I Mina'trentai Ocho Na Liheslaturan Guåhan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	FISCAL NOTES	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
59-38 (COR) As amended on the Floor.	Christopher M. Dueñas V. Anthony Ada Frank F. Blas, Jr. Jesse A. Lujan Vincent A. Borja Eulogio S. Gumataotao Joe S. San Agustin Sabrina Salas Matanane Shelly V. Calvo	AN ACT TO *ADD* A NEW § 26110.2 TO CHAPTER 26, DIVISION 2, OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE ITEMIZATION OF BUSINESS PRIVILEGE TAX ON ALL SALES RECEIPTS, INVOICES AND OTHER DOCUMENTATION PROVIDED TO CUSTOMERS, AND TO ESTABLISH PENALTIES FOR NON-COMPLIANCE, TO BE KNOWN AS THE "BUSINESS PRIVILEGE TAX TRANSPARENCY ACT OF 2025."	2/13/25 3:32 p.m. ^2/27/25 4:31 p.m.	3/4/25	Committee on Finance and Government Operations.	Request: 3/4/25 3/11/25	4/24/25 8:30 a.m.	5/5/25	
	SESSION DATE	**TITLE**	**DATE PASSED**	**TRANSMITTED**	**DUE DATE**	**NOTES**			
	5/27/25	AN ACT TO *ADD* A NEW § 26110.2 TO CHAPTER 26, DIVISION 2, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE ITEMIZATION OF BUSINESS PRIVILEGE TAX ON ALL SALES RECEIPTS, INVOICES AND OTHER DOCUMENTATION PROVIDED TO CUSTOMERS, AND TO ESTABLISH PENALTIES FOR NON-COMPLIANCE, TO BE KNOWN AS THE "BUSINESS PRIVILEGE TAX TRANSPARENCY ACT OF 2025."	6/3/25	6/5/25	6/17/25				

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I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN
Thirty-Eighth Guam Legislature

June 5, 2025

The Honorable Lourdes A. Leon Guerrero
I Maga'hågan Guåhan
Ufisinan I Maga'håga
Hagåtña, Guam 96910

Dear *Maga'håga* Leon Guerrero:

Transmitted herewith are Bill Nos. 6-38 (COR), 18-38 (COR), 20-38 (COR), 23-38 (COR), 27-38 (COR), 33-38 (COR), 50-38 (COR), 53-38 (COR), 54-38 (COR), 55-38 (COR), 59-38 (COR), 66-38 (COR), 67-38 (COR), 75-38 (COR), 78-38 (COR), 80-38 (COR), 83-38 (COR), 88-38 (COR), 89-38 (COR), 95-38 (COR), 109-38 (COR), 121-38 (COR), 129-38 (COR) and 130-38 (COR), and Substitute Bill Nos. 28-38 (COR) and 118-38 (COR) which were passed by *I Mina'trentai Ocho Na Liheslaturan Guahan* on June 3, 2025.

Sincerely,

Senator Sabrina Salas Matanane
Legislative Secretary

Enclosure (26)

OFFICE OF THE GOVERNOR
CENTRAL FILES OFFICE
Rec'd By: Jessica Dydasco
Date: 6/5/25 Time: 4:56pm

COPY

I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN
2025 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'HÅGAN GUÅHAN*

This is to certify that **Bill No. 59-38 (COR), "AN ACT TO *ADD* A NEW § 26110.2 TO CHAPTER 26, DIVISION 2, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE ITEMIZATION OF BUSINESS PRIVILEGE TAX ON ALL SALES RECEIPTS, INVOICES AND OTHER DOCUMENTATION PROVIDED TO CUSTOMERS, AND TO ESTABLISH PENALTIES FOR NON-COMPLIANCE, TO BE KNOWN AS THE 'BUSINESS PRIVILEGE TAX TRANSPARENCY ACT OF 2025',"** was on the 3rd day of June 2025, duly and regularly passed.

Frank F. Blas, Jr.
Speaker

Attested:

Sabrina Salas Matanane
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 5 day of June, 2025, at 4:56 o'clock p.M.

