clerks@guamlegislature.org

From: Speaker's Office <speaker@guamlegislature.org>
Sent: Monday, September 14, 2020 4:46 PM
To: Clerks Office
Cc: Rennae Meno
Subject: Messages and Communications
Attachments: Public Law 35-97; Public Law 35-98.pdf

09-14-20	4:14 PM	09-14-20	Bill No. 392-35 (LS), signed into law as Public Law No. 35-97;Bill No. 393-35 (LS), signed into law as Public Law No. 35-98.	Office of the Governor of Guam	35GL-20-2207

Sinseru yan Minagåhet,

Office of the Speaker • Tina Rose Muña Barnes
Committee on Public Accountability, Human Resources & the Guam Buildup

35th Guam Legislature
I Mina'trentai Singko na Liheslaturan Guåhan

Guam Congress Building | 163 Chalan Santo Papa | Hagatna, GU 96910
T: (671) 477-2520/1
speaker@guamlegislature.org

This e-mail message is intended only for the use of the individual or entity named above and may contain confidential and privileged information. If you are not the intended recipient, any disclosure, copying, distribution or use of the information contained in this transmission is strictly PROHIBITED. If you have received this transmission in error, please immediately notify us by replying to speaker@guamlegislature.org and delete the message immediately. Thank you very much.

Gumai pribilehu yan konfedensia este siha na mensåhi. Solo espesiåtmente para hågu ma entensioña pat ma aturisa para unrisibi. Sen prubidu kumu ti un ma aturisa para manribisa, na'setbe, pat mandespåtcha. Yanggen lachi rinisibu-mu nu este na mensåhi , put fabot ago' guatu gi I numa'huyong gi as speaker@guamlegislature.org yan despues destrosa todu siha I kopian mensåhi. Si Yu'os ma'åse'.

UFISINAN I MAGA'HÅGA
OFFICE OF THE GOVERNOR

LOURDES A. LEON GUERRERO
MAGA'HÅGA • GOVERNOR

JOSHUA F. TENORIO
SIGUNDO MAGA'LÂHI • LIEUTENANT GOVERNOR

35GL-20-2207
Speaker Tina Rose Muña Barnes

SEP 14 2020
Time 4:14 ( )AM (PM
Received By: alco

September 14, 2020

HONORABLE TINA ROSE MUÑA BARNES
Speaker
I Mina'trentai Singko Na Liheslaturan Guåhan
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Re: BILL NO. 392-35 (LS) – 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

SUBSTITUTE BILL NO. 393-35 (LS) – An Act to Adopt Rules and Regulations for the Ayuda I Mangåfa Help for Families Program Pursuant to Public Law 35-94

Dear Madame Speaker:

Earlier this year, when we first began to realize the impacts of the current global pandemic on United States, the federal government worked in a bipartisan manner to pass and enact legislation to offer financial assistance to individuals and families. Under the provisions of the Coronavirus Aid, Relief, Economic Security ("CARES") Act, direct economic stimulus payments were sent to taxpayers, the federal government offered Paycheck Protection Loans to small businesses, and the Federal Pandemic Unemployment Compensation program was established. Locally, utilizing funding from direct assistance provided to Guam under the terms of the CARES Act, the Guam Economic Development Authority has issued thousands of grants to small businesses under the provisions of its Guam Small Business Pandemic Assistance Grant Program. Additionally, I directed that another $20 million from Guam's CARES Act direct financial assistance be utilized to fund *Prugraman Salappe Ayudon I Taotao,* which provided direct cash assistance to households with monthly incomes at 165% or less of the federal poverty level.

Despite all of this assistance at both the federal and local levels, I recognize that there are still gaps, and Bill 392-35 (LS) is targeted toward addressing one of those gaps. As I have previously expressed in my transmittal message to the Legislature regarding Bill 367-35 (LS), despite my

concern that the provision purporting to "authorize" CARES Act funding to fund direct payments was an overreach, I allowed the bill to lapse into law as Public Law No. 35-94. I also pointed out other concerns I had with the legislation, including that its practical effect was to provide payments to many households twice for the same dependents, a result it did not appear the Legislature intended in passing the bill. Bill 392-35 (LS) corrects that particular issue, but unfortunately, the bill still contains the provision with which I previously had issue.

