

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
205-38 (COR)	Joe S. San Agustin Tina Rose Muña Barnes Christopher M. Dueñas	AN ACT TO <i>AMEND</i> § 6802 (e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS.	10/9/25 2:37 p.m. ^10/24/25 11:50 a.m.	10/27/25	Committee on Finance and Government Operations.	Request: 10/27/25 10/27/25	2/12/26 9:00 a.m.	3/10/26	



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

March 4, 2026

The Honorable Frank F. Blas Jr.
Speaker, *I Mina'trentai Ocho na Liheslaturan Guåhan*
163 W. Chalan Santo Papa
Hågatña, Guam 96910

Via Honorable Vice Speaker V. Anthony Ada 
Chairman, Committee on Rules

RE: Committee Report on Bill No. 205-38 (COR)

Buenas yan Håfa Ådai Speaker,

Transmitted herewith is the Committee Report on Bill No. 205-38 (COR) – Joe S. San Agustin, Tina Rose Muña-Barnes, Christopher M. Dueñas - An Act To Amend § 6802 (e) Of Article 8, Chapter 6, Title 11, Guam Code Annotated, Relative To The Discount On The Purchase Of Tobacco Tax Stamps.

Committee votes are as follows:

- 4 TO DO PASS
- TO NOT PASS
- 2 TO REPORT OUT ONLY
- TO ABSTAIN
- TO PLACE IN INACTIVE FILE



COMMITTEE ON RULES

RECEIVED:
March 4, 2026 11:13 a.m.
Marie Crisostomo

Senseremente,

Senator Christopher M. Dueñas
Chairman, Committee on Finance and Government Operations



Office of Senator Christopher M. Dueñas
CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

COMMITTEE REPORT
BILL NO. 205-38 (COR)

INTRODUCED BY

**Joe S. San Agustin, Tina Rose Muña-
Barnes, Christopher M. Dueñas**

**“AN ACT TO AMEND § 6802 (e) OF ARTICLE
8, CHAPTER 6, TITLE 11, GUAM CODE
ANNOTATED, RELATIVE TO THE DISCOUNT ON
THE PURCHASE OF TOBACCO TAX STAMPS.”**



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

February 28, 2026

MEMORANDUM

To: All Members
Committee on Finance and Government Operations

From: Senator Christopher M. Dueñas
Chairperson, Finance and Government Operations

Subject: Committee Report on Bill No. 205-38 (COR)

Transmitted herewith for your consideration is the Committee Report on **Bill No. 205-38 (COR)** - Joe S. San Agustin, Tina Rose Muña-Barnes, Christopher M. Dueñas - An Act To Amend § 6802 (e) Of Article 8, Chapter 6, Title 11, Guam Code Annotated, Relative To The Discount On The Purchase Of Tobacco Tax Stamps.

This report includes the following:

- Copy of COR Referral of Bill No. 205-38 (COR)
- Notices of Public Hearing
- Copy of the Public Hearing Agenda
- Public Hearing Sign-in Sheet
- Copies of Submitted Written Testimony
- Committee Vote Sheet
- Committee Report Digest
- Copy of Bill No. 205-38 (COR), As Introduced
- Fiscal Note
- Funding Availability Note

Please take the appropriate action on the attached vote sheet. Your attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact me.

Respectfully,

Senator Christopher M. Dueñas
Chairperson, Committee on Finance and Government Operations




COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson
I Mina'trentai Ocho Na Liheslaturan Guåhan
38th Guam Legislature

October 27, 2025

To: **Rennae V. C. Meno**
Clerk of the Legislature

Attorney Darleen Hiton
Legislative Legal Counsel

From: **Vice Speaker V. Anthony Ada** 
Chairperson, Committee on Rules

Subject: **Referral of Bill No. 205-38 (COR)**

Håfa Adai,

As per my authority as Chairperson of the Committee on Rules and subject to §6.01(d)(1), Rule VI of our Standing Rules, I am forwarding the referral of **Bill No. 205-38 (COR)** – Joe S. San Agustin, Tina Rose Muña Barnes, Christopher M. Dueñas. – “AN ACT TO AMEND § 6802 (e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS.”

Please ensure that the subject bill is referred to the Committee on Finance and Government Operations chaired by Senator Christopher M. Dueñas. I also request that the same be copied to the Prime Sponsor of the subject bill, to the Office of Finance and Budget (OFB) and to Management Information Services (MIS) for posting on our website.

A copy of the bill is available on our legislative website.

Should you have any questions or concerns, please feel free to contact Kamarin Nelson, Committee on Rules Director at 671-472-2461.



FIRST NOTICE of Public Hearing on February 12, 2026

Senator Chris Duenas <senator.duenas@guamlegislature.gov>
To: phnotice@guamlegislature.gov

Thu, Feb 5, 2026 at 11:44 AM

FOR IMMEDIATE RELEASE

February 5, 2026

MEMORANDUM

To: All Senators, Stakeholders, and Media

From: Senator Christopher M. Dueñas
Chairman, Committee on Finance and Government Operations

Re: FIRST NOTICE of Public Hearing on February 12, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Thursday, February 12, 2026**, beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building. The agenda is as follows:

- **38GL-25-1523** – Office of the Governor of Guam – Appointment and Supporting Documents for Genevieve P. Rapadas Member, Board of Commissioners, Guam Ethics Commission.*
- **Bill No. 214-38 (COR)** – Eulogio Shawn Gumataotao - AN ACT TO AMEND ARTICLE 3 OF CHAPTER 15, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO STRENGTHENING THE INDEPENDENCE AND EFFECTIVENESS OF THE GUAM ETHICS COMMISSION.
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If you would like to participate in the Public Hearing listed above or submit written testimony, please contact the Office of Senator Christopher M. Dueñas for further assistance via email at senator.duenas@guamlegislature.gov or by phone at (671) 989-9554.

In compliance with Title II of the Americans with Disabilities Act (ADA), all government activities, programs, and services are accessible to individuals with disabilities. *If you or anyone you know requires assistance or special accommodations to participate in the public hearing, please contact the Office of Senator Christopher M. Dueñas at the contact information provided above.*

The Public Hearing will be broadcast LIVE on local television (GTA Channel 21, Docomo Channel 117) and streamed online through I Liheslaturan Guåhan's YouTube Channel ([@guamlegislaturemedia](https://www.youtube.com/@guamlegislaturemedia)).

