreation
Ms. June Blas, Mayor of Barrigada
Mr. Jesse Bautista, Vice Mayor of Barrigada
Mr. Tony Thompson
Mr. E.J. Calvo
Mr. Bob Pelky

(c) Written Testimonies Submitted

June U. Blas and Jessie P. Bautista, Mayor and Vice Mayor of Barrigada
Raymond F.Y. Blas, Director, Department of Land Management

Tony Thompson, President, Basketball Confederation
Frank Cruz, President, Marianas Sports Official Association, President, Mavericks
Basketball Club, Chairman, GBC Competition Committee
William D. Beery, P.E.
The Guam Basketball Confederation

(d) Present at the hearing to show support, however did not provide written or oral testimony:

Mr. Danny Payumo
Mr. Brant Tipton
Jin H. Han
Jenna Han
Raveo Sanchez
William Stinnett
Lance J. Osborn
Iona Evangelista
Jonathan B. Lujan
Greg Lizama
Tony Suisuico
Seve Suisuico
Janet Calvo
John Calvo
Maree Pelky
Denn Santos
Chanly Lujan
Charrisse Bolabola
John Andrew Chaco

II. COMMITTEE PROCEEDINGS

Acting Chairman Benjamin Cruz: Bill 388-32 is now up for public hearing. I will allow Senator Brant McCredie, as author to give his opening summary.

Sponsor Statement

Senator Brant McCredie: Bill 388-32 authorizes a responsible tax credit program for contributors to rehabilitate and expand the Tiyan gym over a ten year period. After working with the Guam Basketball Confederation and Guam Economic Development Authority we have strict assurances that this bill does not violate any bond covenants. These tax credits coupled with the Guam Basketball Confederation have the potential to not only repair the Tiyan gym but to extend to other courts, parking lots and other facilities. Also it can be a development of other sports facilities in Tiyan. The Guam Basketball Confederation is here today and currently has a Memorandum of Understanding with Department of Parks and Recreation to run the Tiyan gym. They

have assured us to develop not only this facility for the National Basketball Program but also for the entire community.

It is shameful that our government allowed this Tiyan gym to fall into despair. However, through strong community partnerships with the Guam Basketball Confederation and local businesses we can bring this facility back to life. If you remember just a couple months back both our teams won gold medals; in men and women.

The revitalization of this Tiyan gym will also serve the Municipality of Barrigada, which currently has no gymnasium. It is the goal of Bill 388-32 to rehabilitate and expand this crucial facility in a key location in central Guam. If this model is successful, which I do believe will be, we could apply this type of tax credit program to the renovation and construction of gyms around the island, most specifically to rehabilitate gyms in Agat, Umatac, Malessso, Inalajan and all gyms in the south.

We have seen the immense success of the Guam Football Association has had with the Harmon Soccer Field. A success that would not have been possible without the cooperation of Department of Parks and Recreation and tax credits. We hope that Bill 388-32 does the same for the Tiyan gym and Guam Basketball in general. Thank you Mr. Chairman and I look forward to the testimony from our constituents.

Acting Chairman Benjamin Cruz: We have signed up Director Blas, Mayor June Blas and the Vice Mayor Bautista, Coach Thompson, Brant Tipton, E.J. Calvo and I have one other person signed up, Mr. Pelky. Please come on up. Let's start with Mayor June Blas.

Ms. June Blas: [Read written testimony from herself and Vice Mayor Jesse Bautista verbatim. See attached]

Acting Chairman Benjamin Cruz: Thank you Madam Mayor. Vice Mayor did you want to add anything?

Mr. Jesse P. Bautista: No. The testimony (she read) was from the both of us.

Acting Chairman Benjamin Cruz: Mr. Director (Raymond F.Y. Blas).

Mr. Raymond F.Y. Blas: [Read written testimony verbatim. See attached]

Acting Chairman Benjamin Cruz: Thank you very much Mr. Director. Coach Thompson.

Mr. Tony Thompson: [Read written verbatim. See attached]

Acting Chairman Benjamin Cruz: Thank you very much Coach. Coach Pelky, did you wish to add anything?

Mr. Bob Pelky: Thank you Mr. Speaker. I am here as a past President of basketball and to remind you that facilities dictate programs. GFA up in Harmon and the Little League are good benchmarks to the successes they had; not just locally but regionally and worldwide by having the facilities to train. The Guam Basketball (Confederation) practices every night of the week. We don't know where our team is going to practice because we don't have a facility to call our home.

I think it's important that you see how that gym at NAS Tiyan used to be very popular with exciting basketball games. I know our 1975 and 1979 Gold Medalist, Tony Suisuico experienced some of the games there along with myself. We played with the University in the early years and I think we need to open it back up and allow our children more opportunities there. I just want to remind everyone that Guam basketball is about Guam, not just about Barrigada and basketball. All the kids want to come out and play sports. We hope that with your support we can bring back the facility and revitalize it. I am very confident with the leadership of the Guam Basketball (Confederation) now and the young people that are supporting it and that they will have the energy to bring that facility up to where it can be a proud jewel for the island of Guam. Thank you very much.

Acting Chairman Benjamin Cruz: Thank you very much Coach. Mr. Calvo.

Mr. E.J. Calvo: Thank you Senator for your time and thank you to Senator McCredie for introducing this bill. I want to thank the Mayor and Mr. Blas for helping with Guam basketball. I should advise you that I have a role in the Guam Economic Development (Authority) but also I am a former player for Guam basketball and current coach. As a board member I feel like I have a lot at stake here, not only for betterment of the sport but for the community and fulfilling a role working with the Department of Parks and Recreation and the Barrigada Mayor to improve in any way the opportunities for the young people of Guam.

I am fortunate enough in my GEDA role to work with the Hot Bond projects introduced by Senator Cruz. I must applaud Senator Cruz on the design of that bill because in working with the Department of Parks and Recreation, a lot of the opportunities to improve sports facilities on the island are coming because of that legislation. We are able to make improvements at other sport facilities and parks and recreational facilities around the island. I just don't feel that there is any doubt that the return on investment is there for the people of Guam and for the tax payers when it comes to improving our public facilities and give people a place to go, enjoy their sport, become a better athlete and hopefully someday produce world class athletes, as well as just a place to get in shape and stay healthy. I am always an advocate for that and enjoy working with any opportunity, any organization that works to improve public facilities for sports. I am just happy to be a part of this synergistic relationship between so many groups coming together. I think our legislature can unlock the door to allow us to get the Tiyan gym fully operational again; not only operational but expanded to become what I think will be a mecca for basketball for the island, which I think is a great avenue for our young people to stay fit and also harness their skills.

I thank you again and I thank everyone who came to support the bill. I look forward to get it going and working. I want to make note that our young players, absent any funding have been getting sweaty and maybe even a little bloody working at the Tiyan gym to try and do anything we can to clean up, cut the boonies back and roll up all that trash. We have made a lot of progress but with your help we can really shine up that gym. Thank you again.

Acting Chairman Benjamin Cruz: Thank you very much, coach. We will let the main sponsor ask his question and then the others.

Senator Brant McCredie: Thank you very much Mr. Chairman. I want to thank you guys on the panel. I would be remiss if I didn't thank Senator Ada, Senator Muna Barnes and my good friend Senator Tommy Morrison. I apologize that it took so long to introduce this legislation. I have been fighting crime for two years and he has been in the office of technology. We came together and said we need to build some infrastructure for the youth and for basketball. We are going to move forward and do other things as well, but this is something that is very important to our island. It should have been done a long time ago, but the second best time to do it is right now.

My question would be the time sensitivity of this bill and making sure this bill does not get lost, get onto the session floor and hopefully the governor signs it into law so you guys can get started. Do you guys have a plan ready to go out of the box? If this bill is expedited a little quicker than we think can we turn dirt and start renovating this infrastructure almost immediately.

Mr. E.J. Calvo: The answer is yes.

Senator Brant McCredie: Can you give me some kind of a time line and a navigation of how we are going to do this?

Mr. E.J. Calvo: Absolutely. In the mean time we have been reaching out to anyone in the community willing to donate services, organizations as well as DPR, to help with the planning phase. We had electrical inspection done; not very good news but we have a good picture of what the problem is. Apparently, several of the wooden power poles that were damaged by the typhoon also damaged the gym. We are going to require five or six new power poles just to connect to island power. There is a plan being developed and of course financing in order to finish the electrical engineering on that plan so that we can move forward in getting power hooked up. Without power we can't really get started and beyond that we have been lining up all the proposals for whatever finishing we are going to need for the gym; new floor, light fixtures, equipment for the restrooms and locker rooms, on and on. A lot of work has been done. We are ready and eager and with the approval of the bill and the tax credit, we can certainly steam roll the development process.

I may be a little ambitious and I commit to our young players out there that they will be playing basketball in the new year, whether that be early in the new year or before. We

have to gear up and fly to the Pacific Games and represent Guam. We will get time to train in our own facility and not borrow time wherever anyone is willing to give our national team time. Not only that, we are trying to plan for tournaments and leagues for other players to develop and be able to participate. So we are ready.

Senator Brant McCredie: I know that it is a typhoon shelter for the community. We can also take advantage of some grants. I know there is a million dollar grant per gym per village. Is that something we can look at down the road? Something we can look at supplementing this project and move forward with it?

Mr. E.J. Calvo: We are open to anything.

Senator Brant McCredie: You know what grant I am talking about, right?

Ms. June Blas: What we can look into it and work collaboratively with E.J. and the Guam Basketball Confederation.

Senator Brant McCredie: That would be my suggestion that you guys work hand in hand together and take care of that million dollar grant and subsidize the gym. When we use this model and this model becomes successful - and I am absolutely certain that when we put our resources together, like you said this may be overly ambitious but when it comes to a project like this, ambition is great. You know it is going to take ambition and money. So if we can work together and supplement this project not only will it satisfy the Barrigada community but we can use this as a model to move down around the island and have total infrastructure and redevelopment that twenty years from now people will say those Senators in the 32nd Guam Legislature really did a good job for us. That is a legacy I would like to leave. Thank you guys for being here. I appreciate it.

Senator Tommy Morison: Thank you Mr. Chair. I also want to thank Senator McCredie for allowing me to be a co-sponsor (the power went out),..... I know the government has challenges right now with many of these facilities out there but organizations like yourselves not only help the sport but take the sport to another level by getting more youth involved in the sport.

I am glad the Memorandum of Understanding has been put in place. I want to ask this question this was a model put in place that went through some hurdles. We have kids playing at Paseo today because of a similar concept and that is why when the lights are on, things are working over there. That was something we had to put in place after Typhoon Pongsona. A similar concept because we just didn't have the resources to get the facility up.