Last week, I appeared before the United States House Financial Services Committee to testify about the substantial needs of states and territories for both additional financial assistance as well as more flexibility in the spending of federal dollars. Among the issues that an additional relief package should cover is the group of people addressed by Bill 392-35 (LS). Unfortunately, it is clear that the spirit of bipartisanship that guided the federal government's swift actions in March and April is no longer as prevalent as it was. Despite my continued concerns, I am signing Bills 392-35 (LS) and 393-35 (LS) as ***Public Law Nos. 35-97 and 35-98***.

Senseremente,

LOURDES A. LEON GUERRERO
Maga'hågan Guåhan
Governor of Guam

Enclosure(s): Bill No. 392-35 (LS) nka P.L. 35-97
Substitute Bill No. 393-35 (LS) nka P.L. 35-98

cc via email: *Sigundo Maga'låhen Guåhan*
Compiler of Laws

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

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

This is to certify that **Bill No. 392-35 (LS), "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,"** was on the 2nd day of September 2020, duly and regularly passed.

Tina Rose Muña Barnes
Speaker

Attested:

Amanda L. Shelton
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 2nd day of September, 2020, at 1747 o'clock P .M.

Assistant Staff Officer
Maga'håga's Office

APPROVED:

Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date: 9/14/2020

Public Law No. 35-97

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

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

Introduced by: Amanda L. Shelton
William M. Castro
Régine Biscoe Lee
Kelly Marsh (Taitano), PhD
James C. Moylan
Louise B. Muña
Tina Rose Muña Barnes
Telena Cruz Nelson
Sabina Flores Perez
Clynton E. Ridgell
Joe S. San Agustin
Telo T. Taitague
Jose "Pedo" Terlaje
Therese M. Terlaje
Mary Camacho Torres

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.

Office of the Speaker
TINA ROSE MUÑA BARNES
I Mina'Trentai Singko Na Liheslaturan Guahan

August 31, 2020

MEMORANDUM

TO: **All Senators**
FROM: **Speaker Tina Rose Muña Barnes**
SUBJECT: **Waiver of Public Hearing Requirement – Bill No 392-35 (LS)**

Dear Colleagues:

Buenas yan Håfa Adai! Pursuant to Section 1.02(b)(1)(ii) of our Standing Rules, I hereby certify that emergency conditions exist involving danger to public health and safety.

Furthermore, the public hearing requirement for Bill No. 392-35 (LS) is waived in accordance with 2 GCA § 2103(a).

Saina Ma'åse'

Tina Rose Muña Barnes
Speaker, 35th Guam Legislature

Address: 163 W. Chalan Santo Papa Hagåtña, GU 96910
Phone: (671)477-2520/2521 / Email: speaker@guamlegislature.org / Website: www.guamlegislature.org

Office of the Speaker
TINA ROSE MUÑA BARNES
I Mina'Trentai Singko Na Liheslaturan Guahan

REQUEST FOR PUBLIC HEARING WAIVER

Bill No: 392-35(LS) **Authored By:** Amanda L. Shelton

Bill Title AN ACT TO AMEND PUBLIC LAW 35-94, RELATIVE TO CLARIFYING AND REFINING ELIGIBLITY, APPLICATION, AND FUNDING REGULATIONS FOR THE AYUDA I MANGAFA HELP FOR FAMILIES PROGRAM.

Does this Bill directly benefit the response efforts of the Government of Guam in its effort to protect the Health and Safety of the People of Guam from COVID-19?
Yes X No ____

Does this Bill directly benefit residents of Guam during this economic crisis due to COVID-19?
Yes X No ____

Does the enactment of this measure have a cost associated with it?
Yes X No ____

If so, please provide the following:

Anticipated Cost: TEN MILLION ($10,000,000)
Funding Source: FY 2020 GENERAL FUND APPROPRIATIONS; FY 2020 SPECIAL FUND APPROPRIATIONS; 2% GENERAL FUND DEPOSIT REQUIREMENT PURSUANT TO § 22904 OF ARTICLE 9, CHAPTER 22, TITLE 5 GCA; OR ANY FUNDS RECEIVED PURSUANT TO 13.101 OF ARTICLE 13.1, CHAPTER1, TITLE 5, GCA

