EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor Of Guam

JUN 05 2018

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

GCH 34-KB-1960
Speaker Benjamin J.F. Cruz

JUN 06 2018
Time: 9:23 AM [ ] PM File No. ____
Received By:

Dear Mr. Speaker:

Transmitted herewith is Bill No. 169-34 (COR), **"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,"** which was signed on June 5, 2018, as **Public Law 34-106.**

Senseramente,

RAY TENORIO
I Maga'låhen Guåhan, para pa'go
Acting Governor of Guam

2018 JUN -6 AM 10:01

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. 169-34 (COR), "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,"** was on the 23rd 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 24 day of May 2018, at 4:30 o'clock P .M.

Assistant Staff Officer
Maga'låhi's Office

APPROVED:

RAYMOND S. TENORIO
Acting Governor of Guam

Date: JUN 05 2018

Public Law No. 34-106

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

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

Introduced by: Thomas C. Ada
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
Therese M. Terlaje
Mary Camacho Torres

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.