

11 GCA FINANCE & TAXATION  
CH. 31 DISTRICT IMPROVEMENT FUND

**CHAPTER 31**  
**DISTRICT IMPROVEMENT FUND**

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**SOURCE:** Chapter 31 was added by P.L. 20-183:1.

**§ 31101. Definitions.**

The definitions set forth herein shall govern the construction and interpretation of this Chapter:

(a) *Director* means the Director of Administration.

(b) *District* means the municipal districts as defined in and established by Title 1, Guam Code Annotated.

(c) *Fund* means the separate account established and maintained by the Director.

(d) *Improvement* includes, but is not limited to, capital improvement projects, (roads, sidewalks, parks), services (street-lights, fire hydrants, equipment purchase, supplies), and other beautification projects (trees, plants).

(e) *Revenue* means taxes collected from the Real Estate Property Tax levied in Chapter 24 of this Title.

**§ 31102. Fund.**

There is established the District Improvement Fund (the *Fund*) which shall be maintained separate and apart from any other funds of the government of Guam and independent records shall be kept in connection therewith.

**§ 31103. Subaccounts.**

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The Director is hereby directed to establish and maintain the Fund which shall include subaccounts for each of the districts.

**§ 31104. Revenue Reports.**

The Director of Revenue and Taxation shall provide the Director and the Legislature with a quarterly report of all revenue collected from each of the districts.

**§ 31105. Annual Deposits.**

The Director shall deposit Two Million One Hundred Seventy-Five Thousand Dollars (\$2,175,000) from the revenue collected annually in the following subaccounts of the Fund:

Dededo	\$150,000
Tamuning-Tumon	\$150,000
Barrigada	\$150,000
Yigo	\$150,000
Mangilao	\$105,000
Agat	\$105,000
Mongmong-Toto-Maite	\$105,000
Sinajana	\$105,000
Santa Rita	\$105,000
Yona	\$105,000
Agana Heights	\$105,000
Agana	\$105,000
Chalan Pago-Ordot	\$105,000
Piti	\$105,000
Inarajan	\$105,000
Talofof	\$105,000
Asan-Maina	\$105,000
Merizo	\$105,000
Umatac	\$105,000

**§ 31106. Use.**

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Appropriations for improvements within a district may be made from the subaccount of the Fund for such district upon request to the Legislature by resolution of the Municipal Planning Council of such district but expenditures of such funds shall be governed by the procurement laws and regulations of the government of Guam.

**§ 31107. Injunction.**

The Director is enjoined from transferring or expending funds from any of the district subaccounts except as authorized by resolution of such district's Municipal Planning Council.

**§ 31108. Fund Report.**

The Director shall provide the Legislature with a quarterly report of the balances of such district subaccounts.

**§ 31109. Funds Unexpended.**

Unexpended funds remaining in the Fund after the end of each Fiscal Year shall remain in the Fund and shall become a part of the current Fiscal Year balance.

**§ 31110. Alternate Funding.**

Any improvement that cannot be funded under this Chapter because of unavailability of funds may be funded from the unappropriated surplus of the General Fund.

**§ 31111. Severability.**

If any of the provisions of this Chapter or the application thereof to any person or circumstances are held invalid, such invalidity shall not affect any other provision or application of this Chapter which can be given effect without the invalid provision or application, and to this end the provisions of this Chapter are severable.

**§ 31112. Effective Date.**

The provisions of this Chapter shall take effect upon enactment, except that capital improvement projects which have received appropriations prior to the effective date of this Chapter will remain appropriated pursuant to the prior acts in which they were appropriated.

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