Based on PL 35-36 will current government revenues/operations be impacted by the reduction of the anticipated funding source?
NO

Address: 163 W. Chalan Santo Papa Hagåtña, GU 96910
Phone: (671) 477-2520/2521 / Email: speaker@guamlegislature.org / Website: www.guamlegislature.org

Office of the Speaker
TINA ROSE MUÑA BARNES
I Mina'Trentai Singko Na Liheslaturan Guahan

If so, please identify the estimated dollar amount reduction in revenues and a corresponding aggregate amount in appropriation reductions in PL35-36. Such reductions shall be specifically identified by fund source, by department/agency, and/or by program or miscellaneous appropriation. Is there consent or support from its respective Directors on this measure?

N/A

Should we need to assemble in the Committee of the Whole, have the respective directors and stakeholders been contacted? (Please list each individual party separately):

Name/Title	Agency	Yes/No
DAFNE MANSAPIT-SHIMIZU	DRT	YES

OFB/BBMR:

1) Does the Office of Finance and Budget **OR** the Bureau of Budget Management and Research concur that the statements made regarding the fiscal impact of this proposed measure are accurate?
   Yes_____ No X

2) Are funds available in the specified funding source to support this measure?
   Yes X No_____

Comments:_____

Name & Signature of Certifying individual from BBMR or OFB:

Name	Agency & Title	Signature & Date

Should this section be unattainable, please submit documentation that demonstrates an effort was made.

Address: 163 W. Chalan Santo Papa Hagåtña, GU 96910
Phone: (671) 477-2520/2521 / Email: speaker@guamlegislature.org / Website: www.guamlegislature.org

Office of the Speaker
TINA ROSE MUÑA BARNES
I Mina'Trentai Singko Na Liheslaturan Guahan

The above information is true and correct. This bill addresses an immediate emergency and I am requesting that the public hearing be waived.

Name of Main Author/Senator Making a request to waive Public Hearing Amanda L. Shelton

Signature _____ Date 08/30/2020

Note: Public concerns/comments that have been received with regards to this measure, or any other pertinent document/information can be attached to this document.

Attachments:

A. _____

B. _____

C. _____

Address: 163 W. Chalan Santo Papa Hagåtña, GU 96910
Phone: (671) 477-2520/2521 / Email: speaker@guamlegislature.org / Website: www.guamlegislature.org

I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN
Thirty-Fifth Guam Legislature

September 2, 2020

The Honorable Lourdes A. Leon Guerrero
I Maga'hågan Guåhan
Ufisinan I Maga'håga
Hagåtña, Guam 96910

Dear *Maga'håga* Leon Guerrero:

Transmitted herewith are **Bill No. 392-35 (LS)**; and **Substitute Bill No. 393-35 (LS)**, which were passed by *I Mina'trentai Singko Na Liheslaturan Guåhan* on September 2, 2020.

Sincerely,

AMANDA L. SHELTON
Legislative Secretary

Enclosure (2)

OFFICE OF LEGAL COUNSEL
Ufisinan I Maga'hågan Guåhan, Office of the Governor
Date: 09/03/20
Time: -
Received By: L

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

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

This is to certify that **Substitute Bill No. 393-35 (LS), "AN ACT TO ADOPT RULES AND REGULATIONS FOR THE *AYUDA I MANGÅFA* HELP FOR FAMILIES PROGRAM PURSUANT TO PUBLIC LAW 35-94,"** was on the 2nd day of September 2020, duly and regularly passed.

Tina Rose Muña Barnes
Speaker

Attested:

Amanda L. Shelton
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 2nd day of September, 2020, at 1747 o'clock P .M.

Assistant Staff Officer
Maga'håga's Office

APPROVED:

Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date: 9/14/2020

Public Law No. 35-98

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

Bill No. 393-35 (LS)
As substituted in the Committee of the Whole.