I appreciate this because it revives the vision of this government working through the DPR, the mayors and organizations like yourselves to move this forward. I know I mentioned maintenance upkeep and all that, but it doesn't refer to management of the facility. Is this built into the MOU where there is assured management responsibility of

the facility? So, that way it is maintained or someone is managing it so that it is still under the complete purview of DPR.

Mr. Raymond F.Y. Blas: We are going to talk to the Basketball Confederation and the Mayor to do the project and of course we have to put the maintenance into it. As you know we need to know how much it would cost for the maintenance upkeep of the gym once it's finished.

Senator Tommy Morrison: Thank you Mr. Director. I just want to make sure there is a management component in there because it is important that at the end of the day there is a level of understanding that it is going to be maintained over the years. But then again we are not going to be here forever. There needs to be a management component built into the MOU that will allow the organization through some kind of fee structure or whatever, that will allow it to maintain it and not burden the government too much over time. The folks that have the passion for the sport and know how to get the kids involved - but also generate revenue - that can expand the facility over time if there is some kind of management component in there. So is there a management component in there?

Mr. Tony Thompson: As far as management, I definitely have a lot of experience. I had a good boss who taught me a lot and I learned a lot stateside as well. I do agree we definitely need to be on top of things. You're talking to a person who actually goes down and scrub my own floors at the Phoenix Center and make sure the bathroom is taken care of. So, I do have experience in those areas. I will make sure especially that if we have a place to call our home that it is taken care of.

Senator Tommy Morrison: So that is in the MOU, the management component. So the federation is responsible. Okay.

Mr. E.J. Calvo: I think Senator a main part of the relationship was that DPR - with the hard working employees - still have so much to do and this was one of the facilities they struggled to maintain. That's where the partnership really works. I know that we have some of our players also here in support. On behalf of them, I volunteer all of them to clean as much as needed. They are all here nodding their heads, yes.

Senator Tommy Morrison: When I was working with Senator McCredie on this, I was very excited on what he was doing with you folks because again this is a model that I hope we can take to other federations for other facilities; either the Agana pool, other softball fields, other facilities that will be partnering with organizations such as yourselves that have been a part of basketball. I just want to make sure because I understand over time when something that gets to the level where you put \$2.5 million into this project, that is what is showing here. I am sure there needs to have some level of great expertise that stays for the long run to keep that facility going.

I thank you all for this partnership and thank you to Senator McCredie for his efforts in making sure this partnership goes through with the Department of Parks and Recreation. I also want to thank the athletes for working hard to bring back the gold medal to Guam. I

know that we have Mr. Suisuico here; he was one of the first gold medalist. Congratulations to all of you. Thank you.

Senator Tom Ada: The bill on page four allocates up to \$2.5 million in tax credits for the renovation of the facility. What was the basis for that figure?

Mr. E.J. Cruz: The basis was working with DPR, Guam Basketball and talking to several professionals. It was basically an estimate brought together to fully develop the facility and expand as well, without the courts. It's an estimate considering the infrastructure and the utilities that are currently lacking. Of course all the copper wire is gone and we hope that when we start to develop it, we will not find any surprises with regards to the sewer and plumbing. It was the best estimate bringing together professionals who build these types of facilities in terms of how much it's going to take to get this done.

Senator Tom Ada: Assuming with no surprises, for \$2.5 million the building can be made fully functional. Has an alternative been looked at? For example, how much did it cost to build the Phoenix Center?

Mr. Tony Thompson: The Phoenix Center cost \$3.2 million.

Senator Tom Ada: \$3.2 million. For \$700,000, you could probably get a functioning facility up much quicker with no surprises. Is that an alternative that the organization would even consider?

Mr. E.J. Cruz: I am sure we would love to get a home anywhere and anyhow. But I think in analyzing how to best use the facility that was returned by the Navy to Government of Guam and get it back running for the community and expand it to fully maximize the sport complex concept there in Tiyan, that is where the goal was in mind and to focus on this facility and do the best we can with what we have versus starting from scratch. A facility of this size compared to the Phoenix Center facility, this size would cost much more. It is larger and has a more expansive weight room; I think up to six areas where they use to have racquetball courts. It has a lot more.

Senator Tom Ada: How old is the structure?

Mr. E.J. Cruz: It was returned in the nineties. I am not sure when the Navy built it.

Senator Tom Ada: My point here is, are we dealing with a 50- year old structure? You said the estimate came up between the Federation, DPR and some professionals. I don't know if a structural analysis was conducted on the building. I am glad you said that an electrician came in to take a look. I don't know if you had a mechanical engineer come in and take a look at what other things need to get done.

I am fully behind the intent of what you guys are trying to accomplish. I would just hate that we put in \$2.5 million and find out later that we can't play basketball because we

can't put up the lights or we can't get the floor in because \$2.5 million.... that is my only concern with this. Otherwise I am certainly in full support of the intent of the bill. But I would be curious to find out the cost of the alternative; such as knocking down that old structure and building a new one.

Mr. E.J. Calvo: I think the one thing to keep in mind is that it is a solid concrete structure, not reinforced steel. I think most of our village gyms are steel structures. The Phoenix Center is also a steel structure. This Tiyan gym ... one of the first things we looked at before really stepping forward with DPR and construction experts, is at least the structural integrity is still intact. Once we were given some indication that the building looks good in terms of holding up, it was built solid and the shell is solid. That was the most important thing to us. The other thing to keep in mind is that it is a fully concrete shell versus other options to build maybe a semi-concrete solid structure.

Senator Aline Yamashita: Thank you very much, Mr. Vice Speaker. Thank you all for your community leadership, for your organizational leadership. When everything settles and when it gets up and things start flourishing, will there be plans to start with our younger kids? So, that there are basketball clinics for our toddlers and pre-school kids. It is something to think about. Then also, to make sure that we thread in those with disabilities. We have value and there will be a way. They are not going to help you win gold medals and maybe that is the wrong statement to say, but I know your performance and I know what you get and what you're getting for. But, if we can ensure that when you get it all together between Department of Parks and Recreation and the federation, that on this agenda, on this table, we are going to get to really beginning at the beginning. So that by the time they get to you, E.J., those healthy habits are so embedded that they already know what to do and what not to do. I think that will be a really great plus.

As Senator Morrison says, we multiply this all over the place for everything else. So then a part of the dream is - again is another DOE issue that I have tossed out to DOE; it has not been grabbed upon - that the physical activity needs to start at the very beginning with our public school kids, with all kids. We have 30,000 kids in our public school system. So, eventually I would like to see every kindergarten kid learn how to swim and then learn how to paddle and fish. Everything that people pay to be here, that is what we should be doing with our kids. And learn how to learn to play basketball. When we build the facility that is where they go, right?

I would hope that as you continue to dream and now that you are realizing your dreams, you can say that this too will reach more of our kids and that you figure out how to do that. The mayors know how to pull in everybody and Director Blas will know how to work with the Superintendent. I just think it's a real win. It is such a win-win to get them in place and get the people there and to teach. Then they will be prouder of everything because it is their stuff and they are going to take care of it and then maybe we can start taking care of our parks a little bit better.

That, I think is wonderful and I am not asking for any answers, but I do hope that it is on the table. I do hope that it becomes a fuller picture so that it is not only our star athletes,

but our beginning athletes and our beginning kids. You will find some real gems there . They just never had the support or the modeling; they just never knew how. But you will find them; you will find them for us. This is a real village issue and I really appreciate your persistence, your determination. You say you are going to do it and know you are going to do it. I thank you very much. Thank you Mr. Vice Speaker.

Senator Brant McCredie: One last question, just because we are on the subject and I want to get this on public record. When this becomes successful and we take that 1% unpledged revenues and we continue on a 7% growth on our economy, is the Guam Basketball Confederation committed to modeling this piece of legislation and the success to other villages so we can kind of build that infrastructure? This is something that we start and just continue it. With the numbers still coming in and hopefully under \$2.5 million, because what Senator Tom Ada had a very good question: if we are going to spend \$2.5 million, let us make sure the structure is safe. But, moving forward and we have the resource - that tax credit, are you guys committed to modeling this piece of legislation to every village, if we have to?

Mr. Tony Thompson: Yes we are. We are committed to offer our expertise in all the villages to go down and do programming, do a lot of camps and clinics for young kids. The model around the country, in Spain, France, Italy and places like that, they have their national teams actually working camps, giving back to the young ones and have enough feeder system to come up to our national teams. With three on three, right now, I am not sure if you guys are aware, but three on three may be in the next Olympics. Guam is leading the way - our girl's team is leading the way - ranked in the world for three on three. It's something that we are scratching the surface that is why we are looking at outside courts.

We are talking about bringing, as far as sport tourism, bringing in more possible tournaments to the island of Guam for the young people and they are starting off real young. Come December with our 19 and under (team), they going to be a world qualifier. This also opens the door for next year for 17 and 16 and under world championships. So we are in a good place right now. We just need our own home.

Senator Tommy Morrison: Is there is potential - I know you brought up the old structure - to modernize it and use green technology today? The Director knows one of the biggest cost to DPR is utilities. Even for the benefit of the organization I just don't want to see that utilities are causing a problem with scheduling and everything. I just want to throw that out. Even if it is an old structure, can it be modernized to where you can use green technology to reduce cost? This is just a recommendation. If you can consider that so DPR can be alleviated with utility cost.

Mr. E. J. Calvo: Absolutely.

Acting Chairman Benjamin Cruz: Thank you very much coaches and Mayors for your efforts in the community. I have three pages (referring to the sign in sheet). Did I understand that the Attorney General has a statement?

Ms. Carol Hinkle-Sanchez: Yes, we do.

Acting Chairman Benjamin Cruz: I will excuse this panel and anybody else that wants to come up. I know that all of you marked that you supported it but you did not mark “oral”, so if there is anyone that wants to speak you are more than welcome come forward.

Ms. Carol Hinkle-Sanchez: On behalf of the Attorney General’s Office, I am Carol Hinkle-Sanchez, Deputy AG for the family division. The only statement we have is basically, our office has no problems with the bill. We signed off on the MOU back in November. The only comment we have is that we wanted to be sure that GEDA runs the bill by bond counsel. According to E.J., they did and it was cleared.

Acting Chairman Benjamin Cruz: This concludes the testimony on Bill No. 388-32. There being no additional individuals to present any additional testimony, this Committee will continue to remain open for ten (10) working days from today and testimonies can be sent to 324 W. Soledad Ave, Suite 101, Hagatna, Guam 96910 or fax it to 473-4238 or email to the Committee at cipo@guamlegislature.org

This hearing is adjourned.