This ad was paid with funds by the Committee of Finance and Government Operations.



Office of Senator Christopher M. Dueñas

Chairman, Committee on Government Finance and Operations

259 Martyr St., Hagatna, Guam 96910

senator.duenas@guamlegislature.gov

(671) 989-9554



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1N 2-5-26 (38GL-25-1523, 214, & 205).pdf
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Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

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February 5, 2026

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OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

259 MARTYR STREET, HAGATNA GUAM 96910 | TEL: 671-989-9554 | SENATOR.DUENAS@GUAMLEGISLATURE.GOV

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FIRST NOTICE of Public Hearing on February 12, 2026

 PRINT

**FIRST NOTICE of Public Hearing on February 12,
2026**

PUBLIC HEARING



 **Posted on:** 02/05/2026 11:44 AM

 **Posted by:** Ashley Shinohara

 **Public Hearing Date:** 02/12/2026 09:00 AM

 **Department(s):**
GUAM LEGISLATURE (/notices?department_id=92)

 **Division(s):**
OFFICE OF SENATOR CHRISTOPHER M. DUENAS (/notices?
division_id=267)

 **Notice Topic(s):** PUBLIC HEARING (/notices?topic_id=74)

 **Types of Notice:** PUBLIC HEARING (/notices?type_id=7)

 **For Audience(s):** PUBLIC (/notices?public=1)

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FOR IMMEDIATE RELEASE

February 5, 2026

MEMORANDUM

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(https://guamlegislature.gov/38th_Guam_Legislature/Mess_Comms_38th/Doc.%20No.%2038GL-25-1523.pdf) – Office of the Governor of Guam – Appointment and Supporting Documents for Genevieve P. Rapadas Member, Board of Commissioners, Guam Ethics Commission.*

Bill No. 214-38 (COR)

([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20214-38%20\(COR\).pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20214-38%20(COR).pdf)) – Eulogio Shawn Gumataotao - AN ACT TO AMEND ARTICLE 3 OF CHAPTER 15, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO STRENGTHENING THE INDEPENDENCE AND EFFECTIVENESS OF THE GUAM ETHICS COMMISSION.

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([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20205-38%20\(COR\)%20Referred%20Version.pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20205-38%20(COR)%20Referred%20Version.pdf)) – Joe S. San Agustin - AN ACT TO AMEND § 6802 (e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS.

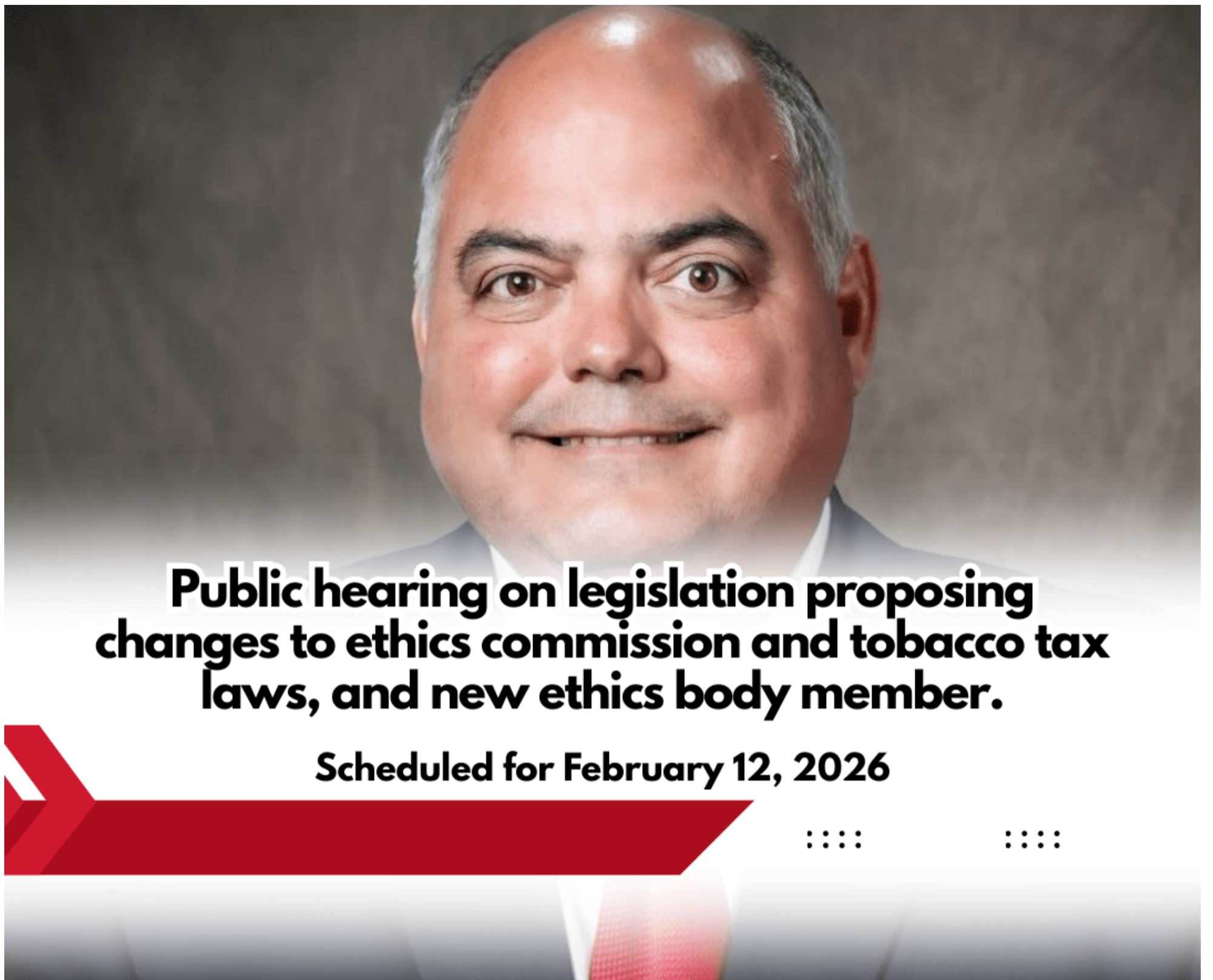
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This ad was paid with funds by the Committee of Finance and Government Operations.