Introduced by: Amanda L. Shelton
William M. Castro
Régine Biscoe Lee
Kelly Marsh (Taitano), PhD
James C. Moylan
Louise B. Muña
Tina Rose Muña Barnes
Telena Cruz Nelson
Sabina Flores Perez
Clynton E. Ridgell
Joe S. San Agustin
Telo T. Taitague
Jose "Pedo" Terlaje
Therese M. Terlaje
Mary Camacho Torres

AN ACT TO ADOPT RULES AND REGULATIONS FOR THE *AYUDA I MANGÅFA* HELP FOR FAMILIES PROGRAM PURSUANT TO PUBLIC LAW 35-94.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Adoption. *I Liheslaturan Guåhan* hereby adopts the Rules and Regulations, as amended and attached, as "Exhibit A" entitled "Rules & Regulations for the '*Ayuda I Mangåfa'* Help for Families Program Pursuant to Public Law 35-94."

"EXHIBIT A"

Rules & Regulations for the 'Ayuda I Mangafa' Help for Families Program Pursuant to Public Law 35-94

Ayuda I Mangafa Help for Families Program Proposed Rules and Regulations

NOTE: Pursuant to Section 3 of Guam Public Law 35-94, the Director of the Department of Revenue and Taxation (DRT) shall formulate rules and regulations for the implementation and administration of the Ayuda I Mangafa Help for Families Program.

I Liheslaturan Guahan 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 Guahan to provide funding assistance to Guam families with young adults, students, and disabled individuals who are claimed as dependents of these families.

The Director of the Department of Revenue and Taxation shall administer the Ayuda I Mangafa Help for Families Program (the 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 eligible qualifying children within the family. Eligible individuals shall submit an application for approval by the Department of Revenue and Taxation.

Section A. Who is an Eligible Individual:

1. An eligible individual is a Guam taxpayer who has:
    a. Filed a Guam Form 1040 Individual Income Tax Return for tax year 2019, or
    b. Received a Form SSA-1099 or Form RRB-1099 for Social Security Benefits for calendar year 2019 and is not required to file a Guam income tax return for tax years 2019 or 2018, or
    c. Not filed a Guam income tax return for tax years 2019 or 2018 since he or she did not meet the income threshold and is not required to file a tax return for tax years 2019 or 2018, and
2. Must be a Guam resident in 2020, and
3. Has a qualifying child, as defined under Section B, who was claimed as a dependent on their Guam Form 1040 individual income tax return for tax year 2019 or their application filed with the Department of Revenue and Taxation in the form as prescribed by the Director under Section G, and
4. Whose adjusted gross income meets the threshold amount as stated in Section D.

Section B. Who is a Qualifying Child:

A qualifying child is a child who must meet the relationship test, residency test, age requirement, support test and joint return test for tax year 2019 as described in subsections 1 through 5 in this Section and is claimed as a dependent on the taxpayer's Guam Form 1040 individual income tax return for tax year 2019 or the application filed with the Department of Revenue and Taxation under Section G.

1. ***Relationship Test:*** The child must be your:
    a. Son, daughter, adopted child, stepchild or a descendent of any of them, such as your grandchild, or
    b. Brother, sister, half-brother, half-sister, stepbrother, stepsister or a descendant of any of them, such as a niece or a nephew, or
    c. Foster Child - a child is an eligible foster child if the child is placed with the taxpayer by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.
2. ***Residency Test:*** The child must have lived in the same main home as the taxpayer (or spouse if filing a joint return) on Guam for more than half of taxable year 2019,
    a. In the case of temporary absences, the child is considered to have lived with the taxpayer during the periods when either the child or the taxpayer, or both, are temporarily absent from the home due to special circumstances. A nonpermanent failure to occupy the home by reason of illness, education, business, vacation, military service or a custody agreement under which the child is absent for less than 6 months in the tax year with the taxpayer, shall be considered temporary absence due to special circumstances.
3. ***Age Requirement:***
    a. At the end of 2019, the child must be younger than the taxpayer (or spouse if filing a joint return) and at least 17 and under 19 years of age, or

b. At the end of 2019, the child must be younger than the taxpayer (or spouse if filing a joint return) and at least 19 and under 24 years of age, and a full-time student, or

i. Full-time student shall mean a child who during each of the five calendar months during the calendar year in which the taxable year begins is a full-time student at an education organization or is pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational organization.

ii. Education organization shall mean an organization which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on.

c. At the end of 2019, the child must be permanently and totally disabled, regardless of age.

i. Permanently and totally disabled means an individual who 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 months. An individual shall not be considered 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 as provided under Section H(6)(d).

