Guam Legislature Clerks <clerks@guamlegislature.org>

Messages and Communications

1 message

Speaker's Office <speaker@guamlegislature.org> Tue, Dec 29, 2020 at 7:25 PM
To: Clerks Office <clerks@guamlegislature.org>
Cc: Rennae Meno <rennae@guamlegislature.org>

12/29/20	6:11 PM	12/29/20	Bill No. 415-35 (COR), signed into law as Public Law No. 35-125.	Office of the Governor of Guam	35GL-20-2552
12/29/20	6:11 PM	12/29/20	Bill No. 353-35 (COR), signed into law as Public Law No. 35-126.	Office of the Governor of Guam	35GL-20-2553
12/29/20	6:11 PM	12/29/20	Bill No. 396-35 (COR), signed into law as Public Law No. 35-127.	Office of the Governor of Guam	35GL-20-2554
12/29/20	6:11 PM	12/29/20	Bill No. 302-35 (COR), signed into law as Public Law No. 35-128.	Office of the Governor of Guam	35GL-20-2555
12/29/20	6:11 PM	12/29/20	Bill No. 368-35 (LS), signed into law as Public Law No. 35-129.	Office of the Governor of Guam	35GL-20-2556
12/29/20	6:11 PM	12/29/20	Bill No. 373-35 (COR), signed into law as Public Law No. 35-130.	Office of the Governor of Guam	35GL-20-2557
12/29/20	6:11 PM	12/29/20	Bill No. 417-35 (COR), signed into law as Public Law No. 35-131.	Office of the Governor of Guam	35GL-20-2558
12/29/20	6:11 PM	12/29/20	Substitute Bill No. 56-35 (COR), signed into law as Public Law No. 35-132.	Office of the Governor of Guam	35GL-20-2559
12/29/20	6:11 PM	12/29/20	Substitute Bill No. 62-35 (COR), signed into law as Public Law No. 35-133.	Office of the Governor of Guam	35GL-20-2560
12/29/20	6:11 PM	12/29/20	Bill No. 314-35 (COR), signed into law as Public Law No. 35-134.	Office of the Governor of Guam	35GL-20-2561
12/29/20	6:11 PM	12/29/20	Bill No. 402-35 (COR), signed into law as Public Law No. 35-135.	Office of the Governor of Guam	35GL-20-2562
12/29/20	6:11 PM	12/29/20	Substitute Bill No. 340-35 (COR), lapsed into law as Public Law No. 35-136.	Office of the Governor of Guam	35GL-20-2563
12/29/20	6:11 PM	12/29/20	Bill No. 304-35 (COR), Vetoed.	Office of the Governor of Guam	35GL-20-2564

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
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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'.

13 attachments

- **GoG-Bill No. 415-35 (COR), nka PL. 35-125.pdf** 875K
- **GoG-Bill No. 353-35 (COR), nka PL. 35-126.pdf** 757K
- **GoG-Bill No. 396-35 (COR), nka PL. 35-127.pdf** 1573K
- **GoG-Bill No. 302-35 (COR), nka PL. 35-128.pdf** 1001K
- **GoG-Bill No. 368-35 (LS), nka PL. 35-129.pdf** 2715K
- **GoG-Bill No. 373-35 (COR), nka PL. 35-130.pdf** 699K
- **GoG-Bill No. 417-35 (COR), nka PL. 35-131.pdf** 1803K
- **GoG-SBill No. 56-35 (COR), nka PL. 35-132.pdf** 1098K
- **GoG-SBill No. 62-35 (COR), nka PL. 35-133.pdf** 2151K
- **GoG-Bill No. 314-35 (LS), nka PL. 35-134.pdf** 1325K
- **GoG-Bill No. 402-35 (COR), nka PL. 35-135.pdf** 1646K
- **GoG-SBill No. 340-35 (COR), lapsed as PL. 35-136.pdf** 2381K
- **GoG-Bill No. 304-35 (COR), Vetoed.pdf** 2887K

LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LT. GOVERNOR

UFISINAN I MAGA'HÅGAN GUÅHAN
OFFICE OF THE GOVERNOR OF GUAM

December 29, 2020

35GL-20-2563
Speaker Tina Rose Muña Barnes

DEC 2 9 2020
Time 6:11 ( )AM (X)PM
Received By: Math

HONORABLE TINA ROSE MUÑA BARNES
Speaker
I Mina'trentai Singko Na Liheslaturan Guåhan
35th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Re: **<u>Substitute Bill No. 340-35 (COR)</u> – An Act Relative to the Establishment of the Recovery Income Support and Empowerment (RISE) Program for the Issuance of Payments to Eligible Guam Residents During the State of Public Health Emergency Due to the Coronavirus Disease (COVID-19) Pandemic; to Adopt Rules and Regulations to Effectuate the Same; and to Cite this Act as the "Recovery Income Support and Empowerment (RISE) Act of 2020**

Dear Madame Speaker:

There is no doubt that financial assistance is greatly needed for many in our community. The Recovery Income Support and Empowerment ("RISE") Act is intended to fill that need. The COVID-19 global pandemic has impacted just about every aspect of our lives. Our primary economic driver -- the tourism industry -- has suffered significant losses because international travel has come to a standstill. I have asked our people to stay home as much as possible so that we can slow the spread of the virus that has killed 121 of us to date. We have sacrificed so much in this ten month battle and while the arrival of vaccines have given us hope for better days, we all know that this struggle is not yet over.

In an effort to help our people through these tough times, this Administration has utilized Coronavirus Aid, Relief, and Economic Security ("CARES") Act funding to offer direct aid through the implementation of *Prugraman Salappe' Aydon I Taotao,* the Guam Small Business Pandemic Assistance Grant program, the Small Business Rent Assistance program, the Healthcare System Stabilization Grant program, and the COVID-19 Bereavement Assistance Fund for families of COVID-19 fatalities. These programs are in addition to the efforts by the Department of Labor to stand up the Pandemic Unemployment Assistance program, the Guam Housing and Urban Renewal's partnership with the Guam Housing Corporation for the COVID-19 Mortgage Relief Program, and the Department of Revenue and Taxation's processing of Economic Impact Payments.

I understand that, for many, these programs do not provide enough assistance and that is why I welcomed the passage and enactment of the most recent piece of federal legislation aimed at continuing weekly unemployment benefits and providing additional direct payments to taxpayers across the country. And while I have instructed all relevant local government agencies to do all they can prepare for the forthcoming assistance, I cannot print money.

Bill 340's intent is laudable, indeed, but as we all know, the government of Guam's finances are limited. An authorization to transfer money from funds that are all shortchanged already in the current budget is tantamount to an empty promise. I am also concerned that treating local and federal government employees and retirees different from the rest of Guam's taxpayers is discriminatory and could undermine the integrity of the RISE Act. I understand that the Bill's provisions contemplate that federal funds should be the first option for funding, but even there, I am concerned that issues regarding supplanting may prove insurmountable. Nevertheless, I do believe that if the RISE Act can be legally implemented, it should and it for this reason that Bill 340 will lapse into law without my signature.

Senseramente,

Lou Leon Guerrero

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

Enclosure: Substitute Bill No. 340-35 (COR)

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 **Substitute Bill No. 340-35 (COR), "AN ACT RELATIVE TO THE ESTABLISHMENT OF THE RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) PROGRAM FOR THE ISSUANCE OF PAYMENTS TO ELIGIBLE GUAM RESIDENTS DURING THE STATE OF PUBLIC HEALTH EMERGENCY DUE TO THE CORONAVIRUS DISEASE (COVID-19) PANDEMIC; TO ADOPT RULES AND REGULATIONS TO EFFECTUATE THE SAME; AND TO CITE THIS ACT AS THE "*RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020*,"** was on the 17th day of December 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 17th day of Dec, 2020, at 10:26 o'clock P.M.

P03 Mcstaffy-Uzama 787
Assistant Staff Officer
Maga'håga's Office

APPROVED:

Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date:

Public Law No. 35-136

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

Bill No. 340-35 (COR)
As substituted; and further substituted
and amended on the Floor.

Introduced by:

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

AN ACT RELATIVE TO THE ESTABLISHMENT OF THE RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) PROGRAM FOR THE ISSUANCE OF PAYMENTS TO ELIGIBLE GUAM RESIDENTS DURING THE STATE OF PUBLIC HEALTH EMERGENCY DUE TO THE CORONAVIRUS DISEASE (COVID-19) PANDEMIC; TO ADOPT RULES AND REGULATIONS TO EFFECTUATE THE SAME; AND TO CITE THIS ACT AS THE "*RECOVERY INCOME SUPPORT AND EMPOWERMENT (RISE) ACT OF 2020*."

