

# I MINA 'TRENTAI KUÁTTRO NA LIHESLATURAN GUÁHAN

## 2018 (SECOND) Regular Session

### LEGISLATIVE SESSION VOTING RECORD

Bill No. 258-34 (LS)

Speaker Antonio R. Unpingco Legislative Session Hall  
May 1, 2018

NAME	Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused
Senator Thomas C. ADA		✓				
Senator FRANK B. AGUON, JR.	✓					
Senator William M. CASTRO	✓					
Speaker Benjamin J.F. CRUZ	✓					
Senator James V. ESPALDON	✓					
Senator Fernando Barcinas ESTEVES					✓	✓
Senator Régine Biscoe LEE	✓					
Senator Tommy MORRISON	✓					
Senator Louise B. MUÑA	✓					
Senator Telen Cruz NELSON	✓					
Senator Dennis G. RODRIGUEZ, JR.	✓					
Senator Joe S. SAN AGUSTIN	✓					
Senator Michael F.Q. SAN NICOLAS	✓					
Vice Speaker Therese M. TERLAJE	✓					
Senator Mary Camacho TORRES	✓					

<b>TOTAL:</b>	<b>13</b>	<b>1</b>			<b>1</b>	<b>1</b>
	Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused

CERTIFIED TRUE AND CORRECT:

  
 \_\_\_\_\_  
 Clerk of the Legislature

I = Pass

***I MINA'TRENTAI KUÁTTRO NA LIHESLATURAN GUÅHAN***  
**2018 (SECOND) Regular Session**

**Bill No. 258-34 (LS)**

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Introduced by:

Therese M. Terlaje

**AN ACT TO *AMEND* § 61136 OF SUBARTICLE 2,  
ARTICLE 1, CHAPTER 61, TITLE 21, GUAM CODE  
ANNOTATED, RELATIVE TO ALLOWING FOR THE  
IMMEDIATE TAXATION OF SHORT-TERM  
VACATION RENTAL UNITS.**

1           **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2           **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that the levy of an excise tax on short-term vacation rental units was authorized by  
4 Public Law 33-165:6 since June 2016, but the levy has not yet been implemented  
5 due to the lack of rules and regulations.

6           *I Liheslatura* also finds that the failure to levy these taxes on this class of  
7 lodging is unfair to the rest of the hospitality industry and deprives the government  
8 of Guam of revenue at a time when revenue is greatly needed.

9           *I Liheslatura* further finds that implementation of the tax levy can be  
10 accomplished immediately pursuant to the detailed mandates of the existing statutes  
11 and without the immediate need for further rules and regulations, similar to the  
12 already successful implementation of the tax levy on Bed and Breakfast  
13 establishments.

14           It is, therefore, the intent of *I Liheslaturan Guåhan* to allow the Department  
15 of Revenue and Taxation to proceed according to statute, and to remove the

1 requirement for the adoption of rules and regulations if not deemed necessary by the  
2 Director of Revenue and Taxation, but to allow the Department to adopt rules if  
3 necessary.

4 **Section 2.** § 61136 of Subarticle 2, Article 1, Chapter 61, Title 21, Guam  
5 Code Annotated, is hereby *amended* to read:

6 **“§ 61136. Short-term Vacation Rental Unit Regulations.**

7 Notwithstanding Chapter 9 of Title 5, Guam Code Annotated, the  
8 Director of the Department of Revenue and Taxation *shall* issue or amend the  
9 necessary application, certificates, and reporting forms in accordance with this  
10 Sub-Article. The Director of the Department of Revenue and Taxation may  
11 adopt or amend additional rules and regulations as are necessary and proper  
12 to implement the provisions of this Sub-Article, subject to the Administrative  
13 Adjudication Act.”