

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
198-38 (LS)	Telo T. Taitague Frank F. Blas, Jr.	AN ACT MAKING REVISIONS TO THE GENERAL FUND, AND THE GUAM HIGHWAY FUND FOR THE OPERATIONS OF THE EXECUTIVE, LEGISLATIVE, AND JUDICIAL BRANCHES OF THE GOVERNMENT OF GUAM FOR FISCAL YEAR ENDING SEPTEMBER 30, 2026, MAKING NEW APPROPRIATIONS, AND ESTABLISHING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS.	10/2/25 3:52 p.m.						

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

Bill No. 198-38 (LS)

Introduced by:

Telo T. Taitague 

Frank F. Blas, Jr. 

AN ACT MAKING REVISIONS TO THE GENERAL FUND, AND THE GUAM HIGHWAY FUND FOR THE OPERATIONS OF THE EXECUTIVE, LEGISLATIVE, AND JUDICIAL BRANCHES OF THE GOVERNMENT OF GUAM FOR FISCAL YEAR ENDING SEPTEMBER 30, 2026, MAKING NEW APPROPRIATIONS, AND ESTABLISHING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS.

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

2 **“ CHAPTER I**

3 **GENERAL PROVISIONS**

4 **Section 1.** Short Title. This Act shall be known as the “General
5 Appropriations Act of 2026.” Except as otherwise provided by this Act, the
6 appropriations made by this Act shall be available to pay for Fiscal Year 2026
7 obligations incurred on or after October 1, 2025, but not later than September 30,
8 2026. If any appropriation in this Act is found contrary to federal law, all other
9 portions of this Act shall remain valid.

10 **Section 2. Estimated Revenues for Fiscal Year 2026.** Notwithstanding §
11 22436, Chapter 22, Title 5 GCA, *I Liheslaturan Guåhan* adopts the following
12 revenue estimates for Fiscal Year 2026 as the basis for the appropriations contained
13 in this Act.

14 **“ I. GENERAL FUND REVENUES AMOUNT**

1	TOTAL GENERAL FUND REVENUE	<u>\$1,011,049,440</u>	<u>1,000,389,596</u>
2	GENERAL FUND PROVISION FOR TAX REFUND		
3	PAYMENTS		(\$25,359,760)
4	TOTAL GENERAL FUND REVENUE AVAILABLE		
5	FOR OPERATIONS	<u>\$985,689,680</u>	<u>975,029,836</u>
6	A. TAXES		
7	Income Tax		
8	Individual (not including the		
9	Additional Child Tax Credit)		\$102,507,383
10	Corporate		\$116,090,538
11	Withholding Taxes, Interest, and Penalties		\$315,685,559
12	Provision for Tax Refunds:		
13	Gross Provision for Tax Refund Payments		
14	[Federal and General Funds]		(\$143,690,874)
15	Earned Income Tax Credit		
16	Federal Receipts		\$53,811,589
17	Child Tax Credit/ Additional Child Tax Credit		
18	Federal Receipts		\$64,519,525
19	General Fund Provision for Tax		
20	Refund Payments		(\$25,359,760)
21	TOTAL INCOME TAXES		\$508,923,720
22	Business Privilege Tax		
23	Business Privilege Tax	<u>\$379,454,777</u>	<u>368,794,933</u>
24	GMHA Pharmaceuticals Fund		
25	(§ 26208, Article 2, Chapter 26 of Title 11 GCA)		<u>(\$23,488,251</u>
26	<u>22,828,406)</u>		
27	Tax Credits:		

1	<i>Tiyan</i> Gymnasium (P.L. 32-202)	(\$250,000)
2	Guam Medical Supplies (P.L. 35-138)	(\$1,000,000)
3	Guam National Tennis Federation (P.L. 36-128)	(\$300,000)
4	Guam National Youth Football	
5	Federation (P.L. 36-129)	(\$500,000)
6	Other Taxes	\$7,957,733
7	Guam National Youth Football	
8	Federation (P.L. 36-129)	(\$300,000)
9	TOTAL BUSINESS PRIVILEGE TAXES	<u>\$361,574,259</u>
10	351,574,260	
11	TOTAL TAXES	<u>\$870,497,979</u> 860,497,980
12	B. FEDERAL SOURCES	
13	Federal Income Tax Collection	
14	Section 30 Funds	\$79,732,367
15	Immigration and Passport Fees	\$1,636,401
16	TOTAL FEDERAL SOURCES	\$81,368,768
17	C. USE OF MONEY AND PROPERTY	\$2,045,097
18	D. LICENSES, FEES, AND PERMITS	
19	Licenses, Fees, and Permits	\$4,597,340
20	Licenses, Fees, and Permits (Better Public Service Fund)	
21	(Chapter 161 of Title 11 GCA)	(\$459,734)
22	TOTAL LICENSES, FEES, AND PERMITS	\$4,137,606
23	E. DEPARTMENT CHARGES	\$1,342,245
24	TOTAL GENERAL FUND REVENUE	<u>\$959,391,695</u> 949,391,696
25	F. 2% GENERAL FUND RESERVE	
26	(RAINY DAY FUND)	(\$18,987,834)
27	2% GENERAL FUND RESERVE	

