




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
259-38 (COR)	Frank F. Blas, Jr. Sabrina Salas Matanane Shelly V. Calvo	AN ACT TO <i>ADD</i> A NEW CHAPTER 54 TO DIVISION 2, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A TAX CREDIT FOR CONTRIBUTIONS TO NON-PROFIT AND FAITH-BASED ORGANIZATIONS PROVIDING MARRIAGE AND FAMILY COUNSELING SERVICES BY LICENSED PROVIDERS; AND TO PROMOTE FAMILY STABILITY AND COMMUNITY WELL-BEING.	1/22/26 1:52 p.m.						

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

Bill No. 259-38 (COR)

Introduced by:

Frank F. Blas, Jr. 
Sabrina Salas Mataoane 
Shelly V. Calvo 

AN ACT TO ADD A NEW CHAPTER 54 TO DIVISION 2, TITLE 11, GUAM CODE ANNOTATED; RELATIVE TO ESTABLISHING A TAX CREDIT FOR CONTRIBUTIONS TO NON-PROFIT AND FAITH-BASED ORGANIZATIONS PROVIDING MARRIAGE AND FAMILY COUNSELING SERVICES BY LICENSED PROVIDERS; AND TO PROMOTE FAMILY STABILITY AND COMMUNITY WELL-BEING.

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that strong marriages and stable families are foundational to the social, emotional,
4 and economic well-being of the people of Guam. Marriage and family counseling
5 services strengthen interpersonal relationships, promote healthy communication,
6 and assist individuals and families in addressing challenges such as marital conflict,
7 family breakdown, domestic violence, substance abuse, and emotional distress.
8 These services contribute to healthier households and safer, more resilient
9 communities.

10 *I Liheslatura* further finds that both non-profit and faith-based organizations
11 play a vital role in providing marriage and family counseling and family support
12 services throughout Guam, often integrating cultural values, moral guidance, and

1 community-based approaches. Many of these organizations provide services at
2 reduced cost or no cost and rely heavily on private donations to sustain their
3 operations.

4 *I Liheslatura* recognizes the importance of ensuring that marriage and family
5 counseling services supported under this Act are provided by qualified and licensed
6 professionals, consistent with Guam law and accepted professional standards.

7 It is the intent of *I Liheslaturan Guåhan* to encourage private financial support
8 for non-profit and faith-based organizations that provide marriage and family
9 counseling services through licensed counselors. By establishing a targeted tax
10 credit for qualified contributions, *I Liheslatura* seeks to expand access to counseling
11 services, strengthen family stability, and promote the long-term well-being of
12 Guam’s families and communities.

13 **Section 2. A new Chapter 54 is added to Division 2, Title 11, Guam Code**
14 **Annotated to read:**

15 **“CHAPTER 54**

16 **TAX CREDIT FOR CONTRIBUTIONS TO QUALIFIED**

17 **MARRIAGE AND FAMILY COUNSELING ORGANIZATIONS.**

18 § 54101. Definitions.

19 § 54102. Tax Credit Authorized.

20 § 54103. Limitations.

21 § 54104. Certification and Accountability.

22 § 54105. Rulemaking Authority.

23 § 54101. Definitions. For purposes of this Section:

24 (a) ‘Qualified organization’ means a non-profit or faith-based
25 organization that:

26 (1) Is exempt from federal income taxation under Section
27 501(c)(3) of the Internal Revenue Code;

1 (2) Is registered and in good standing with the Guam Department
2 of Revenue and Taxation;

3 (3) Has as a primary or substantial purpose the provision of
4 marriage counseling, family counseling, marital education, or family
5 relationship support services;

6 (4) Provides services within Guam; and

7 (5) Provides counseling services through one or more licensed
8 counselors, or through supervised counseling interns as permitted under
9 Guam law.

10 (b) ‘Faith-based organization’ means a non-profit organization that is
11 affiliated with or operated by a religious institution or denomination and that
12 provides marriage and family counseling services consistent with its faith-
13 based mission, provided that participation in such services is voluntary and
14 non-discriminatory.

15 (c) ‘Licensed counselor’ means an individual who is licensed or
16 otherwise authorized to practice counseling, marriage and family therapy,
17 psychology, or social work under the laws of Guam.

18 (d) ‘Qualified contribution’ means a monetary donation made during
19 the taxable year to a qualified organization, for which no goods or services
20 are received in return.

21 § 54102. Tax Credit Authorized.

22 (a) A taxpayer subject to Guam income tax shall be allowed a non-
23 refundable tax credit for qualified contributions made to one or more qualified
24 organizations during the taxable year.

25 (b) The amount of the credit shall be equal to fifty percent (50%) of the
26 qualified contribution, not to exceed:

1 (1) Ten Thousand Dollars (\$10,000) per taxable year for
2 individual taxpayers; or

3 (2) Twenty-five Thousand Dollars (\$25,000) per taxable year for
4 corporate taxpayers.

5 § 54103. Limitations.

6 (a) The credit authorized under this Section shall not exceed the
7 taxpayer's total Guam income tax liability for the taxable year.

8 (b) No credit shall be allowed for contributions used primarily for
9 worship services, religious instruction unrelated to marriage or family
10 counseling, or political activities.

11 (c) Any unused credit shall not be carried forward or carried back unless
12 expressly authorized by future legislation.

13 § 54104. Certification and Accountability.

14 (a) Qualified organizations shall apply annually to the Department of
15 Revenue and Taxation for certification under this Section.

16 (b) Certification shall require:

17 (1) Proof of non-profit or faith-based status;

18 (2) Documentation of counseling services provided;

19 (3) Verification of licensure for counselors providing services.

20 (c) Taxpayers claiming the credit shall submit documentation as
21 required by the Department, including proof of contribution and proof of the
22 organization's certificate.

23 § 54105. Rulemaking Authority.

24 (a) The Department of Revenue and Taxation shall adopt rules and
25 regulations necessary to implement and administer this Section, including
26 procedures to ensure compliance with licensure requirements and
27 constitutional safeguards.”

1 **Section 3. Severability.** If any provision of this Act or its application to any
2 person or circumstance is found to be invalid, the remainder of this Act and the
3 application of its provisions shall not be affected.

4 **Section 4. Effective Date.** This Act shall become effective sixty (60) days
5 from enactment.