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6 December 2018

Re: Testimony in support of Bill 357-34.

Honorable Chairman Tom Ada and members of the Committee on Environment, Land, Agriculture and Procurement Reform I appear this afternoon to provide begrudging support to Bill 374.

Only qualified support can be offered because fiscal symmetry requires, as a condition precedent, the repeal of 1 GCA § 1000 (c), to wit:

“1 GCA § 1000 (c) In addition to the holidays specified in Subsection (a) of this Section, I Maga’lahen Guåhan may declare by Executive Order additional non-permanent holidays for special purposes. No holiday declared by Executive Order shall be continued beyond the year in which the Executive Order is issued.”

In deference to my penchant for brevity, the Calvo administration’s attempts to shock you into the tax increase which is the subject of this and other bills will not be restated here. Suffice it to say that Governor Calvo did his best to convince us that our island is a gnat’s whisker away from fiscal Armageddon.

On November 23 (aka Black Friday¹) Governor Calvo irreparably impeached his own credibility by spending *ca.* \$1,000,000.00 for nothing. The fact that the Governor was acting within his legal authority did not silence the uttering of *Cui bono?* The obvious pandering to government employees was disrespectful to those stuck with the new taxes, *i.e.* those who work in our visitor industry, most of which is a 24/7 undertaking not affording many employees even Thanksgiving off, much less the day after.

The flawed social policy embodied in the “**Black Friday Holiday**” (or maybe **Red Friday** is more appropriate in this case) pales in comparison to its fiscal profligacy.

The fix is to repeal 1 GCA § 1000 (c). No governor should have the ability to stick us with a million dollar bill for nothing. As indicated *supra*, my unconditional support of this bill depends on the repeal. However since the Lt. Gov./Won Pat Ten Salary Smash and Grab of November 21, 2014 the kind of parliamentary acrobatics necessary to repeal the offending statute, and protect us from the next danger point², is no longer politically possible.

No governor should have the ability to stick us with a million dollar bill for nothing. Anything costing a million dollars should be a creature of statute, not the stroke of the Governor's pen. The regular processes of this august body lend themselves well to such an undertaking immunizing the taxpaying public from spur of the moment short-notice dikats.

Unfortunately the Governor's irresponsible action for November 23 was contagious; the contagion affecting not only taxpayers but ratepayers also. According to CCU Chairman, Joey Dueñas, general managers of the two utilities took it upon themselves to give employees the day off, (except for those who received a day's pay for performing their regular duties³.) The CCU has repeatedly asserted its autonomy thus the apparent necessity not to rely on the Governor's executive order to authorize the **Black Friday Holiday**. The CCU finally authorized the **Black Friday Holiday** giveaway days after it occurred.

With respect to this administration, urging the repeal of 1 GCA § 1000 (c) as I do herein, is a classic case of "locking the barn door after the horse has escaped" thus my support for this bill, qualified as it is. This legislature or the next would be doing taxpayers, rate payers and future governors a huge favor by repealing 1 GCA § 1000 (c). The CCU would not have bear the shaming arising from utilities' employees decrying their not being treated as well as "other GovGuam employees." Governors would have "political cover" for not "doing what Governor Calvo did for us employees." Taxpayers' and ratepayers' morale could improve from the knowledge that GovGuam employees will no longer be pandered to in this way.

I disagree with the Attorney General opinion re the two "missing words." Several theories of statutory construction, the least of which being the "Doctrine of Absurdity" would have provided a different result. (Consider the 21 year old *bon vivant* being turned away by the bouncer standing in front of a sign reading, "You Must be 21 To Enter" because his (their!) ID shows a birthday 22 years ago!)

All who have been following the “battle of the budget,” even anti tax increase voters like the undersigned, comprehend the necessity to act from an abundance of caution in order provide a balanced budget. I therefore endorse the addition of “or more” to the law by-means-of this bill.

Respectfully submitted,

/s/ Robert Klitzkie

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¹ “As the phrase gained national attention in the early 1980s, merchants objecting to the use of a derisive term to refer to one of the most important shopping days of the year suggested an alternative derivation: that retailers traditionally operated at a financial loss for most of the year (January through November) and made their profit during the holiday season, beginning on the day after Thanksgiving.^[7] When this was recorded in the financial records, once-common accounting practices would use **red ink** to show negative amounts and **black ink** to show positive amounts. Black Friday, under this theory, is the beginning of the period when retailers would no longer be "in the red", instead taking in the year's profits.^{[7][25][26]} The earliest known published reference to this explanation occurs in *The Philadelphia Inquirer* for November 28, 1981.^[27] Wikipedial

² The day before Christmas is Monday December 24!

³ "Basically, the (GPA and GWA) general managers got input from their board. There was no vote taken and tonight we're giving them that authorization," said CCU Chairman Joey Dueñas. Guam Daily Post Nov. 27