1		(SUSPENSION)	\$18,987,834
2	TOTAL GENERAL FUND REVENUE		
3	AVAILABLE FOR APPROPRIATION <u>\$959,391,695</u> 949,391,696		
4	II. SPECIAL FUND REVENUES AMOUNT		
5	A.	Banking and Insurance Enforcement Fund	\$447,761
6	B.	Better Public Service Fund	\$1,402,033
7	C.	<i>Chamorro</i> Land Trust Operations Fund	\$859,357
8	D.	<i>Chamorro</i> Land Trust Survey and Infrastructure Fund	\$12,478
9	E.	Contractors License Board Fund	\$892,589
10	F.	Corrections Revolving Fund	\$936,927
11	G.	Customs, Agriculture, and Quarantine	
12		Inspection Services Fund	\$7,651,633
13	H.	DPHSS Sanitary Inspection Revolving Fund	\$481,089
14	I.	Enhanced 911 Emergency Reporting System Fund	\$1,905,164
15	J.	Environmental Health Fund	\$1,586,489
16	K.	Fire, Life and Medical Emergency Fund	\$823,578
17	L.	GMHA Pharmaceuticals Fund	<u>\$23,488,251</u> 22,828,406
18	M.	Guam Ancestral Lands Commission Survey, Infrastructure,	
19		and Development Fund	\$444,396
20	N.	Guam Board of Accountancy Fund	\$699,600
21	O.	Guam Educational Facilities Fund	\$35,871,391
22	P.	Guam Environmental Trust Fund	\$411,424
23	Q.	Guam Highway Fund (GHF).	<u>\$23,465,565</u> 13,465,565
24		GHF (Better Public Service Fund;	
25		Chapter 161 of Title 11 GCA)	(\$942,299)
26		GHF (GIAA - Pursuant to Federal	
27		Register Vol. 79, 66282)	(\$1,437,367)

1	Total Guam Highway Fund	<u>\$21,085,899</u> 11,085,899
2	R. Guam Invasive Species Inspection Fee Fund	\$1,235,860
3	S. Guam Plant Inspection and Permit Fund	\$103,322
4	T. Health Professional Licensing Office Revolving Fund	\$333,181
5	U. Healthy Futures Fund	\$23,884,603
6	V. Host Community Fund	\$300,000
7	W. Indirect Cost Fund	\$1,717,659
8	X. Land Survey Revolving Fund	\$2,848,009
9	Y. Limited Gaming Fund	\$1,084,938
10	Z. Manpower Development Fund	\$12,102,231
11	AA. Mental Health and Substance Abuse Services Fund	\$377,635
12	AB. Office of Vital Statistics Revolving Fund	\$224,713
13	AC. Police Patrol Vehicle and Equipment Revolving Fund	\$331,255
14	AD. Police Services Fund	\$1,070,049
15	AE. Professional Engineers, Architects	
16	and Land Surveyors Board Fund	\$278,203
17	AF. Public Recreation Services Fund	\$86,596
18	AG. Public School Library Resources Fund	\$1,164,759
19	AH. Rabies Prevention Fund	\$52,789
20	AI. Safe Streets Fund	\$49,988
21	AJ. School Lunch/SAE/Child Nutritional Meal Reimbursement Fund -	
22	Federal Sources (100% Federal Grant)/Cash Collections	\$12,504,000
23	AK. Solid Waste Operations Fund	\$23,441,186
24	Host Community Fund	(\$300,000)
25	Total Solid Waste Operations Fund	\$23,141,186
26	AL. Street Light Fund	\$4,127,667
27	AM. Tax Collection Enhancement Fund	\$1,171,834

