

I Mina'Trentai Kuåttro Na Liheslaturan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
314-34 (COR)	B. J.F. Cruz	AN ACT TO AMEND § 30101(a) OF CHAPTER 30, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE EXCISE TAX ON OCCUPANCY OF HOTELS AND SIMILAR LODGING HOUSE FACILITIES; AND TO REPEAL § 16311 OF CHAPTER 16, TITLE 3, GUAM CODE ANNOTATED, RELATIVE TO ELIMINATING THE REQUIREMENT OF VOTER REFERENDA ON TAX INCREASES.	7/9/18 9:39 a.m. AS CORRECTED 7/9/18 4:36 p.m.						

I MINA'TRENTAI KUÁTTRO NA LIHESLATURAN GUÁHAN
2018 (SECOND) Regular Session

Bill No. 314-34 (COR)
As Corrected by the Prime Sponsor

Introduced by: B.J.F. Cruz

AN ACT TO *AMEND* § 30101(a) OF CHAPTER 30, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE EXCISE TAX ON OCCUPANCY OF HOTELS AND SIMILAR LODGING HOUSE FACILITIES; AND TO *REPEAL* § 16311 OF CHAPTER 16, TITLE 3, GUAM CODE ANNOTATED, RELATIVE TO ELIMINATING THE REQUIREMENT OF VOTER REFERENDA ON TAX INCREASES.

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

2 **Section 1.** § 30101(a) of Chapter 30, Title 11, Guam Code Annotated, is
3 hereby amended to read:

4 **“§ 30101. Imposition.**

5 (a) Notwithstanding any law, rule, or regulation, An excise tax is
6 hereby levied and imposed which shall be assessed and collected monthly,
7 against transient occupants of a room or rooms in a hotel, lodging house, and
8 bed and breakfast, or similar facility located in Guam according to the
9 following schedule:

10 (1) from September 1, 1993 through March 31, 1995, the rate
11 shall be ten percent (10%) of the rental price charged or paid per
12 occupancy per day;

13 (2) from April 1, 1995 ~~and thereafter~~ until September 30, 2018
14 the rate shall be eleven percent (11 %) of the rental price charged or

1 paid per occupancy per day; and

2 ~~(3) the rate for a registered bed and breakfast shall be four~~
3 ~~percent (4%) of the rental charged or paid per occupancy per day from~~
4 ~~October 1, 2018 and thereafter the rate shall be fifteen percent (15%) of~~
5 ~~the rental price charged or paid per occupancy per day; and~~

6 (4) the rate for a registered bed and breakfast shall be four
7 percent (4%) of the rental charged or paid per occupancy per day.”

8 **Section 2. Referendum on Tax Increases Repealed.** § 16311 of Chapter
9 16, Title 3, Guam Code Annotated, is hereby *repealed*:

10 ~~“§ 16311. Referendum on Tax Increases Required.~~

11 ~~Notwithstanding any other provision of law, no increase in real property~~
12 ~~tax, liquid fuel tax, business privilege tax or any locally enacted and~~
13 ~~administered tax on Guam shall go into effect without the approval of the~~
14 ~~voters of Guam in a referendum held during a general election. The manner in~~
15 ~~which a proposed tax increase shall be placed in referendum before the voters~~
16 ~~of Guam pursuant to this Section shall be as follows:~~

17 ~~— (a) I Liheslaturan Guåhan must pass, in bill form, a proposed tax~~
18 ~~increase, the effective date to be thirty (30) days after ratification by the voters~~
19 ~~of Guam in a referendum, such ratification to be certified by the Guam~~
20 ~~Election Commission. The bill must detail the amount and nature of the~~
21 ~~proposed increase and the purpose to which such proposed increase shall be~~
22 ~~applied.~~

23 ~~— (b) No more than ten (10) days after the bill is enacted into law, the full~~
24 ~~text of the law shall be transmitted to the Guam Election Commission by the~~
25 ~~Legislative Secretary of I Liheslaturan Guåhan. The Guam Election~~
26 ~~Commission shall place before the voters of Guam the question of whether the~~
27 ~~voters approve or disapprove of the proposed tax increase at the next General~~

1 ~~Election; provided, that the rate of transmittal of the proposed tax increase~~
2 ~~from I Liheslaturan Guåhan to the Guam Election Commission is at least~~
3 ~~ninety (90) days prior to the date of the next General Election.~~

4 ~~—— (c) The Guam Election Commission shall cause to appear in a daily~~
5 ~~periodical of mass publication on Guam a full text of the proposed tax~~
6 ~~increase to be submitted to the voters in referendum pursuant to this Section,~~
7 ~~at a date no less than thirty (30) days prior to the General Election during~~
8 ~~which the referendum shall be held. I Liheslaturan Guåhan shall make such~~
9 ~~provisions as are deemed necessary to provide the public with information~~
10 ~~necessary to arrive at an informed position with respect to the proposal.~~

11 ~~—— (d) Any submission to the voters made pursuant to this Section shall be~~
12 ~~treated as an initiative for the purpose of determining the number of votes~~
13 ~~needed to ratify a proposal placed before the voters pursuant to this Section.~~

14 ~~This Section shall not be interpreted as requiring voter ratification of a tax~~
15 ~~imposed by the government of the United States of America, provided that this~~
16 ~~Section shall apply upon de-linkage of the Guam income tax from the Federal~~
17 ~~Internal Revenue Code.”~~

18 **Section 3. Effective Date; Application.** This Act *shall* take effect upon
19 enactment.