Public hearing on legislation proposing changes to ethics commission and tobacco tax laws, and new ethics body member.

Scheduled for February 12, 2026

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Published on Kandit on February 5, 2026

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SECOND NOTICE of Public Hearing on February 12, 2026

Senator Chris Duenas <senator.duenas@guamlegislature.gov>
To: phnotice@guamlegislature.gov

Mon, Feb 9, 2026 at 2:51 PM

FOR IMMEDIATE RELEASE

February 9, 2026

MEMORANDUM

To: All Senators, Stakeholders, and Media

From: Senator Christopher M. Dueñas
Chairman, Committee on Finance and Government Operations

Re: SECOND NOTICE of Public Hearing on February 12, 2026

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Office of Senator Christopher M. Dueñas

Chairman, Committee on Government Finance and Operations

259 Martyr St., Hagatna, Guam 96910

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(671) 989-9554



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Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

FOR IMMEDIATE RELEASE

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OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

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SECOND NOTICE of Public Hearing on February 12, 2026

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SECOND NOTICE of Public Hearing on February 12, 2026

PUBLIC HEARING



 **Posted on:** 02/09/2026 02:50 PM

 **Posted by:** Ashley Shinohara

 **Public Hearing Date:** 02/12/2026 09:00 AM

 **Department(s):**
GUAM LEGISLATURE (/notices?department_id=92)

 **Division(s):**
OFFICE OF SENATOR CHRISTOPHER M. DUENAS (/notices?
division_id=267)

 **Notice Topic(s):** PUBLIC HEARING (/notices?topic_id=74)

 **Types of Notice:** PUBLIC HEARING (/notices?type_id=7)

 **For Audience(s):** PUBLIC (/notices?public=1)

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Bill No. 214-38 (COR)

([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20214-38%20\(COR\).pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20214-38%20(COR).pdf)) – Eulogio Shawn Gumataotao - AN ACT TO AMEND ARTICLE 3 OF CHAPTER 15, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO STRENGTHENING THE INDEPENDENCE AND EFFECTIVENESS OF THE GUAM ETHICS COMMISSION.

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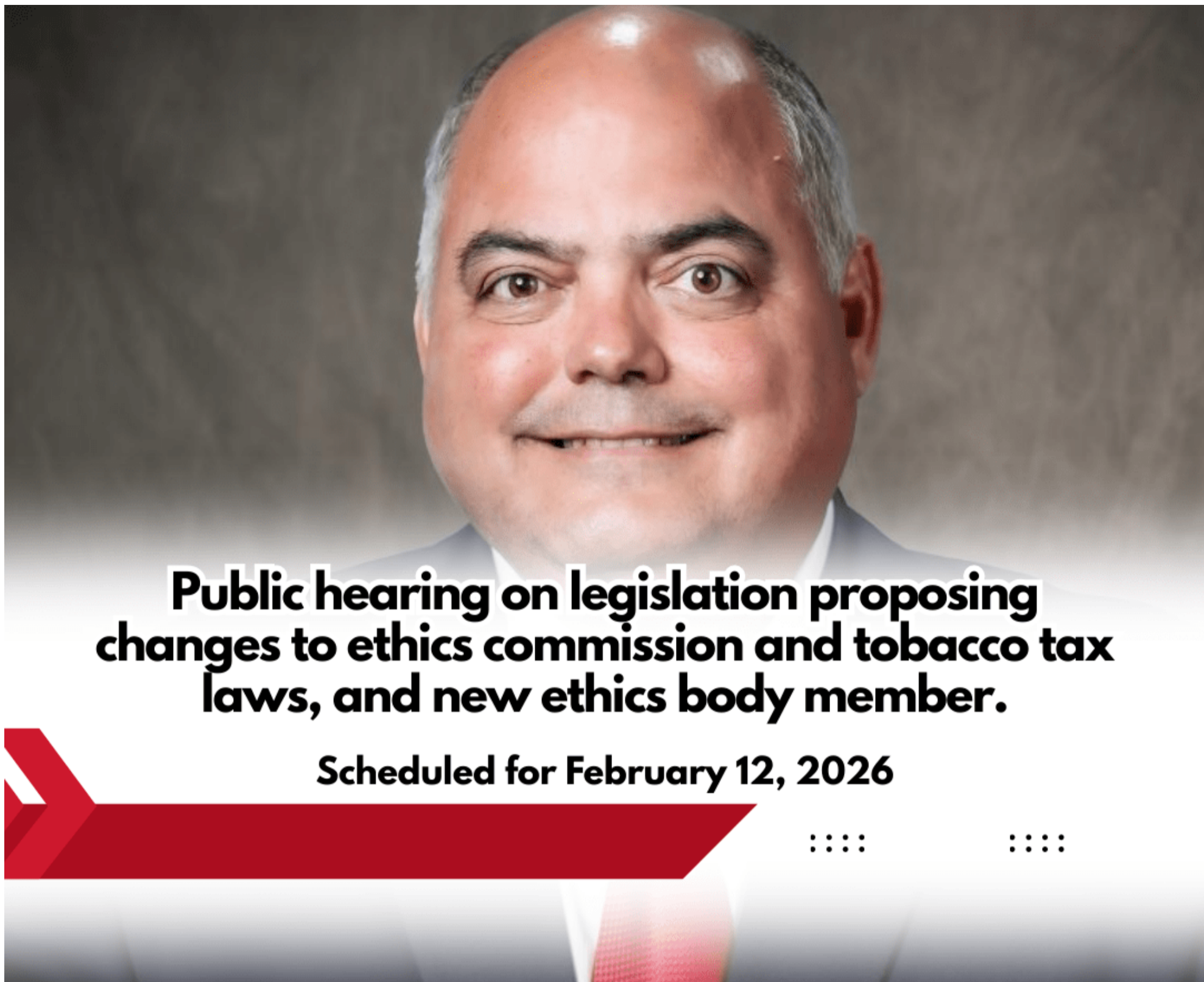
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Scheduled for February 12, 2026

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Senator Chris Duenas <senator.duenas@guamlegislature.gov>

Invitation to a Public Hearing on Bill No. 205-38 (COR)

Senator Chris Duenas <senator.duenas@guamlegislature.gov>

Thu, Feb 5, 2026 at 5:05 PM

Bcc: "Marie P. Lizama" <Marie.Lizama@revtax.guam.gov>, directorsoffice@revtax.guam.gov

Buenas yan Hafa Adai!

