

I Mina'Trentai Kuattro Na Liheslaturan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
285-34 (COR)	James V. Espaldon	AN ACT TO AMEND § 10113 OF ARTICLE 1, CHAPTER 10 OF TITLE 22, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE TAX CREDIT SUNSET PROVISION FOR THE GUAM REGISTERED APPRENTICESHIP PROGRAM.	5/17/18 10:17 a.m.						

**I MINA' TRENTAI KUÁTTRO NA LIHESLATURAN GUÁHAN
2018 (SECOND) REGULAR SESSION**

Bill No. 285-34(COR)

Introduced by:

James V. Espaldon



**AN ACT TO AMEND § 10113 OF ARTICLE 1,
CHAPTER 10 OF TITLE 22, GUAM CODE
ANNOTATED, RELATIVE TO EXTENDING THE
TAX CREDIT SUNSET PROVISION FOR THE
GUAM REGISTERED APPRENTICESHIP
PROGRAM.**

2018 MAY 17 AM 10:17

1 **Section 1. § 10113 of Article 1, Chapter 10 of Title 22, Guam Code**
2 **Annotated, is amended to read:**

3 **"§ 10113. Tax Credit Sunset Provision.** (a) Sections 10108, 10109 and
4 10110 of this Chapter shall remain in effect until December 30, 20[19]24. Any
5 Guam Registered Apprenticeship Program tax credits certified for a period
6 expiring after December 30, 20[14]19, but *no later than* December 30, 20[19]24,
7 shall remain in full force and effect until the period expires or the credit is canceled
8 on other grounds.

9 (b) Tax credits that have not been applied to business privilege tax liability
10 that remains after the effective date of Subsection (a) hereof may be carried forward
11 until such tax credit is exhausted for the tax year if any part of the tax year falls
12 before December 30, 20[19]24."