I Mina'Trentai Dos Na Liheslaturan Guahan

Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
19-32 (COR)	Chris M. Duesnas,B.J.F. Cruz,T.A. Morrison	AN ACT TO AMEND CHAPTER 7, TITLE 3, GUAM ADMINISTRATIVE RULES AND REGULATIONS, RELATIVE TO CAPTURING LICENSE FEES AND TAXES FROM GAMING OPERATORS.	1/17/13	1/17/13	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land	02/01/2013, 9:00am	05/24/13	**Fiscal Note Requested 2/19/13 Fiscal Note Received 03/13/13**
	DATE PASSED	**TITLE**	**TRANSMITTED**		**DUE DATE**	**DATE SIGNED BY I MAGA'LAHEN GUAHAN**	**PUBLIC LAW NO.**	**NOTES**
	6/24/2013	AN ACT TO *ADD* NEW §§ 5201 TO 5205 TO CHAPTER 5 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO GAMING; TO *ADD* A NEW CHAPTER 97 TO TITLE 10, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE GMHA HEALTHCARE TRUST AND DEVELOPMENT FUND; AND TO *ADD* A NEW §80122 TO CHAPTER 80, DIVISION 4, TITLE 10, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING AN URGENT HEALTHCARE CENTER, AND FOR OTHER PURPOSES.	6/26/13	3:00pm	7/8/13			As substituted by the Author,and amended on the Floor.

FILE COPY

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LAHEN GUÅHAN*

This is to certify that **Substitute Bill No. 19-32 (COR), "AN ACT TO *ADD* NEW §§ 5201 TO 5205 TO CHAPTER 5 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO GAMING; TO *ADD* A NEW CHAPTER 97 TO TITLE 10, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE GMHA HEALTHCARE TRUST AND DEVELOPMENT FUND; AND TO *ADD* A NEW §80122 TO CHAPTER 80, DIVISION 4, TITLE 10, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING AN URGENT HEALTHCARE CENTER, AND FOR OTHER PURPOSES",** was on the 24th day of June, 2013, duly and regularly passed.

Benajmin J.F. Cruz
Acting Speaker

Attested:

Thomas C. Ada
Acting Legislative Secretary

This Act was received by *I Maga'lahen Guåhan* this 26th day of June, 2013, at 3:00 o'clock P.M.

Assistant Staff Officer
Maga'lahi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'lahen Guåhan

Date: _____

Public Law No. _____

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

Bill No. 19-32(COR)
As substituted by the Author,
and amended on the Floor.

Introduced by: Chris M. Dueñas
B. J.F. Cruz
Tommy Morrison
T. C. Ada
V. Anthony Ada
Frank B. Aguon, Jr.
Michael T. Limtiaco
Brant T. McCreadie
T. R. Muña Barnes
Vicente (ben) C. Pangelinan
R. J. Respicio
Dennis G. Rodriguez, Jr.
Michael F. Q. San Nicolas
Aline A. Yamashita, Ph.D.
Judith T. Won Pat, Ed.D.

AN ACT TO *ADD* NEW §§ 5201 TO 5205 TO CHAPTER 5 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO GAMING; TO *ADD* A NEW CHAPTER 97 TO TITLE 10, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE GMHA HEALTHCARE TRUST AND DEVELOPMENT FUND; AND TO *ADD* A NEW §80122 TO CHAPTER 80, DIVISION 4, TITLE 10, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING AN URGENT HEALTHCARE CENTER, AND FOR OTHER PURPOSES.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. Public Law 26-52:4 granted the Department of Revenue and Taxation and the Cockpit License Board the authority to promulgate necessary rules and regulations to create a comprehensive regulatory scheme to regulate all gaming activities on Guam. Pursuant to that authority, on January 3, 2003 the Department of Revenue and Taxation filed the gaming control regulations with the Legislative Secretary.

These regulations called for the establishment of a Gaming Control Division, which would be responsible for the administration of the regulations. It also created a Gaming Control Commission and tasked it with the development of license fees and tax rates to be assessed to the various forms of allowable gaming. The license fees and taxes to be collected would be the source of funding for the administration of the Act, and all funds in excess of the operational needs would be divided between the Department of Education's Interscholastic Sports Program, the Guam National Olympic Committee, and the Northern and Southern Sports Complexes. However, the Gaming Control Commission has not had any members appointed to it, and the license fees and tax rates have yet to be established.

It is the intent of *I Liheslaturan Guåhan* to substitute the language contained in the original Bill No. 19-32(COR) by adding language to Chapter 5 of Title 11, Guam Code Annotated, relative to gaming. By doing so, *I Liheslatura* intends to place in statute the policy of regulating gaming activities allowed by law, collecting fees and taxes that would be due from duly licensed operators, and making funds available for improvements to Guam's sporting facilities.

Section 2. New §§ 5201 to 5205, relative to gaming, are hereby *added* to Title 11, Guam Code Annotated, to read as follows:

"**§ 5201. Limited Gaming Tax.**

(a) There is hereby imposed a limited gaming tax on the gross receipts from limited gaming activities allowed by this Act in Guam. The tax rate on limited gaming activities *shall* be four percent.

(b) (1) The Department *shall* collect the amount of limited gaming tax on the gross receipts from limited gaming activities determined pursuant to Subsection (a) of this Section from any limited gaming licensee owing the tax, and *shall* have all of the powers, rights, and duties provided for by law to carry out such collection.

(2) All moneys collected pursuant to this Section *shall* be deposited in the Fund created by § 5204 of this Act.

§ 5202. Violations of Taxation Provisions - Penalties.

(a) Any person who willfully:

(1) makes any false or fraudulent return in attempting to defeat or evade the tax imposed by this Act, commits a third degree felony and *shall* be punished as provided for by law;

(2) fails to pay tax due under this Act within thirty days after the date the tax becomes due, commits a misdemeanor and *shall* be punished as provided for by law;

(3) fails to file a return required by this Act within thirty days after the date the return is due, commits a misdemeanor and *shall* be punished as provided for by law;

(4) violates either Subsection (2) or (3) of this Section two or more times in any twelve-month period, commits a third degree felony and *shall* be punished as provided for by law; and

(5) aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter

arising under any title administered by the Department, or a return, affidavit, claim, or other document which is fraudulent or is false as to any material fact, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document, commits a third degree felony and *shall* be punished as provided for by law.

