

17 GCA EDUCATION
CH. 43 ELEMENTARY, SECONDARY AND
SPECIAL EDUCATION TUITION ASSISTANCE FUND ACT

CHAPTER 43
ELEMENTARY, SECONDARY AND SPECIAL EDUCATION TUITION
ASSISTANCE FUND ACT

NOTE: This Act has been declared contrary to the U.S. Constitution (1st Amendment) in the District Court case of *ACLU v. Chaco*, D.C. Guam 1976, #75-063.

2009 NOTE: P.L. 28-045:10 (June 6, 2005) changed the name of the Department of Education to the Guam Public School System. P.L. 30-050:2 (July 14, 2009) reverted the name of the Guam Public School System to the Department of Education. References to Guam Public School System have been changed to Department of Education pursuant to P.L. 30-050:3.

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§ 43101. Definitions.

The following terms shall have the following meanings within this Chapter unless, within the context, the definition is manifestly inapplicable:

(a) *Dependent* means a person who during the tax year for which reimbursement is sought has received more than one-half of his support from a parent or blood relative acting in the capacity of parent or guardian, or from a legal guardian or from a spouse;

(b) *Director* means the Director of Revenue and Taxation;

(c) *Elementary education* means education normally available and required by territorial education standards to be taught children enrolled in grades kindergarten through six;

(d) *Fund* means the fund appropriated by the Legislature to carry out the purposes of this Chapter;

(e) *Secondary education* means education normally available and required by territorial education standards to be taught children enrolled in grades seven through twelve;

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(f) *Special education* means education and related facilities determined by Health and Social Services to be necessary for dependents who are enrolled in other than regular elementary and secondary education programs because of mental or physical disabilities;

(g) *Tuition* means any amount required to be paid as a condition to enrollment or attendance at any elementary or secondary school within Guam recognized by the Department of Education as adhering to prescribed minimum standards or any amount required to be paid as a condition to enrollment or attendance at a special education facility within the United States recognized by the Department of Public Health and Social Welfare as adhering to prescribed minimum standards.

SOURCE: §11990.1 GC, as enacted by P.L. 13-12.

§ 43102. Elementary, Secondary and Special Education Tuition Assistance Fund.

There is hereby created for the purpose of this Chapter an Elementary, Secondary and Special Education Tuition Assistance Fund, which fund shall be used for the exclusive purpose of reimbursing taxpayers, within specified limits as hereinafter stated, for expenditures made for tuition for elementary, secondary and special education. The Legislature shall annually appropriate the necessary funds to implement this Chapter.

SOURCE: §11990.2 GC, as enacted by P.L. 13-12.

§ 43103. Eligibility.

Any person residing on Guam who has filed an income tax return with the government of Guam and who has incurred during that tax year tuition expenses for procuring elementary, secondary or special education for a dependent during that tax year shall be eligible to file for a rebate from the Fund under provisions hereinafter stated.

SOURCE: §11990.3 GC, as enacted by P.L. 13-12.

§ 43104. Maximum Payment.

The maximum amount to be rebated for any taxable year with respect to any one dependent shall not exceed the lesser of:

(a) Fifty percent (50%) of the tuition paid by the taxpayer during the taxable year for the elementary, secondary or special education of such dependent, or

(b) Three Hundred Dollars (\$300).

SOURCE: §11990.4 GC, as enacted by P.L. 13-12.

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§ 43105. Procedures for Obtaining Rebates.

The Director shall provide taxpayers with a standard form with which to apply for a rebate. The form shall require the taxpayer to submit a copy of his tax return for the year for which a rebate is sought. The form shall require the taxpayer to submit written evidence in support of the amount of rebate sought.

SOURCE: §11990.5 GC, as enacted by P.L. 13-12.

§ 43106. Certification.

The Director of Education shall annually certify to the Director a list of all elementary, secondary and special education schools within Guam which meet the minimum standards necessary for the authorization of a rebate to the taxpayer. Upon request by the Director, the Director of Public Health and Social Services shall ascertain if a special education facility to which tuition payments have been or shall be made by a taxpayer qualified for certification as meeting required minimum standards for authorization of a rebate to the taxpayer.

SOURCE: §11990.6 GC, as enacted by P.L. 13-12.

§ 43107. Administration.

The Elementary, Secondary and Special Education Assistance Fund shall be administered within the Department of Revenue and Taxation by the Director.

SOURCE: §11990.7 GC, as enacted by P.L. 13-12.

§ 43108. Construction.

This Chapter shall be liberally construed to accomplish its purpose so that taxpayers of Guam who are providing tuition payments to obtain elementary, secondary and special education for their dependents shall benefit hereunder.

SOURCE: §11990.8 GC, as enacted by P.L. 13-12.
