I Mina'trentai Sais Na Liheslaturan
PUBLIC LAWS

Public Law NO.	BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
36-45	**7-36 (COR)** As amended by the Committee on General Government Operations, Appropriations, and Housing; and further amended on the Floor.	V. Anthony Ada Telo T. Taitague Joe S. San Agustin Joanne Brown Mary Camacho Torres Sabina Flores Perez Christopher M. Dueñas Jose "Pedo" Terlaje Frank Blas Jr. James C. Moylan	AN ACT TO *ADD* A NEW § 26203(k)(38) TO CHAPTER 26 AND A NEW § 28106(i) TO CHAPTER 28, BOTH OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING MEDICAL EQUIPMENT AND TELEMEDICINE TECHNOLOGY FROM THE BUSINESS PRIVILEGE TAX AND THE USE TAX.	1/4/21 3:27 p.m.	1/13/21	Committee on General Government Operations, Appropriations, and Housing	3/10/21 9:00 a.m.	6/23/21 3:46 p.m. As amended by the Committee on General Government Operations, Appropriations, and Housing	Request: 1/13/21 1/20/21	
		SESSION DATE	**TITLE**	**DATE PASSED**	**TRANSMITTED**	**DUE DATE**	**PUBLIC LAW NO.**	**DATE SIGNED**	**NOTES**	
		8/2/21	AN ACT TO *ADD* A NEW § 26203(k)(38) TO ARTICLE 2 OF CHAPTER 26, AND A NEW § 28106(i) TO CHAPTER 28, BOTH OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING MEDICAL EQUIPMENT AND TELEMEDICINE TECHNOLOGY FROM THE BUSINESS PRIVILEGE TAX AND THE USE TAX.	8/6/21	8/7/21	8/19/21	36-45	8/16/21	Received: 8/18/21 Mess and Comm. Doc. No. 36GL-21-0980	

I Mina'trentai Sais Na Liheslaturan Guåhan
BILL STATUS

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LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LT. GOVERNOR

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

Doc Type: 36GL-21-0980

OFFICE OF THE SPEAKER
THERESE M. TERLAJE

-08- 18 2021

Time: 9:50am

Received:

August 16, 2021

HONORABLE THERESE M. TERLAJE
Speaker, I Mina'trentai Sais Na Liheslaturan Guåhan
36th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

RE: **BILL NO. 7-36 (COR)** AN ACT TO *ADD* A NEW § 26203(k)(38) TO ARTICLE 2 OF CHAPTER 26, AND A NEW § 28106(i) TO CHAPTER 28, BOTH OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING MEDICAL EQUIPMENT AND TELEMEDICINE TECHNOLOGY FROM THE BUSINESS PRIVILEGE TAX AND THE USE TAX

Buenas yan Hafa Adai Madame Speaker:

As we have seen over the course of the past eighteen months, access to quality healthcare is crucial to any community weathering severe public health challenges. As our hospitals and clinics have worked to treat COVID-19 and so many other illnesses, we have relied on advanced medical technologies, including those used to facilitate telemedicine. The necessary equipment has proven critical to our efforts in combating COVID-19.

Since arriving in Adelup, this Administration has worked to identify ways to increase access to wellness providers for those in our community who rely on Medicaid, Medicare or the Medically Indigent Program to cover their medical expenses. Thus, it brings me much fulfillment to sign this bill into law. This initiative is one of many that Lt. Governor Tenorio and I discussed with the medical community before taking office. This initiative supports our vision to build a renewed Guam that is fair, prosperous, safe, and compassionate, in which every citizen may benefit.

Bill 7-36 incentivizes providers to participate in these programs by exempting the proceeds related to sales of medical equipment to such participating providers from the business privilege tax. As **Public Law No. 36-45**, this legislation will serve to improve the quality of care for many or our most vulnerable residents by expanding access.

Senseremente,

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

COMMITTEE ON RULES
RECEIVED:
August 18, 2021
11:41 P.M.

Enclosure(s): BILL NO. 7-36 (COR) *nka P.L. 36-45*

cc: *Honorable* Joshua F. Tenorio, *Sigundo Maga'låhen Guåhan*
Compiler of Laws

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
2021 (FIRST) Regular Session

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

This is to certify that **Bill No. 7-36 (COR), "AN ACT TO *ADD* A NEW § 26203(k)(38) TO ARTICLE 2 OF CHAPTER 26, AND A NEW § 28106(i) TO CHAPTER 28, BOTH OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING MEDICAL EQUIPMENT AND TELEMEDICINE TECHNOLOGY FROM THE BUSINESS PRIVILEGE TAX AND THE USE TAX,"** was on the 6th day of August 2021, duly and regularly passed.