(b) For purposes of this Section, "person" includes corporate officers having control or supervision of, or responsibility for, completing tax returns or making payments pursuant to this Act.

§ 5203. Returns and Reports - Failure to File - Penalties.

(a) (1) Any person who fails to file a return or report required by this Act for limited gaming activities, which return or report includes taxable limited gaming transactions, on or before the date the return or report is due, as prescribed in § 5202(a)(3) of this Act, is subject to the payment of an additional amount assessed as a penalty equal to fifteen percent of the tax, or One Thousand Dollars ($1,000), whichever is greater; *except* that for good cause shown, the Director may reduce or eliminate such penalty.

(2) Any person, subject to taxation under this Chapter for limited gaming activities, who fails to pay the tax within the time prescribed, is subject to an interest charge of two percent per month or portion thereof for the period of time during which the payment is late, or One Thousand Dollars ($1,000), whichever is greater.

(3) (A) Penalty and interest are considered the same as a tax for the purposes of collection and enforcement, including liens, distraint warrants, and criminal violations.

(B) Any payment received for taxes, penalties, or interest is applied, first to the tax, beginning with the oldest delinquency, then to interest, and then to penalty.

(4) The Director may, upon application of the taxpayer, establish a maximum interest rate of twenty-four percent upon delinquent taxes if the Director determines that the delinquent payment was caused by a mistake of law and not by a willful intent to evade the tax.

(b) The procedures for collection of any taxes due under this Act and the authority of the Department to collect such taxes, *shall* be the same as those provided for the collection of business privilege taxes.

§ 5204. Limited Gaming Fund.

(a) There is hereby created, separate and apart from other funds of the government of Guam, a fund to be known as the Limited Gaming Fund. All license fees, taxes and penalties collected under this Act *shall* be deposited in the Fund. The Fund *shall not* be commingled with the General Fund, except as indicated herein, *shall* be kept in a separate bank account, and *shall not* be used as a pledge of security or as collateral for government loans. The Director of Administration *shall* make an itemized quarterly report to *I Maga'lahen Guåhan* (the Governor of Guam), and *I Liheslaturan Guåhan*, of the condition of, and a detailed description of all financial activity within, the Fund. The Director of Administration *shall* further make an itemized annual report, which *shall* be made available to the general public.

(b) The Fund *shall* be used first for the purpose of the administration of this Act, and as otherwise stated herein. *No more than* five percent of the Fund balance may be expended for this purpose, and funds *shall not* be

expended for personnel costs. Said Fund *shall* be examined and reported upon by the Director of Administration as required by law.

(c) No claim for the payment of any expense incurred by the Department or any other agency in the administration of this Act, shall be made unless it is against the Fund. No other moneys of the government of Guam shall be used or obligated to pay the expenses of the Department.

(d) Moneys remaining in the Fund, after maintaining the stated reserves for administrative expenses of this Act, *shall* be appropriated in the following manner in each fiscal year:

(1) *up to* one third (1/3) of the available balance to the Mayors Council of Guam for the repair and construction of village recreational facilities, including community centers;

(2) *up to* one third (1/3) of the available balance to the Department of Parks and Recreation for the repair and construction of its facilities; and

(3) *up to* one third (1/3) of the available balance to the Department of Education for the repair and construction of its sports facilities.

(e) The Mayors Council of Guam, the Department of Parks and Recreation, and the Department of Education *shall* present memoranda of request to the Department of Administration detailing the use of funds to be allocated to each entity. Funds *shall not* be expended for personnel costs. The Department of Administration *shall* release funds to each entity on the first Monday of each fiscal quarter.

§ 5205. Limited Gaming Activities – Authorized and Unauthorized.

(a) The following are the only limited gaming activities authorized in Guam under this Act:

(1) Bingo or lottery that is conducted by a tax exempt non-profit organization as authorized in Title 9, Guam Code Annotated, § 64.70(b);

(2) Cockfighting that is conducted at a licensed cockpit, and that all wagers are present at the cockpit, as authorized in Title 9, Guam Code Annotated, § 64.40; and

(3) Carnival or Liberation Day gaming, as authorized in § 64.62; and

(4) All other limited gaming activities as authorized pursuant to statute.

(b) Each non-profit organization choosing to operate a gaming activity *shall* be open to an auditing of funds by the Office of Public Accountability to ensure that funding is being spent in the spirit of the non-profit's charter and the public benefit."

Section 3. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the Guam Memorial Hospital Authority is seriously underfunded, resulting in consistent, chronic shortages in all operational areas that jeopardize the ability of Guam Memorial Hospital to adequately fulfill its mission.

The full scope and negative impact of the Guam Memorial Hospital Authority's outstanding debts, in excess of Twenty-three Million Dollars ($23,000,000), came to light during the *Joint Status Hearing* conducted by the Committee on Health & Human Services and the Committee on Appropriations, on April 18, 2012. *I Liheslaturan Guåhan* further finds that in 2012, the federally approved discount provider for medical supplies intercepted approximately Five Hundred Thousand Dollars ($500,000) (taken from Medicare reimbursements through the U.S. Treasury),

for non-payment of GMHA's debt. In March 2013, GMHA paid Five Million Dollars ($5,000,000) of its outstanding obligations using Compact-Impact funds, thus reducing its obligation to approximately Eighteen Million Dollars ($18,000,000) as of March 31, 2013. In addition, on June 3, 2013, Bill 132-32 was introduced to expand existing borrowing authority extended to the Guam Memorial Hospital Authority. A public hearing was held on Bill 132-32 on June 12, 2013, and if passed into law would provide approximately Fourteen Million Dollars ($14,000,000) in financing to further reduce GMHA's debt.