Evelyn C. Fejeran
Assistant Staff Officer
Maga'håga's Office

APPROVED:

Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date:____________________

Public Law No.____________________

OFFICE OF THE GOVERNOR
CENTRAL FILES OFFICE
Rec'd By: Evelyn Fejeran
Date: 6/5/25 Time: 4:56 pm

I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN
2025 (FIRST) Regular Session

Bill No. 59-38 (COR)
As amended on the Floor.

Introduced by:

Christopher M. Dueñas
Frank F. Blas, Jr.
V. Anthony Ada
Jesse A. Lujan
Vincent A.V. Borja
Eulogio Shawn Gumataotao
Joe S. San Agustin
Sabrina Salas Matanane
Shelly V. Calvo
Chris Barnett
Tina Rose Muña Barnes
William A. Parkinson
Telo T. Taitague
Therese M. Terlaje

AN ACT TO *ADD* A NEW § 26110.2 TO CHAPTER 26, DIVISION 2, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE ITEMIZATION OF BUSINESS PRIVILEGE TAX ON ALL SALES RECEIPTS, INVOICES AND OTHER DOCUMENTATION PROVIDED TO CUSTOMERS, AND TO ESTABLISH PENALTIES FOR NON-COMPLIANCE, TO BE KNOWN AS THE "BUSINESS PRIVILEGE TAX TRANSPARENCY ACT OF 2025."

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the Business Privilege Tax (BPT) is a significant source of revenue for the government of Guam but is largely invisible to consumers at the point of sale. This lack of transparency makes it difficult for consumers to understand the full tax burden included in their purchases and creates confusion about pricing.

I Liheslatura further finds that transparency in taxation is fundamental to good governance and informed consumer decision-making. When consumers can clearly see the taxes they pay, they are better equipped to understand both the true cost of their purchases and their contribution to government operations. The business community, through organizations such as the Guam Chamber of Commerce, has consistently advocated for greater transparency in tax collection and reporting.

Research into other jurisdictions demonstrates the benefits and feasibility of tax transparency requirements. Hawaii's General Excise Tax disclosure requirement has been successfully implemented, providing consumers with clear information about tax charges on their purchases. Similarly, New Mexico's Gross Receipts Tax disclosure requirements have enhanced consumer awareness without creating undue burden on businesses. Washington State's requirement to separately state Business & Occupation Tax charges has proven beneficial for both consumers and businesses, while the Commonwealth of the Northern Mariana Islands has successfully implemented Value Added Tax disclosure requirements.

I Liheslaturan Guåhan intends to enhance transparency in Guam's tax system by requiring businesses to clearly display the Business Privilege Tax on all sales receipts and invoices. This requirement will help businesses better communicate tax costs to their customers while improving public understanding of Guam's tax structure. The six-month implementation period following the promulgation of regulations will provide businesses with adequate time to update their point-of-sale systems and train their staff on the new requirements.

Section 2. A new § 26110.2 is hereby *added* to Chapter 26, Division 2, of Title 11, Guam Code Annotated, to read:

"§ 26110.2. Business Privilege Tax Transparency Act of 2025.

(a) Every person required to pay Business Privilege Tax under this Chapter shall separately state and display the amount of Business Privilege Tax applicable to the sale on any receipt, invoice, or other document provided to the customer at the time of sale.

(b) The tax amount shall be clearly identified as "Business Privilege Tax" or "BPT" and displayed as a separate line item.

(c) For purposes of calculating the displayed tax amount, the person shall multiply the total sale amount by the applicable Business Privilege Tax rate.

(d) Failure to comply with this section shall result in a penalty of Five Hundred Dollars ($500) for each violation, not to exceed Ten Thousand Dollars ($10,000) per calendar year.

(e) The Department of Revenue and Taxation shall promulgate rules and regulations necessary to implement the provisions of this Act, pursuant to Title 5, Chapter 9 (the Administrative Adjudication Act), within six (6) months of enactment.

(f) This Section shall take effect six (6) months after the completion of the requirements set forth in subsection (e)."

Section 3. Effective Date. This Act *shall* be effective upon enactment.

Section 4. Severability. If any provision of this Act or its application to any person or circumstance is found to be invalid or inorganic, such invalidity shall not affect other provisions or applications of this Act that can be given effect without the invalid provision or application, and to this end the provisions of this Act are severable.