



SENATOR THERESE M. TERLAJE

Committee on Health, Tourism, Historic Preservation, Land and Justice
I Mina' trentai Singko na Liheslaturan Guåhan
35th Guam Legislature

April 7, 2020

Transmitted via Electronic Mail:

Honorable Lourdes A. Leon Guerrero
Governor of Guam
governor@guam.gov

SUBJECT: Payment of Tax Refunds as a Priority

Håfa Adai Governor Leon Guerrero,

This is to urge the immediate payment of tax refunds notwithstanding the social distancing orders mandated by Executive Order. Please set up a mechanism that will ensure this can be done safely. The recent Tax Refund Status Report (3/3/2020 run date) indicates that as of the end of February, there were 4,398 refunds that have been processed but not paid. Since this report we have recorded 1145 refunds paid, leaving a balance of 3253 remaining.

\$125M was set aside in FY19 and FY20 budgets exclusively for tax refunds. Transfer authority was also made available in budget laws to facilitate any additional amounts necessary. Regular deposits to ensure timely payment to taxpayers were mandated by statute as a ministerial duty of the Department of Administration and affirmed by the Supreme Court as protected for this purpose.

I realize that the administration is working hard to ensure all COVID-19 response efforts are in place and funding secured, but the government of Guam must continue to honor the payment of tax refunds as a priority. It is not sufficient at this point and under the current economic circumstances that the standard for payment of these processed refunds be within six months. It is only conscionable at this point that payment for all processed refunds be made "immediately". This ability lies solely in your hands without the need for any further legislative action.

Sincerely,

Therese M. Terlaje
Senator

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