

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
237-38 (COR)	Telo T. Taitague Therese M. Terlaje Chris Barnett Shelly V. Calvo Sabina Flores Perez	AN ACT TO <i>ADD</i> A NEW CHAPTER 8, DIVISION 1, TITLE 17 OF THE GUAM ADMINISTRATIVE RULES AND REGULATIONS, RELATIVE TO THE DEPARTMENT OF LABOR PROMULGATION OF RULES AND REGULATIONS FOR THE IMPLEMENTATION AND ENFORCEMENT OF THE GUAM REGISTERED APPRENTICESHIP PROGRAM PURSUANT TO PUBLIC LAW 35-39.	11/26/25 2:22 p.m.	12/4/25	Committee on Economic Investment, Military Buildup, Regional Relations, Technology, Regulatory Affairs, Justice, Elections, and Retirement.	Request: 12/4/25 12/12/25	2/5/26 8:30 a.m.	2/25/26	
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	NOTES			
	3/23/26	AN ACT TO <i>ADD</i> A NEW CHAPTER 8 TO DIVISION 1, TITLE 17, GUAM ADMINISTRATIVE RULES AND REGULATIONS, RELATIVE TO THE DEPARTMENT OF LABOR PROMULGATION OF RULES AND REGULATIONS FOR THE IMPLEMENTATION AND ENFORCEMENT OF THE GUAM REGISTERED APPRENTICESHIP PROGRAM PURSUANT TO PUBLIC LAW 35-39.	3/27/26	3/27/26	4/8/26				



COPY

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

March 27, 2026

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. 65-38 (COR), 131-38 (COR), 141-38 (COR), 142-38 (COR), 205-38 (COR), 214-38 (COR), 218-38 (COR), 228-38 (COR), 231-38 (COR), 233-38 (COR), 234-38 (COR), 237-38 (COR), 245-38 (COR), 254-38 (COR), 262-38 (LS), 263-38 (LS), and 279-38 (COR), and Substitute Bill Nos. 206-38 (COR) and 246-38 (COR) which were passed by *I Mina'trentai Ocho Na Liheslaturan Guahan* on March 27, 2026.

Sincerely,

Senator Sabrina Salas Matanane
Legislative Secretary

POTU Jesse J. Castro

8:24pm, 3.27.26

Enclosure (19)

I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN
2026 (SECOND) Regular Session

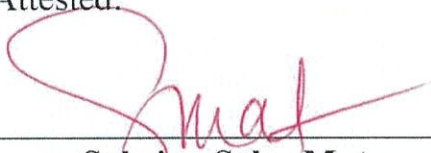
CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'HÅGAN GUÅHAN*

This is to certify that **Bill No. 237-38 (COR)**, "AN ACT TO *ADD A NEW CHAPTER 8 TO DIVISION 1, TITLE 17, GUAM ADMINISTRATIVE RULES AND REGULATIONS, RELATIVE TO THE DEPARTMENT OF LABOR PROMULGATION OF RULES AND REGULATIONS FOR THE IMPLEMENTATION AND ENFORCEMENT OF THE GUAM REGISTERED APPRENTICESHIP PROGRAM PURSUANT TO PUBLIC LAW 35-39,*" was on the 27th day of March 2026, 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 27 day of March 2026, at 8:24 o'clock P.M.



Assistant Staff Officer
Maga'håga's Office

APPROVED:

POTU Jesse S. Castro
Executive Security

Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date: _____

Public Law No. _____

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

Bill No. 237-38 (COR)

Introduced by:

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

AN ACT TO *ADD* A NEW CHAPTER 8 TO DIVISION 1, TITLE 17, GUAM ADMINISTRATIVE RULES AND REGULATIONS, RELATIVE TO THE DEPARTMENT OF LABOR PROMULGATION OF RULES AND REGULATIONS FOR THE IMPLEMENTATION AND ENFORCEMENT OF THE GUAM REGISTERED APPRENTICESHIP PROGRAM PURSUANT TO PUBLIC LAW 35-39.