III. FINDINGS & RECOMMENDATIONS

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land, hereby reports Bill No. 388-32 (LS), as introduced with the recommendation TO REPORT OUT ONLY

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

Bill No. 300-32(L)

Introduced by:

Brant T. McCreadie
T. Morrison
TR. MUTH BARR
V. ANTHONY ADA CP

**AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER
77, DIVISION 2, TITLE 12, GUAM CODE
ANNOTATED RELATIVE TO AUTHORIZING THE
ISSUANCE OF TAX CREDITS FOR
CONTRIBUTORS TO THE RENOVATION AND
EXPANSION OF THE TIYAN GYMNASIUM.**

2014 AUG 13 PM 5:48 OF

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds that
3 a Memorandum of Understanding between the Guam Department of Parks and
4 Recreation, with the concurrence of the Office of the Attorney General and approval
5 by *I Maga'Lahen Guåhan*, and the Guam Basketball Confederation was entered into
6 in November 2013. *I Liheslaturan Guåhan* further finds that the Department of Parks
7 of Recreation currently does not have the resources to renovate and reopen the Tiyan
8 Gymnasium. Because of this, *I Liheslaturan Guåhan* finds that the public private
9 partnership with the Guam Basketball Confederation presents an opportunity for a
10 positive public-private partnership to renovate and expand the Tiyan Gymnasium and
11 facilities for use by the community.

1 *I Liheslaturan Guåhan* further finds that partnerships such as these have the
2 potential to spawn new programs aimed at the health and wellness of our community,
3 especially our youth. Based on the commitments of the Guam Basketball Federation
4 and the cooperation of the Department of Parks and Recreation, there is immense
5 potential for the comprehensive rehabilitation of the Tiyan Gymnasium. Based on the
6 success of this proposed tax credit program, *I Liheslaturan Guåhan* sees the potential
7 for additional tax credit programs that can provide a responsible avenue for the
8 construction of new, and rehabilitation of sports & recreation facilities island wide,
9 most especially in the southern villages such as Agat, Umatac and Merizo, and other
10 villages that currently lack facilities.

11 Therefore, it is the intent of *I Liheslaturan Guåhan* to establish a controlled
12 plan that authorizes the issuance of unpledged Business Privilege tax credits for
13 contributors to the renovation and expansion of the Tiyan gymnasium and facilities by
14 adding a new article six to Chapter 77, Division two Guam Code Annotated.

15 **Section 2.** Article 6 of Chapter 77, Division 2, Title 12 Guam Code Annotated
16 is hereby *added* to read:

17 **“Article 6.**

18 **Tax Credits for the Tiyan Gymnasium.**

19 **§ 77601. Credit Against Eligible Taxes.**

20 **§ 77602. Limits of Liability.**

21 **§ 77603. Fines and Penalties.**

22 **§ 77604. Cap on Business Privilege Tax Credits for the**
23 **Rehabilitation and Improvement of the Tiyan Gymnasium;**

24 **§ 77605. Public Access to Tiyan Gymnasium.**

25 **§ 77606. Filing of Annual Reports.**

26 **§ 77607. GEDA Report.**

1 **§ 77608. Rules and Regulations.**

2 **§ 77609. Licensing Agreement for Tiyan Gymnasium to Guam**
3 **Basketball Confederation.**

4
5 **§ 77601. Credit Against Eligible Taxes.**

6 (a) To the extent that any business contributes the actual cost of design,
7 labor and materials that are for the rehabilitation and improvement of the
8 Department of Parks and Recreation (DPR) Tiyan Gymnasium and facilities, it
9 shall be entitled to credit of business privilege taxes that are not already pledged
10 for any purpose by Guam law. The basis for contribution to the project shall be
11 the actual cost of the contribution plus the cost of transportation from the point
12 of origin to its destination.

13 (b) Any unused credits not used in the current tax period may be carried
14 over into subsequent tax periods until such credits are exhausted.

15 (c) The total credits allowed under this Act shall not exceed the actual
16 dollar amount of the expenditures on the project.

17 **§ 77602. Limits of Liability.**

18 Unless a contractor, materials supplier, designer or landlord/lessor has
19 direct involvement in the operations of the Tiyan gymnasium and facilities as a
20 director, officer, manager, employee, representative or agent of the Guam
21 Basketball Confederation, they shall not be held liable for any civil or criminal
22 damages or penalties directly or indirectly arising from or related to the
23 operations, any use, or possession of the gymnasium and facilities, unless it can
24 be proven that the materials or design work provided were substandard. As the
25 Tiyan gymnasium and facilities is a private venture operated by the Guam
26 Basketball Confederation, the government of Guam shall not be liable for any

1 claims or damages arising from the operation of the gymnasium and facilities.
2 The Guam Basketball Confederation, its directors, agents, consultants,
3 employees, or other affiliated person or persons shall make no representation
4 that the government of Guam has any interest in the operation of such stadium
5 and facilities.

6 **§ 77603. Fines and Penalties.**

7 To the extent that a company providing materials and services for the
8 project contained herein takes more tax benefits in terms of business privilege
9 taxes than the actual value of the materials or services contributed to the project
10 authorized herein, that company shall be required to pay all interest and
11 penalties applicable under Guam law and the Internal Revenue Code for failure
12 to pay taxes in addition to payment of the actual taxes due. To the extent that
13 any individual, officer, director or other person having interest in a company
14 providing materials or services for the project contained herein knowingly and
15 willingly cause such company to take more tax benefits in terms of business
16 privilege taxes than the actual value of the material or services contributed to
17 the project, such individual shall be guilty of a felony in the third degree
18 punishable by a fine of not less than Five Thousand Dollars (\$5,000) or one (1)
19 year in prison or both.

20 **§ 77604. Cap on Business Privilege Tax Credits for Rehabilitation**
21 **and Improvement of the Tiyan Gymnasium and Facilities.**

22 (a) The total amount of credits against unpledged Business Privilege
23 Taxes for the rehabilitation and improvement of the Tiyan Gymnasium and
24 facilities authorized herein shall not exceed Two Million Five Hundred
25 Thousand Dollars (\$2,500,000) over a ten year period. No more than Two

1 Hundred Fifty Thousand Dollars (\$250,000) in tax credits shall be authorized
2 for each year of the program.

3 (b) If, at the expiration of the ten year period authorized pursuant to this
4 Article, there are still unclaimed authorized tax credits, I Liheslaturan Guåhan,
5 may in its discretion, extend the eligible period until such time that all eligible
6 tax credits are exhausted.

7 (c) I Liheslaturan Guåhan, may in its discretion, extend the term and
8 modify any part of the program based on future improvement plans and demand
9 for such facilities in this location.

10 **§ 77605. Public Access to Tiyan Gymnasium and Facilities.**

11 As a condition for the Guam Basketball Confederation and its
12 contributors to be entitled to the tax benefits of the program established in this
13 Article, the gymnasium and facilities must be available to the general public in
14 accordance with the Memorandum of Understanding with the Department of
15 Parks and Recreation governing use of the property.

16 **§ 77606. Filing of Annual Reports.**

17 (a) The Guam Basketball Confederation shall annually submit a copy of
18 the financial statement required in 18 GCA §14102 to the Speaker of I
19 Liheslaturan Guåhan, the Public Auditor, and the Administrator of GEDA.

20 (b) The Guam Basketball Confederation must ensure that it is current
21 with all its Articles and By-Laws, and should there be any amendments to such
22 documents, it should immediately file such amendments to the Department of
23 Revenue and Taxation.

24 **§ 77607. GEDA Report.**

25 GEDA shall submit a report to I Liheslaturan Guåhan detailing the
26 impact of the program on the Business Privilege Taxes, sports, and economic

1 activities on Guam. GEDA shall also include in its report its monitoring efforts
2 and any other information related to the program. The report shall be
3 transmitted to the Legislature on an annual basis until the tax credit cap pursuant
4 to § 77605 of this Article is exhausted.

5 **§ 77608. Rules and Regulations.**

6 The Guam Economic Development Authority shall implement and
7 monitor the tax credit program authorized pursuant to this Article based on
8 rules and regulations already adopted by GEDA for previous tax credit
9 programs.

10 **§ 77609. Licensing Agreement for Tiyan Gymnasium to Guam**
11 **Basketball Confederation.**

12 The Department of Parks and Recreation and the Guam Basketball
13 Confederation shall enter into a license agreement for the improvement,
14 rehabilitation and maintenance of the Tiyan Gymnasium for a period of ten (10)
15 years in accordance with the provisions of the Memorandum of Understanding
16 entered into by the Guam Basketball Confederation and the Department of
17 Parks and Recreation entered into on November 21, 2013. If at any time the
18 Guam Basketball Confederation does not comply with any provision of the
19 Memorandum of Understanding, the license shall be null and void and
20 management of the property shall revert solely to the Department of Parks and
21 Recreation.”

22 **Section 3. Effective Date.** This act shall be effective immediately upon
23 enactment.

24 **Section 4. Severability.** If any provision of this Law or its application to any
25 person or circumstance is found to be invalid or contrary to law, such invalidity shall
26 not affect other provisions or applications of this Law which can be given effect

- 1 without the invalid provisions or application, and to this end the provisions of this
- 2 Law are severable.