4. ***Support Test:*** The child must have not provided over one-half of his or her own support for taxable year 2019,
    a. The total amount of support provided by the child is compared to the total amount of support that the child received from all sources for tax year 2019. Support includes amounts spent to provide food and clothing, lodging, medical and dental care, education, and similar items.
5. ***Joint Return Test:*** The child must not be filing a joint return with their spouse for taxable year 2019.

Section C. Qualifying Child of More than One Taxpayer:

1. A child can meet the relationship test, residency test, age requirement, support test and joint return test to be a qualifying child of more than one taxpayer as defined under Section B. Although the child is the qualifying child of each of these individuals, only one eligible individual can treat the child as a qualifying child for payment under the Program. There shall only be one payment made for each qualifying child and there shall be no duplicate payments for the same qualifying child under the Program. If there are two or more taxpayers who claim the same qualifying child, determination of who will be entitled to receive payment for the qualifying child shall be based on the tiebreaker rules in subsection 2 of this Section.
2. To determine which individual can treat the child as a qualifying child to qualify for payment under the Program, the following tiebreaker rules under (a) through (e) of this Section shall apply.

a. If only one of the individuals is the child's parent, the child is treated as the qualifying child of the parent.
b. If the parents file a joint return or application together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
c. If the parents do not file a joint return or application, but both parents claim the child as a qualifying child, DRT will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time during the year. If the child lived with each parent for the same amount of time, DRT will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for the year.
d. If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the individual who had the highest AGI for the year.
e. If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the individual who had the highest AGI for the year, but only if that individual's AGI is higher than the highest AGI of any of the child's parents who can claim the child.

Section D. Adjusted Gross Income Threshold Amounts:

1. Taxpayers whose Adjusted Gross Income reported on the Guam Form 1040 individual income tax return for tax year 2019 exceeds the following maximum adjusted gross income shall not be eligible for this Program:

a. $150,000 or more in the case of a joint return
b. $112,500 or more in the case of a Head of Household; or
c. $75,000 or more in the case of a taxpayer not described in subsection a. or b. above.

Section E. Filing of a Tax Return:

Eligible individuals, who are required to file a Guam Form 1040 individual income tax return for tax years 2019 or 2018, must have filed a tax return with a qualifying child as defined under Section B and meet the AGI threshold requirements under Section D(1) to qualify for payment under the Program. Eligible individuals must file the Form 3594GU application under Section G and submit the required documents under Section H to qualify for payment under the Program.

Eligible individuals who did not file a Guam income tax return since they did not meet the income thresholds and are not required to file a tax return for tax years 2019 or 2018, but do have a qualifying child for tax year 2019, must file the Form 3594GU application under Section G and submit the required documents under Section H to qualify for payment under the Program.

Section F. Social Security Benefit (SSB) Recipients with a Qualifying Child:

SSB recipients who are not required to file a Guam Form 1040 individual income tax return for tax years 2018 or 2019, but do have a qualifying child for tax year 2019, must submit their Form SSA-1099 or Form RRB-1099 statements for calendar year 2019 along with the Form 3594GU application under Section G and the required documents under Section H

to qualify for payment under the Program. The AGI threshold requirements in Section D(1) will still apply to determine AGI eligibility.

Section G. How to File a Claim for Payment:

Form 3594GU application – Eligible individuals must register at the website specified by the Director of the Department of Revenue and Taxation to fill out and submit the application online, along with the required documents pursuant to Section H or must file an application and submit the required documents in such other form as prescribed by the Director.

Section H. Additional Documents to be submitted along with Form 3594GU application:

The following documentation must be submitted with your Form 3594GU application to qualify for payment under the Program. Additional documentation may be required, as deemed necessary, upon verification of your completed application and the supporting documentation listed below. Other documents may be accepted if it establishes that your child meets the qualifying child requirements under Section B. These documents will be subject for review and verification.

