

I Mina'Trentai Dos Na Liheslaturan Guahan
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	120 DAY DEADLINE	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	STATUS
29-32 (COR)	V.C. Pangelinan	AN ACT TO ADD §60114.1 AND §60114.2 TO CHAPTER 60 OF 21 GUAM CODE ANNOTATED RELATIVE TO COMPETITIVE EQUALIZATION ACT ON THE LEASING OF GOVERNMENT OF GUAM PROPERTY.	1/30/13 9:03 A.M.	1/30/13		Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and land			



COMMITTEE ON RULES

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

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January 30, 2013

MEMORANDUM

To: Rennae Meno
Clerk of the Legislature

Attorney Therese M. Terlaje
Legislative Legal Counsel

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

Subject: Referral of Bill No. 29-32(COR)

As the Chairperson of the Committee on Rules, I am forwarding my referral of Bill No. **29-32(COR)**.

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

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

Si Yu'os Ma'åse!

Attachment

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

Bill No. 29.32 (COR)

Introduced by:

V.C. Pangelinan
B.J.F. Cruz

**AN ACT TO ADD §60114.1 AND §60114.2 TO CHAPTER
60 OF 21 GUAM CODE ANNOTATED RELATIVE TO
COMPETITIVE EQUALIZATION ACT ON THE
LEASING OF GOVERNMENT OF GUAM PROPERTY.**

2013 JAN 30 AM 9:03

BE IT ENACTED BY THE PEOPLE OF GUAM:

1 **SECTION 1. Legislative findings and intent.** *I Liheslaturan Guåhan* finds
2 the government of Guam has transferred and entrusted portions of government owned
3 land to autonomous agencies, public corporations, and other public instrumentalities
4 and has allowed them to lease these lands to other entities for commercial purposes.

5 *I Liheslaturan Guåhan* further finds that these autonomous agencies, public
6 corporations, and other public instrumentalities have been exempt from applicable
7 taxes on the income generated from these leases, giving them unfair advantage over
8 private landowners and developers due to the below market pricing created by this tax
9 exemption.

10 *I Liheslaturan Guåhan* further finds that *I Liheslaturan Guåhan* created the
11 Guam Ancestral Lands Commission (GALC) and the Chamorro Land Trust (CLT),
12 who are tasked to oversee and care for land parcels of land deemed for the native
13 inhabitants of our island community, however lack the necessary funding to provide
14 compensation and infrastructure to appropriately administer the lands entrusted to
15 them.

1 *I Liheslaturan Guåhan* further finds that *if* and *when* the government agencies no
2 longer have use for these lands, those lands shall be returned to the inventory of the
3 ALC for return to original landowners and/or development of land *or* for return to the
4 CLT to lease to qualified indigent individuals and/or corporations and development of
5 land.

6 *I Liheslaturan Guåhan* intends to generate revenue derived from the leasing of
7 lands transferred to the autonomous agencies, public corporations, and other public
8 instrumentalities of the government of Guam to provide necessary resources to the
9 GALC and the CLT for the implementation of programs to benefit their respective
10 beneficiaries.

11 **SECTION 2. §60114.1 and §60114.2 are hereby *added* to Chapter 60, 21**
12 **Guam Code Annotated to read as follows:**

13 **“§60114.1. Applicable taxes on leasing of land by autonomous agency,**
14 **public corporation, and other public instrumentalities of the government of Guam**
15 **for commercial purposes.**

16 Taxes *shall* be applied to lands leased as stipulated in §60114 of this Chapter.

17 (a) Business privilege tax *shall* be paid on all income received as lease
18 payments on commercial leases by autonomous agency, public
19 corporation, and other public instrumentalities of the government of
20 Guam.

21 (b) Real estate tax *shall* be paid on all improvements constructed on lands
22 leased in a commercial leases by autonomous agency, public
23 corporation, and other public instrumentalities of the government of
24 Guam.

25 **§60114.2. Deposit of Funds Collected.** All taxes identified in §60114.1 *shall*
26 be divided equally and deposited in the Guam Ancestral Lands Commission (GALC)
27 “Land Bank” Fund and the Chamorro Land Trust Commission’s (CLTC) “Chamorro

1 Home Development Fund” for the development of infrastructure improvements on
2 land trust residential and agricultural lands. Both Commissions shall report on a
3 quarterly basis to the Speaker of *I Liheslaturan Guåhan* the revenues collected and
4 expended from each fund and post the same on each Commission’s website. The funds
5 shall be subject to periodic audits by the Guam Public Auditor.”

6 **SECTION 3. Severability.** If any of the provisions of this Act or the
7 application thereof to any person or circumstance is held invalid, such invalidity
8 *shall* not affect any other provision or application of this Act which can be given
9 effect without the invalid provision or application, and to this end the provisions of
10 this Act are severable.