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that, Public Law 35-39, was enacted on October 14, 2019, and is relative to
4 *Supporting the Administration of the Guam Registered Apprenticeship Program and*

1 *Extending the Tax Credit Sunset Provision of Said Program for an Additional Period*
2 *of Five (5) Years.* To implement and enforce the provisions of the Act, the Guam
3 Department of Labor (GDOL) is mandated to promulgate rules and regulations
4 outlining the procedures by which it will accept, investigate, and adjudicate
5 complaints of violations of the Act in compliance with the Administrative
6 Adjudication Law (AAL) in 5 GCA Chapter 9.

7 *I Liheslaturan Guåhan* finds that in accordance with the AAL, on
8 September 23, 2025, the DOL held a public hearing on the proposed rules and
9 regulations. However, the DOL noted that no oral or written public testimony was
10 submitted.

11 The rules and regulations were then submitted to the Office of the Attorney
12 General (OAG) on October 9, 2025, and on October 24, 2025, the OAG reviewed and
13 approved the Guam Registered Apprenticeship Program (GRAP) Proposed Rules
14 and Regulations, confirming that GDOL had substantially complied with the AAL
15 requirements.

16 The rules and regulations were subsequently submitted to and approved by *I*
17 *Maga'hågan Guåhan* on November 14, 2025, and further transmitted to the Speaker
18 of *I Liheslaturan Guåhan* on November 17, 2025.

19 On November 21, 2025, in furtherance of the AAL and *I Liheslaturan*
20 *Guåhan's* Standing Rules, the proposed rules and regulations were referred by *I*
21 *Liheslatura's* Committee on Rules to the Committee with jurisdiction on Economic
22 Investment, Military Buildup, Regional Relations, Technology, Regulatory Affairs,
23 Justice, Elections, and Retirement.

24 It is therefore the intent of *I Liheslaturan Guåhan* and the jurisdictional
25 Committee to move the rules and regulations through the legislative process, receive
26 public testimony, and to formally adopt the rules and regulations into law, to
27 successfully implement the provisions of Public Law 35-39.

1 years of age, except when a higher minimum age is otherwise fixed by law,
2 and who is employed to learn a skilled trade.

3 (b) 'Apprenticeship Program' or 'Apprenticeship Training Program'
4 means a comprehensive training program designed to teach an apprentice how
5 to perform all duties in a recognized skilled craft or trade. at the journeyman
6 level that is described by a plan containing all terms and conditions for
7 qualification, recruitment, selection, employment and training of apprentices
8 and a written apprenticeship agreement.

9 (c) 'USDOL-OA' means the Office of Apprenticeship of the U.S.
10 Department of Labor.

11 (d) 'USDOL-OA Certification' shall mean evidence from the
12 USDOL-OA that the program participant has a registered and approved
13 apprenticeship training program.

14 (e) 'Business' means a professional group, association, corporation,
15 partnership, sole proprietorship, trust, foundation, or any other individual or
16 organization carrying on any business whether or not operated for profit.

17 (f) 'GDOL' and 'Department' means the Guam Department of
18 Labor.

19 (g) 'Director' means the Director of the Guam Department of Labor.

20 (h) 'Employer' means a business employing an apprentice whether
21 or not such business has an apprenticeship agreement with the apprentice.

22 (i) 'Instructor/Mentor' or 'Journey Worker' means a worker who
23 has attained a level of skill, abilities and competencies recognized within an
24 industry as having mastered the skills and competencies required for the
25 occupation. (Use of the term may also refer to a mentor, technician, specialist
26 or other skilled worker who has documented sufficient skills and knowledge
27 of an occupation, either through formal apprenticeship or through practical

1 on-the-job experience and formal training) or worker approved by the
2 Director.

3 (j) 'GRAP' shall mean the Guam Registered Apprenticeship
4 Program, which provides tax credits for Registered Apprenticeship.

5 (k) 'GRAP Certification' or 'Guam Registered Apprentice Program
6 Certification' shall mean a certification issued by the Director of Labor to the
7 program participant and the Tax Commissioner, detailing the amount eligible
8 for tax credit under this program.

9 (l) 'Institution of Higher Education' means the Guam Community
10 College, the University of Guam, licensed post-secondary institutions or
11 licensed post-secondary training programs.

12 (m) 'Occupational List' means a list of occupations prioritizing
13 needed trades that corresponds with a USDOL-OA apprenticeship training
14 program that lists the occupational trades approved for apprenticeship training
15 within the Program.