Mina'trentai Dos na Liheslaturan Guahan
32ND GUAM LEGISLATURE
Vice Speaker Benjamin J.F. Cruz, Chairman

①

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

Tuesday, September 9, 2014
Bill No. 388

SIGN UP SHEET

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT (Yes No)
Raymond F. Blas		488-8994		✓	✓	Yes
Mayor June Blas		482-1500		✓	✓	Yes
Vice Mayor Joseph Benjamin				✓	✓	Yes
Danny D. Pagan		688-2620				Yes
Tom Thompson		482-7181		✓	✓	Yes
Brad Tipton		489-4028		✓	✓	Yes



Mina'trentai Dos na Liheslaturan Guahan
32ND GUAM LEGISLATURE
Vice Speaker Benjamin J.F. Cruz, Chairman

(2)

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

Tuesday, September 9, 2014
Bill No. 388

SIGN UP SHEET

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
Frank Cruz	1111 1/2th St Rt 2	687-3734	THELEGISLATURE@GUAM.NET	YES		YES
Lenay Lapadas						
Jine H. Han	Bar. Hghts.	488-7584	jhun_9@yahoo.com	Y		Yes
Jenna Han	Barrigada Heights	482-5426	ignoria-han@yahoo.com	Yes		Yes
Ramon Sanchez	San Juan	492-1007	ramon.sanchez@senate.guam.gov	YES		YES
E.J. Calvo	ORADOT	688-3535	ejcalvo@senate.guam.gov		YES	YES



Mina'trentai Dos na Liheslaturan Guahan
32ND GUAM LEGISLATURE
Vice Speaker Benjamin J.F. Cruz, Chairman

3

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

Tuesday, September 9, 2014
Bill No. 388

SIGN UP SHEET

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT (Yes No)
William Shurett	111 Debate St. Mongmong Gu	477-2255				Yes
Osborn, Lance J.	Santa Rita, SA	468-7499				Yes
Iona Evangelista	Ygo, Gu	488-3293				Yes
Jonathan F. Lyne	Burnside	688-0592				Yes
Lizama, Gretta	PGOT	505-2977				Yes
Tony Samsico	AGAT	505-2781				Yes
Seve Susurro	Charles Boyo	477-2765				Yes

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Mina'trentai Dos na Liheslaturan Guahan
32ND GUAM LEGISLATURE

Vice Speaker Benjamin J.F. Cruz, Chairman

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

Tuesday, September 9, 2014

Bill No. 388

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John F. Cruz	Box 192 Hagafna	688-1917	jcruz@calvo.com			yes
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Maree Pelkey	PO Box 20142 Guam 96931	486-3400	maree.pelkey@natrmail.com			yes
Denn Santos	PO Box 9008 Tingian, 96931	468-4424	dennsantos@natrmail.com			yes
Chandy Lujan	PO Box 9795 Tam 96931	487-1841	chandy@natrmail.com			yes



Mina'trentai Dos na Liheslaturan Guahan
32ND GUAM LEGISLATURE
Vice Speaker Benjamin J.F. Cruz, Chairman

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

Tuesday, September 9, 2014
Bill No. 388

SIGN UP SHEET

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT Yes No
Charisse Bolabola	238 San Vicente Dr. Barrigada, GU	797-1082	charissebolabola@gmail.com			Yes
John Andrew Chace	Unit 6 Sunshine Condo Tumon, GU	777-7461	john.chace@hmail.com			Yes



Office of the Mayor & Vice Mayor
124 Luayao Lane, Barrigada, Guam 96913

September 9, 2014

Honorable Benjamin J.F. Cruz
Chairman
Committee on Appropriations, Public Debt, Legal Affairs, Retirement,
Public Parks, Recreation, Historic Preservation and Land
I Mina'Trentai Dos Na Liheslaturan Guåhan
Hagåtña, Guam 96910

Re: Bill No. 388-32 (LS) An act to add a new Article 6 to Chapter 77, Division 2,
Title 12, Guam Code Annotated relative to authorizing the issuance of tax credits
for contributors to the renovation and expansion of the Tiyan gymnasium.

Dear Senator Cruz:

Bueñas yan Saludu para hagu yan todo I miembros I Liheslaturan Guåhan. Thank you for scheduling this much needed public hearing so that we can present our position statement on Bill No. 388 - 32 (LS). Favorable passage and eventual enactment of this legislation serves as a step closer to ensuring that the Guam Basketball Confederation and teams from Barrigada will have a permanent home.

During our recent tour of the facility with the main sponsor of the legislation, and meeting with the Guam Economic Development Agency we all agreed that it will be in the best interest of the sports community if the Guam Basketball Confederation was allowed usage of the facility.

For the record, then Mayor Palican, myself and members of the Municipal Planning Council pursued the acquisition of the Tiyan Basketball Court when it was first turned over to the Department of Parks and Recreation, Government of Guam. We understood that this portion of the agreement, together with the those governing the Tiyan recreational Fields was to be used in perpetuity as a sports and recreational facilities or it will automatically revert back to the U.S. Navy.

Although, we never got usage of the facility, we wholeheartedly support passage Bill No. 388-32 (LS) and ask that *I Maga'lahen Guåhan* enact the same into public law.

Sinseramente,


JUNE U. BLAS
Mayor


JESSIE P. BAUTISTA
Vice Mayor



Eddie Baza Calvo
Governor

Ray Tenorio
Lt. Governor

Department of Parks and Recreation

Government of Guam
490 Chalan Palasyo
Agana Heights, Guam 96910
Director's Office: (671) 475-6296/7
Facsimile: (671) 477-0997
Parks Division: (671) 475-6288/9
Guam Historic Resources Division: (671) 475-6295/6270



Raymond F.Y. Blas
Director

September 5, 2014

Honorable Benjamin J.F. Cruz
Vice Speaker
32nd Guam Legislature
324 W. Soledad Avenue
Hagatna, Guam 96910

Re: Bill No. 388-32 (LS)

Hafa Adai! The Department of Parks and Recreation recently executed a Memorandum of Agreement with the Guam Basketball Confederation (GBC) for the rehabilitation, renovation and improvement of the Tiyan Gymnasium. The referenced Bill will not only benefit the GBC in its efforts to promote health and wellness through physical activity, but also encourage other private partners to participate in providing and improving recreational resources for our island residents and visitors alike.

DPR is in full support of the Bill No. 388-32 and looks forward to other initiatives that will promote and encourage investment in our facilities and our island. If you have any questions, please feel free to contact me directly. Thank you for the opportunity to comment.

Regards,

RAYMOND F.Y. BLAS

CC: Governor's Legal Counsel
Governor's Special Assistant, Ext. Affairs

TIYAN GYM TESTIMONIAL

GUAM BASKETBALL CONFEDERATION (GBC)

Hafa Adai to all Senators of Guam, hard-working employees of the Government of Guam, all supporters of Guam Basketball and most importantly our players island-wide.

The Guam Basketball Confederation was formed over 30 years ago as a non-profit organization with a mission to grow the sport of basketball in Guam, monitor and educate young players & coaches, and organize, promote and prepare the Guam National Teams in order to represent our island in regional and international competition against other Nations.

It is well known that basketball has remained one of Guam's most popular indoor beloved sports...and a priority in the design of recreational facilities in every village for generations. Playing the sport of basketball promotes Health & Fitness, Discipline, Sportsmanship & Teamwork to island residents and most importantly, our youth. A sports and fitness facility such as this can have a huge impact on the community. It is proven that when young people focus on sports, they are more energetic and serious about school; they stay away from drugs, and avoid crime by occupying their extra hours.

Our Guam National Basketball Teams have been successful since the early '70s, and over the years, our island has continued to improve and make waves as one of the top programs in the Pacific, despite never having a dedicated training facility or consistent financial support.

This summer, our Men & Women dominated the 8th Micronesian Games in Pohnpei with both bringing home Gold Medals...including an unprecedented 8th straight for our Men's Team. Our Men also recorded big wins in 2013 by defeating Hong Kong (ranked #69 in the world) at the East-Asian Games in China, and bringing home Bronze Medals at the FIBA Oceania Games in New Zealand falling to New Zealand by only 2 points. Our youth teams have also had recent success, with our girls 3 on 3 Team performing well at the World Youth Olympics in China last month...securing victories against Indonesia & Andorra...countries with millions in population. Our Youth Teams are currently training & fundraising for the FIBA-Oceania qualifier 19 and under Youth Championships slated for this December in Fiji...while our Men & Women also begin to prepare for the 2015 Pacific Games next July. Our National Teams continue to borrow court-time at local schools & village gyms

and often have no choice but to practice late at night, or outdoor subject to the elements.

Guam Basketball is extremely focused on reaching new heights of excellence in competition representing Guam...and we are here to seek for your help and support.

Last November, Guam Basketball entered into an agreement with The Department of Parks & Recreation in order to allow our organization to rehabilitate, develop, and maintain the Tiyan Gym for training and competition going forward, as well as open for community use. This type of partnership has been modeled after other effective public-private relationships, including the Guam Football Association's Harmon soccer fields, Tiyan Football & Softball Fields, as well as various playgrounds and public areas adopted by organizations for the benefit and welfare of the community.

This Bill will immediately allow DPR & Guam Basketball to move forward with major renovation plans at The Tiyan Gym in order to establish the facility as one of the best sports facilities for the local community. The facility was returned by the Navy to the Government of Guam in the late '90s when it was once a thriving gym used by many in the community. Several typhoons devastated the facility in the early 2000's, and the government failed to restore & maintain its use for the public, so it was closed and condemned. Together We must bring this facility back to life!

First of all, infrastructure improvements are required at the facility including electrical, plumbing & sewer connections. In addition to lighting, flooring & bleacher repair for the main court, we will rehabilitate locker rooms, meetings rooms, the weight room & other areas for training & physical therapy. In addition, our intention is to develop up to 6 outdoor courts at this facility, including lighting, security fencing, and other spectator areas on the site. These outdoor courts will be multi-purpose and also allow for other activities such as volleyball and other court sports. They will provide the community with a venue for multiple teams and hundreds of players to compete at all ages and skill levels...and there is no existing facility like this currently in Micronesia, creating opportunities for Sports Tourism where teams and athletes can travel to Guam for training and competition.

Our Guam Basketball President, Mr. Tony Thompson, personally has over 30 years of experience managing sports facilities. In Las Vegas, he managed a community gym and on Guam, he was the facility recreation supervisor at the University of Guam Field House for over 12 years, and he has done an excellent job maintaining and developing facilities at the Father Duenas Memorial School campus for over 23 y

ears as well. Our Guam Basketball Board of Directors includes members extremely experienced in management, development, and marketing, in addition to basketball coaching, officiating and mentorship. We will continue to work hard to support the growth of the sport and success of our national teams...and make no mistake there is much work to do! Our vision, we intend to be one community. We want basketball to continue to be the most popular indoor sport. Our mission is to develop and promote the game and to create one basketball community, where we bring people together and unite.

With your support for Bill 388-32, our dream of establishing a training center for Basketball in Guam will finally come true...giving opportunities for growth & development of players of all ages. Thousands of young players will frequent the Tiyan Gym for workouts, rather than fall victim of other non-productive activities and crimes. This facility will be available for residents in nearby Barrigada, as well as clubs from every corner of the island. It will be a place for the island to gather and share our love for basketball, and sports in general.

Si Yu'us Ma'ase & BIBA Guam Basketball!



President of Guam Basketball Confederation

FRANK CRUZ

4 Belle Gumataotao Circle; Nimitz Hill, GU. 96915

Hm: (671) 477-4645

Cell: (671)687-3734

thecolonel@guam.net

September 9, 2014

Reference Bill 388-32

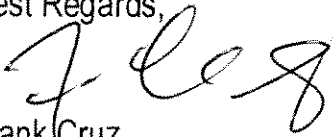
Hafa Adai Senators,

I am in support of Bill 388-32 to help renovate the Tiyan gym. The sport of BASKETBALL has open great doors for me as a youngster and still creating new opportunities, with that said, I'm always look at ways I can give back and that's why I officiate basketball, organize my Mavericks basketball club and volunteer for Guam Basketball Confederation.

