

I Mina'trentai Siette Na Liheslaturan Guåhan
SPECIAL SESSION BILL STATUS

| BILL NO. | SPONSOR | TITLE | DATE INTRODUCED | DATE REFERRED | CMTE REFERRED | FISCAL NOTES | PUBLIC HEARING DATE | DATE COMMITTEE REPORT FILED | NOTES |
|---|---|---|-----------------------|---------------|---------------|----------------|---------------------|--|-------|
| 1 (5-S) As amended in the Committee of the Whole | Committee on Rules by request of <i>I Maga'hågan Guåhan</i> , the Governor of Guam, in accordance with the Organic Act of Guam. | AN ACT TO AUTHORIZE THE EXTENSION OF THE GAS TAX RELIEF ACT FOR THE REMAINDER OF FISCAL YEAR 2024, ENDING SEPTEMBER 30, 2024. | 12/13/23 4:03 p.m. | | | 12/14/23 | | | |
| | SESSION DATE | TITLE | DATE PASSED | TRANSMITTED | DUE DATE | PUBLIC LAW NO. | DATE SIGNED | NOTES | |
| | 12/14/23 | AN ACT TO AUTHORIZE THE EXTENSION OF THE GAS TAX RELIEF ACT FOR THE REMAINDER OF FISCAL YEAR 2024, ENDING SEPTEMBER 30, 2024. | 12/14/23 | 12/15/23 | 12/27/23 | 37-58 | 12/15/23 | Received: 12/15/23 Messages and Communications Doc. No. 37GL-23-1347 | |

LOURDES A. LEON GUERRERO
GOVERNOR



JOSHUA F. TENORIO
LT. GOVERNOR

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

Transmitted via email to: speaker@guamlegislature.org

December 15, 2023

HONORABLE THERESE M. TERLAJE, Speaker
I Mina'trentai Siette Na Liheslaturan Guåhan
37th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

319L-23-1347
OFFICE OF THE SPEAKER
THERESE M. TERLAJE

DEC 15 2023

Time: 5:41 pm
Received: [Signature]

Re: Bill No. 1 (5-S) - AN ACT TO AUTHORIZE THE EXTENSION OF THE GAS TAX RELIEF ACT FOR THE REMAINDER OF FISCAL YEAR 2024, ENDING SEPTEMBER 30, 2024

Håfa Adai Madame Speaker,

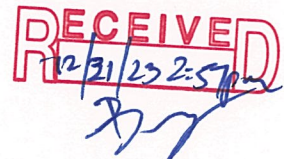
Bill No. 1 (5-S) extends the Gas Tax Relief Act, a measure initially enacted by Public Law No. 36-105, which I signed into law on June 21, 2022, and which was subsequently extended in Public Law Nos. 36-124 and 37-18. Over the past year and a half, the Act has successfully stabilized the rising price of fuel on Guam by temporarily waiving the levy of excise taxes, automotive surcharges, and mass transit automotive surcharges on liquid fuel collected under Guam law. The most recent extension, provided by Public Law No. 37-18, expires today. Recognizing the significant benefit the Act confers on our community, I called the Guam Legislature into special session to consider Bill No. 1, and to ensure our gas prices remain stable. Though several senators made comments indicating confusion regarding whether Bill No. 1 applied to commercial aviation fuel, neither this Bill nor any prior iteration of the Act has ever waived the tax on commercial aviation fuel and despite the posturing that occurred during session regarding the precise language of Bill No. 1, the terms of the bill are identical to those provided in P.L. 37-18, which was sponsored and unanimously passed by the Guam Legislature.

Our Administration continues to emphasize the importance of developing comprehensive long-term solutions to address the rising cost of fuel, which can be achieved by reducing our reliance on fossil fuels, a complex issue that will require long-term planning and strategy to resolve. However, we must continue to act to the extent possible, to ensure our community is not impacted by a sudden, steep increase in gas prices.

For these reasons, I sign Bill No. 1 (5-S) into law as *Public Law No. 37-58*.