The Committee on Finance and Government Operations invites you to a public hearing where **Bill No. 205-38 (COR)** is on the agenda. The hearing is scheduled for Thursday, February 12, 2026, beginning at 9:00 a.m. in the Guam Congress Building.

Your input is valuable, and we encourage you to attend and share your testimony. If you plan to present written testimony, please bring 15 copies or email it to the committee at least 48 hours prior to the hearing.

If you are unable to attend in person, you may submit written testimony via email to senator.duenas@guamlegislature.gov at least 48 hours before the public hearing.

Please note, if you plan to testify with a digital presentation via external usb drive, please submit it to our office 48 hours prior to the hearing as it will need to be assessed by our MIS department.

Kindly confirm your receipt of this email and whether you will be attending the hearing. If you have any questions or require additional information, please call our office at (671) 989-9554.

Regards,

--



Office of Senator Christopher M. Dueñas

Chairman, Committee on Government Finance and Operations

259 Martyr St., Hagatna, Guam 96910

senator.duenas@guamlegislature.gov

(671) 989-9554



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Office of Senator Christopher M. Duenas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

PUBLIC HEARING AGENDA

Thursday, February 12, 2026

Guam Congress Building

9:00AM:

- [38GL-25-1523](#) – Office of the Governor of Guam – Appointment and Supporting Documents for Genevieve P. Rapadas Member, Board of Commissioners, Guam Ethics Commission.*
- [Bill No. 214-38 \(COR\)](#) – Eulogio Shawn Gumataotao - AN ACT TO AMEND ARTICLE 3 OF CHAPTER 15, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO STRENGTHENING THE INDEPENDENCE AND EFFECTIVENESS OF THE GUAM ETHICS COMMISSION.
- [Bill No. 205-38 \(COR\)](#) – Joe S. San Agustin - AN ACT TO AMEND § 6802 (e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS.



Date: February 12, 2026

I Mina'trentai Ocho na Liheslaturan Guahan
Office of Senator Christopher M. Duenas
Chairman, Committee on Finance and Government Operations

Time: 9:00 a.m.

Bill No. 205-38 (COR) – Joe S. San Agustin -
AN ACT TO AMEND § 6802 (e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT
ON THE PURCHASE OF TOBACCO TAX STAMPS.

	Name	Agency / Address	Contact No.	Email	Type of Testimony		Support	
					Oral	Written	Yes	No
1	Ricardo Duenas							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								



Dipattamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

Lourdes Leon Guerrero
Governor of Guam, Maga'hága Guahán
Joshua F. Tenorio
Lieutenant Governor of Guam, Sigundo Maga'láhi
Guahán

Marie P. Lizama
Director, Direktor
Michelle B. Santos
Acting Deputy Director, Ma'a Sigundo Direktor

October 8, 2025

The Honorable Joe S. San Agustin
Senator, 38th Guam Legislature
Guam Congress Building
Hagåtña, Guam 96910
senatorjoessanagustin@gmail.com

Háfa Adai, Senator San Agustin:

The Department of Revenue and Taxation has reviewed your draft legislation to amend the discount rate on the purchase of tobacco tax stamps.

As your office moves forward with introducing the bill to adjust the discount from 0.4% to 6.25%, the Department of Revenue and Taxation recommends that the legislation be revised to set the discount at no more than 3.75%, which is equivalent to fifteen cents (\$0.15) per stamp. Our proposed discount of 3.75% strikes a balance between the need to help licensees offset the costs associated with affixing stamps and the government's inherent duty to collect the tax imposed on the sale or use of cigarettes.

We also recommend that the bill be corrected to state "Title 11" instead of "Title 12" of the Guam Code Annotated. Thank you for your consideration.

Sincerely,

Marie Lizama
Director



38th Guam Legislature
Committee on Finance and Government Operations
RE: Bill No. 205-38 - AN ACT TO AMEND § 6802 (e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM
CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS

Hearing Date: Thursday, February 12, 2026

OPPOSE Bill No. 205-38 (COR) - AN ACT TO AMEND § 6802 (e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS

Cynthia Au, Government Relations Director – Hawaii Guam
American Cancer Society Cancer Action Network

Honorable Senator Christopher M. Dueñas, Chairperson and Members of the Committee:

Thank you for the opportunity to provide testimony in OPPOSITION to Bill 205-38, which would increase the discount on cigarette tax stamps from the current \$0.04 per pack to approximately \$0.15 per pack. The American Cancer Society Cancer Action Network (ACS CAN) respectfully opposes this measure for several critical reasons.

The American Cancer Society Cancer Action Network (ACS CAN) is the nonprofit, nonpartisan advocacy affiliate of the American Cancer Society. We support evidence-based policy and legislative solutions designed to eliminate cancer as a major health problem investing in comprehensive policies and best practices that strengthen Guam’s health infrastructure to prevent youth tobacco use and help adults addicted to tobacco quit.

Guam must address the longstanding oversight gaps in tobacco tax collection. In April 2024, Public Auditor Benjamin Cruz reiterated that GovGuam still cannot obtain reliable data on how

much tobacco enters Guam or how much tax should be paid at hearing on Bill 47-37. Office of Public Audition (OPA) findings and revenue data that retailers and wholesalers are not consistently paying their full share of required taxes. The Legislature should not expand tax breaks while serious compliance issues remain unresolved.

Instead, Guam needs stronger enforcement, accurate tracking of tobacco imports and distributions, modernized reporting systems and the end of reliance on voluntary compliance. Providing discounts deepens revenue losses and weakens Guam's public health protections.

Public health should not take a back seat to industry convenience. Tobacco taxes are not intended to subsidize business operations; they are intended to reduce tobacco use and fund tobacco prevention and control programs.

Lung cancer is the cause of about 31% of cancer deaths in males and about 23% of cancer deaths in females in Guam.ⁱ Cancer mortality data highlights the critical importance of further reducing tobacco use in Guam.ⁱⁱ By implementing comprehensive policies and best practices, we can reduce the toll of preventable cancer and chronic disease in Guam.

