I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN

2020 (SECOND) Regular Session

LEGISLATIVE SESSION VOTING RECORD

Bill No. 392-35 (LS) As amended in the Committee of the Whole.	**Speaker Antonio R. Unpingco Legislative Session Hall Guam Congress Building September 2, 2020**					
NAME	**Aye**	**Nay**	**Not Voting/ Abstained**	**Out During Roll Call**	**Absent**	**Excused**
Senator William M. CASTRO	✓					
Senator Régine Biscoe LEE	✓					
Senator Kelly G. MARSH (TAITANO), PhD	✓					
Senator James C. MOYLAN	✓					
Senator Louise B. MUÑA	✓					
Speaker Tina Rose MUÑA BARNES	✓					
Vice Speaker Telena Cruz NELSON						✓
Senator Sabina Flores PEREZ	✓					
Senator Clynton E. RIDGELL	✓					
Senator Joe S. SAN AGUSTIN	✓					
Senator Amanda L. SHELTON	✓					
Senator Telo T. TAITAGUE	✓					
Senator Jose "Pedo" TERLAJE	✓					
Senator Therese M. TERLAJE	✓					
Senator Mary Camacho TORRES	✓					

TOTAL:	**14**					**1**
	Aye	**Nay**	**Not Voting/ Abstained**	**Out During Roll Call**	**Absent**	**Excused**

CERTIFIED TRUE AND CORRECT:

RENNAE V. C. MENO
Clerk of the Legislature

I = Pass

I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN
2020 (SECOND) Regular Session

Bill No. 392-35 (LS)
As amended in the Committee of the Whole.

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Introduced by: Amanda L. Shelton

AN ACT TO *AMEND* PUBLIC LAW 35-94, RELATIVE TO CLARIFYING AND REFINING THE ELIGIBILITY, APPLICATION, AND FUNDING REGULATIONS FOR THE *AYUDA I MANGÅFA* HELP FOR FAMILIES PROGRAM.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Section 1 of Public Law 35-94 is *amended* to read:

"**Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds that in response to the crisis as a result of the COVID-19 pandemic, all non-essential businesses were directed to cease operations in order to prevent the spread of COVID-19. As a result, many people throughout our island have lost their jobs and are left in vulnerable situations.

I Liheslaturan Guåhan additionally finds that the federal and local government have provided direct cash payments to assist individuals and businesses. These aid packages, however, have left out substantial categories of individuals, leaving many families without the assistance that is needed, as these aid packages do not provide direct stimulus payments to families with dependents over the age of sixteen (16) years old. The current federal language also unjustly omits stimulus payments for individuals with

disabilities over the age of sixteen (16) who are claimed as dependents by families.

It is, therefore, the intent of *I Liheslaturan Guåhan* to provide funding assistance to Guam families with young adults, students, and disabled individuals who are claimed as dependents of these families."

Section 2. Section 2 of Public Law 35-94 is *amended* to read:

"**Section 2. Establishment of the *Ayuda I Mangåfa* Help For Families Program.**

(a) The *Ayuda I Mangåfa* Help For Families Program is hereby established by this Act.

(b) The Director of the Department of Revenue and Taxation (Director) shall administer the *Ayuda I Mangåfa* Help For Families Program and the distribution of payments to families. In the case of an eligible individual, there shall be allowed a payment equal to the product of Five Hundred Dollars ($500) multiplied by the number of qualifying children within the meaning of 26 U.S.C. § 152(c) within the family. Eligible individuals shall submit an application for approval by the Department of Revenue and Taxation.

(c) Eligibility of *Ayuda I Mangåfa* Help For Families Program. Eligible individuals, to include eligible individuals filing a joint return, are those Guam taxpayers who filed returns in the 2019 taxable year with qualifying children or who did not file a Guam income tax return because they did not meet the income threshold for tax years 2019 and 2018 but who filed an application with the Department of Revenue and Taxation on the form as prescribed by the Director. For the purposes of this Act, eligible individuals shall not include those who received or who are eligible to receive, a recovery

rebate(s) for their qualifying child(ren) pursuant to 26 U.S.C. § 6428(a)(2) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act (U.S. Public Law 116-136) and amendments thereto:

(1) For the purposes of this Act, a qualifying child, as that term is defined in 26 U.S.C. § 152(c), means, with respect to any taxpayer for any taxable year, an individual:

(A) who bears a relationship to the taxpayer described in Paragraph (2) of this Subsection;

(B) who has the same principal place of abode as the taxpayer for more than one-half (½) of such taxable year;

(C) who meets the age requirements of Paragraph (3) of this Subsection;

(D) who has not provided over one-half (½) of such individual's own support for the calendar year in which the taxable year of the taxpayer begins; and

(E) who has not filed a joint return (other than only for a claim of refund) with the individual's spouse under 26 U.S.C. § 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins.

(2) For the purposes of Paragraph (1)(A) of this Subsection, an individual bears a relationship to the taxpayer described in this Paragraph if such individual is:

(A) a child of the taxpayer or a descendant of such a child; or

(B) a brother, sister, stepbrother or stepsister of the taxpayer, or a descendant of any such relative.