1. Completed Form 8821, *Tax Information Authorization*, to authorize the Department of Revenue and Taxation to inspect and receive your Guam Form 1040 individual income tax return and return information for tax years 2019 and 2018 for the purpose of administering the Program, and
2. Copy of your Form SSA-1099 or Form RRB-1099, Social Security Benefit Statement, for calendar year 2019, if you are an SSB

recipient who is not required to file a tax return for tax years 2019 or 2018, and

3. Social Security number card(s) for you and each qualifying child, and
4. If your child was at least 17 and under 19 years of age as of December 31, 2019:
    a. Birth Certificate(s) to verify your relationship to the child,
    b. Court order or letter from an authorized placement agency, if claiming a foster child or adopted child, and
    c. Guam Mayor's certification to show that you and the child lived together at the same address for more than half of tax year 2019.
5. If your child was at least 19 and under 24 years of age and was a full-time student as of December 31, 2019:
    a. Birth Certificate(s) to verify your relationship to the child,
    b. Court order or letter from an authorized placement agency, if claiming a foster child or adopted child, Guam Mayor's certification to show that you and the child lived together at the same address for more than half of tax year 2019, and
    c. Official school records to show that the child was a full-time student for at least five months of tax year 2019 (the months do not have to be consecutive). The official school records must include the child's name, address of record and the dates the child attended the school during tax year 2019.
6. If your child was any age and was permanently and totally disabled as of December 31, 2019:
    a. Birth certificate(s) to verify your relationship to the child,

b. Court order or letter from an authorized placement agency, if claiming a foster child or adopted child,

c. Guam Mayor's certification to show that you and the child lived together at the same address for more than half of tax year 2019, and

d. Official statement from a qualified physician obtained within the last three years certifying that the child is permanently and totally disabled. The child is permanently and totally disabled if both of the following apply: (1) the child cannot engage in any substantial gainful activity because of a physical or mental condition, and (2) it is medically determined that the condition has lasted or can be expected to last for a continuous period for at least a year or lead to death.

Section I. Deadline to Submit Application and Required Documents:

The application period for eligibility under the Program shall end 30 business days after the date of implementation of the Program. Such date shall be prescribed by the Director. Individuals who submit their applications after the application period shall not qualify for payment under the Program. Required documents must be submitted with the application to qualify for payment under the program. Applications without required documents will not be considered complete. No payment shall be made or allowed under the Program after March 31, 2021.

Section J. Amount of the Payment:

A one-time payment of $500 shall be allowed for each qualifying child claimed as a dependent by the eligible individual (and spouse if filing

jointly) on their Guam Form 1040 individual income tax return for tax year 2019 or their Form 3594GU application. Eligible individuals shall not include on the Form 3594GU application and shall not receive payment under the Program for qualifying children who have not attained age 17 which the taxpayers received or are eligible to receive the recovery rebate credit (or economic impact payment) for these children pursuant to §6428(a)(2) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020.

Section K. Alternate Tax Year:

If the taxpayer (and spouse if filing a joint return) has not filed a Guam Form 1040 individual income tax return for tax year 2019 at the time of submitting the application, said taxpayer may qualify for this Program if they filed a Guam Form 1040 individual income tax return for taxable year 2018. The taxpayer may substitute tax year 2018 for tax year 2019 to determine eligibility for this Program and must file the Form 3594GU application under Section G and submit the required documents under Section H to qualify for payment under the Program.

Section L. Funding

The maximum amount allowed to be paid under the Program, not including administrative costs, is Ten Million Dollars ($10,000,000).

Office of the Speaker
TINA ROSE MUÑA BARNES
I Mina'Trentai Singko Na Liheslaturan Guahan

August 31, 2020

MEMORANDUM

TO: **All Senators**
FROM: **Speaker Tina Rose Muña Barnes**
SUBJECT: **Waiver of Public Hearing Requirement – Bill No 393-35 (LS)**

Dear Colleagues:

Buenas yan Håfa Adai! Pursuant to Section 1.02(b)(1)(ii) of our Standing Rules, I hereby certify that emergency conditions exist involving danger to public health and safety.