Consider using tobacco tax revenues, including new e-cigarette tax revenues, for tobacco prevention and cessation programs according to Centers for Disease Control and Prevention best practices. Tobacco is still the number one cause of preventable death nationwide yet the current funding levels for tobacco control programs is not sufficient to prevent and address tobacco-related disparities. Preventing youth and young adults from becoming addicted to tobacco products and helping individuals who currently use these products quit requires sustained and increased funding in comprehensive tobacco control programs.ⁱⁱⁱ Significant tax increases are one of the most effective way to prevent and reduce tobacco use and when discounts are along the distribution path, those discounts are passed onto consumers making the products more affordable.

Bill 205-38 would reduce critical public health resources, subsidize private business expenses, and expand tax breaks in a system where millions of dollars may already be going uncollected. Before considering any industry discounts, Guam must prioritize accountability, enforcement, and public health.

For these reasons, ACS CAN respectfully urges the Legislature to reject Bill 205-38. Should you have any questions, please do not hesitate to contact Cynthia Au at 808.460.6109, or Cynthia.Au@cancer.org.

-
- ⁱ Guam cancer facts and figures, 2013-2017. Guam Department of Public Health and Social Services. Nov 2022
 - ⁱⁱ Guam State Epidemiological Profile, 2021 update
 - ⁱⁱⁱ U.S. Department of Health and Human Services, 2014.



Office of Senator Christopher M. Dueñas
CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

COMMITTEE VOTE SHEET

Bill No. 205-38 (COR) - *“An Act To Amend § 6802 (e) Of Article 8, Chapter 6, Title 11, Guam Code Annotated, Relative To The Discount On The Purchase Of Tobacco Tax Stamps.”*

Committee Members	Signature	TO DO PASS	TO NOT PASS	TO REPORT OUT ONLY	TO ABSTAIN	TO PLACE IN INACTIVE FILE
Senator Christopher M. Dueñas <i>Chairperson</i>		X				
Senator V. Anthony Ada <i>Vice Chairperson</i>	E-vote 3/3/26	X				
Senator Frank F. Blas, Jr. <i>Member</i>						
Senator Sabrina Salas Matanane <i>Member</i>	E-vote 3/3/26			X		
Senator Jesse A. Lujan <i>Member</i>	E-vote 3/3/26	X				
Senator Vincent A.V. Borja <i>Member</i>	E-vote 3/3/26			X		
Senator Tina Rose Muña Barnes <i>Member</i>						
Senator Joe S. San Agustin <i>Member</i>	E-vote 3/3/26	X				

URGENT: REQUEST FOR EVOTE Bill No. 205-38 (COR)

Joe S. San Agustin <senatorjoessanagustin@gmail.com>

Tue, Mar 3, 2026 at 11:30 AM

To: Office of Senator Borja <contact@senatorvinceborja.com>

Cc: "Vice Speaker V. Anthony Ada" <vicespeakertonyada@guamlegislature.gov>, Office Senator Bri <office.senatorbri@guamlegislature.gov>, Senator Chris Duenas <senator.duenas@guamlegislature.gov>, cmdcommittee@guamlegislature.gov

To do pass. Thank you.

The Office of Senator Joe S. San Agustin

I Mina'trentai Ocho na Liheslaturan Guåhan

38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910

T: (671) 989-5445 F: (671) 969-6737 E: senatorjoessanagustin@gmail.com

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On Tue, Mar 3, 2026, 11:29 AM Office of Senator Borja <contact@senatorvinceborja.com> wrote:
To Report Out Only.

Respectfully,



Office of Senator Vincent A.V. Borja

Committee on Education, Libraries, & Public
Broadcasting

38th Guam Legislature

Suite 502, DNA Bldg. 238 Archbishop Flores St.

Hagåtña, Guam 96910

T +1 (671) 969-8423

E contact@senatorvinceborja.com

On Tue, Mar 3, 2026 at 10:49 AM Vice Speaker V. Anthony Ada <vicespeakertonyada@guamlegislature.gov> wrote:

To do pass

On Mar 3, 2026, at 10:48 AM, Office of Legislative Secretary Senator Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov> wrote:

To Report Out Only.

On Tue, Mar 3, 2026 at 10:32 AM Senator Chris Duenas <senator.duenas@guamlegislature.gov> wrote:

Håfa Ådai Committee Members!

Please see attached Committee Report for Bill No. 205-38 (COR), introduced by Joe S. and Augustin, An Act To Amend § 6802 (e) Of Article 8, Chapter 6, Title 11, Guam Code Annotated, Relative To The Discount On The Purchase Of Tobacco Tax.

Indicate your preferred action:

- TO DO PASS
- TO NOT PASS
- TO REPORT OUT ONLY
- TO ABSTAIN
- TO PLACE IN INACTIVE FILE

Please submit your response **ASAP**. Your responses will be logged into the vote sheet which will be submitted as part of the final Committee Report to the Committee on Rules.



Office of Senator Christopher M. Dueñas

Chairman, Committee on Finance and Government Operations

259 Martyr St., Hagatna, Guam 96910

senator.duenas@guamlegislature.gov

(671) 989-9554

--

Respectfully,

Senator Sabrina Salas Matanane

Legislative Secretary, 38th Guam Legislature

Chairperson, Committee on Health and Veterans Affairs



Office of Legislative Secretary

SENATOR SABBINA SALAS MATANANE

I Mina'trentai Ocho Na Liheslaturan Guåhan | 38th Guam Legislature

Chairperson, Committee on Health and Veterans Affairs

163 W. Chalan Santo Papa, Hagåtña, Guam 96910

☎ office.senatorbri@guamlegislature.gov

☎ 671-989-2572

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Senator Chris Duenas <senator.duenas@guamlegislature.gov>

URGENT: REQUEST FOR EVOTE Bill No. 205-38 (COR)

Senator Jesse Lujan <senator.lujan@guamlegislature.gov>
To: Senator Chris Duenas <senator.duenas@guamlegislature.gov>
Cc: cmdcommittee@guamlegislature.gov

Tue, Mar 3, 2026 at 10:40 AM

To do pass.