Senseramente,

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

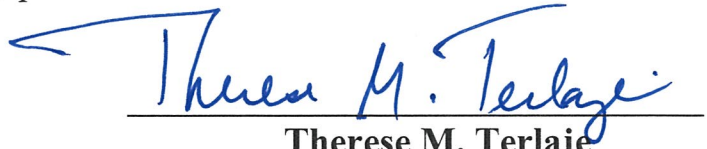


Enclosure: Bill No. 1 (5-S) nka P.L. 37-58
cc via email: *Honorable* Joshua F. Tenorio, *Sigundo Maga'låhen Guåhan*, Lt. Governor of Guam
Compiler of Laws

I MINA'TRENTAI SIETTE NA LIHESLATURAN GUÅHAN
2023 (FIFTH) Special Session

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


This is to certify that **Bill No. 1 (5-S)**, "AN ACT TO AUTHORIZE THE EXTENSION OF THE GAS TAX RELIEF ACT FOR THE REMAINDER OF FISCAL YEAR 2024, ENDING SEPTEMBER 30, 2024," was on the 14th day of December 2023, duly and regularly passed.


Therese M. Terlaje
Speaker

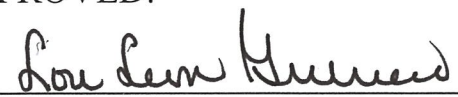
Attested:


Chris Barnett
Acting Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 15th day of December 2023, at 4:30 o'clock p.M.


Assistant Staff Officer
Maga'håga's Office

APPROVED:


Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date: 12/15/23

Public Law No. 37-58

2023-00573
OFFICE OF THE GOVERNOR
CENTRAL FILES
Jessica Dydasco
RECEIVED BY
TIME 4:30 pm DATE 12/15/23

I MINA'TRENTAI SIETTE NA LIHESLATURAN GUÅHAN
2023 (FIFTH) Special Session

Bill No. 1 (5-S)

As amended in the Committee of the Whole.

Introduced by:

Committee on Rules
by request of *I Maga'hågan*
Guåhan, the Governor of Guam,
in accordance with the Organic
Act of Guam.

**AN ACT TO AUTHORIZE THE EXTENSION OF THE
GAS TAX RELIEF ACT FOR THE REMAINDER OF
FISCAL YEAR 2024, ENDING SEPTEMBER 30, 2024.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Authorization to Extend the Gas Tax Relief Act. Except for liquid fuel used for commercial aviation purposes, all levy of excise taxes, automotive surcharges, and mass transit automotive surcharges on liquid fuel shall be reported but payments shall be waived for the remainder of Fiscal Year 2024, ending September 30, 2024.

Section 2. Appropriation. The amount of Seven Million Eight Hundred Twenty-three Thousand Seven Hundred Thirty-five Dollars (\$7,823,735) is hereby appropriated to the Guam Highway Fund from the Fiscal Year 2024 General Fund in excess of the adopted revenue levels.

Section 3. Requirement of a Written Declaration of Relief or Reduction from the Levy of Taxes and Surcharges. Every person or business, whether engaged in the wholesale or retail of automotive fuel products and who are

1 no longer subject to the payment of excise taxes, automotive surcharges, and mass
2 transit automotive surcharges on liquid fuel pursuant to this Act, shall submit to
3 the Speaker of *I Liheslaturan Guâhan* and the Director of the Department of
4 Revenue and Taxation a written declaration, under penalty of perjury, declaring that
5 such relief or reduction from the levy of taxes and surcharges herein were in fact
6 not collected from the consumer and are removed from the final cost of liquid fuel
7 products for consumers, and declaring the number of gallons of liquid fuel sold per
8 month that were exempt from the liquid fuel tax pursuant to this Act.

9 **Section 4. Effective Date.** This Act shall be effective upon enactment.

10 **Section 5. Severability.** If any provision of this Act or its application to
11 any person or circumstance is found to be invalid or inorganic, such invalidity shall
12 not affect other provisions or applications of this Act that can be given effect
13 without the invalid provision or application, and to this end the provisions of this
14 Act are severable.