I MINA'TRENTAI KUÅTTRO NA LIHESLATURAN GUÅHAN

2018 (SECOND) Regular Session

LEGISLATIVE SESSION VOTING RECORD

Bill No. 169-34 (COR)
As amended on the Floor.

Speaker Antonio R. Unpingco Legislative Session Hall
May 23, 2018

NAME	Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused
Senator Thomas C. **ADA**	✓					
Senator FRANK B. **AGUON, JR.**	✓					
Senator William M. **CASTRO**	✓					
Speaker Benjamin J.F. **CRUZ**	✓	|				
Senator James V. **ESPALDON**	✓					
Senator Fernando Barcinas **ESTEVES**	✓					
Senator Régine Biscoe **LEE**	✓					
Senator Tommy **MORRISON**	✓					
Senator Louise B. **MUÑA**	✓					
Senator Telena Cruz **NELSON**					✓	✓
Senator Dennis G. **RODRIGUEZ, JR.**	✓					
Senator Joe S. **SAN AGUSTIN**	✓					
Senator Michael F.Q. **SAN NICOLAS**		| ✓				
Vice Speaker Therese M. **TERLAJE**	✓					
Senator Mary Camacho **TORRES**	✓					
TOTAL:	13	1			1	1
	Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused

CERTIFIED TRUE AND CORRECT:

Clerk of the Legislature

I = Pass

I MINA'TRENTAI KUÅTTRO NA LIHESLATURAN GUÅHAN
2017 (FIRST) Regular Session

Bill No. 169-34 (COR)
As amended on the Floor.

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Introduced by: Thomas C. Ada

AN ACT TO *ADD* NEW §§ 24401.1 AND 24401.2 TO ARTICLE 4, CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO TAX EXEMPTIONS FOR ONE HUNDRED PERCENT (100%) DISABLED VETERANS, SURVIVING SPOUSES, LEGAL GUARDIANS, AND GOLDSTAR SPOUSES AND PARENTS.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. A new § 24401.1 is *added* to Article 4 of Chapter 24, Title 11, Guam Code Annotated, to read:

"**§ 24401.1. One Hundred Percent (100%) Disabled Veterans, Surviving Spouses, and Legal Guardians Exemption.**

Real property owned and occupied as a residence by a person who is rated by the U.S. Department of Veterans Affairs (USDVA) as one hundred percent (100%) disabled or individually unemployable due to injuries received while on duty with the Armed Forces of the United States, surviving spouse, as defined in § 67101(e) of Chapter 67, Title 10 GCA, and legal guardian, as defined in §67101(g) of Chapter 67, Title 10 GCA, is hereby exempted from all property taxes; provided:

(a) that the Veteran is determined by the USDVA to be one hundred percent (100%) disabled or individually unemployable due to military service-connected injuries;

(b) that the residential exemption *shall* be granted only as long as the Veteran claiming exemption remains one hundred percent (100%) disabled or individually unemployable, the surviving spouse is not remarried, and the legal guardian is lawfully vested with the power;

(c) that the exemption *shall not* be allowed on more than one (1) residence for any one (1) person;

(d) that a person living on the premises, a portion of which is used for commercial purposes, *shall not* be entitled to an exemption with respect to such portion, but *shall* be entitled to an exemption with respect to the portion used exclusively as a residence. This exemption *shall not* apply to any structure, including the land thereunder, which is used for commercial purposes.

For the purposes of this Section, the word "residence" includes: (1) the entire homestead when it is occupied by a qualified one hundred percent (100%) disabled or individually unemployable veteran, surviving spouse or legal guardian, as a residence; (2) residences where the disabled veteran, surviving spouse or legal guardian owner sublets not more than one (1) room to a tenant; or (3) premises held under an agreement to purchase the same for a home, where the agreement has been duly entered into and recorded prior to January 1 of the preceding tax year for which the exemption is claimed, whereby the purchaser agrees to pay all taxes while purchasing the premises."

Section 2. A new § 24401.2 is *added* to Article 4 of Chapter 24, Title 11, Guam Code Annotated, to read:

"**§ 24401.2. Gold Star Spouses and Parents Exemption.**

Real property owned and occupied by a Gold Star spouse or parent(s), who are eligible pursuant to § 7120.3(b) of Chapter 7, Title 16 GCA, who continues to own and occupy the premises as a residence, is hereby exempted from all real property taxes; provided:

(a) that the exemption *shall not* be allowed on more than one (1) residence for the Gold Star spouse or parent;

(b) that a person living on the premises, a portion of which is used for commercial purposes, *shall not* be entitled to an exemption with respect to such portion, but *shall* be entitled to an exemption with respect to the portion used exclusively as a home; and further provided, that this exemption *shall not* apply to any structure, including the land thereunder, which is used for commercial purposes.

For the purposes of this Section, the word "residence" includes: (1) the entire homestead when it is occupied by a Gold Star spouse or parent as a residence; (2) residences where the Gold Star spouse or parent sublets not more than one (1) room to a tenant; or (3) premises held under an agreement to purchase the same for a home, where the agreement has been duly entered into and recorded prior to January 1 of the preceding tax year for which the exemption is claimed, whereby the purchaser agrees to pay all taxes while purchasing the premises."

Section 3. Severability. If any provision of this Act or its application to any person or circumstance is found to be invalid, or contrary to law, such invalidity *shall not* affect other provisions or applications of this Act that can be given effect without the invalid provision or application, and to this end the provisions of this Act are severable.