[Quoted text hidden]

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Office of Majority Leader Jesse A. Lujan

Chairman, Committee on Transportation, Tourism, Customs, Utilities and Federal & Foreign Affairs

259 Martyr St., Hagatna, Guam 96910

senator.lujan@guamlegislature.gov

(671) 969-6525

URGENT: REQUEST FOR EVOTE Bill No. 205-38 (COR)

Joe S. San Agustin <senatorjoessanagustin@gmail.com>

Tue, Mar 3, 2026 at 11:30 AM

To: Office of Senator Borja <contact@senatorvinceborja.com>

Cc: "Vice Speaker V. Anthony Ada" <vicespeakertonyada@guamlegislature.gov>, Office Senator Bri <office.senatorbri@guamlegislature.gov>, Senator Chris Duenas <senator.duenas@guamlegislature.gov>, cmdcommittee@guamlegislature.gov

To do pass. Thank you.

The Office of Senator Joe S. San Agustin

I Mina'trentai Ocho na Liheslaturan Guåhan

38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910

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To Report Out Only.

Respectfully,



Office of Senator Vincent A.V. Borja

Committee on Education, Libraries, & Public
Broadcasting

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Please submit your response **ASAP**. Your responses will be logged into the vote sheet which will be submitted as part of the final Committee Report to the Committee on Rules.



Office of Senator Christopher M. Dueñas

Chairman, Committee on Finance and Government Operations

259 Martyr St., Hagatna, Guam 96910

senator.duenas@guamlegislature.gov

(671) 989-9554

--

Respectfully,

Senator Sabrina Salas Matanane

Legislative Secretary, 38th Guam Legislature

Chairperson, Committee on Health and Veterans Affairs



Office of Legislative Secretary

SENATOR SABBINA SALAS MATANANE

I Mina'trentai Ocho Na Liheslaturan Guåhan | 38th Guam Legislature

Chairperson, Committee on Health and Veterans Affairs

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COMMITTEE REPORT DIGEST

Committee on Finance and Government Operations

Senator Christopher M. Duenas, Chairman

I. OVERVIEW

Bill No. 205-38 (COR) was introduced by Senator Joe S. San Agustin on October 9, 2025 and referred to the Committee on Finance and Government Operations by the Committee on Rules on October 27, 2025. The Committee held a public hearing on February 12, 2026, at 9:00 a.m. in the Guam Congress Building's Public Hearing Room.

Notices for the hearing were posted on the Government Public Notices Portal and distributed via email to all senators and major media outlets on February 5, 2026 (5-day notice) and again on February 9, 2026 (48-hour notice).

SENATORS PRESENT

Christopher M. Duenas, Chairman
Senator Joe S. San Agustin, Bill Author
Eulogio *Shawn* Gumataotao

WRITTEN TESTIMONY:

Cynthia Au, Government Relations Director, American Cancer Society
Marie Lizama, Director, Department of Revenue and Taxation

APPEARED BEFORE THE COMMITTEE:

Ricardo C. Duenas, Chief Financial Officer, Westco Trading Company

II. SUMMARY OF TESTIMONY & DISCUSSION

The public hearing for Bill No. 205-38 (COR) was called to order at **9 AM**.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: The Committee on Finance and Government Operations is once again called to order. And so now we will move to the final agenda item, Bill No. 205-38 (COR), introduced by Joe S. and Augustin, *An Act To Amend § 6802 (e) Of Article 8, Chapter 6, Title 11, Guam Code Annotated, Relative To The Discount On The Purchase Of Tobacco Tax Stamps*. Senator San Agustin, you're recognized on Bill 205.

SENATOR JOE S. SAN AGUSTIN, BILL AUTHOR: Thank you and good morning, Mr. Chairman, colleagues, and to all who are participating in this hearing, and to the listening audience. Thank you Mr. Chair for hearing this bill today. Bill 205-38 is an *An Act To Amend § 6802 (e) Of Article 8, Chapter 6, Title 11, Guam Code Annotated, Relative To The Discount On The Purchase Of Tobacco Tax Stamps*, which seeks to address a critical gap in the current compensation structure for licenses. who bear the operational and financial responsibilities of a fixing tobacco tax stamp. Currently in Guam law, the discount provided to licensee for purchasing tobacco tax stamps from the government stands at four-tenths of one percent. A rate established by Public Law 34-55 in 2017. However, because licensees are not required to comply with a fixing tax stamp, DRT required them to produce stamps and comply with the law. because of compliance. Encompassing administrative machines, purchase, material fix, aspects of fixing tax stamps has increased considerably due to procurement and maintenance of machines, inflations, and changing market conditions. As a result, the residual discount no longer adequately offsets the expense faced by licensees, creating a financial hardship that threatens business sustainability and regulatory compliance. The proposal to increase the discount on tobacco stamp to 3.75% is not arbitrary. It is a calculated response to economic realities confronting tobacco distributors. The bill aims to provide a more predictable and equitable form of compensation, directly addressing the increased costs associated with fixing the required tax stamp. This discount is simply to cover the cost of machine equipment and stamp materials training to operate and maintain equipment. Personnel took fixed stamps on each pack. Resale cartons and cases, which has eroded the practical value of the original discount since 2017, stabs men. A fixed rate discount of 3.75% establishes a clear and consistent standard for reimbursement, reflecting the true cost of compliance in today's economic climate. This predictability is essential for licensees as they plan their operations and manage expenses while preserving. the integrity of Guam's

tobacco tax stamp tobacco tax system by making compliance attainable. In summary, Bill 205 is a necessary and timely measure that responds to the evolving needs of Guam's tobacco licensee. By updating the discount rate for tobacco tax stamps, the bill ensures that businesses can continue to operate lawfully and sustainably while maintaining the government's regulatory priorities. At the end of the day, the licensee are doing what Thank you. The government should be doing, preparing and issuing stamps to licensee to affix the products. I urge the passage of Bill 205 to promote fairness, compliance and economic stability within Guam's tobacco distribution sector. And I ask for my colleagues' support. Thank you, Mr. Chair. I look forward to hearing the testimony of Bill 205, and I have one letter that was sent to us by Department of Revenue and Taxation when we first were drafting the bill. This is from Maria Lizama, the director, who was dated October 8, 2025.