At the urging of the hospital administration, and with the support of the GMHA Board of Trustees and the Executive Branch of the government of Guam, it is the intent of *I Liheslaturan Guåhan* to address this lack of funding and to identify and provide additional sources of funding for the hospital.

It is the intent of *I Liheslaturan Guåhan* that this additional funding will be to deposited into the "GMHA Healthcare Trust and Development Fund," apart and separate from all other funds and accounts of the government of Guam, to facilitate and supplement the development and maintenance of Guam Memorial Hospital.

In the expenditure of GMHA HealthCare Trust and Development Fund monies, it is the intent of *I Liheslaturan Guåhan* that the first priority in the expenditure of Fund monies will be to extinguish the existing hospital debt, by way of a line of credit, a revolving loan fund, and/or a direct loan agreement, secured and paid with a funding commitment from the Fund.

I Liheslaturan Guåhan further finds that in addition to paying off the existing hospital debt as expeditiously as possible, it will afford hospital administration and the GMHA Board of Trustees the opportunity to address long term, systemic problems at the hospital which, in addition to the gross underfunding from the government of Guam, have also contributed to the accumulation of such a large debt.

These problems include, but are *not* limited to, the disproportionately high percentage of non-emergency, urgent care services provided by the Emergency Services (ER) Department; the lack of a viable, efficient pharmaceutical utilization and treatment tracking computer system (and software) for procurement, billing and collection purposes; and the need to establish management and operational reform practices.

I Liheslaturan Guåhan further finds that Public Law 27-77 directed the Compiler of Laws in §1610 and published all rules and regulations or amendments thereto received prior to the commencement codified in *I Mina'Bente Siete Na Liheslaturan Guåhan.* Those regulations include the gaming regulations found in Section 3 GAR §7001.

I Liheslaturan Guåhan finds the revenues to be generated from the licensing, fees, gross receipts taxes, and income taxes, and a new special assessment fee paid by the gaming industry will greatly benefit Guam Memorial Hospital.

I Liheslaturan Guåhan further finds that after approximately a 5-year period during which licenses for certain gaming machines were not issued, the government of Guam missed the opportunity to collect a minimum Six Million Five Hundred Thousand Dollars ($6,500,000) in GRT and licensing fees over that period, which does not even account for other revenue factors, such as income taxes, withholding taxes, etc. In April 2013, *I Liheslaturan Guåhan* further finds these machines were again eligible for licensure and operation pursuant to 3 GAR Section 7114, and subsequently issued regulatory licenses by the Department of Revenue and Taxation.

I Liheslaturan Guåhan finds that a variety of different gaming and licensed gaming devices and activities are currently in existence and are operated legally and regularly in Guam, including devices that have been licensed twice by the current administration. Examples include the lottery; casinos at Liberation Day festivities;

cockfighting; pachinko; and bingo, to name a few. *I Liheslatura* finds that we must be consistent in the applicability of our laws, rules and regulations."

Income tax, gross receipt taxes, licensing fees, and a new four percent GMHA Trust Fee assessment from these recently licensed devices are considered new revenue to the government of Guam. It is the intent of *I Liheslaturan Guåhan* to capture and retain these revenues exclusively to subsidize the Guam Memorial Hospital Authority's effort to eliminate its longstanding debt to vendors and to start the establishment of a GMHA operated outpatient Urgent Healthcare Center.

I Liheslaturan Guåhan finds that a disproportionately high percentage of services being provided by the Guam Memorial Hospital Authority emergency room are dedicated to non-emergency medical services, as compared to normal, dedicated emergency room services. Further, these non-emergency medical services are more costly to provide within the setting of an emergency room, and should more appropriately be available through a private medical clinic, or, by way of an Urgent Care Center. *I Liheslaturan Guåhan* takes due note of the GMHA report on emergency room utilization for the year 2010, during which the 19,291 non-emergent cases exceeded the 8,785 actual emergency cases. Of the $28.7 Million Dollars in costs of going to the emergency room for 2010, 68.5% or $19.6 Million Dollars was for non-emergent cases.

Section 4. A new Chapter 97 is hereby *added* to Title 10, Guam Code Annotated, to read:

"CHAPTER 97

ARTICLE 1

GMHA HEALTHCARE TRUST AND DEVELOPMENT FUND

§ 97101. Short Title.

§ 97102. Guam Healthcare Trust and Development Fund.

§ 97103. Use of Funds for the Development and Support of Health Care Services Programs and Facilities.

§ 97104. Submission of Detailed Report of Expenditures on a Quarterly Basis.

§ 97101. Short Title. This Act may be cited as "*The GMHA Healthcare Trust and Development Act of 2013.*"

§ 97102. Guam Healthcare Trust and Development Fund.

(a) Notwithstanding any other law, there is hereby created, separate and apart from other funds and accounts of the government of Guam, a fund known as the *GMHA Healthcare Trust and Development Fund* (*Fund*). The Fund *shall not* be commingled with the General Fund or any other fund or account of the government of Guam, and *shall* be kept in a separate bank account, subject to legislative appropriation as provided pursuant to this Chapter, to be used by the designated public healthcare agencies of the government of Guam for the purposes authorized. The Fund, to include any monies in the Fund dedicated and dispersed for purposes specified in this Act, *shall not* be subject to the transfer authority of *I Maga'lahen Guåhan.*

(b) The Fund *shall* be financed by:

(1) licensing fees, business privilege tax, and income tax collected from the companies involved in gaming as provided by 3 GAR §7001 et seq. This includes those electronic gaming devices referred to in §7114(a)(5) and licensed per Title 11 GCA, Chapter 22, Article 2. These devices shall be known as the Liberty, Symbolix, and Match Play electronic gaming devices, and only those registered with the Department of Revenue of Taxation prior to August 1, 2001, pursuant to 3 GAR §7114 (a)(5).

