

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
388-38 (LS)	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 <i>ADD</i> A NEW § 24414 TO ARTICLE 4, CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED; TO <i>ADD</i> A NEW § 58110.1 TO ARTICLE 1, CHAPTER 58, TITLE 12, GUAM CODE ANNOTATED; AND TO <i>AMEND</i> § 58203, ARTICLE 2, CHAPTER 58, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO IMPLEMENTING PROPERTY TAX ABATEMENT INCENTIVES TO PROMOTE THE IMPLEMENTATION OF GREEN ROOFS AND REQUIRING A PERCENTAGE OF ROOFING AREAS FOR GREEN ROOFS FOR CERTAIN QUALIFYING CERTIFICATE AND HOTEL DEVELOPMENTS.	10/15/26 2:31 p.m.						

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

Bill No. 388-38 (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 § 24414 TO ARTICLE 4,
CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED; TO
ADD A NEW § 58110.1 TO ARTICLE 1, CHAPTER 58,
TITLE 12, GUAM CODE ANNOTATED; AND TO *AMEND*
§ 58203, ARTICLE 2, CHAPTER 58, TITLE 12, GUAM
CODE ANNOTATED, RELATIVE TO IMPLEMENTING
PROPERTY TAX ABATEMENT INCENTIVES TO
PROMOTE THE IMPLEMENTATION OF GREEN ROOFS
AND REQUIRING A PERCENTAGE OF ROOFING
AREAS FOR GREEN ROOFS FOR CERTAIN
QUALIFYING CERTIFICATE AND HOTEL
DEVELOPMENTS.**

BE IT ENACTED BY THE YOUTH OF GUAM:

Section 1. Short Title. This Act shall be known as the *Green Roofs Act*.

Section 2. Legislative Findings and Intent. *I Liheslaturan*
Guåhan finds that vegetation-covered roofs, commonly known as green roofs,
provide numerous environmental benefits, to include reduction in air pollution and
the trapping of harmful greenhouse gas and carbon emissions. Green roofs also
promote the biodiversity of native and threatened plants, and can also be made up

1 of edible, herbal, or medicinal plants.

2 *I Liheslaturan Guåhan* further finds that green roofs promote
3 increased energy efficiency of buildings by reducing rooftop and interior
4 temperatures, thereby reducing cooling and air-conditioning needs. In a 2016 study
5 conducted by the Western Pacific Tropical Research Center at the University of
6 Guam, the underside of a vegetation-covered concrete roof model was up to 21°F
7 cooler than a bare concrete roof, potentially cutting a typical household's electricity
8 consumption by approximately 64%.

9 *I Liheslaturan Guåhan* also finds that Guam's climate, weather,
10 and building characteristics are especially suited for the effective growth of green
11 roofs. Green roofs provide additional benefits such as reducing stormwater runoff
12 and improving runoff water quality.

13 *I Liheslaturan Guåhan* further finds that green roofs can be easily
14 grown and implemented with locally sourced materials. In 2018, visiting scholar
15 Ms. Lieve Dierchx successfully led a green roof pilot project with the Center for
16 Island Sustainability of the University of Guam.

17 *I Liheslaturan Guåhan* also finds that many jurisdictions
18 throughout the United States and the globe have passed legislation promoting the
19 widespread implementation of green roofs, including the city of Portland which
20 mandated that green roofs cover 100% of the roof of any building having or
21 exceeding a square footage of 20,000 square feet.

22 Therefore, it is the intent of *I Liheslaturan Guåhan* to take
23 advantage of the many benefits that green roofs provide to further advance island
24 sustainability and mitigate the harmful effects of climate change by promoting
25 cleaner air, increased energy efficiency, and improved runoff water quality.

26 **Section 3.** A new § 24414 is hereby *added* to Article 4, Chapter 24, Title
27 11, Guam Code Annotated; to read as follows:

28 **“§ 24414. Green Roof Property Tax Abatement.**

1 The owner of any commercial or residential building which meets the
2 requirements in (b) of this subsection shall be entitled to an abatement on the
3 assessed property tax of the respective building as prescribed:

4 (a) For any property with fifty percent (50%) or more of its total
5 building rooftop area consisting of vegetation-covered roofing, the property
6 owner shall be qualified for a one-time one hundred percent (100%)
7 abatement of property tax for such property.

