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CH. 9 FISCAL ACCOUNTABILITY ACT OF 1999

**CHAPTER 9**  
**FISCAL ACCOUNTABILITY ACT OF 1999**

**NOTE:** This Chapter was originally added by P.L. 12-229 as § 1900-§ 1908, Government Code. Recodified by Compiler. § 9104 amended by P.L. 24-162:2. Entire Chapter Repealed/Reenacted by P.L. 25-49:2 (7/30/1999).

- § 9101. Restrictions Against Unfunded Appropriations.
- § 9101.1. Revenue Estimates and Appropriations Not to Include New or Increased Revenue Enhancements.
- § 9102. Requirement of Fiscal Note.
- § 9103. Preparation of Fiscal Note, or Waiver Thereof.
- § 9104. Contents of Fiscal Note.
- § 9105. Timely Response for Submission of Fiscal Note.
- § 9106. Waiver of Fiscal Note.
- § 9107. Attachments to Committee Report on Bill.
- § 9108. Revision of Fiscal Note.
- § 9109. Legislative Research and Bill Introduction.
- § 9110. Deposit of New *or* Increased Revenue Enhancements.

**§ 9101. Restrictions Against Unfunded Appropriations.**

All bills that have an effect upon the revenues or the expenditure of any funds of the government of Guam shall identify a specific funding source for which funds are, in fact, available. Any bill for which a fiscal note indicates that no funds, or insufficient funds, are available shall *not* be reported out of the Standing Committee for Legislative Session, *unless* one (1), or a combination, of the following are met:

1. the bill identifies a specific *alternate* funding source for which funds are available, and for which a fiscal note has been prepared which indicates that funds are available;
2. de-appropriates from a previous appropriation for which funds are available, and for which a fiscal note has been prepared which indicates that funds are available; *or*
3. a written certification is provided by the Chairperson of the Standing Committee that a situation exists which threatens the safety, health and welfare of the community.

**§ 9101.1. Revenue Estimates and Appropriations Not to Include New**

**or Increased Revenue Enhancements.**

(a) Revenue estimates contained in any Annual *or* Supplemental Operating Budget Bill for the government of Guam *shall* not include revenues derived from new or increased taxes, fees *or* other revenue enhancements authorized by the same bill.

(b) Appropriations contained in any Annual *or* Supplemental Operating Budget Bill for the government of Guam *shall* not be based on revenues derived from new *or* increased taxes, fees *or* other revenue enhancements authorized by the same bill.

**SOURCE:** Added by P.L. 29-019:VI:69 (Sept. 29, 2007).

**§ 9102. Requirement of Fiscal Note.**

*Except* as provided in § 9106 of this Chapter, a bill shall *not* be reported out by a Standing Committee of *I Liheslaturan Guåhan* or placed on a legislative session, *unless* it is accompanied by a fiscal note, or waiver thereof, prepared by the Bureau of Budget and Management Research ('BBMR'), in coordination with the affected department, agency or appropriate government instrumentality, and has complied with the other requirements of this Chapter. The fiscal note shall be required for all bills that have an effect upon the revenues or the expenditure of any funds of the government of Guam. The waiver of fiscal note shall be required for all bills that do *not* have an effect upon the revenues or the expenditure of any funds of the government of Guam.

Failure to provide the fiscal note, or waiver thereof, pursuant to § 9105 of this Chapter shall *not* preclude the Standing Committee from reporting out to Legislative Session any bill as provided in § 9106 of this Chapter.

**§ 9103. Preparation of Fiscal Note, or Waiver Thereof.**

The fiscal note, or waiver thereof, shall be prepared by the Director of BBMR, in coordination with the Director of the department, agency or appropriate government instrumentality, affected by the bill.

**§ 9104. Contents of Fiscal Note.**

(a) *For appropriation bills*, a fiscal note shall contain the best estimate of the fiscal impact of a bill for the fiscal year in which it would become effective, *if enacted*, and for the next four (4) succeeding fiscal years. *If* the fiscal impact of the bill is *not* expected to occur within the operating fiscal year, the estimate shall be for the first fiscal year in which it is expected to

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be fully effective, and for the next four (4) succeeding fiscal years.

(b) For non-appropriation bills, a fiscal note shall include, at least, but not limited to the following information:

(1) the cost of the proposed legislation to the government for the fiscal year in which it would become effective, *if* enacted, and for the next four (4) succeeding fiscal years. *If* the fiscal impact of the bill is *not* expected to occur within the operating fiscal year, the estimate shall be for the first fiscal year in which it is expected to be fully effective, and for the next four (4) succeeding fiscal years;

(2) whether or not the proposed legislation will establish a program or agency that will duplicate the function of an existing program or agency;

(3) whether or not there is a Federal mandate for the program or agency; *and*

(4) whether or not any new physical facilities will be required.

**§ 9105. Timely Response for Submission of Fiscal Note.**

The fiscal note shall be provided, to the Standing Committee requesting a fiscal note on a bill, no later than fourteen (14) days from receipt of the request for the fiscal note, or waiver thereof.

BBMR may request, in writing with justification, to the Chairperson of the Standing Committee, *prior to* the fourteen (14) day original deadline, an extension for up to ten (10) additional days on a fiscal note, or waiver thereof. The Chairperson of the Standing Committee shall have the final approval or disapproval of the request for extension. Should BBMR fail to meet the deadlines imposed in this Section, the requirement for a fiscal note is waived.

**§ 9106. Waiver of Fiscal Note.**

The requirement of a fiscal note, or waiver thereof, may be waived by the written certification of the Chairperson of the Standing Committee, or a majority vote of the members of the Standing Committee, that a situation exists which threatens the safety, health and welfare of the community.

**§ 9107. Attachments to Committee Report on Bill.**

The requirements of §§ 9101 or 9106 of this Chapter shall be made a part of the Committee Report of the Standing Committee reporting the bill

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out to the Legislative Session, and shall accompany the bill throughout its course of passage.

**§ 9108. Revision of Fiscal Note.**

In the event that a bill is amended or substituted while in Committee for which a fiscal note, or waiver thereof, had been previously obtained, and for which the change will have a fiscal impact, or additional fiscal impact, from that reported on the previously obtained fiscal note, or waiver thereof, the Standing Committee shall obtain a *revised* fiscal note following the same process outlined in this Chapter. The time limit set forth in § 9105 of this Chapter shall apply to this Section.

**§ 9109. Legislative Research and Bill Introduction.**

Nothing in this Section shall prevent or limit the preparation of the analysis of any bill by *I Liheslaturan Guåhan*. The attachment of a fiscal note, or waiver thereof, shall *not* be a condition or prerequisite for the introduction of a bill by any member of *I Liheslaturan Guåhan*.

**§ 9110. Deposit of New *or* Increased Revenue Enhancements.**

All revenue derived from new *or* increased taxes, fees *or* other revenue enhancements *shall*, for the first year of collection thereof, be deposited in the Deficit Elimination Fund, provided that *if* there is no deficit *or* debt of the government of Guam, said revenues *shall* be deposited in the Rainy Day Fund.

**SOURCE:** Added by P.L. 29-019:VI:70 (Sept. 29, 2007).

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