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Short Title. This Act shall be known as the "*Recovery Income Support and Empowerment (RISE) Act of 2020*."

Section 2. Establishment of the Recovery Income Support and Empowerment (RISE) Program.

(a) The Recovery Income Support and Empowerment (RISE) Program is hereby established by this Act.

(b) The Director of the Department of Revenue and Taxation (Director) shall administer the RISE Program and the distribution of payments to eligible individuals.

(c) In the case of an eligible individual, there shall be allowed a one-time payment up to the sum of Eight Hundred Dollars ($800). In the case of eligible individuals filing a joint return, there shall be allowed a one-time payment up to the sum of One Thousand Six Hundred Dollars ($1,600), subject to Section 2(d)(1) of this Act.

(d) Eligibility of RISE Program. Eligible individuals, to include eligible individuals filing a joint return, are those Guam taxpayers who filed returns in the tax year 2020. Such returns must be deemed validly filed and processed by the Department of Revenue and Taxation.

(1) For purposes of this Section, the term eligible individual means any individual other than:

(A) an individual employed by the government of Guam or the federal government at any time during the tax year 2020;

(B) any individual who retired from the government of Guam or the federal government and was employed by the government of Guam or the federal government at any time during the tax year 2020;

(C) a nonresident alien individual;

(D) a deceased individual; or

(E) an estate or trust.

(2) Special Rule for Joint Returns. In the case of a joint return where at least one (1) individual was an employee of the government of Guam or the federal government at any time during the tax year 2020, Subsection (c) of this Section shall apply only to the eligible individual, as determined in Subsection (d) of this Section; provided, that the eligible individual's adjusted gross income shall not exceed the amount prescribed in Subsection (f)(1) of this Section. For the purposes of this Subsection, payment shall be made to the eligible individual indicated on the corresponding tax return.

(e) Residency Requirement. For the purposes of this Act, individuals must be residents of Guam in 2020.

(f) Limitations Based on Adjusted Gross Income. Individuals, to include individuals filing a joint return, whose adjusted gross income in the tax year 2020 exceeds the following maximum adjusted gross income shall not be eligible for the RISE Program:

(1) Forty Thousand Dollars ($40,000) in the case of an individual return; and

(2) Eighty Thousand Dollars ($80,000) in the case of a joint return.

(g) Alternate Tax Year. In the case of an individual who, at the time of any determination made pursuant to this Act, has not filed a tax return for the first tax year in 2020, the Director may:

(1) substitute "2019" for "2020"; or

(2) if the individual has not filed a tax return for such individual's first tax year beginning in 2019, use information with respect to such individual for calendar year 2020 provided in:

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

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

(h) Any payment made or allowed to any individual under the Recovery Income Support and Empowerment (RISE) Program shall not be subject to reduction or offsets for debts owed to the government of Guam.

Section 3. Implementation. The Department of Revenue and Taxation shall have thirty (30) working days from the date of identification of funds by *I Maga'hågan Guåhan* for the purposes of this Act to implement the Program.

Section 4. 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 December 31, 2021.

Section 5. Funding. Notwithstanding any other provision of law, or rule or regulation, *I Maga'hågan Guåhan* is authorized to transfer up to Thirty Million Dollars **($30,000,000)**, 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 2021 General Fund appropriations; and

(b) any federal appropriations that can be used for the purposes of this Act.

No local funds may be used for this Program as long as federal funds that can be used for the purposes of this Act are available to encumber, obligate, or expend. Any funds transferred pursuant to this Act shall only be used for the purposes of this Act. Payments under this Act shall be required only if payments can be funded under

a federal coronavirus relief package or such other federal funds as are appropriate and lawful.

Section 6. Reporting. Upon the lifting of the public health emergency declaration for Guam, the Department of Revenue and Taxation and the Department of Administration shall submit a report to the Speaker of *I Liheslaturan Guåhan*, which shall include the cumulative amount of payments made under the Recovery Income Support and Empowerment (RISE) Program, the total administrative costs to facilitate this Act, and the authorized amounts transferred by *I Maga'hågan Guåhan* under Section 5 of this Act.

Section 7. Rules and Regulations.

(a) Adoption. *I Liheslaturan Guåhan* hereby adopts the Rules and Regulations, attached as "Exhibit A" entitled "Rules and Regulations for the Recovery Income Support and Empowerment (RISE) Program."