(3) For the purposes of Paragraph (1)(C) of this Subsection, an individual meets the requirements of this Paragraph if such individual is younger than the taxpayer claiming such individual as a qualifying child, and

(A) has not attained the age of nineteen (19) as of the close of the calendar year in which the taxable year of the taxpayer begins; or

(B) is a student who has not attained the age of twenty-four (24) as of the close of such calendar year;

(C) provided, however, that in the case of an individual who is permanently and totally disabled at any time during such calendar year, the requirements of this Paragraph (3) shall be treated as met with respect to such individual.

(4) For the purposes of this Subsection, "student," as that term is defined in 26 U.S.C. § 152(f)(2), means an individual who during each of the five (5) calendar months during the calendar year in which the taxable year of the taxpayer begins:

(A) is a full-time student at an educational organization described in 26 U.S.C. § 170(b)(1)(A)(ii); or

(B) is pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational organization described in 26 U.S.C. § 170(b)(1)(A)(ii) or of a state or political subdivision of a state.

(5) For the purposes of this Subsection, an individual is permanently and totally disabled, as that term is defined in 26 U.S.C. § 22(e)(3), if the individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve (12) months. An individual shall not be considered to be permanently and totally disabled unless the individual furnishes proof of the existence thereof in such form and manner, and at such times, as the Director may require.

(6) For the purposes of this Subsection, there shall only be one (1) payment made for each qualifying child under the *Ayuda I Mangåfa* Help for Families Program. There shall be no duplicate payments for this Program. If there are two (2) taxpayers who claim the same qualifying dependent, determination of who will be paid will be based on rules as determined by the Director.

(d) Residency Requirement. For purposes of this Act, individuals must be residents of Guam for 2020.

(e) Limitations Based on Adjusted Gross Income. Individuals, to include individuals filing a joint return, whose adjusted gross income in the 2019 taxable year exceeds the following maximum adjusted gross income shall not be eligible for the *Ayuda I Mangåfa* Help For Families Program:

(1) $150,000 in the case of a joint return;

(2) $112,500 in the case of a head of household; or

(3) $75,000 in the case of a taxpayer not described in Paragraph (1) or (2) of this Subsection.

(f) Alternate Taxable Year. In the case of an individual who, at the time of any determination made pursuant to this Section, has not filed a tax return for the first taxable year beginning in 2019 the Director may:

(1) substitute '2018' for '2019'; or

(2) if the individual has not filed a tax return for such individual's first taxable year beginning in 2018, use information with respect to such individual for calendar year 2019 provided in:

(A) Form SSA-1099, Social Security Benefit Statement; or

(B) Form RRB-1099, Social Security Equivalent Benefit Statement.

(g) Any payment allowed or made to any individual under the *Ayuda I Mangåfa* Help For Families Program shall not be subject to reduction or offset for debts owed to the government of Guam."

Section 3. Section 4 of Public Law 35-94 is *amended* to read:

"**Section 4. Implementation and Application Period.** DRT shall have fifteen (15) working days from the effective date of the Rules and Regulations for the *Ayuda i Mangåfa* Help for Families Program to implement the Program. The application period for eligibility for the *Ayuda I Mangåfa* Help For Families Program shall end thirty (30) business days after the date of implementation of the Program. Applications which are received after the Application Period will not qualify individuals for payment under this Program."

Section 4. Section 5 of Public Law 35-94, is *amended* to read:

"**Section 5. Delivery of Payments.** Notwithstanding any other provision of law, or rule or regulation, the Director may certify and disburse payments pursuant to this Act. No payment shall be made or allowed under this Act after March 31, 2021."

Section 5. Section 6 of Public Law 35-94 is *amended* to read:

"**Section 6. Funding.** Notwithstanding any other provision of law, or rule or regulation, *I Maga'hågan Guåhan* is authorized to transfer Ten Million Dollars (**$10,000,000**), plus any additional amount needed for administrative costs, to the Department of Revenue and Taxation for the purposes of this Act, as may be available from the following:

(a) Fiscal Year 2020 General Fund appropriations;

(b) Fiscal Year 2020 Special Fund appropriations;

(c) the two percent (2%) General Fund deposit requirement pursuant to § 22904 of Article 9, Chapter 22, Title 5, Guam Code Annotated;

(d) any funds received pursuant to § 13.101 of Article 13.1, Chapter 1, Title 5, Guam Code Annotated; or

(e) any Coronavirus Aid Relief, and Economic Security (CARES) Act (U.S. Public Law 116-136) funding available to *I Maga'hågan Guåhan.*

No local funds may be used for this Program as long as CARES Act funds are available to encumber, obligate, or expend. Any funds transferred pursuant to this Act shall only be used for the purposes of this Act. The maximum amount allowed to be paid under this Program is Ten Million Dollars ($10,000,000)."

Section 6. 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.

Section 7. Effective Date. This Act shall be effective upon enactment.