(2) Notwithstanding any other provision of law, the collection of a special four percent (4%) assessment fee on income on all gaming devices authorized to be licensed pursuant to 11 Guam Code Annotated §22202 (f) and 3 GAR §7114(a)(5), to be known as the *"GMHA Trust Fund Fee"*.

(c) The Department of Revenue and Taxation (hereinafter the Department) *shall* collect such fees and transmit them to the Treasurer of Guam for deposit into the Fund. The Department *shall*:

(1) develop the necessary forms and instructions for the licensing of persons and companies as set forth in 3 GAR §7001 and §97102 (b)(1)(2) and of this Act;

(2) act as the repository for the Fund for use as authorized pursuant to this Article in carrying out the purpose of the Fund.

(d) The Department of Administration *shall* be the disbursing and certifying officer for the Fund, and *shall* comply with the provisions of Chapter 14 of Title 46, Guam Code Annotated. The Director of Administration *shall* maintain appropriate records of the Fund and *shall* provide accounting and auditing services for the Fund.

(e) The Department of Administration *shall* disperse funds in a manner compliant with §97105 of this Chapter.

§ 97103. Allocations and Use of Funds; Authorized.

(a) Up to sixty percent, of the funds in the GMHA Healthcare Trust and Development Fund, *shall* be allocated to the Guam Memorial Hospital Authority for the purpose of subsidizing the establishment and operation, in whole or part, including as seed or start-up money, of an Urgent Healthcare Center within the Guam Memorial Hospital Authority facility and grounds. The

fees collected pursuant to this Article *shall* be annually allocated and is hereby appropriated, and shall continue to be deemed appropriated, annually, to the Guam Memorial Hospital Authority for the sole and specific purpose of subsidizing the establishment and operation, in whole or part, including as seed or start-up money, of an Urgent Healthcare Medical Center within the Guam Memorial Hospital Authority facility and grounds. This *shall* continue and *shall* remain in full force and effect until specifically revoked or amended pursuant to law.

(b) Up to forty percent, of the funds in the GMHA Healthcare Trust and Development Fund, *shall* be allocated to the Guam Memorial Hospital Authority for the purpose of subsidizing its delivery of healthcare services. The fees collected pursuant to this item (b) *shall* be subject to appropriation by *I Liheslaturan Guåhan* and may be used specifically for the following purposes:

(1) local matching funds for the Medicaid program, specifically for patients seen and treated at the Guam Memorial Hospital Authority;

(2) in an effort to free up cash flow for other expenses of the Authority, funds from this item (b) may be used as additional debt service payments for any existing borrowing by the Authority;

(3) funding for the establishment of new revenue generating medical services; and

(4) funding for medication, supplies, and medical equipment.

(c) Fees received, pursuant to this § 97103, *shall not* be subject to the transfer authority of *I Maga'lahen Guåhan*, nor may they be expended for purposes not specifically provided for pursuant to this Chapter.

§ 97104. Submission of Detailed Report of Expenditures on a Quarterly Basis. The Administrator of the Guam Memorial Hospital Authority

shall submit to *I Liheslaturan Guåhan* and *I Maga'lahen Guåhan* a detailed report of the expenditures of the GMHA Healthcare Trust and Development Fund on a quarterly basis."

Section 5. GMHA Urgent Healthcare Center.

(a) **Legislative Intent.**

It is the intent of *I Liheslaturan Guåhan* to mandate the establishment and operation of an outpatient Urgent Healthcare Center within the GMHA facility premise.

(b) A new §80122 is hereby *added* to Chapter 80 of Division 4, Title 10, Guam Code Annotated, to read:

"**§ 80122. Urgent Healthcare Center, Established.**

(a) The Guam Memorial Hospital Authority *shall* establish, within the premises of the hospital facility, an urgent healthcare medical services center for non-emergency outpatient medical services. The urgent care center *shall* serve as a center to treat patients who have an injury or illness that requires immediate care, but are *not* apparently serious enough to require emergency room attention.

(b) Criteria for Urgent Healthcare Center. The Urgent Healthcare Center *shall* seek to develop and maintain a standard of medical care that meets the minimum criteria and requirements for primary care or urgent care services, as set forth by the Joint Commission and the CMS.

(c) The Guam Memorial Hospital Authority (GMHA) *shall* within thirty (30) days of enactment of this Act: establish a working group comprised of the necessary expertise, including the Chairperson of the GMHA Emergency Medicine Department or his designee to develop:

(1) Urgent Healthcare Center operational criteria;

(2) identify adequate, available space for the establishment of the Urgent Healthcare Center; and,

(3) a plan of action, inclusive of the financial requirements to commence the requisite processes necessary for GMHA to establish an Urgent Healthcare Center.

(d) Within ninety days of the establishment of the working group, the Administrator *shall* present a report addressing items (1), (2) and (3) of Subsection (c) to the GMHA Board of Trustees for their approval of the execution to establish the Urgent Healthcare Center.

(e) The Administrator *shall*, upon approval of the plan of action by the GMHA Board of Trustees, submit to *I Liheslaturan Guåhan* a copy of the final report."

Section 6. Rules and Regulations. Within 180 days of the empanelling of the Guam Gaming Commission (Commission), the Commission *shall* develop rules and regulations providing a fee schedule for the assessment of across-the-board fees for all gaming activities taking place in Guam, and consistent with existing rules and regulations, and this Act.

Such new rules and regulations *shall* also be consistent with the manner in which existing gaming devices have been legally authorized pursuant to Title 11 Guam Code Annotated §22202(f) and Title 3 Guam Administrative Rules §7114(a)(5), as well as with the provisions of this Act.

Such rules and regulations *shall* also be consistent in the manner in which other such gaming devices are taxed and in which fees are assessed. Such rules and regulations *shall* be implemented pursuant to the provisions of Title 5 Guam Code Annotated Chapter 9, the Administrative Adjudication Law.

Section 7. The tax imposed by this Act and the authority to license all gaming, limited gaming, and gambling referenced herein *shall* be repealed upon the payment of vendors of GMH as appended herein to be reference and re-incorporated in this bill in the deleted Section 5 of the bill.