8 (b) The building owner shall provide, with the claim for abatement,
9 a certification of the square footage of vegetation-covered roofing, to be
10 provided by the Department of Public Works.

11 (c) The Department of Public Works, in certifying the square
12 footage of a vegetation-covered roof shall make such decision within the
13 following parameters:

14 (1) “Vegetation-covered roof” or “green roof” means a living
15 vegetative system covering an area of roofing.

16 (2) The green roof shall be composed of several layers with
17 living vegetation as its uppermost layer.

18 (3) The green roof shall not compromise the structural integrity
19 of the roof or building of which it is installed on.

20 (d) The owner of any commercial or residential building shall be
21 entitled to a one-time abatement for the duration of the life of that building.

22 (e) For the purposes of this Section, functional solar paneling which
23 provides for a building’s energy needs, as determined by the Guam Power
24 Authority, and certified by the Department of Public Works, shall be
25 considered a vegetation-covered roof. The building owner shall provide,
26 with the claim for abatement, a certification of the square footage of solar
27 paneling-covered roofing, to be provided by the Department of Public

1 Works.”

2 **Section 5.** § 58203 of Article 2, Chapter 58, Title 12, Guam Code
3 Annotated, is hereby *amended* to read as follows:

4 **“§ 58203. Special Hotel Qualifying Certificate Defined.**

5 The Special Hotel Qualifying Certificate (QC) is a contract valid for a
6 given period, executed by *I Maga'hågan Guåhan* (the Governor of Guam)
7 upon the recommendation of the Authority. The QC, once issued and unless
8 suspended, rescinded, or revoked, shall constitute conclusive evidence of
9 entitlement to the tax rebates, abatements, or exemptions set forth on its
10 face.

11 (a) Hotel Construction and Expansion Tax Rebate and Abatement.
12 There shall be allowed to each developer a tax rebate, exemption, and
13 abatment in an amount equal to ten percent (10%) of their total construction
14 cost, which can be applied by the developer at their discretion to the
15 following taxes:

16 (1) Fifty percent (50%) Business Privilege Tax (BPT) for
17 twenty (20) years as long as the tax credits are available at the point
18 they are taken.

19 This BPT exemption shall not apply to the levy of three
20 percentage points (3%), out of the total percentage points levied from
21 time to time, of the BPT, the revenues from which are pledged to the
22 government of Guam Business Privilege Tax Bonds;

23 (2) Seventy-five percent (75%) Income Tax Rebate for
24 twenty (20) years;

25 (3) One hundred percent (100%) Real Property Tax
26 Abatement for ten (10) years; provided, the fee simple owner taxpayer
27 is the Qualifying Certificate beneficiary and that the real property on
28 which the tax is assessed is only utilized by the beneficiary for

activities identified in their qualifying certificate;

(4) One hundred percent (100%) of Use Tax Exemption with respect to the property used to construct, furnish, and equip the new facility construction or substantial expansion of an existing building. The exemption must be claimed no later than one (1) year of issuance of the facility's occupancy permit.

(b) Developers availing of this program shall ensure that seventy-five percent (75%) of the total rooftop area of any hotel development consist of vegetation-covered roofing.

(1) The Department of Public Works shall certify the compliance of the building/structure with this Subsection with the following parameters:

(2) "Vegetation-covered roof" or "green roof" means a living vegetative system covering an area of roofing

(3) The green roof shall be composed of several layers with living vegetation as its uppermost layer.

(4) The green roof shall not compromise the structural integrity of the roof or building of which it is installed on.

(5) For the purposes of this Subsection, functional solar paneling which provides for a building's energy needs, as determined by the Guam Power Authority and certified by the Department of Public Works, shall be considered a vegetation-covered roof."

~~(b)~~ (c) Application Period. Eligible developers for this special QC shall file their application prior to issuance of the hotel project building permit.

~~(e)~~ (d) Benefit Negotiations. The Authority has the sole authority to negotiate the terms of the QC. Negotiations shall be completed prior to issuance of the hotel project's building permit."

1 **Section 6. Severability.** If any provision of this Law, or its application to
2 any person or circumstance, is found to be invalid or contrary to law, such
3 invalidity shall not affect other provisions or applications, and to this end the
4 provisions of the law are severable.

5 **Section 7. Effective Date.** The provisions of this Act shall be effective on
6 October 1, 2026.