16 (n) 'Program' means Registered Apprenticeship, an occupationally
17 driven training program meeting the standards of the U.S. Department of
18 Labor, Office of Apprenticeship, that is recognized and approved as an
19 occupational priority by DOL to which this Chapter applies.

20 (o) 'Program Participant' or 'Participant' means an employer that
21 employs apprentices who receive training through a program provider of a
22 registered apprenticeship program.

23 (p) 'Program Provider' means a business or institution of higher
24 education that conducts a registered apprenticeship program recognized by
25 the U.S. Department of Labor Office of Apprenticeship. A business with a
26 registered apprenticeship program may be both a program participant and a
27 provider program.

1 (q) 'Tax Commissioner' means the Tax Commissioner of Guam, the
2 Director of Revenue and Taxation.

3 (r) 'Tax credit' means an offset to gross receipts tax owed by a
4 business equal in amount to fifty percent (50%) of all eligible costs paid or
5 incurred by a program participant to train an apprentice.

6 (s) 'Trade' means the skilled practice of an occupation.

7 (t) 'USDOL' means the United States Department of Labor.

8 (u) 'Quarter' means a three-month period in the Government of
9 Guam's fiscal year. Such quarters are 1st quarter - October 1st to December
10 31st, 2nd quarter - January 1st to March 31st, 3rd quarter - April 1st to June
11 30th, and 4th quarter - July 1st to September 30th.

12 **§ 8103. Program Eligibility.** Program Participants must submit to
13 GDOL:

14 (a) an original and one copy of GRAP Form 1 - Application for
15 Guam Registered Apprenticeship Program Tax Credit, along with the
16 following:

17 (1) USDOL-OA Certificate of Registration or the Approved
18 Apprenticeship Standards, or other document acceptable to the
19 Department.

20 (2) Affirmative Action Plan, subject to the Director's
21 discretion.

22 (3) Residency verification indicating that the apprentice is a
23 resident of Guam not less than three years.

24 (4) Verification of US citizenship or permanent residency.
25 (Use of I-9 form will satisfy this requirement.)

26 (5) Signed Apprenticeship Employment Contract which
27 contains a stipulation that Apprentice will continue to work for the

1 employer for an additional year for each year of training provided under
2 the apprenticeship program.

3 (6) Proof of registration on the GDOL's official online job
4 bank.

5 (7) Proof of clearance from GDOL Wage and Hour Division
6 and the Guam Economic Development Authority.

7 (b) Applications will be reviewed for completeness and if any
8 deficiencies are found, applications will be returned to program participants
9 for correction. Upon receipt of the completed GRAP Form 1, the Director will
10 then approve or deny entry into the program.

11 (c) Program participants are required to renew their application
12 annually.

13 (1) Application must be submitted at least thirty (30) days in
14 advance of the anniversary date of the current approval.

15 (2) Failure to submit a timely renewal will result in
16 disqualification from the program, subject to the concurrence of the
17 Director.

18 (3) Renewal will be contingent on the updating of the
19 employer's records in RAPIDS or the system being used to track
20 apprenticeships by GDOL at the time of application.

21 **§ 8104. Approved Demand Occupations Listing.** In the first quarter of
22 each fiscal year, the Director shall establish a list of skilled occupations and trades
23 that correspond to recognized USDOL-OA apprenticeship programs. At this time,
24 the Director may amend a prior year's occupational list by adding or removing select
25 occupations. However, if no changes are necessary, the Director may adopt the
26 previous year's list.

1 (a) USDOL-OA approved apprentice occupations listing is
2 automatically adopted each year.

3 (1) Approved occupations on October 1st of each year will be
4 extracted from the appropriate USDOL source and inserted into the
5 GRAP listing.

6 (2) Unique local occupations which were previously approved
7 may be added or deleted as deemed appropriate by the Director.

8 (b) Adding new occupations not on USDOL-OA list.

9 (1) Any deviation of a particular apprenticeship from the
10 approved standards shall be considered a new occupation and be given
11 a unique name and be subject to addition to the Approved Demand
12 Occupations Listing.