(b) Additional Rules and Regulations. Notwithstanding any provision of the Guam Administrative Adjudication Law, the Director of the Department of Revenue and Taxation may, within thirty (30) business days of the enactment of this Act, promulgate additional rules and regulations not stipulated in this Act to implement the Recovery Income Support and Empowerment (RISE) Program, and shall transmit such rules and regulations to the Speaker of *I Liheslaturan Guåhan*.

"EXHIBIT A"

Rules and Regulations for the Recovery Income Support and Empowerment (RISE) Program

Rules and Regulations for the Recovery Income Support and Empowerment (RISE) Program

Section 1. Eligible Individuals. For the purposes of this Program, an eligible individual means:

(a) a Guam taxpayer who has:

(1) filed a Guam Form 1040 Individual Income Tax Return for tax year 2020; or

(2) received a Form SSA-1099 or Form RRB-1099 for Social Security Benefits for calendar year 2020 and is not required to file a Guam income tax return for tax years 2020 or 2019; or

(3) not filed a Guam income tax return for tax years 2020 or 2019 since he or she did not meet the income threshold and is not required to file a tax return for tax years 2020 or 2019;

(b) a Guam resident in 2020;

(c) a Guam taxpayer whose adjusted gross income meets the threshold amount stated in Section 2; and

(d) an individual other than:

(1) any individual employed by the government of Guam or the federal government at any time during the tax year 2020;

(2) any individual who retired from the government of Guam or the federal government and was employed by the government of Guam or the federal government at any time during the tax year 2020;

(3) a nonresident alien individual;

(4) a deceased individual; or

(5) an estate or trust.

Section 2. Adjusted Gross Income Threshold Amounts. Taxpayers whose Adjusted Gross Income reported on the Guam Form 1040 Individual Tax

Return for tax year 2020 exceeds the following maximum adjusted gross income shall not be eligible for this Program:

(a) Forty Thousand Dollars ($40,000) in the case of an individual return; or

(b) Eighty Thousand Dollars ($80,000) in the case of a joint return.

Section 3. Filing of a Tax Return. Eligible individuals who are required to file a Guam Form 1040 Individual Income Tax Return for tax years 2020 or 2019 must have filed a tax return and meet the AGI threshold requirements under Section 2 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 2020 or 2019 must file a Recovery Income Support and Empowerment (RISE) Program Payment for Non-Filers form.

Section 4. Filing a Claim for Payment. 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 5, or must file an application and submit the required documents in such other form as prescribed by the Director.

Section 5. Required Documents. The following documentation must be submitted to qualify for payment under the Program. Additional documentation may be required, as deemed necessary, upon verification of the documentation listed in this Section. These documents shall be subject to review and verification. Applications will be processed, on a first-in, first-out basis, only when they are completed, including all required documents.

(a) Completed Form 8821, *Tax Information Authorization*, to authorize the Department of Revenue and Taxation to inspect and receive Guam Form 1040 Individual Income Tax Return and return information for

tax years 2020 and 2019 submitted by individuals, for the purpose of administering the Program;

(b) Copy of Form SSA-1099 or Form RRB-1099, *Social Security Benefit Statement*, for calendar year 2020, if an individual is an SSB recipient who is not required to file a tax return for tax years 2020 or 2019;

(c) Social security card number(s) for individuals;

(d) Guam Mayor's verification;

(e) Application for RISE Program;

(f) Employment certification documentation; and

(g) any additional documents required, as deemed necessary by the Director of the Department of Revenue and Taxation.

Section 6. Payment Amount. A one-time payment of Eight Hundred Dollars ($800) shall be allowed for each eligible individual; and One Thousand Six Hundred Dollars ($1,600) in the case of eligible individuals filing a joint return.

Section 7. Alternate Tax Year. If the eligible individual has not filed a Guam Form 1040 individual income return (or joint return in the case of eligible individuals filing jointly) for tax year 2020 at the time of implementation of the Program, said taxpayer may qualify for this Program if they filed a Guam Form 1040 individual income tax return for tax year 2019. The Director may substitute tax year 2019 for tax year 2020 to determine eligibility for this Program.

Section 8. Funding. The maximum amount allowed to be paid under the Program, not including administrative costs, is Thirty Million Dollars ($30,000,000).