I know you all love sports and always looking out for the youth of the island. The gym is in bad shape and need a lot of money to get it up and running again, money that we don't have. I am asking for your support of this Bill 388-32, so we can take a huge step in the right direction to give our kids the training center to develop the sport. If you have any concerns that we might not be aware of please let me know so my colleagues and I may address them.

Thanks for taking the time to read my email and take care.

Best Regards,



Frank Cruz

President, Marianas Sports Officials Association,

President, Mavericks Basketball Club,

Chairman for GBC Competition Committee

September 15, 2014

**TO: Tony Thompson
Guam Basketball Confederation**

**Ray Blas
Department of Parks & Recreation**

SUBJECT: Refurbishment of Tiyan Gym Facility

I have been asked to review and comment on the feasibility of refurbishing subject gymnasium and the economic realities associated. Please see the following comments and opinions:

#1 – Subject facility appears to be in good structural condition, but has been left dormant for many years, and will need substantial clean-ups and improvements.

#2 – Because of the value of the proposed improvements, a structural engineer will need to be consulted as to any required seismic upgrades necessary to bring said structure up to the 2009 IBC code requirements. **Note: I do not believe there will be any substantial upgrades needed due to the existing structural system & integrity visible.**

#3 – In the gymnasium proper, the roof waterproofing system will need to be evaluated and repaired as required. Due to the importance of a water-tight structure for the intended use, I would plan on a new roofing system being required. A reasonable budget for this scope of work would cost approximately \$6/SF plus the demolition of the existing roofing. (Gym proper approx. 20,000 SF)

#4 – Because of the age of the structure, (1960 /1970 vintage) I would anticipate some hazardous construction materials that would need to be dealt with, such as lead based paint and possibly some asbestos based materials. In that these are fairly common construction problems here in Guam, we are well equipped and trained to handle hazardous construction materials encountered during construction, economically. Once dealt with accordingly, these hazards would not be a problem for occupation of the facility going forward.

15 September 2014

#5 – On comparing the economics of refurbishment of existing facility to the construction of a new facility of similar scope, the refurbishment of the existing facility, with all of the above issues that need to be mitigated considered is still a much more economical approach. The following existing features of work help with this conclusion:

- A. Civil Works in place – pad preparations complete, parking lot & driveways available, underground water & sewer utility connections available, and overhead electrical service close by.
- B. Ample surrounding property for storm water drainage requirements.
- C. Building foundations and superstructure intact and in good condition.

Please call with questions or comments.

Sincerely,

A handwritten signature in black ink, appearing to read 'William D. Beery', written in a cursive style.

William D. Beery, P.E.

15 September 2014

Testimonial in Support of P.L. 388-32 (Tiyan Gym Tax Credit Program)

THE GUAM BASKETBALL CONFEDERATION (GBC)

September 22, 2015

- 1) Regarding Senator Tom Ada's concern regarding the Tiyan Gym's current condition and stability:

The Guam Basketball Confederation secured an opinion from a structural engineer in order to confirm that the existing facility is sound, and the structural integrity of the building overall is excellent. However, it was suggested that additional precautions be taken during renovations to dispose of potentially hazardous construction materials used in the past, and to waterproof the existing roof with new coating as long-term preventive maintenance & leak repair. These additional items were not originally contemplated in early budgets, therefore, may cause the project to have to cut in other improvement areas in order to address these priorities.

Based on this information, perhaps the Legislature can consider increasing the proposed annual tax credit amount from \$250,000 to \$300,000 for each of 10 years. The additional \$500,000 leveraged over 10 years should allow this rehabilitation and development project to complete all anticipated and planned improvements for the benefit of the community.

- 2) Senator Ada also asked to consider building a new facility rather than dedicate funds to rehabilitate the existing Tiyan Gym. He also asked about the budget being requested for the Tiyan Gym rehabilitation & development plan.

It is estimated that a new gym facility would cost a minimum of \$3 million for a steel or semi-concrete structure.

Included in the budget for the Tiyan Gym rehabilitation & development plan are 5-6 Outdoor Multi-Purpose Courts with fencing and lighting estimated at about \$600,000. These courts are essential in order to create an effective training facility for hundreds of young players. It will be the first of its kind in Micronesia, and provide for many more competition opportunities.

The Tiyan Gym Plan also Includes:

- Infrastructure & Utilities (including new electrical wiring & fixtures)
- Olympic Weight Lifting & Aerobics Rooms
- Fitness Rooms in space formerly used as (6) Racquetball Courts.
- Meeting/Conference Room – to conduct planning meetings & training for coaches, officials and players. School work can be conducted in conjunction with youth player training.
- Lobby & Concession Areas
- Parking Lot with Lighting

Note: We hope to install energy-efficient LED lighting with solar panels in order to reduce Operating Costs throughout.

In addition, a new facility would require a new site & waste the opportunity to restore a condemned facility with so much potential. When this facility is completed and full Tax Credit Investment considered, its estimated value will be double what was spent.

- 3) Senator Morrison made comments regarding Maintenance, and wished to confirm that the GBC (through their MOU with the Department of Parks & Recreation) has the capability & plan to keep the facility in best possible condition at all times.

GBC Membership includes hundreds of players, coaches, board members and volunteer staff, dedicated as part of their ongoing membership with the Guam Basketball Confederation to contribute time, materials and resources to assist with the Operations & Maintenance of the Tiyan Gym facility in line with the existing MOU between GBC & DPR.

- 4) Regarding Senator Yamashita's point focused on Developmental Programs for Youth Players:

Guam Basketball has plans to host and manage regular youth camps & clinics for all ages and skill levels. In addition, consistent tournaments and leagues for the youth will be developed in order to promote the sport, fitness, and identify talent in the community as they grow and mature.

Thanks you for your consideration and support of this project and proposed legislation. Si Yu'us Ma'ase & BIBA Guam Basketball!



COMMITTEE ON RULES

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

Senator

Rory J. Respicio

CHAIRPERSON

MAJORITY LEADER

Senator

Thomas C. Ada

VICE CHAIRPERSON

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Michael EQ. San Nicolas

Member

Senator

V. Anthony Ada

Member

MINORITY LEADER

Senator

Aline Yamashita

Member

September 19, 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 note and waiver is issued on the bills as introduced.

FISCAL NOTE:

Bill No. 281-32 (COR)

Bill No. 285-32 (COR)

Bill No. 388-32 (LS)

Bill No. 395-32 (COR)

WAIVER:

Bill No. 346-32(COR)

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

Si Yu'os ma'ase'!

200 SEP 19 PM 11:54
F

**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

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

EDDIE BAZA CALVO
GOVERNOR

ANTHONY C. BLAZ
ACTING DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOSE S. CALVO
ACTING DEPUTY DIRECTOR

SEP 18 2014

Senator Rory J. Respicio
Chairperson, Committee on Rules
I Mina'trentai Dos na Liheslaturan Guåhan
The 32nd Guam Legislature
155 Hesler Place
Hagåtña, Guam 96932

Hafa Adai Senator Respicio:

Transmitted herewith is Fiscal Note on the following Bill Nos.: **281-32(COR), 285-32(COR), 388-32(LS), 395-32(COR) and** Fiscal Note Waiver on the following Bill No.: **346-32(COR).**

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

ANTHONY C. BLAZ
Acting Director

Enclosures

Bureau of Budget & Management Research
Fiscal Note of Bill No. 388-32 (LS)

AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77, DIVISION 2, TITLE 12, GUAM CODE ANNOTATED RELATIVE TO AUTHORIZING THE ISSUANCE OF TAX CREDITS FOR CONTRIBUTORS TO THE RENOVATION AND EXPANSION OF THE TIYAN GYMNASIUM.

Department/Agency Appropriation Information

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

Fund Source Information of Proposed Appropriation

	General Fund:	(Special Fund):	Total:
FY 2012 Unreserved Fund Balance ¹		\$0	\$0
FY 2014 Adopted Revenues	\$0	\$0	\$0
FY 2014 Appro. (P.L. 32-68)	\$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	\$0	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

- 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/ 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? / / 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 / / Other: / x / Yes / / No

Analyst: Michael M. Aflague, B&M Analyst IV Date: 9/16/14 Director: Anthony C. Blaz, Acting Director Date: SEP 18 2014

Bill 388-32 establishes a maximum of \$2.5M in tax credits over a 10 (ten) year period not to exceed \$250K annually for qualified entities. P.L. 32-181 (General Appropriations Act of FY 2015) fully appropriates revenues derived from the Business Privilege Taxes (BPT) including the GMHA Pharmaceutical Fund, Additional Child Tax Credit (ACTC) authorized for the Lease - Tiyan Campus and debt service payment for Series 2011A, 2012B and 2013C bonds. The Bureau notes concerns as to the viability of any 'unpledged tax credits' in which Bill 388-32 extends. In addition, the following comments were provided by the Department of Revenue and Taxation: 1) Although the Bill specifies unpledged business privilege taxes, it may affect the government's bond rating; (2) Cash would be impacted \$250K less each year for ten years; (3) Bill 388-32 would compete with other proposed legislation (i.e., Bill 393-32) which also seek unpledged BPT; (4) Competes with credits remaining for Layon property owner's outstanding balances and; (5) BPT revenues would be further limited given the passage of P.L. 32-181 in that tax credits are no longer allowed against alcohol and tobacco taxes.



COMMITTEE ON RULES

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Member

Senator
V. Anthony Ada
Member
MINORITY LEADER

Senator
Aline Yamashita
Member

August 14, 2014

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. 388-32(LS)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 388-32(LS)**.

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 Received

Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
388-32 (LS)	Brant T. McCreddie, T.A. Morrison, T.R. Muña Barnes, V. Anthony Ada	AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77, DIVISION 2, TITLE 12, GUAM CODE ANNOTATED RELATIVE TO AUTHORIZING THE ISSUANCE OF TAX CREDITS FOR CONTRIBUTORS TO THE RENOVATION AND EXPANSION OF THE TIYAN GYMNASIUM.	8/13/14 5:48 p.m.	08/14/14	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land			Fiscal Note Request 8/15/14



Lisa Dames <cipo@guamlegislature.org>

Public Hearing - FIRST NOTICE

Lisa Dames <cipo@guamlegislature.org>

Tue, Sep 2, 2014 at 3:33 PM

To: PHrg Notice <phnotice@guamlegislature.org>

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing on Tuesday, September 9, 2014 beginning at 4:00pm in the Guam Legislature Public Hearing Room.

The following is on the agenda:

Confirmation hearing for Mr. Anthony C. Blaz, Director, Bureau of Budget and Management Research

Bills:

Bill No. 358-32 (COR) – Introduced by Senator Michael San Nicolas

An Act to fund the Restoration and Redevelopment of the Municipality of Hagåtña, by amending 22 GCA §79501 and by adding a new Item (12) to 5GCA §22425(q).