13 (2) Employer must submit an application to establish the new
14 apprenticeable occupation.

15 (3) The Director must approve the new occupation before it
16 may be used in the program.

17 (c) The Director shall not certify eligible training costs for the
18 purposes of a tax credit for a new occupation until the list is approved by the
19 Director pursuant to 22 GCA § 10104.

20 (d) Emphasis on Selected Industries- The Director will promote
21 apprenticeship occupations mandated in 22 GCA § 10104 through written
22 notices to each applicant seeking establishment of a new occupation. The
23 Director will also promote the establishment of such occupations whenever
24 practical through public outreach or other appropriate efforts.

25 **§ 8105. GRAP Tax Credit Certification.** Active program participants
26 may apply for a certification from the Director of Labor by submitting an application
27 on GRAP Form 2.

1 (a) Upon receipt of a completed GRAP form 2 and associated
2 supporting documents, the Director or his authorized representative will
3 review the request for reimbursement for completeness and compliance with
4 the programs rules.

5 (1) Upon receipt, the application will be issued an official
6 Filing Date.

7 (2) All claimed costs must fall within the previous three (3)
8 calendar years.

9 (3) Pursuant to 22 GCA § 10108(e) the participant must
10 demonstrate that they do not hold a Qualifying Certificate from the
11 Guam Economic Development Authority to be eligible for GRAP tax
12 credits. A clearance from GEDA shall be required to support eligibility
13 upon request from the Department.

14 (b) The Director may require supporting documents to verify
15 requested reimbursements listed on GRAP Form 2. Original or certified
16 copies of documents may be required at the discretion of the Director.

17 (c) The Director will issue a certification within ninety (90) calendar
18 days. A notification that certification is impending shall be sent to the
19 employer and shall, at a minimum, indicate:

20 (1) The employer's name and appropriate taxpayer
21 identification number

22 (2) The amount of training costs which are being approved for
23 tax credit

24 (3) The amount of the two point five percent (2.5%)
25 processing fee.

26 (4) The due date for payment of the processing fee

27 (d) Processing Fee

1 (1) Calculating the Processing Fee. The Department shall,
2 after determining that all training costs claimed by the employer are
3 allowable, calculate the amount of fifty percent (50%) of the eligible
4 training costs claimed on the application for tax credit purposes. The
5 Department will then assess a fee of two point five percent (2.5%) of
6 the requested tax credit amount.

7 (2) The Department shall notify the employer in writing of the
8 amount due from processing fees.

9 (3) The GRAP Processing Fee must be paid in the form of a
10 Cashier's Check or Money Order made payable to the Treasurer of
11 Guam at the time of the release of the GRAP certification.

12 (4) Payments must be submitted to the Guam Department of
13 Labor.

14 (5) Due dates for processing fee payment shall be set at thirty
15 (30) days from the Director's notification, and any extension of that due
16 date must be justified by the participant and approved by the Director.

17 (6) Failure to pay the processing fee by the due date will result
18 in the return of the employer's application, without action, and any
19 resubmission shall be issued a new Filing Date and processed as a new
20 application.

21 (e) Claims for Costs Exceeding the three (3) Year Limit- In the event
22 that an employer claims costs which the department has determined do not
23 fall into the three (3) calendar year limit, the Director shall notify the
24 employer, in writing, that such costs are disallowed and shall give the
25 employer the opportunity to amend their application without affecting their
26 Filing Date.

1 **§ 8106. Denial of Tax Credit.** The Director may, after reviewing
2 documents submitted by a program participant, elect to deny or disallow claimed
3 training costs, in whole or in part.

4 (a) Reasons for denial or disallowing costs are as follows:

5 (1) The claimed costs were not associated with the training of
6 the apprentice.

7 (2) The program participant was not able to verify the claimed
8 costs with acceptable documentation.

9 (3) The employer misrepresented material facts or engaged in
10 fraud.

11 (4) The claimed costs were incurred within a period exceeding
12 three (3) years from the official file date of the application.

13 (5) The program participant is not in compliance with the
14 program rules.

15 (6) The program participant owes back wages to the
16 apprentice or to any Instructor/Mentor or Journey Worker.