Section 8. 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 which can be given effect without the invalid provisions or application, and to this end the provisions of this Act are severable.

Section 9. Effective Date. This Act *shall* become effective upon enactment.

LEGISLATIVE SESSION

I MINA'TRENTAI DOS NA LIHESLATURAN

2013 (FIRST) Regular Session

Voting Sheet

Speaker Antonio R. Unipingco Legislative Session Hall

ABill No: 19-32 (COR)

NAME	Yea	Nay	Not Voting/ Abstained	Out During Roll Call	Absent
Senator Thomas "Tom" C. ADA	✓				
Senator V. Anthony "Tony" ADA	✓				
Senator Frank Blas AGUON Jr.	✓				
Vice-Speaker Benjamin J.F. CRUZ	✓				
Senator Christopher M. DUENAS	✓				
Senator Michael LIMTIACO	✓				
Senator Brant McCREADIE	✓				
Senator Thomas "Tommy" MORRISON	✓				
Senator Tina Rose MUÑA BARNES	✓	11			
Senator Vicente (ben) Cabrera PANGELINAN	✓				
Senator Rory J. RESPICIO	✓				
Senator Dennis G. RODRIGUEZ, Jr.	✓				
Senator Michael F. Q.SAN NICOLAS	✓				
Speaker Judith T. WON PAT, Ed.D.	✓				
Senator Aline A. YAMASHITA, Ph.D.	✓				
TOTAL	15				
	Yea	Nay	Not Voting/ Abstained	Out During Roll Call	Absent

CERTIFIED TRUE AND CORRECT:

I = Pass

Clerk of the Legislature

June 21, 2013

COMMITTEE ON RULES

I Mina'trentai Dos na Liheslaturan Guåhan • The 32nd Guam Legislature
155 Hesler Place, Hagåtña, Guam 96910 • *www.guamlegislature.com*
E-mail: *roryforguam@gmail.com* • Tel: (671)472-7679 • Fax: (671)472-3547

Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

Senator
Vicente (Ben) C. Pangelinan
Member

Speaker
Judith T.P. Won Pat, Ed.D.
Member

Senator
Dennis G. Rodriguez, Jr.
Member

Vice-Speaker
Benjamin J.F. Cruz
Member

Legislative Secretary
Tina Rose Muña Barnes
Member

Senator
Frank Blas Aguon, Jr.
Member

Senator
Michael F.Q. San Nicolas
Member

Senator
V. Anthony Ada
Member
MINORITY LEADER

Senator
Aline Yamashita
Member

2013 MAR 13 AM 11:51

March 13, 2013

Memorandum

To: **Rennae Meno**
Clerk of the Legislature

From: **Senator Thomas C. Ada**
Acting Chairperson, Committee on Rules

Subject: **Fiscal Notes**

Hafa Adai!

Attached please find the fiscal notes for the bill numbers listed below. Please note that the fiscal notes, or waivers, are issued on the bills as introduced.

Bill Nos.: 8-32 (COR), 19-32 (COR), 22-32 (COR, and 45-32 (COR)

Please forward the same to MIS for posting on our website. Please contact our office should you have any questions regarding this matter.

Si Yu'os ma'âse'!

BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

EDDIE BAZA CALVO
GOVERNOR

JOHN A. RIOS
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

MAR 1 2 2013

Senator Rory J. Respicio
Chairperson, Committee on Rules
I Mina'trentai Unu na Liheslaturan Guåhan
The 31st Guam Legislature
155 Hesler Place
Hagåtna, Guam 96932

Hafa Adai Senator Respicio:

Transmitted herewith is Fiscal Note on the following Bill Nos.: **8-32(COR), 19-32(COR), 22-32(COR), and 45-32(LS).**

If you have any question(s), please do not hesitate to call the office at 475-9412/9106.

JOHN A. RIOS
Director

Enclosures

cc: Senator Vicente (ben) Pangelinan

Bureau of Budget & Management Research
Fiscal Note of Bill No. 19-32 (COR)

AN ACT TO AMEND CHAPTER 7, TITLE 3, GUAM ADMINISTRATIVE RULES AND REGULATIONS, RELATIVE TO CAPTURING LICENSE FEES AND TAXES FROM GAMING OPERATORS.

Department/Agency Appropriation Information		
Dept./Agency Affected: Department of Revenue & Taxation	Dept./Agency Head: John P. Camacho	
Department's General Fund (GF) appropriation(s) to date:		9,164,180
Department's Other Fund (Specify) appropriation(s) to date: Tax Collection Enhancement Fund ($686,717) / Better Public Service Fund ($1,390,554)		2,077,271
Total Department/Agency Appropriation(s) to date:		$11,241,451

Fund Source Information of Proposed Appropriation	General Fund:	(Specify Special Fund):	Total:
FY 2012 Unreserved Fund Balance[1]		$0	$0
FY 2013 Adopted Revenues	$561,985,725	$0	$561,985,725
FY 2013 Appro. (P.L. 31-233)	($548,971,874)	$0	($548,971,874)
Sub-total:	$13,013,851	$0	$13,013,851
Less appropriation in Bill	$0	$0	$0
Total:	$13,013,851	$0	$13,013,851

Estimated Fiscal Impact of Bill	One Full Fiscal Year	For Remainder of FY 2013 (if applicable)	FY 2014	FY 2015	FY 2016	FY 2017
General Fund	$0	$0	$0	$0	$0	$0
(Specify Special Fund)	$0	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0	$0

1. Does the bill contain "revenue generating" provisions? / / Yes / x / No
If Yes, see attachment
2. Is amount appropriated adequate to fund the intent of the appropriation? / x / N/A / / Yes / / No
If no, what is the additional amount required? $ _____ / x / N/A
3. Does the Bill establish a new program/agency? / / Yes / x / No
If yes, will the program duplicate existing programs/agencies? / / N/A / / Yes / x / No
Is there a federal mandate to establish the program/agency? / / Yes / x / No
4. Will the enactment of this Bill require new physical facilities? / / Yes / x / No
5. Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: / x / Yes / / No
/ / Requested agency comments not received as of the due date / / Other:

Analyst: _____ Date: 3/5/13 Director: _____ Date: MAR 12 2013
Michael M. Ahague, B&M Analyst IV John A. Rios, Director

3/5/13

Footnotes: Based on input provided by the Department of Revenue and Taxation, the Bureau is unable to determine the fiscal impact to Bill 19-32 (proposed amendments to GCA appear to be non-existent).