“Hafa Ādai, Senator San Agustin! The Department of Revenue and Taxation has reviewed your draft legislation to amend the discount rate on the purchase of tobacco tax stamp. As your office moves forward with introducing the bill to adjust the discount from 0.4% to 6.2%. The Department of Taxation recommends that legislation be revised to set the discount at no more than \$3.75, which is equivalent to \$0.15 per stamp. Our proposed discount of 3.75% strikes a balance between the need to help licensees offset the costs associated with fixing stamps and the government's inherent duty to collect the tax imposed on the sale or use of cigarettes. We also recommend that the bill be corrected to state Title 11 instead of title 12. The one quote, thank you for your consideration.”, Sincerely, Ms. Lizama.

Based on this letter, we amended the bill to ensure that it was consistent with what Revenue and Taxation had recommended. And that's why the bill is in this format right now. Thank you, Mr. Chair, and I hope for your favorable consideration of the participants today.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'us Ma'āse*, Senator San Agustin – and so now I signed up to provide testimony on Bill 205-38, is Ricardo Duenas. Mr. Duenas, you're recognized at this time.

RICARDO C. DUENAS, CHIEF FINANCIAL OFFICER, WESTCO TRADING COMPANY: Thank you, Chairman Dueñas, Senator San Agustin, Senator Gumataotao. My name is Ricardo C. Dueñas. I am the Chief Financial Officer for Westco Trading Company – sales trading company. We are one of the cigarette distributors here in Guam, and we are here in support of Bill 205 to amend the discount rate to move it up from four-tenths of one percent to three and three-quarters percent. Looking back at the law, when you first take a look at Public Law 34-55, which established the tobacco tax stamp law, that was implemented back in 2017, nearly 10 years ago. And it's taken 10 years to actually implement the program. Our company has been in support and has pushed for the implementation. of this program for the last nine years. We have been firm supporters of the policy. Even back then, when we were reviewing the initial legislation, we understood that revenue and taxation was reluctant to take on the program and to be the lead as far as procuring the stamp machines and taking over the process of applying the stamps to the cigarettes. So at that point, it fell to the individual distributors. That involved each distributor getting their own tobacco stamp machine, which cost in excess of \$150,000, close to \$200,000 per machine. So of the three tobacco companies in Guam, each company had to get their own machine rather than have it centralized. and more efficiently established by revenue and taxation and run by them. But that was the reality that we had to deal with nine years ago. At the time, the law provided for a discount rate on the purchase of tobacco stamps at four-tenths of one percent as a way to reimburse the tobacco companies or the tobacco distributors for the cost that they incur in actually applying the stamp. We are the only industry that I can recall that is being required to pay for the administration of tax collections. No other industry in Guam has to pay for the administration of the tax that they pay. Purchasing the machine for \$200,000 for each company was an unfunded mandate that we've accepted and have accepted as a cost of doing business in Guam. However, the continual operation to affix these stamps comes with significant cost. Back in 2017, a figure of four-tenths of one percent was put forward, but at that time we had no idea of what the cost would be. We had no idea of what would be involved. And we knew that at that time it was low, but we needed to get that bill moving forward. Now that we have the implementation. We can see all the costs that we must incur in order just to fix the stamp. We've hired up to six to ten people to assist in the running of the stamp machines, in pulling out the inventory, in making sure that

everything is secure. We work with revenue and taxation to withdraw from the bond to process for the stamping. That takes a lot of labor. We've also had to put in... special climate control equipment into our warehouse. Because of the humidity our climate has, the stat machines are very sensitive to high humidity, and the higher the humidity, it decreases the chance for spoilage. So we have that. We have training. Right now, we're still getting handle on what the training figure is, we've had to fly out an expert for the installation of the machines. And each time we fly them out, just their fee alone is \$15,000, not including travel and lodging. And we're anticipating that we would have to get these machines serviced every six months. So that's a tremendous cost that we would have to bear. The four tenths of one percent just didn't cut it and I think everybody knows and even at the admission of Department of Revenue and Taxation they've seen as we've gone through this implementation process we've they've been working with us hand in hand and they've seen all the steps that we've taken to procure, import, install and train our people and they've seen all the labor and costs that we've incurred and I think they've come to the realization that yes there is An amendment that needs to be made to increase these costs. We're not here to make money on the discount. We're here to recoup our costs for the implementation of the law. We don't even know if this is enough to tell you the truth, but we feel that this is something that we can work with. 3.7% is a number that we could strive and try to affect our efficiencies in the process. But at four-tenths of 1%, right off the bat, we're already losing money. But I appreciate Senator Snogstein and Senator Duenas for sponsoring this bill and bringing it forward. And I think once we get, we've already implemented the actual program of stamping the cigarettes. They're out there in the market now. So I think the next step is to amend the discount fee. And then in a few months, take a look and see where our cigarette tax collections are. How has this program impacted the amount of money that Department of Revenue and Taxation is collecting on this tax? And I think that would be an interesting exercise to go through. But, yeah, again, thank you very much for allowing me to. express our support for this bill.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Si Yu'us Ma'ãse, Mr. Dueñas, yes. So this time I'm going to go ahead and recognize the author, unless he wants to go last – (Senator *San Agustin yields*) – Senator Gumataotao, you're recognized at this time.

SENATOR EULOGIO SHAWN GUMATAOTAO: Yes, thank you, Mr. Chair, and thanks, Rick, for being with us today. Mr. Chair, I just had a comment and maybe a couple questions. It might be more directed toward the committee, but when we look at the fiscal note, it shows the Healthy Futures Fund has about an average over the last – what – five (5) years, \$33 million – and when I see this bill, man, it's like, this is a lot of money. And it seems like this is just a challenge to execute the laws of Guam here. I mean, this regulation, to get it together, took long. There's costs involved. And I'm still trying to wrap my head around the amount of time and money that it's taking. All the while, the industry of Guam are trying to genuinely try to respond to the statute. I say that because it goes to the credibility of this government to be able to execute on laws and folks in the private sector and even consumers just are still waiting for others to do their part. I just only had two questions, Mr. Chair, maybe for the committee. Is any updates regarding the tax stamp procurement? I don't know if you mentioned, I could barely hear you, Senator, but recognizing that it was reported through OPA report 2302 on DRT's assessments and collection of excise taxes for alcoholic beverages and tobacco products that the printing of cigarette tax stamps was delayed at the time as a result of issues concerning procurement yet another chip at the credibility of this government and secondly based on the bill's fiscal note BBMR unable to determine the measure's fiscal impact – absent information on the revenues collected specifically from tobacco tax stamp purchases, hoping that we can try to get a summary of the benefit for those who are watching at home, perhaps, is in which DRT is able to really effectively account for tobacco licensees, receipts and distribution of tobacco products and their payments of applicable taxes to the government of Guam. I know that I've seen it in oversight hearings and in other bills, but I'm hoping that at some point for the – least add on to the bill – in committee that we can get some of those answers. But that's all I had, Mr. Chair, today, and thank you so much for that.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'us Ma'åse*, Senator Gumataotao. Before I go to Senator San Agustin, because you addressed, you know, perhaps the concept and the question to the committee, and as I am a co-sponsor on this, I'll just mention this comment before I go to Senator San Agustin. I've been here, like Mr. Duenas has discussed watching this process for an