17 (b) The Director shall issue and serve a detailed notice to the
18 program participant explaining what costs were denied or disallowed and any
19 corrective action, if applicable. The notice shall be served by mailing the
20 notice to the address on the program participant's application or by email,
21 provided that verbal confirmation is obtained by staff to verify that the email
22 was received by a responsible party.

23 **§ 8107. Eligible Training Costs.** Eligible training costs are costs
24 associated with the training and development of the apprentice and apprentice's
25 Instructor/Mentor or Journey Worker.

26 (a) Eligible costs are as follows:

27 (1) Direct wages of apprentice.

1 (2) Direct medical and dental benefits of apprentice.

2 (3) Apprentice instructor/Mentor costs associated with
3 subsection (a)(1) and (a)(2) of this section.

4 (4) Costs associated with apprentice's related training
5 instruction

6 (5) Personal protective equipment.

7 (6) Administration costs expended by the employer that are
8 associated with administrative functions, oversight and monitoring of
9 the Registered Apprenticeship Program.

10 (7) Other associated costs, not listed above, must be approved
11 by the Director prior to application filing.

12 (A) Participants may request for pre-approval of eligible
13 cost by submitting a written justification to the Director detailing
14 how the cost relates to the training of the apprentice.

15 (B) The Director shall respond to pre-approval requests
16 in writing and may allow or disallow at his discretion.

17 (b) GRAP Tax Credit Certification: Reporting Requirements.
18 Program participants shall submit all supporting documents as evidence that
19 eligible training costs have been incurred including but not limited to:
20 Invoices detailing the articles or services for which reimbursement is
21 requested; payroll records; and attestations of costs.

22 **§ 8108. Cooperative Programs Authorized.** Pursuant to 22 GCA §
23 10111, when necessary, the Director of the GDOL shall develop and enter into a
24 memorandum of understanding (MOU) with other government agencies or
25 instrumentalities or private organizations to provide specialized training in a
26 particular field not available within the apprenticeship program.

1 **§ 8109. Electronic Filing of Documents.** Electronic filing of documents
2 may be accepted at the discretion of the Director.

3 **§ 8110. Fraud and Abuse.** Should the Department determine that fraud
4 or material misrepresentation has occurred in an effort to obtain GRAP tax credits,
5 the employer will be disqualified for utilizing the program. Additionally, the matter
6 may be referred to the Attorney General or the Department of Revenue and Taxation
7 for investigation for appropriate action.

8 (a) The Director or his authorized representative shall have full
9 investigative powers to determine any fraud and abuse and may compel the
10 production of records or testimony from the employer and failure of the
11 employer to produce requested information may result in the assessment of
12 civil penalties as allowed in 22 GCA Chapter 1.

13 **§ 8111. Disqualification Appeal.** The Director's decision to disqualify
14 an employer may be appealed in writing to the Director within fifteen (15) days from
15 the date of the issuance of a Disqualification Notice.

16 (a) The Director, who shall be the hearing officer, may opt to
17 rescind, amend or uphold the disqualification after holding a hearing where
18 the employer may present documents or testimony to refute fraud or
19 misrepresentation findings of the Department. The employer shall have the
20 right to legal counsel; however, the conduct of the hearing shall not be bound
21 by the legal rules of evidence.

22 (b) Should the employer still disagree with the Director's final
23 decision, the employer may seek legal review through the judicial system.

24 **§ 8112. Technical Assistance Guide.** In order to provide program
25 guidance, the director may develop a technical assistance guide (TAG).

26 **§ 8113. Petitions.** Any individual shall have the right to submit to the
27 Director a petition for the establishment or modification of rules and regulations on

1 subjects under the Authority of the Director, and shall have the right to request
2 advisory rulings, consultations or declaratory rulings in relation to existing
3 regulations. Such petitions and requests shall be submitted in writing and on a form
4 provided by the GDOL and shall be acted upon within sixty (60) days by the
5 Director. The Director shall respond to all petitions submitted under this Title in
6 writing.

7 **§ 8114. Severability.** If any provision of this Act or its application to any
8 person or circumstance is found to be invalid or inorganic, such invalidity shall not
9 affect other provisions or applications of this Act that can be given effect without
10 the invalid provision or application, and to this end the provisions of this Act are
11 severable.”

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