

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. ^10/15/26 10:31 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 and
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. 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.
I Liheslatura further finds that local businesses express the need for future
employees who have basic workplace familiarity, soft skills, and introductory

1 training, and that such skills can best be developed through early internship
2 experiences. By forming partnerships between high schools, the Department of
3 Youth Affairs (DYA), and Guam businesses, students can gain meaningful
4 experience while helping strengthen the island's workforce.

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

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

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

17 **“§ 21120. Guam Youth Internship Development Program**

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

22 (b) Student Eligibility.

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

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

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

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

7 (c) Program Characteristics.

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

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

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

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

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

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

24 (e) Youth Internship Participation Tax Credit.

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

1 (2) Eligible employers may claim a credit of Five Hundred
2 Dollars (\$500) per intern hosted, not to exceed Two Thousand Dollars
3 (\$2,000) per employer per tax year.

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

5 (A) the employer is listed in the DYA registry as an
6 approved internship host;

7 (B) the employer has supervised the intern for no fewer
8 than forty (40) documented hours; and

9 (C) the employer submits DYA-issued verification,
10 including attendance logs and completion confirmation.

11 (4) The credit shall be claimed annually on the employer's tax
12 return for the corresponding tax year.

13 (5) The credit is non-transferable and may not be sold,
14 assigned, or carried forward.

15 (6) DYA shall transmit annually to the Department of Revenue
16 and Taxation a certified list of employers eligible for the tax credit,
17 including the number of interns hosted and the total credit allowable."

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

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

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