1	AN. Tourist Attraction Fund	\$33,641,472
2	AO. Water Research and Development Fund	\$86,374
3	TOTAL SPECIAL FUND REVENUE	<u>\$220,918,382</u> 210,258,537
4	III. FEDERAL MATCHING GRANTS-IN-AID	
5	Federal Grants-in-Aid Requiring Local Match:	
6	A. Department of Integrated Services for	
7	Individuals with Disabilities	\$2,085,461
8	B. Department of Labor	\$47,000
9	C. Department of Military Affairs	\$2,168,667
10	D. Department of Public Health and Social Services	\$177,495,429
11	E. Guam Community College	\$601,436
12	F. Guam Council on the Arts and Humanities Agency	\$376,950
13	G. Guam Police Department	\$4,267,239
14	H. Office of the Attorney General	\$6,439,964
15	I. University of Guam	\$4,798,165
16	TOTAL FEDERAL MATCHING	
17	GRANTS-IN-AID REVENUE	\$198,280,311
18	IV. REVENUE SUMMARY:	
19	TOTAL GENERAL FUND REVENUE	
20	AVAILABLE FOR APPROPRIATION	<u>\$959,391,695</u> 949,391,696
21	TOTAL SPECIAL FUND REVENUE	<u>\$220,918,382</u> 210,258,537
22	TOTAL FEDERAL MATCHING GRANTS-	
23	IN-AID REVENUE	\$198,280,311
24	GRAND TOTAL	<u>\$1,378,590,388</u> 1,357,930,544

25 **Section 3.** Section 2, Part I, Chapter III of the bill is *amended*, to read:

26 “ **Section 2. GMHA Pharmaceuticals Fund Appropriation.** Pursuant to §§
27 26208 and 26208.1 of Article 2, Chapter 26, Title 11 GCA, the sum of Twenty three

1 Million Four Hundred Eighty eight Thousand Two Hundred Fifty one Dollars
 2 (\$23,488,251) ~~Twenty two Million Eight Hundred Twenty eight Thousand Four~~
 3 ~~Hundred Six Dollars (\$22,828,406)~~ is appropriated from the GMHA
 4 Pharmaceuticals Fund to GMHA for Fiscal Year 2026. Notwithstanding §§ 26208.2
 5 and 26208.3 of Article 2, Chapter 26, Title 11 GCA, *I Maga'hågan Guåhan* is
 6 authorized to determine that one hundred percent (100%) of the appropriation in this
 7 Section can be expended for GMHA in FY 2026 as a direct subsidy; and this
 8 determination shall be made via Executive Order, issued no later than September 1,
 9 2026.”

10 **Section 4.** (j) of Chapter VI, Executive Branch is hereby *amended*, to read:

11 **“(j) DEPARTMENT OF PUBLIC WORKS (DPW)**

12 (1) Appropriation. Notwithstanding any other provision of law, the sum of
 13 Twenty-two Million Two Hundred Ninety-seven Thousand Fifty Dollars
 14 **(\$22,297,050)** is appropriated to the Department of Public Works (DPW) for its
 15 operations for Fiscal Year 2026. This sum is composed of Four Million One Hundred
 16 Fourteen Thousand Six Hundred Seventy Dollars **(\$4,114,670)** from the General
 17 Fund, and Twenty Million Two Hundred Seventy-four Thousand, Eight Hundred
 18 Eighty-two Dollars (\$20,274,822) ~~Ten Million Two Hundred Seventy four~~
 19 ~~Thousand Eight Hundred Twenty two Dollars (\$10,274,822)~~ from the Guam
 20 Highway Fund and Seven Million Nine Hundred Seven Thousand Five Hundred
 21 Fifty-eight Dollars **(\$7,907,558)** from the Guam Educational Facilities Fund.

22 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

23	GENERAL FUND	\$4,114,670
24	GUAM HIGHWAY FUND	<u>\$20,274,822</u> 10,274,822
25	GUAM EDUCATIONAL FACILITIES FUND	\$7,907,558
26	TOTAL	<u>\$ 32,297,050</u> 22,297,050

27 For information purposes only:

1 FEDERAL MATCHING GRANTS-IN-AID \$0

2 (2) Village Streets and Roads Resurfacing and Repairs. The sum of Twelve
3 Million Dollars (\$12,000,000) ~~Two Million Dollars (\$2,000,000)~~ shall be allocated
4 from the Guam Highway Fund appropriation in Subsection (j)(1) of this Section to
5 DPW for the purpose of funding village streets and roads resurfacing and repairs for
6 Fiscal Year 2026. The sums appropriated in this Subsection shall not be subject to *I*
7 *Maga'hågan Guåhan*'s transfer authority.

8 (3) Contractual Agreements of Road Maintenance. The sum of One Million
9 Five Hundred Thousand Dollars (\$1,500,000) is allocated from the Guam Highway
10 Fund appropriation in Subsection (j)(1) of this Section for the sole purpose of
11 funding bicycle lane infrastructure and village streets and roads resurfacing and
12 repairs for Fiscal Year 2026.”

13 **Section 5. Severability.** If any provision of this Act or its application to any
14 person or circumstances is found to be invalid or contrary to law, such invalidity
15 shall not affect other provisions or applications of this Act that can be given effect
16 without the invalid provision or application, and to this end the provisions of this
17 Act are severable.

18 **Section 6. Effective Date.** This Act *shall* be effective upon enactment.