EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

MAY 16 2018

The Honorable Benjamin J.F. Cruz
Speaker
I Mina'trentai Kuåttro Na
Liheslaturan Guåhan
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

GL# 34-18-1895
Speaker Benjamin J.F. Cruz

MAY 17 2018
Time: 2:46 [ ] AM [ ] PM File No. 34-1941
Received By:

Dear Mr. Speaker:

Transmitted herewith is Bill No. 258-34 (LS), **"AN ACT TO *AMEND* § 61136 OF SUBARTICLE 2, ARTICLE 1, CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED, RELATIVE TO ALLOWING FOR THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS,"** which was signed into law on May 14, 2018, as **Public Law 34-97.**

2018 MAY 17 PM 3:32

Senseramente,

EDDIE BAZA CALVO
Governor of Guam

I MINA'TRENTAI KUÅTTRO NA LIHESLATURAN GUÅHAN
2018 (SECOND) Regular Session

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

This is to certify that **Bill No. 258-34 (LS), "AN ACT TO *AMEND* § 61136 OF SUBARTICLE 2, ARTICLE 1, CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED, RELATIVE TO ALLOWING FOR THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS,"** was on the 1st day of May 2018, duly and regularly passed.

Benjamin J.F. Cruz
Speaker

Attested:

Régine Biscoe Lee
Legislative Secretary

This Act was received by *I Maga'låhen Guåhan* this 2nd day of May, 2018, at 11:50 o'clock A.M.

Assistant Staff Officer
Maga'låhi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'låhen Guåhan
MAY 14 2018
Date:

Public Law No. 34-97

I MINA'TRENTAI KUÅTTRO NA LIHESLATURAN GUÅHAN
2018 (SECOND) Regular Session

Bill No. 258-34 (LS)

Introduced by: Therese M. Terlaje
FRANK B. AGUON, JR.
William M. Castro
B. J.F. Cruz
James V. Espaldon
Fernando Barcinas Esteves
Régine Biscoe Lee
Tommy Morrison
Louise B. Muña
Telena Cruz Nelson
Dennis G. Rodriguez, Jr.
Joe S. San Agustin
Michael F.Q. San Nicolas
Mary Camacho Torres

AN ACT TO *AMEND* § 61136 OF SUBARTICLE 2, ARTICLE 1, CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED, RELATIVE TO ALLOWING FOR THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the levy of an excise tax on short-term vacation rental units was authorized by Public Law 33-165:6 since June 2016, but the levy has not yet been implemented due to the lack of rules and regulations.

I Liheslatura also finds that the failure to levy these taxes on this class of lodging is unfair to the rest of the hospitality industry and deprives the government of Guam of revenue at a time when revenue is greatly needed.

I Liheslatura further finds that implementation of the tax levy can be accomplished immediately pursuant to the detailed mandates of the existing statutes and without the immediate need for further rules and regulations, similar to the already successful implementation of the tax levy on Bed and Breakfast establishments.

It is, therefore, the intent of *I Liheslaturan Guåhan* to allow the Department of Revenue and Taxation to proceed according to statute, and to remove the requirement for the adoption of rules and regulations if not deemed necessary by the Director of Revenue and Taxation, but to allow the Department to adopt rules if necessary.

Section 2. § 61136 of Subarticle 2, Article 1, Chapter 61, Title 21, Guam Code Annotated, is hereby *amended* to read:

"**§ 61136. Short-term Vacation Rental Unit Regulations.**

Notwithstanding Chapter 9 of Title 5, Guam Code Annotated, the Director of the Department of Revenue and Taxation *shall* issue or amend the necessary application, certificates, and reporting forms in accordance with this Sub-Article. The Director of the Department of Revenue and Taxation may adopt or amend additional rules and regulations as are necessary and proper to implement the provisions of this Sub-Article, subject to the Administrative Adjudication Act."