Bill No. 379-32 (COR) – Introduced by Senator Tony Ada

An act to add a new §§89.16 & 89.17 to Chapter 89 of 9GCA relative to duty of landlords of multifamily rental units to inform tenants of the occupancy of a unit by a registered sex offender.

Bill No. 380-32 (COR) – Introduced by Senator Tony Ada

An Act to add a new §§ 51112 & 51113 to Chapter 51 of 18GCA relative to the landlord-tenant relationship and protections for victims of Domestic Violence Inter Alia.

Bill 388-32 (LS) – Introduced by Senator Brant McCreadie

An Act to add a New Article 6 to Chapter 77, Division 2, Title 12, Guam Code Annotated relative to authorizing the issuance of tax credits for contributors to the renovation and expansion of the Tiyan Gymnasium.

Bill 393-32 (COR) – Introduced by Speaker Judith Won Pat

Lisa Dames
I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN
Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public
Parks, Recreation, Historic Preservation, and Land.
(671) 473-4236 (office)
(671) 473-4238 (fax)
email: cipo@guamlegislature.org

 **Agenda_Sept 9.doc**
44K



Lisa Dames <cipo@guamlegislature.org>

Public Hearing - FIRST NOTICE

Lisa Dames <cipo@guamlegislature.org>

Tue, Sep 2, 2014 at 3:33 PM

To: news@guampdn.com, news@k57.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, Ken Quintanilla <kenq@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>, Mar-Vic Cagurangan <marvic@mvguam.com>, louella@mvguam.com, rgibson@k57.com, kstokish@gmail.com, Jerick Sablan <jpsablan@guampdn.com>, Steve Limtiaco <slimtiaco@guampdn.com>, "Daleno, Gaynor D" <gdumat-ol@guam.gannett.com>, Lifestyles_PDNLife@guampdn.com>

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An Act to add a New §80109(V) to Chapter 80 of Division 4 of Title 10 Guam Code Annotated; relative to expanding the borrowing authority of the Guam Memorial Hospital for the renovation of the labor and delivery ward.

--
Lisa Dames

I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN

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

(671) 473-4236 (office)

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Agenda_Sept 9.doc

44K



Lisa Dames <cipo@guamlegislature.org>

Public Hearing - FIRST NOTICE REVISED

Lisa Dames <cipo@guamlegislature.org>

Wed, Sep 3, 2014 at 8:56 AM

To: PHrg Notice <phnotice@guamlegislature.org>

Please see revised agenda for public hearing. Bill No. 358 has been removed from the agenda.

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing on Tuesday, September 9, 2014 beginning at 4:00pm at the Guam Legislature Public Hearing Room.

The following is on the agenda:

Confirmation hearing for Mr. Anthony C. Blaz, Director, Bureau of Budget and Management Research

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Lisa Dames

I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN

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

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Agenda_Sept 9.doc

44K



Lisa Dames <cipo@guamlegislature.org>

Public Hearing - FIRST NOTICE REVISED

Lisa Dames <cipo@guamlegislature.org>

Wed, Sep 3, 2014 at 8:55 AM

To: news@guampdn.com, news@k57.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, Ken Quintanilla <kenq@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>, Mar-Vic Cagurangan <marvic@mvguam.com>, louella@mvguam.com, rgibson@k57.com, kstokish@gmail.com, Jerick Sablan <jpsablan@guampdn.com>, Steve Limtiaco <slimtiaco@guampdn.com>, "Daleno, Gaynor D" <gdumat-ol@guam.gannett.com>, Lifestyles_PDN <life@guampdn.com>

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Lisa Dames

I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN

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

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Agenda_Sept 9.doc

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Lisa Dames <cipo@guamlegislature.org>

Public Hearing - SECOND NOTICE

Lisa Dames <cipo@guamlegislature.org>

Fri, Sep 5, 2014 at 10:48 AM

To: PHrg Notice <phnotice@guamlegislature.org>

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing on Tuesday, September 9, 2014 beginning at 4:00pm at the Guam Legislature Public Hearing Room.

The following is on the agenda:

Confirmation hearing for Mr. Anthony C. Blaz, Director, Bureau of Budget and Management Research

Bills:

~~Bill No. 358-32 (COR) - Introduced by Senator Michael San Nicolas~~

~~An Act to fund the Restoration and Redevelopment of the Municipality of Hagåtña, by amending 22 GCA §79501 and by adding a new item (12) to 5GCA §22425(q).~~

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Lisa Dames <cipo@guamlegislature.org>

Public Hearing - SECOND NOTICE

Lisa Dames <cipo@guamlegislature.org>

Fri, Sep 5, 2014 at 10:47 AM

To: news@guampdn.com, news@k57.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, Ken Quintanilla <kenq@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>, Mar-Vic Cagurangan <marvic@mvguam.com>, louella@mvguam.com, rgibson@k57.com, kstokish@gmail.com, Jerick Sablan <jpsablan@guampdn.com>, Steve Limtiaco <slimtiaco@guampdn.com>, "Daleno, Gaynor D" <gdumat-ol@guam.gannett.com>, Lifestyles_PD_N <life@guampdn.com>

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I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Vice Speaker Benjamin J.F. Cruz, Chairman

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

**INEKUNGOK PUPBLEKO
(PUBLIC HEARING)**

gi Måttes, gi diha 9 gi Septembre, 2014
Tuesday, September 9, 2014

Kuåtton Inekungok Pupbleko gi I Liheslaturan Guåhan
(Guam Legislature Public Hearing Room)

**TAREHA
(AGENDA)**

alas kuåtto gi despues di talo'åni
4:00 PM

Para Komfitmasion:
(Confirmation Hearing)

Mr. Anthony C. Blaz, Director, Bureau of Budget and Management Research

Priniponi Siha:
(Bills)

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In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services or for further information, please call the Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land at 473-4236/7 or email at cipo@guamlegislature.org



SERVICEMEN continued from page 4

the manner of extracting remains could assure that there are ashes of some non-Japanese in Yasukuni Shrine in Tokyo.

Locating the remains of U.S. servicemen from World War II is always a challenge because they are located in the Pacific where there are jurisdictional concerns and

bureaucratic hoops to clear. And, to be fair, these hurdles are the same even on U.S. soil. However, I can understand how Petty and his associates feel because they think that their purpose is merit enough to be given permission, and it is. But as we have learned from his writings, the frustrations have resulted from lack of communication.

The honest intentions of purpose or efforts are not

enough to persuade authorities to approve projects like the KUENTAI-USA's. And as I write this article I wonder how many of the remains could also be the remains of native men and women who were killed by shrapnel and explosions during the bombardment of Saipan.

Mymother, Frederica Flores Santos, was born on Saipan and survived the war there. In her oral history accounts,

Mom said they would come out of the bokungo' during ceasefire, and although they were brief, it allowed them to get out from the cramped underground shelters to get fresh air, stretch their legs and relieve themselves. In one instance, the bombardment started and they all scattered to get back into the bokungo' when one of the young women they were sharing the shelter with was killed instantly and her father was shocked by the effects of her death that he refused to get back inside with them. He wandered off and was never seen again. I wonder how many of the local residents died in the same way, and if in the recovery process their remains were bulldozed into the mass burials done in the interest of time.

Many Japanese nationals who lived on Saipan, Tinian and Luta arrived in the islands for commercial opportunities. Even some people from Guam, were in Saipan at that time for the same reasons.

Petty's book, "Saipan: Oral Histories of the Pacific War" is the first compos-

ite work of its kind in these parts. He has encouraged me to publish the oral histories that I've collected and we will one day. But for now, we are focusing on the final editing of the Manenggon March and Concentration Camp video. We will announce the premiere date and time in this column.

Petty and his family now live in New Zealand. When the Pettys lived on Saipan, his wife Danielle was a physician at the Commonwealth Heath Center and Bruce was house-husband before the position became a coined phrase to identify a man who is not employed in the traditional corporate way. So the Pettys left Saipan, promising to return. And, that is what Bruce and Danielle have done several times. This past summer was the most recent visit for them.

Rlene Santos Steffy is an ethnographer, oral historian, and MARC research associate. She is the producer of i Tinian: Marianas History Series on KUAM TVB. She can be reached via email rlene@rlenelive.com.

PBS GUAM KGTF Channel 12

PBS weekly programming schedule brought to you by

Marianas Variety

PROGRAMMING SCHEDULE

Week of September 8 to 14

To view the entire month's schedule visit pbsguam.org

MONDAY	TUESDAY	WEDNESDAY
6:00 Old the Science Kid	6:00 Calliope "Calliope's Day"	6:00 Calliope "Calliope's Day"
6:30 Peg + Cat	6:30 Arthur "The Queen of the Cornstalks Is Ape!"	6:30 Arthur "The Queen of the Cornstalks Is Ape!"
7:00 Curious George "Wind Symphony"	7:00 Wild Kratts "Greatest Power Challenge"	7:00 Wild Kratts "Greatest Power Challenge"
7:30 Curious George "George and Allie's Automated Car Wash"	7:30 Wild Kratts "Greatest Power Challenge"	7:30 Wild Kratts "Greatest Power Challenge"
8:00 Curious George "Curious George's Neighborhood: The Royal Sandwiches"	8:00 Curious George "Curious George's Neighborhood: The Royal Sandwiches"	8:00 Curious George "Curious George's Neighborhood: The Royal Sandwiches"
8:30 Daniel Tiger's Neighborhood "The Royal Sandwiches"	8:30 Daniel Tiger's Neighborhood "The Royal Sandwiches"	8:30 Daniel Tiger's Neighborhood "The Royal Sandwiches"
9:00 Sesame Street	9:00 Sesame Street	9:00 Sesame Street
9:30 Dinosaur Train	9:30 Dinosaur Train	9:30 Dinosaur Train
10:00 Peg + Cat	10:00 Peg + Cat	10:00 Peg + Cat
10:30 The Cat in the Hat Knows A Lot About That	10:30 The Cat in the Hat Knows A Lot About That	10:30 The Cat in the Hat Knows A Lot About That
11:00 Wild Kratts	11:00 Wild Kratts	11:00 Wild Kratts
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12:00 Arthur	12:00 Arthur	12:00 Arthur
12:30 Curious George	12:30 Curious George	12:30 Curious George
1:00 Curious George "Curious George's Neighborhood: The Royal Sandwiches"	1:00 Curious George "Curious George's Neighborhood: The Royal Sandwiches"	1:00 Curious George "Curious George's Neighborhood: The Royal Sandwiches"
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4:00 Arthur	4:00 Arthur	4:00 Arthur
4:30 Arthur	4:30 Arthur	4:30 Arthur
5:00 Operation Alexander	5:00 Operation Alexander	5:00 Operation Alexander
5:30 News	5:30 News	5:30 News
6:00 PBS NewsHour	6:00 PBS NewsHour	6:00 PBS NewsHour
6:30 PBS NewsHour	6:30 PBS NewsHour	6:30 PBS NewsHour
7:00 PBS NewsHour	7:00 PBS NewsHour	7:00 PBS NewsHour
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32nd GUAM LEGISLATURE
Vice Speaker Benjamin J.E. Cruz, Chairman
Committee on Appropriations, Public Debt,
Legal Affairs, Retirement, Public Parks, Recreation,
Historic Preservation, and Land

INTELLIGENCE POPULAR (PUBLIC HEARING)

gi Mates, gi dha 9 gi Septiembre, 2014
Tuesday, September 9, 2014

Kaition leasungok Populek gi Libeslaturan Guahan
(Guam Legislators Public Hearing Room)

TAKHA (AGENDA)

gi Mates, gi dha 9 gi Septiembre, 2014
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(Confirmation Hearing)

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An act to add a new §589.16 & 89.17 to Chapter 89 of 19GCA relative to duty of landlords of multifamily rental units to inform tenants of the occupancy of a unit by a registered sex offender.