COMMITTEE ON RULES

I Mina'trentai Dos na Liheslaturan Guåhan • The 32nd Guam Legislature
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February 13, 2013

VIA FACSIMILE
(671) 472-2825

John A. Rios
Director
Bureau of Budget & Management Research
P.O. Box 2950
Hagåtña, Guam 96910

RE: Request for Fiscal Note – Bill Nos. 19-32 through 40-32 (COR) and Bill No. 41-32 (LS)

Hafa Adai Mr. Rios:

Transmitted herewith is a listing of *I Mina'trentai Dos na Liheslaturan Guåhan's* most recently introduced bill. Pursuant to 2 GCA §9103, I respectfully request the preparation of fiscal notes for the referenced bill.

Si Yu'os ma'åse' for your attention to this matter.

Very Truly Yours,

Rory J. Respicio

Senator Rory J. Respicio
Chairperson, Committee on Rules

Attachments

Cc: Clerk of the Legislature

2013 FEB 14 AM 9:10

Bill No. 19-32(COR) – C.M. Duenas / B.J.F. Cruz / T.A. Morrison

AN ACT TO AMEND CHAPTER 7, TITLE 3, GUAM ADMINISTRATIVE RULES AND REGULATIONS, RELATIVE TO CAPTURING LICENSE FEES AND TAXES FORM GAMING OPERATORS.

Bill No. 20-32 (COR) – D.G. Rodriguez, Jr.

AN ACT TO ESTABLISH A HEALTHCARE TRUST AND DEVELOPMENT FUND, BY ADDING A NEW CHAPTER 97 TO TITLE 10, GUAM CODE ANNOTATED, AND AUTHORIZING THE EXPENDITURE OF MONIES IN THE FUND BY PUBLIC HEALTH CARE PROVIDERS FOR SPECIFIC PURPOSES PERTAINING TO EXTUINGUISHING THE OUTSTANDING DEBT PAYABLES OF THE GUAM MEMORIAL HOSPITAL AUTHORITY, AND PROVIDE EXPANDED HEALTHCARE SERVICES BY ESTABLISHING AND FUNDING A GMHA PRIMARY HEALTHCARE OR URGENT HEALTHCARE CENTER FOR NON-EMERGENTY PATIENTS; THIS ACT TO BE CITED AS "THE GMHA HEALTHCARE TRUST AND DEVELOPMENT ACT OF 2013."

Bill No. 21-32 (COR) – B.J.F. Cruz

AN ACT TO AMEND § 66104.2 OF CHAPTER 66, TITLE 10, OF THE GUAM CODE ANNOTATED; RELATIVE TO THE EMPLOYMENT OF CIVILIAN VOLUNTEER POLICE RESERVE OFFICERS.

Bill No. 22-32 (COR) – F.B. Aguon, Jr.

AN ACT TO AMEND §2103.12, CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO ACTING APPOINTMENTS IN EXCESS OF NINETY (90) DAYS.

Bill No. 23-32 (COR) – A.A. Yamashita, T.R. Muna Barnes

AN ACT TO PLACE THE FORMER AGAT FIRE STATION UNDERTHE ADMINISTRATIVE JURISDICTION OF THE MAYOR'S OFFICE OF AGAT, BY AMENDING ITEM(1) OF §40113(B) OF CHAPTER 40, TITLE 5, GUAM CODE ANNOTATED.

Bill No. 24-32 (COR) – F.B. Aguon, Jr.

AN ACT TO AMEND §7120.3 OF CHAPTER 7, TITLE 16, OF THE GUAM CODE ANNOTATED RELATIVE TO WAIVER OF FEES FOR IMMEDIATE KIN OF FALLEN HEROES.

Bill No. 25-32 (COR) – D.G. Rodriguez, Jr.

AN ACT TO REPROGRAM AVAILABLE FUNDS FROM THE HIGHWAY 2001 BOND CONSTRUCTION FUND AND THE HIGHWAY 1985 BOND CONSTRUCTION FUND, AND DESIGNATE AND PRIORITIZE CERTAIN CAPITAL IMPROVEMENT PROJECTS, AND PURCHASE HEAVY EQUIPMENT NEEDED BY DPW FOR FLOOD MITIGATION.

Bill No. 26-32 (COR) – B.J.F. Cruz / V.A. Ada / T.R. Muna Barnes

AN ACT TO ADD A NEW § 8107.1 TO CHAPTER 8 OF TITLE 5, GUAM CODE ANNOATATED; RELATIVE TO MANDATING THE CREATION OF THE 'GUAM PUBLIC NOTICE WEBSITE', AMENDING (A) OF §8104 CHAPTER 8 OF TITLE 5 GUAM CODE ANNOTATED AND ADDING (C) OF §8104 CHAPTER 8 OF TITLE 5 GUAM CODE ANNOATED.

Bill No. 27-32 (COR) – F.V. Aguon, Jr.

AN ACT TO ADD A NEW §850 TO TITLE 1, GUAM CODE ANNOTATED, TO DESIGNATE ROUTE 15 AS "AIR FORCE HIGHWAY" IN HONOR OF AND SPECIAL TRIBUTE TO THE MEN AND WOMEN OF GUAM WHO HAVE SERVED IN THE UNITED STATES AIR FORCE.