Furthermore, the public hearing requirement for Bill No. 393-35 (LS) is waived in accordance with 2 GCA § 2103(a).

Saina Ma'åse'

Tina Rose Muña Barnes
Speaker, 35th Guam Legislature

Address: 163 W. Chalan Santo Papa Hagåtña, GU 96910
Phone: (671) 477-2520/2521 / Email: speaker@guamlegislature.org / Website: www.guamlegislature.org

Office of the Speaker
TINA ROSE MUÑA BARNES
I Mina'Trentai Singko Na Liheslaturan Guahan

REQUEST FOR PUBLIC HEARING WAIVER

Bill No: 393-35(LS) **Authored By:** Amanda L. Shelton

Bill Title AN ACT TO ADOPT RULES AND REGULATIONS FOR THE 'AYUDA I MANGAFA' HELP FOR FAMILIES PROGRAM PURSUANT TO PUBLIC LAW 35-94.

Does this Bill directly benefit the response efforts of the Government of Guam in its effort to protect the Health and Safety of the People of Guam from COVID-19?
Yes X No ____

Does this Bill directly benefit residents of Guam during this economic crisis due to COVID-19?
Yes X No ____

Does the enactment of this measure have a cost associated with it?
Yes X No ____

If so, please provide the following:

Anticipated Cost: TEN MILLION ($10,000,000)
Funding Source: FY 2020 GENERAL FUND APPROPRIATIONS; FY 2020 SPECIAL FUND APPROPRIATIONS; 2% GENERAL FUND DEPOSIT REQUIREMENT PURSUANT TO 22904 OF ARTICLE 9, CHAPTER 22, TITLE 5 GCA; OR ANY FUNDS RECEIVED PURSUANT TO 13.101 OF ARTICLE 13.1, CHAPTER1, TITLE 5, GCA
Based on PL 35-36 will current government revenues/operations be impacted by the reduction of the anticipated funding source?
NO

Address: 163 W. Chalan Santo Papa Hagåtña, GU 96910
Phone: (671) 477-2520/2521 / Email: speaker@guamlegislature.org / Website: www.guamlegislature.org

Office of the Speaker
TINA ROSE MUÑA BARNES
I Mina'Trentai Singko Na Liheslaturan Guahan

If so, please identify the estimated dollar amount reduction in revenues and a corresponding aggregate amount in appropriation reductions in PL35-36. Such reductions shall be specifically identified by fund source, by department/agency, and/or by program or miscellaneous appropriation. Is there consent or support from its respective Directors on this measure?

N/A

Should we need to assemble in the Committee of the Whole, have the respective directors and stakeholders been contacted? (Please list each individual party separately):

Name/Title	Agency	Yes/No
DAFNE MANSAPIT-SHIMIZU	DRT	YES

OFB/BBMR:

1) Does the Office of Finance and Budget **OR** the Bureau of Budget Management and Research concur that the statements made regarding the fiscal impact of this proposed measure are accurate?
   Yes_____ No X

2) Are funds available in the specified funding source to support this measure?
   Yes X No_____

Comments:_____

Name & Signature of Certifying individual from BBMR or OFB:

Name	Agency & Title	Signature & Date

Should this section be unattainable, please submit documentation that demonstrates an effort was made.

Address: 163 W. Chalan Santo Papa Hagåtña, GU 96910
Phone: (671) 477-2520/2521 / Email: speaker@guamlegislature.org / Website: www.guamlegislature.org

Office of the Speaker
TINA ROSE MUÑA BARNES
I Mina'Trentai Singko Na Liheslaturan Guahan

The above information is true and correct. This bill addresses an immediate emergency and I am requesting that the public hearing be waived.

Name of Main Author/Senator Making a request to waive Public Hearing Amanda L. Shelton

Signature _____ Date 08/27/2020

Note: Public concerns/comments that have been received with regards to this measure, or any other pertinent document/information can be attached to this document.

Attachments:

A. _____

B. _____

C. _____

Address: 163 W. Chalan Santo Papa Hagåtña, GU 96910
Phone: (671) 477-2520/2521 / Email: speaker@guamlegislature.org / Website: www.guamlegislature.org