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An Act to add a new §5 51112 & 51113 to Chapter 51 of 19GCA relative to the landlord-tenant relationship and protections for victims of Domestic Violence Inter Ada.

Bill No. 381-32 (LS) - Introduced by Senator Brant McCreadie
An Act to add a new Article 6 to Chapter 77, Division 2, Title 12, Guam Code Annotated relative to authorizing the issuance of tax credits for contributors to the renovation and expansion of the Tyan Gymnasium.

Bill No. 382-32 (COR) - Introduced by Speaker Judith Won Pat
An Act to add a new §60109(V) to Chapter 60 of Division 4 of Title 18 Guam Code Annotated relative to expanding the borrowing authority of the Guam Memorial Hospital for the renovation of the labor and delivery ward.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services for the hearing information, please call the Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land at 473-4367 or email at ap@guamlegislature.gu

This act paid with government funds.

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Announcements

IN ACCORDANCE with the provisions of Guam Code Annotated, Title 30, Chapter 11, Section 3315, notice is hereby given that Lot 10 of the Lot 10, 11 & 12 has been approved for a Class (4) General Use, Alcoholic Beverage License and premises being marked as Lot 5052 #155 Gun Beach Rd., Tumon.

Lost in Tumon area, 2 Golden Retrievers, FAMILY, Dr. Silver 647-2292/845-7079 Reward!

Missing \$500 in Upper Tumon Chinese car, brownish colored, new 2008, red color wheel & tag 482-8927 Reward if found!

Missing Backpack Malaysia, Color tan and answers to Liana Please Call 482-2079 REWARD!

Missing Backpack Malaysia, Color tan and answers to Liana Please Call 482-2079 REWARD!

Missing Backpack Malaysia, Color tan and answers to Liana Please Call 482-2079 REWARD!

Missing Backpack Malaysia, Color tan and answers to Liana Please Call 482-2079 REWARD!

Shih Tzu Mix, Male, Yuki 2 yrs old long with fur, big ok eyes & bck color. may be found. Last seen Sat, 7:30am in OKA Payleta. Pk. Call Maric 482-1886/553-4246 Reward info @ guamnews.org facebook.com/guamnews

Acctg w/Outbooks Allied Health Math, GEO 472-4492/798-7335

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For Rent Residential 30 Singapore 2nd flr hse, off mkt incl. \$600/mo 777-3474 or msg

Agua Hts Cliff Condo, 1st Flr QV SF, Gen Sec 472-2239/477-1367

For Rent

Agua Hts Condo 3 bdrm Fully furnished \$1,900 - \$2,500 Long or short term lease 777-2696

Agua Hts Clean 2nd flr P/Pure, upgrd, \$750 565-2058/689-7597

BARRIGADA 1bd semi-condo \$400 787-5375/585-0121 Lx Mgr

CHALAN PAGO 2BDY18A SEC 8 OK CALL 687-2639

Dededo 1bd Flr & Wtr included, Sec 8 ok 649-1306/686-1312

Dededo 2bd 25a Chalan Condo Washer in unit. Furnished or unfurnished. Call Text 727-9146

Dededo 4BR/2BA Excellent Condition close to Sts. Baileba Chalan Sec 8 OK call 727-6886

Dededo Pacific Gardens Condo 3 bedroom, 1.5 bath \$1,500 Monthly Sec 8 okay 777-2806

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Vigo 100th Flr House Appl. Shirts, Sec 8 ok. Call Joey at 653-5089

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Automotive

Nissan Sentra 2005 AC, Auto, new parts, per win, clean indoor, Good cond. \$4,200 486-9322/588-1313

Subaru Forester 2008 5-speed, Manual, 51k Miles, New Tires, No Rust \$8,000 797-5633/659-1836

Suzuki XL7 Wagon 2004 AC, CD, Auto, Good Condition \$3,800 cbo 422-7237

Toyota Camry LE 05 AC, AT, 4 Door, Below Blue Book, Good Condition \$6,900 888-7118

Toyota Highlander 2013 1400 Miles, Takeover payment TEL 463-7274

Toyota RAV4 1998 Auto Gold AC, 4 Cylinder Gas, Save \$100,000, Condition \$3,000 cbo 486-9522

Toyota Tacoma 03 Extra Cap 85k mi, 4 cylinder, selling for \$6 value \$8k cbo. Cash only 483-2237

Toyota Tacoma Pickup 4x2 2008 AT, AC, PS, A/R/FM, 100k mi, Condition \$10,500 789-1733

Motorcycles 55 H-D ROAD KING 2004 CUSTOM BK MILES, ASKING \$8K CBO CALL 489-2440

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INEKUNGK PUPBLEKO (PUBLIC HEARING)

gi Mátres, gi diha 9 gi Septiembre, 2014
Tuesday, September 9, 2014

Kuñton Inekungk Pupbleko gi 11 Libeslaturan Guahan (Guam Legislature Public Hearing Room)

TAREHA (AGENDA)

Alas kuñton gi despues di laho 3mi 4:00 PM

Para Komitmission:
(Confirmation Hearing)

Mr. Anthony C. Blaz, Director, Bureau of Budget and Management Research

Prinsipal Saha:
(Bills)

Bill No. 379-32 (COR) - Introduced by Senator Tony Ada
An act to add a new §589.16 & 89.17 to Chapter 86 of 96CA relative to duty of landlords of multifamily rental units to inform tenants of the occupancy of a unit by a registered sex offender.

Bill No. 380-32 (COR) - Introduced by Senator Tony Ada
An act to add a new §511.12 & 511.13 to Chapter 51 of 186CA relative to the landlord-tenant relationship and protections for victims of Domestic Violence Inter Aha.

Bill 385-32 (LS) - Introduced by Senator Brant McCreadie
An Act to add a New Article 6 to Chapter 77, Division 2, Title 12, Guam Code Annotated relative to authorizing the issuance of tax credits for contributors to the renovation and expansion of the Thyan Gymnasium.

Bill 383-32 (COR) - Introduced by Speaker Judith Wan Pat
An Act to add a New 580109(V) to Chapter 86 of Division 4 of Title 10 Guam Code Annotated, relative to expanding the borrowing authority of the Guam Memorial Hospital for the renovation of the labor and delivery ward.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services for the further information, please call the Committee on Appropriations: Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land at 473-4236/7 or email at cap@guamlegislature.org

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Member

September 19, 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 note and waiver is issued on the bills as introduced.

FISCAL NOTE:

Bill No. 281-32 (COR)

Bill No. 285-32 (COR)

Bill No. 388-32 (LS)

Bill No. 395-32 (COR)

WAIVER:

Bill No. 346-32(COR)

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

Si Yu'os ma'åse'!

2014 SEP 19 AM 11:54

**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

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

EDDIE BAZA CALVO
GOVERNOR

ANTHONY C. BLAZ
ACTING DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOSE S. CALVO
ACTING DEPUTY DIRECTOR

SEP 18 2014

Senator Rory J. Respicio
Chairperson, Committee on Rules
I Mina'trentai Dos na Liheslaturan Guåhan
The 32nd Guam Legislature
155 Hesler Place
Hagåtña, Guam 96932

Hafa Adai Senator Respicio:

Transmitted herewith is Fiscal Note on the following Bill Nos.: **281-32(COR)**, **285-32(COR)**,
388-32(LS), **395-32(COR)** and Fiscal Note Waiver on the following Bill No.: **346-32(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 "Anthony C. Blaz".

ANTHONY C. BLAZ
Acting Director

Enclosures

Bureau of Budget & Management Research
Fiscal Note of Bill No. 388-32 (LS)

AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77, DIVISION 2, TITLE 12, GUAM CODE ANNOTATED RELATIVE TO AUTHORIZING THE ISSUANCE OF TAX CREDITS FOR CONTRIBUTORS TO THE RENOVATION AND EXPANSION OF THE TIYAN GYMNASIUM.

Department/Agency Appropriation Information

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

Fund Source Information of Proposed Appropriation

	General Fund:	(Special Fund):	Total:
FY 2012 Unreserved Fund Balance ¹		\$0	\$0
FY 2014 Adopted Revenues	\$0	\$0	\$0
FY 2014 Appro. (P.L. 32-68)	\$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	\$0	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

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

Analyst: Michael M. Aflague, B&M Analyst IV Date: 9/16/14 Director: Anthony C. Blaz, Acting Director Date: SEP 16 2014

Bill 388-32 establishes a maximum of \$2.5M in tax credits over a 10 (ten) year period not to exceed \$250K annually for qualified entities. P.L. 32-181 (General Appropriations Act of FY 2015) fully appropriates revenues derived from the Business Privilege Taxes (BPT) including the GMHA Pharmaceutical Fund, Additional Child Tax Credit (ACTC) authorized for the Lease - Tiyan Campus and debt service payment for Series 2011A, 2012B and 2013C bonds. The Bureau notes concerns as to the viability of any 'unpledged tax credits' in which Bill 388-32 extends. In addition, the following comments were provided by the Department of Revenue and Taxation: 1) Although the Bill specifies unpledged business privilege taxes, it may affect the government's bond rating; (2) Cash would be impacted \$250K less each year for ten years; (3) Bill 388-32 would compete with other proposed legislation (i.e., Bill 393-32) which also seek unpledged BPT; (4) Competes with credits remaining for Layon property owner's outstanding balances and; (5) BPT revenues would be further limited given the passage of P.L. 32-181 in that tax credits are no longer allowed against alcohol and tobacco taxes.