Bill No. 28-32 (COR) – A.A. Yamashita

AN ACT RELATIVE TO AUHORIZING THE RE-ALLOCATION OF UNDISTRIBUTED COLLECTION FUNDS BY THE CHILD SUPPORT ENFORCEMENT DIVISION OF THE OFFICE OF THE ATTORNEY GENERAL, TO PROVIDE FOR THE CREITICAL SUPPORT NEEDED FOR CHILD SUPPORT AND PROTECTIVE SERVICES; THROUGH AMENDING §34111 OF CHAPTER 34, TITLE 5, GUAM CODE ANNOTATED.

Bill No. 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 GUAM PROPERTY.

Bill No. 30-32 (COR) – M.T. Limtiaco

AN ACT TO AMEND 2 GCA § 1106 (a) AND TO REPEAL 2 GCA § 1106 (b), TO REDUCE SENATORS' SALARIES TO FIFTY-FIVE THOUSAND THREE HUNDRED SEVEN DOLLARS ($55,307.00)) PER ANNUM

Bill No. 31-32 (COR) – V.A. Ada

AN ACT TO ADD A NEW §5132 TO CHAPTER 5 OF 5GCA RELATIVE TO RETENTION OF PROCUREMENT RELATED EMAIL MESSAGES.

Bill NO. 32-32 (COR) –V.A. Ada

AN ACT TO ADD A NEW (e) TO §5008 OF CHAPTER 5 OF 5GCA RELATIVE TO PROHIBITING GOVERNMENT OF GUAM BRANCHES, DEPARTMENTS, AGENCIES AND INSTRUMENTALITIES FROM EXCLUDING LOCAL BUSINESSES FROM THE PROCUREMENT PROCESS

Bill NO. 33-32 (COR) – V.A. Ada / R.J. Respicio

AN ACT TO AMEND §7105 OF CHAPTER 7 OF 16GCA RELATIVE TO REQUIRING PROOF OF USE TAX PAYMENT AS A CONDITION OF REGISTRATION FOR VEHICLES ACQUIRED OFF-ISLAND.

Bill NO. 34-32 (COR) – V.A. Ada / R.J. Respicio

AN ADD A NEW §§ 7178 & 7179 TO 16GCA RELATIVE TO VEHICLE REGISTRATIONS

Bill No. 35-32 (COR) – V.C. Pangelinan

AN ACT TO ADD §§ 61314, 61315, 61316, 61317, 61318, 61319 AND 61320 TO CHAPTER 61 ARATICLE 3 OF 21 GUAM CODE ANNOTATED RELATIVE TO THE ENFORCEMENT OF ZONING LAWS

Bill No. 36-32 (COR) - M.F.Q. San Nicolas/ V.A. Ada

AN ACT TO ADD A NEW (e) AND (f) TO §30111 OF CHAPTER 30, TITLE 22, GUAM CODE ANNOTATED AND A NEW §24307.1, §24307.2, §24307.3, §24307.4, §24307.5, §24307.6, §24307.7 TO CHAPTER 24, TITLE 11 GUAM CODE ANNOTATED, RELATIVE TO REQUIRING REAL ESTATE APPRAISERS TO SUBMIT VALUATIONS TO THE DEPARTMENT OF REVENUE AND TAXATION AND TO AUTHORIZE THE DEPARTMENT OF REVENUE AND TAXATION TO ADJUST PROPERTY TAX ASSESSMENTS THEREWITH.

Bill No. 37-32 (COR) – F.B. Aguon, Jr. / R.J. Respicio / V.A. Ada

AN ACT TO REZONE LOT NO. 2247-REM, LOT NO. 2242-R1, LOT NO. 2244-R2, LOT NO. 2247 EASTERN PART-R1, AND LOT NUMBER 2247-PART-R1 IN THE MUNICIPALITY OF BARRIGADA FROM AGRICULTURAL ZONE (A) TO MULTIPLE DWELLING ZONE (R2).

Bill No 38-32 (COR) – Committee on Rules, Federal, Foreign & Micronesian Affairs, Human & Natural Resources and Election Reform

AN ACT MAKING APPROPRIATIONS FOR THE OPERATIONS OF THE EXECUTIVE BRANCH OF THE GOVERNMENT OF GUAM FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014, MAKING OTHER APPROPRIATIONS, AND ESTABLISHING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS.

Bill No. 39-32 (COR) – F.B. Aguon, Jr.

AN ACT TO AMEND §3103 OF CHAPTER 3, TITLE 7, OF THE GUAM CODE ANNOTATED RELATIVE TO ADDING A SUCCESSIVE TERM OF SERVICE FOR THE CHIEF JUSTICE OF THE SUPREME COURT OF GUAM.

Bill No. 40-32 (COR) – T.C. Ada/B.J.F. Cruz / R.J. Respicio

AN ACT TO AMEND §58111, CHAPTER 58, TITLE 10 GCA AND §73110, CHAPTER 73, TITLE 10 GCA, RELATIVE TO THE PENALTY CLASSIFICATION FOR VIOLATIONS OF THE FIRE CODE, AND TO AMEND §58112, CHAPTER 58, TITLE 10 GCA

Bill No. 41-32 (LS) – B.B. Aguon, Jr. / B.J.F. Cruz/ J.T. Won Pat, Ed.D.

AN ACT TO AMEND CHAPTER 30, TITLE 9 GUAM CODE ANNOTATED RELATIVE TO STRENGTHENING THE PENALTIES FOR CRIMES OF FAMILY VIOLENCE.

MESSAGE CONFIRMATION

FEB-13-2013 05:59 PM WED

FAX NUMBER : 4772240
NAME : GNF

NAME/NUMBER : 4722825
PAGE : 4
START TIME : FEB-13-2013 05:58PM WED
ELAPSED TIME : 00'48"
MODE : STD ECM
RESULTS : [O.K]

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February 13, 2013

VIA FACSIMILE
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John A. Rios
Director
Bureau of Budget & Management Research
P.O. Box 2950
Hagåtña, Guam 96910

RE: Request for Fiscal Note – Bill Nos. 19-32 through 40-32 (COR) and Bill No. 41-32 (LS)

Hafa Adai Mr. Rios:

Transmitted herewith is a listing of *I Mina'trentai Dos na Liheslaturan Guåhan's* most recently introduced bill. Pursuant to 2 GCA §9103, I respectfully request the preparation of fiscal notes for the referenced bill.

