

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
368-38 (LS)	Committee on Child Welfare, Youth Affairs, Senior Citizens, Women's Affairs, Disability Services, the Arts, Culture, Historic Preservation & Hagåtña Restoration by request of I Kongressun Manhoben Guåhan, the Guam Youth Congress, in accordance with 2 GCA § 7102	AN ACT TO <i>ADD</i> A NEW § 21120 TO CHAPTER 21, TITLE 19, GUAM CODE ANNOTATED, TO ESTABLISH THE "GUAM YOUTH INTERNSHIP DEVELOPMENT PROGRAM" UNDER THE DEPARTMENT OF YOUTH AFFAIRS AND TO PROVIDE TAX INCENTIVES FOR PARTICIPATING COMPANIES.	10/12/26 11:25 a.m.						

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

Bill No. 368-38 (LS)

Introduced by:

Committee on Child Welfare,
Youth Affairs, Senior Citizens,
Women's Affairs, Disability
Services, the Arts, Culture,
Historic Preservation & Hagåtña Restoration by 
request of I Kongressun
Manhoben Guåhan, the Guam
Youth Congress, in accordance
with 2 GCA § 7102

**AN ACT TO *ADD* A NEW § 21120 TO CHAPTER 21, TITLE
19, GUAM CODE ANNOTATED, TO ESTABLISH THE
“GUAM YOUTH INTERNSHIP DEVELOPMENT
PROGRAM” UNDER THE DEPARTMENT OF YOUTH
AFFAIRS AND TO PROVIDE TAX INCENTIVES FOR
PARTICIPATING COMPANIES.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Intent and Purpose. *I Liheslaturan Guåhan* finds
that high school students in Guam often graduate with limited workplace
exposure, making it difficult for them to gain hands-on experience, develop
professional skills, and explore potential career pathways. Because not all
students have access to internships or mentorship opportunities, many lose out
on valuable real-world learning before entering higher education or the
workforce.

1 *I Liheslaturan Guåhan* further finds that local businesses express the need for
2 future employees who have basic workplace familiarity, soft skills, and
3 introductory training, and that such skills can best be developed through early
4 internship experiences. By forming partnerships between high schools, the
5 Department of Youth Affairs (DYA), and Guam businesses, students can gain
6 meaningful experience while helping strengthen the island’s workforce.

7 *I Liheslaturan Guåhan* finds that the creation of a structured internship
8 program will benefit both youth and local companies. Students will receive
9 Certificates of Completion, recognition awards, verified work-based learning
10 experience, and documentation applicable toward service learning or other
11 school-based requirements. Participating employers may receive limited tax
12 credits as an incentive for supporting Guam’s next generation of workers.

13 The intent of this Act is therefore to establish an accessible, island-wide high
14 school internship program administered by the Department of Youth Affairs that
15 expands opportunities for students while supporting Guam’s long-term
16 workforce and economic development.

17 **Section 2.** A new § 21120 is hereby added to Chapter 21, Title 19, Guam Code
18 Annotated, to read as follows:

19 **“§ 21120. Guam Youth Internship Development Program**

20 (a) The Department of Youth Affairs (DYA) shall establish and administer
21 the *Guam Youth Internship Development Program* to provide structured
22 internship opportunities for high school students enrolled in public, private, and
23 charter schools on Guam.

24 (b) Student Eligibility.

25 (1) Students must be currently enrolled in Grades Nine (9) through
26 Twelve (12).

27 (2) Students must be aged fourteen (14) through eighteen (18) at the
28 time of application.

1 (3) Students must be in good academic standing, as defined by their
2 respective educational institution.

3 (4) Students may participate for credit toward service learning hours,
4 work-based learning requirements, portfolio development, or other non-
5 monetary educational incentives approved by DYA and the student's
6 school.

7 (c) Program Characteristics.

8 (1) All internship placements shall be unpaid and educational in
9 nature.

10 (2) Students completing the program shall receive a Certificate of
11 Completion, service learning documentation, and any additional
12 recognition awards issued by DYA.

13 (3) DYA shall match students to internship sites based on interest
14 areas, skill levels, career pathway relevance, and placement availability.

15 (4) Participating companies, organizations, and government
16 agencies may host up to four (4) interns per year.

17 (5) DYA shall maintain an official registry of approved internship
18 partners and available placements.

19 (d) Program Standards. DYA shall develop guidelines, safety requirements,
20 evaluation criteria, reporting procedures, and program documentation to ensure
21 the quality, integrity, and accountability of internship experiences in accordance
22 with best practices in youth work-based learning.

23 (e) Youth Internship Participation Tax Credit.

24 (1) A *Youth Internship Participation Tax Credit* is hereby established and
25 shall be codified under Title 11, Guam Code Annotated.

26 (2) Eligible employers may claim a credit of Five Hundred Dollars (\$500)
27 per intern hosted, not to exceed Two Thousand Dollars (\$2,000) per
28 employer per tax year.

29 (3) The credit may be claimed only if:

- 1 (4) the employer is listed in the DYA registry as an approved internship
2 host;
3 (5) the employer has supervised the intern for no fewer than forty (40)
4 documented hours; and
5 (6) the employer submits DYA-issued verification, including attendance
6 logs and completion confirmation.

7 (7) The credit shall be claimed annually on the employer's tax return for
8 the corresponding tax year.
9 (8) The credit is non-transferable and may not be sold, assigned, or carried
10 forward.
11 (9) DYA shall transmit annually to the Department of Revenue and
12 Taxation a certified list of employers eligible for the tax credit,
13 including the number of interns hosted and the total credit allowable."

14 **Section 3. Administration.** Notwithstanding any other provision of law, DYA
15 shall oversee all components of the program and submit an annual report to *I*
16 *Liheslaturan Guåhan* on a quarterly basis until all funds are expended. Funds or
17 tax credit authority associated with this Act shall not be transferred or reallocated
18 to any other purpose.

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

24 **Section 5. Effective Date.** This Act shall be effective upon enactment.