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Senator
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Senator
Aline Yamashita
Member

August 15, 2014

VIA E-MAIL

joey.calvo@bbmr.guam.gov

Jose S. Calvo
Acting Director
Bureau of Budget & Management Research
P.O. Box 2950
Hagåtña, Guam 96910

RE: Request for Fiscal Notes– Bill Nos. 388-32 (LS) through 390-32 (LS)

Hafa Adai Mr. Calvo:

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.	Sponsors	Title
388-32 (LS)	Brant T. McCreadie, T.A. Morrison, T.R. Muña Barnes, V. Anthony Ada	AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 77, DIVISION 2, TITLE 12, GUAM CODE ANNOTATED RELATIVE TO AUTHORIZING THE ISSUANCE OF TAX CREDITS FOR CONTRIBUTORS TO THE RENOVATION AND EXPANSION OF THE TIYAN GYMNASIUM.
389-32 (LS)	Brant T. McCreadie, Chris M. Dueñas , V. Anthony Ada, Michael T. Limtiaco, Tommy Morrison, Aline A. Yamashita, Ph.D.	AN ACT TO APPROPRIATE FUNDS FOR THE UNPAID BALANCE OF THE LAW ENFORCEMENT SALARY ADJUSTMENTS PURSUANT TO THE REQUIREMENTS OF 10 GCA, CHAPTER 55, §55102.
390-32 (LS)	Chris M. Duenas V. Anthony Ada Michael T.Limtiaco Brant T.McCreadie Tommy Morrison Aline A. Yamashita, Ph.D	AN ACT TO APPROPRIATE FUNDS FOR THE PAYMENT OF THE REMAINING FIFTY PERCENT (50%) IMPLEMENTATION OF THE SALARY ADJUSTMENTS PURSUANT TO THE COMPETITIVE WAGE ACT OF 2014.



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Senator
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Senator
Aline Yamashita
Member

August 14, 2014

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. 388-32(LS)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 388-32(LS)**.

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

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

Bill No. 300-32(LS)

Introduced by:

Brant T. McCreadie

T. Morrison
TK Muth Bann
V. ANTHONY ADA

**AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER
77, DIVISION 2, TITLE 12, GUAM CODE
ANNOTATED RELATIVE TO AUTHORIZING THE
ISSUANCE OF TAX CREDITS FOR
CONTRIBUTORS TO THE RENOVATION AND
EXPANSION OF THE TIYAN GYMNASIUM.**

2014 MAR 13 PM 5:48 OF

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that

a Memorandum of Understanding between the Guam Department of Parks and Recreation, with the concurrence of the Office of the Attorney General and approval by *I Maga'Lahen Guåhan*, and the Guam Basketball Confederation was entered into in November 2013. *I Liheslaturan Guåhan* further finds that the Department of Parks of Recreation currently does not have the resources to renovate and reopen the Tiyan Gymnasium. Because of this, *I Liheslaturan Guåhan* finds that the public private partnership with the Guam Basketball Confederation presents an opportunity for a positive public-private partnership to renovate and expand the Tiyan Gymnasium and facilities for use by the community.

I Liheslaturan Guåhan further finds that partnerships such as these have the potential to spawn new programs aimed at the health and wellness of our community, especially our youth. Based on the commitments of the Guam Basketball Federation and the cooperation of the Department of Parks and Recreation, there is immense potential for the comprehensive rehabilitation of the Tiyan Gymnasium. Based on the success of this proposed tax credit program, *I Liheslaturan Guåhan* sees the potential for additional tax credit programs that can provide a responsible avenue for the construction of new, and rehabilitation of sports & recreation facilities island wide, most especially in the southern villages such as Agat, Umatac and Merizo, and other villages that currently lack facilities.

Therefore, it is the intent of *I Liheslaturan Guåhan* to establish a controlled plan that authorizes the issuance of unpledged Business Privilege tax credits for contributors to the renovation and expansion of the Tiyan gymnasium and facilities by adding a new article six to Chapter 77, Division two Guam Code Annotated.

Section 2. Article 6 of Chapter 77, Division 2, Title 12 Guam Code Annotated is hereby *added* to read:

“Article 6.

Tax Credits for the Tiyan Gymnasium.

§ 77601. Credit Against Eligible Taxes.

§ 77602. Limits of Liability.

§ 77603. Fines and Penalties.

§ 77604. Cap on Business Privilege Tax Credits for the Rehabilitation and Improvement of the Tiyan Gymnasium;

§ 77605. Public Access to Tiyan Gymnasium.

§ 77606. Filing of Annual Reports.

§ 77607. GEDA Report.

1 § 77608. Rules and Regulations.

2 § 77609. Licensing Agreement for Tiyan Gymnasium to Guam
3 Basketball Confederation.

4
5 § 77601. Credit Against Eligible Taxes.

6 (a) To the extent that any business contributes the actual cost of design,
7 labor and materials that are for the rehabilitation and improvement of the
8 Department of Parks and Recreation (DPR) Tiyan Gymnasium and facilities, it
9 shall be entitled to credit of business privilege taxes that are not already pledged
10 for any purpose by Guam law. The basis for contribution to the project shall be
11 the actual cost of the contribution plus the cost of transportation from the point
12 of origin to its destination.

13 (b) Any unused credits not used in the current tax period may be carried
14 over into subsequent tax periods until such credits are exhausted.

15 (c) The total credits allowed under this Act shall not exceed the actual
16 dollar amount of the expenditures on the project.

17 § 77602. Limits of Liability.

18 Unless a contractor, materials supplier, designer or landlord/lessor has
19 direct involvement in the operations of the Tiyan gymnasium and facilities as a
20 director, officer, manager, employee, representative or agent of the Guam
21 Basketball Confederation, they shall not be held liable for any civil or criminal
22 damages or penalties directly or indirectly arising from or related to the
23 operations, any use, or possession of the gymnasium and facilities, unless it can
24 be proven that the materials or design work provided were substandard. As the
25 Tiyan gymnasium and facilities is a private venture operated by the Guam
26 Basketball Confederation, the government of Guam shall not be liable for any

1 claims or damages arising from the operation of the gymnasium and facilities.
2 The Guam Basketball Confederation, its directors, agents, consultants,
3 employees, or other affiliated person or persons shall make no representation
4 that the government of Guam has any interest in the operation of such stadium
5 and facilities.

6 **§ 77603. Fines and Penalties.**

7 To the extent that a company providing materials and services for the
8 project contained herein takes more tax benefits in terms of business privilege
9 taxes than the actual value of the materials or services contributed to the project
10 authorized herein, that company shall be required to pay all interest and
11 penalties applicable under Guam law and the Internal Revenue Code for failure
12 to pay taxes in addition to payment of the actual taxes due. To the extent that
13 any individual, officer, director or other person having interest in a company
14 providing materials or services for the project contained herein knowingly and
15 willingly cause such company to take more tax benefits in terms of business
16 privilege taxes than the actual value of the material or services contributed to
17 the project, such individual shall be guilty of a felony in the third degree
18 punishable by a fine of not less than Five Thousand Dollars (\$5,000) or one (1)
19 year in prison or both.

20 **§ 77604. Cap on Business Privilege Tax Credits for Rehabilitation**
21 **and Improvement of the Tiyan Gymnasium and Facilities.**

22 (a) The total amount of credits against unpledged Business Privilege
23 Taxes for the rehabilitation and improvement of the Tiyan Gymnasium and
24 facilities authorized herein shall not exceed Two Million Five Hundred
25 Thousand Dollars (\$2,500,000) over a ten year period. No more than Two

1 Hundred Fifty Thousand Dollars (\$250,000) in tax credits shall be authorized
2 for each year of the program.

3 (b) If, at the expiration of the ten year period authorized pursuant to this
4 Article, there are still unclaimed authorized tax credits, *I Liheslaturan Guåhan*,
5 may in its discretion, extend the eligible period until such time that all eligible
6 tax credits are exhausted.

7 (c) *I Liheslaturan Guåhan*, may in its discretion, extend the term and
8 modify any part of the program based on future improvement plans and demand
9 for such facilities in this location.

10 **§ 77605. Public Access to Tiyan Gymnasium and Facilities.**

11 As a condition for the Guam Basketball Confederation and its
12 contributors to be entitled to the tax benefits of the program established in this
13 Article, the gymnasium and facilities must be available to the general public in
14 accordance with the Memorandum of Understanding with the Department of
15 Parks and Recreation governing use of the property.

16 **§ 77606. Filing of Annual Reports.**

17 (a) The Guam Basketball Confederation shall annually submit a copy of
18 the financial statement required in 18 GCA §14102 to the Speaker of *I*
19 *Liheslaturan Guåhan*, the Public Auditor, and the Administrator of GEDA.

20 (b) The Guam Basketball Confederation must ensure that it is current
21 with all its Articles and By-Laws, and should there be any amendments to such
22 documents, it should immediately file such amendments to the Department of
23 Revenue and Taxation.

24 **§ 77607. GEDA Report.**

25 GEDA shall submit a report to *I Liheslaturan Guåhan* detailing the
26 impact of the program on the Business Privilege Taxes, sports, and economic

1 activities on Guam. GEDA shall also include in its report its monitoring efforts
2 and any other information related to the program. The report shall be
3 transmitted to I Liheslatura on an annual basis until the tax credit cap pursuant
4 to § 77605 of this Article is exhausted.

5 **§ 77608. Rules and Regulations.**

6 The Guam Economic Development Authority shall implement and
7 monitor the tax credit program authorized pursuant to this Article based on
8 rules and regulations already adopted by GEDA for previous tax credit
9 programs.

10 **§ 77609. Licensing Agreement for Tiyan Gymnasium to Guam**
11 **Basketball Confederation.**

12 The Department of Parks and Recreation and the Guam Basketball
13 Confederation shall enter into a license agreement for the improvement,
14 rehabilitation and maintenance of the Tiyan Gymnasium for a period of ten (10)
15 years in accordance with the provisions of the Memorandum of Understanding
16 entered into by the Guam Basketball Confederation and the Department of
17 Parks and Recreation entered into on November 21, 2013. If at any time the
18 Guam Basketball Confederation does not comply with any provision of the
19 Memorandum of Understanding, the license shall be null and void and
20 management of the property shall revert solely to the Department of Parks and
21 Recreation.”

22 **Section 3. Effective Date.** This act shall be effective immediately upon
23 enactment.

24 **Section 4. Severability.** *If* any provision of this Law or its application to any
25 person or circumstance is found to be invalid or contrary to law, such invalidity shall
26 *not* affect other provisions or applications of this Law which can be given effect

- 1 without the invalid provisions or application, and to this end the provisions of this
- 2 Law are severable.