Si Yu'os ma'åse' for your attention to this matter.

Very Truly Yours,

Rory J. Respicio

Senator Rory J. Respicio
Chairperson, Committee on Rules

Attachments

Cc: Clerk of the Legislature

Received by:
Analyn Eustaquio
2/14/13

COMMITTEE ON RULES

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January 17, 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. 19-32(COR)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of Bill No. **19-32(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

2013 JAN 17 AM 8:48

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

Bill No. 19 -32(COR)

Introduced by: **Chris M. Dueñas**
B.J.F. Cruz
T.A. Morrison

AN ACT TO AMEND CHAPTER 7, TITLE 3, GUAM ADMINISTRATIVE RULES AND REGULATIONS, RELATIVE TO CAPTURING LICENSE FEES AND TAXES FROM GAMING OPERATORS.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. Public Law 26-52:4 granted the Department of Revenue and Taxation and the Cockpit License Board the authority to promulgate necessary rules and regulations to create a comprehensive regulatory scheme to regulate all gaming activities on Guam. Pursuant to that authority, on January 3, 2003 the Department of Revenue and Taxation filed the gaming control regulations with the Legislative Secretary. These regulations were subsequently approved, but since the rule-making authority did *not* allow for the repeal and re-enactment of existing statute, the regulations were placed in Chapter 7 of Title 3, Guam Administrative Rules and Regulations.

These regulations called for the establishment of a Gaming Control Division, which would be responsible for the administration of the regulations. It also created a Gaming Control Commission and tasked it with the development of license fees and tax rates to be assessed to the various forms of allowable gaming. The license fees and taxes to be collected would be the source of funding for the administration of the Act, and all funds in excess of the operational needs would be divided between the Department of Education's Interscholastic Sports Program, the Guam National Olympic Committee, and the Northern and Southern Sports Complexes. However, the Gaming Control Commission has not had any members appointed to it, and the license fees and tax rates have yet to be established.

It is the intent of *I Liheslaturan Guåhan* to amend Chapter 7 of Title 3, Guam Administrative Rules and Regulations, to authorize the development of a license fee and tax schedule by the Department of Revenue and Taxation. It is also the intent of *I Liheslatura* to provide the Director of the Department of Revenue and Taxation with the authority to perform the duties of the proposed Gaming Control Commission until such time the Commission has been officially seated and can conduct its official duties. *I Liheslaturan Guahan* also intends to establish a tax rate that would grant the Department of Revenue and Taxation the authority to collect such fees and taxes upon enactment of this Act into law, and to amend the distribution of funds.

Section 2. Amendment to § 7105, relative to the creation of the Gaming Control Division.

"§ 7105. Gaming Control Division - Creation. There is hereby created, within the Department of Revenue and Taxation, the Gaming Control Division, the head of which shall be the Chief of the Gaming Control Division. The Chief shall be appointed and subject to removal by, the Director with the approval of the Commission. The Division and the Commission created in Section 7110, shall exercise their respective powers and perform their respective duties and functions as specified in this Act under the Department as if the same were transferred to the Department; except that the Commission shall have full and exclusive authority to promulgate rules and regulations related to limited gaming without any approval by, or delegation of authority from the Department as said authority to promulgate rules and regulations is defined in this Act. Until such time that the Commission has been seated and is officially performing its duties, the Director shall be granted *temporary* authority to promulgate rules and regulations related to limited gaming."

Section 3. Amendment to § 7111(a), relative to the duties of the Gaming Control Commission.

"(a) In addition to any other powers and duties set forth herein, the Commission, and until such time that the Commission has been seated and is officially performing its duties, the Director, shall nonetheless have the following powers and duties:"

Section 4. Amendment to § 7145(a), relative to limited gaming tax.

"§ 7145. Limited Gaming Tax. (a) There is hereby imposed, a limited gaming tax on the gross receipts from limited gaming activities allowed by this Act in Guam. The tax rate on limited gaming activities shall be set by rule promulgated by the Commission, and until such time that the

Commission has been seated and is officially performing its duties, the Director, as stated in this Act. [~~In no event shall the tax exceed four (4) percent of the gross receipts at a minimum rate of one half of two percent (2%)~~] The Director is authorized to assess an *interim* tax rate of twenty percent (20%) on all gross receipts from all gaming activities in Guam that *do not* have a specified tax rate and which tax shall not be limited to limited gaming activities alone. In establishing the tax rate allowed herein the Commission shall take into consideration the following:"

Section 5. Amendment to § 7148(e), relative to the limited gaming fund.

"(e) Moneys remaining in the Fund, after repaying the initial appropriation and maintaining the stated reserves for administrative expenses of this Act, shall be allocated in the following manner:

Year 1: to the Mayors Council of Guam for the repair and construction of village recreational facilities, including community centers.

Year 2: to the Department of Parks and Recreation for the repair and construction of its facilities.

Year 3: to the Department of Education for the repair and construction of its sports facilities.

Years 4 and beyond: repeat the allocation schedule from Years 1-3.

Section 6. Sunset provision for Temporary Authority. The temporary authority granted to the Director of Revenue and Taxation to carry out the duties of the Gaming Control Commission shall cease upon the convening of a duly called meeting of the Commission at which a quorum is present.

Section 7. Sunset provision for Interim Limited Gaming Tax Rate. The interim tax rate of Twenty percent (20%) assessed on all gross receipts on all gaming activities on Guam *shall* continue to be assessed until a new tax rate has been promulgated by the Commission and *approved* by *I Liheslaturan Guåhan* pursuant to 5 GCA § 9100 et seq. (Guam's Administrative Adjudication Law).

Section 8. Effective Date. Unless otherwise indicated, the provisions of the Act shall be effective upon enactment.