Therese M. Terlaje

Therese M. Terlaje
Speaker

Attested:

Amanda Shelton

Amanda L. Shelton
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 7th day of August, 2021, at 4:30 o'clock P .M.

Assistant Staff Officer
Maga'håga's Office

APPROVED:

Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date: 8/16/2021

Public Law No. 36-45

2021-14294
OFFICE OF THE GOVERNOR
CENTRAL FILES
Elaine Tajalle
RECEIVED BY
4:30pm
AUG 07 2021

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
2021 (FIRST) Regular Session

Bill No. 7-36 (COR)
As amended by the Committee on General Government Operations, Appropriations, and Housing; and further amended on the Floor.

Introduced by: V. Anthony Ada
Telo T. Taitague
Joe S. San Agustin
Joanne Brown
Mary Camacho Torres
Christopher M. Dueñas
Jose "Pedo" Terlaje
Frank Blas Jr.
James C. Moylan
Tina Rose Muña Barnes
Telena Cruz Nelson
Clynton E. Ridgell
Amanda L. Shelton
Therese M. Terlaje

AN ACT TO *ADD* A NEW § 26203(k)(38) TO ARTICLE 2 OF CHAPTER 26, AND A NEW § 28106(i) TO CHAPTER 28, BOTH OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTING MEDICAL EQUIPMENT AND TELEMEDICINE TECHNOLOGY FROM THE BUSINESS PRIVILEGE TAX AND THE USE TAX.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the novel coronavirus disease 2019 (COVID-19) pandemic has made the medical community acutely aware of the importance of having access to many more medical services on Guam. Quarantine and isolation requirements have made it

nearly impossible to expeditiously transport ill patients to the Philippines, Hawaii, or California for hospital services.

In order to add new medical services, clinics and hospitals will be required to make considerable new investments in medical equipment and telemedicine technology. This equipment includes, but is not limited to, field hospitals, diagnostic equipment, surgical equipment, cardiology machines, hospital beds, lab equipment, and dental equipment.

I Liheslaturan Guåhan further finds that telemedicine technology has greatly expanded access to medical care in the United States for patients with limited ability to access distant specialty facilities during the pandemic. There are documented cases throughout the country where patients' illnesses and injuries were successfully treated at general hospitals under the remote supervision of specialists through telemedicine technology, and access to proper medical equipment is an important factor in these types of procedures. The availability of specialty medical equipment is also an important factor in attracting temporary physicians, such as heart surgeons and neurosurgeons, to extend their practice to Guam on a rotational basis.

I Liheslaturan Guåhan further finds that the imposition of business privilege and use taxes add to the cost of accreditation, certification, and maintenance associated with offering specialty medical, surgical, and diagnostic procedures. Since major investments in new medical technology were not anticipated in the business privilege and use tax bases, there should be no erosion of the current anticipated revenues of these taxes in the current or future tax years.

Therefore, it is the intent of *I Liheslaturan Guåhan* to exempt medical equipment and telemedicine technology from the business privilege tax and the use tax.

Section 2. A new § 26203(k)(38) is *added* to Article 2 of Chapter 26, Title 11, Guam Code Annotated, to read:

"(38) Amounts received from the sale of medical equipment, machines, and appliances, including beds, examination or treatment chairs, or telemedicine technology for use in hospitals or clinics. Clinics, for purposes of this Subsection, include those operated by healthcare professionals, licensed under the provisions of 10 GCA Chapter 12, who accept Medicare, Medicaid, and Medically Indigent Program (MIP) patient coverage when applicable."

Section 3. A new § 28106(i) is *added* to Chapter 28 of Title 11, Guam Code Annotated, to read:

"(i) Any medical equipment, machines, or appliances, including beds, examination or treatment chairs, or telemedicine technology for use in hospitals or clinics. Clinics, for purposes of this Subsection, include those operated by healthcare professionals, licensed under the provisions of 10 GCA Chapter 12, who accept Medicare, Medicaid, and Medically Indigent Program (MIP) patient coverage when applicable."