equal amount of years – in and out of a senatorial seat and other private sector work that I've done in between. And I can tell you that the bureaucratic process is the main logjam to this very important process. And I look at it as twofold. And I think Mr. Ricardo Duenas alluded to this in his testimony. You not only have eliminated the bureaucratic process, I look at this as a public-private partnership, but the private industry has taken on the full weight of implementation. And now what I see that we're going to have as a benefit is not only that the capital outlay has been put forward by the private sector, but then we now have another auditing tool with regard to the process. And that also has been an overriding question. I don't want to go into, I think the media and other coverage of the bureaucratic process really shows how arduous this has been. And so I am totally respectful of the private sector taking the bull by the horns and saying fine, we want, you know, everyone that I've spoken to that is a vendor, I mean, they want to be accountable. But they feel that this is really the primary way of being accountable. In the past, they've talked about how suggestions may be at the port and then that being their double taxation in terms of arrival and then having to realize on the other side. So I think with Rev-n-tax being in favor of this, this doesn't change the bonding in terms of the controls of incoming and the supply going out. But it's certainly at the vendor level and at the distribution level and at the purchase level –provides us an accounting to all of the expenses at the private sector. So, you know, it's unfortunate, as you mentioned, procurement and bureaucracy ties up a lot of things. But I'm heartened by the fact that private sector, with the support of revenue taxation, is in support of this. And once again, we'll be able in further hearings going forward to see an audit process on this, including the public auditor. and see if this is working out. But I thank them for putting forward the capital as well as having to staff and do all the other things that are required to meet this requirement and a law that we keep trying to implement. But now it's at its fruition. I've actually had people who continue to use tobacco products send me pictures of their stamp on their on their pack of cigarettes so I know it's it's out there and it's working but I'll go to the author now to any questions or comments on the bill. Senator San Agustin, you're recognized.

SENATOR JOE S. SAN AGUSTIN, BILL AUTHOR: Mr. Chairman – you said it all and you know the – the irani thing is that and you're right I've been serving the – as a senator – now it's gonna be 10 years since the first bill introduced with a

tobacco stamp nothing has moved. If it wasn't for the private sector saying, wait a minute, because the audit has come out and said that there's tobacco that we can't collect the taxes on. I worked at Revenue and Tax and we were inspecting folks before I became a senator and finding cigarette unregistered. With the tobacco stamp and with the private industry involved, now we can, it's easier to catch. It's easier to control. Then the audit now can come to – to the end and say, you know what? We know who owes because the tax stamp is there. Tobacco tax stamp is there. And with that, Mr. Chairman, I just hope that we can get this through the committee and out for the sessions vote and we can move on this one and take care of the private industry that's taking care of the government today. Thank you, sir.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: So, yeah, I think that, you know, we're all in agreement on this – and then, you know, I'd just like to really say that, once again, I don't think we can overstate the fact that it really brings everything full circle, that we now have the implementation, the cost that's been borne, all of the questions of the potentiality of the issues surrounding when there may be tobacco products being sold on the black market out there and like – I have a hard time believing that the black market or anybody who participating in that activity would go through the expense and you know time to try to have a stamp on their product so I think we're really in a good spot here – with regard to that and so I thank – once again everyone for being here today for the discussions on all of the bills. So we will consider Bill 205 having been heard at this time. So we'll take a short recess and then we'll conclude this hearing. Thank you, Mr. Duenas, for showing up unless you have any other comments. Thank you. We're in a 30-second recess. (*short recess*)

The Committee on Finance on Budget and Government Operations is back in order. So this will include today's public hearing on Bill 38, or excuse me, the nomination, starting with the nomination of Ms. Genevieve Rapadas, and then also on Bills 215-38, as well as Bill 205-38 (COR). And the committee will continue to accept written testimony on the bills within seven (7) calendar days of today's from today which may be addressed to Senator Christopher M. Dueñas as Chairman of the Committee and or mailed to 163 West Chalan Santo Papa, Hagåtña, Guam 96910 you may also email your testimonies to



senator.duenas@guamlegislature.gov. This public hearing is now adjourned and the time is one minute before 11 a.m. God bless you!

III. FINDINGS & RECOMMENDATIONS:


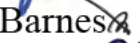

The Committee on Finance and Government Operations finds that Bill No. 205-38 (COR) addresses a longstanding implementation problem in Guam's tobacco tax stamp system by updating the statutory discount provided to licensed tobacco distributors who purchase and affix tobacco tax stamps. Testimony and discussion established that the current discount rate of four-tenths of one percent, set in 2017, no longer reflects the real and escalating costs of compliance, particularly where distributors have been required in practice to assume duties the government would ordinarily perform, including procuring and operating specialized stamping equipment, staffing the process, maintaining secure inventory controls, and ensuring proper affixing of stamps. The Committee further notes that the tobacco tax stamp program has faced significant delays due to procurement and bureaucratic hurdles, and that the private sector's decision to move forward with implementation has helped bring the law to fruition while also strengthening the government's ability to track product movement and deter untaxed or illicit tobacco sales. The Committee also acknowledges the Department of Revenue and Taxation's written input recommending that the measure be revised to establish a discount equivalent to \$0.15 per stamp (3.75 percent), striking a balance between reimbursing licensees for compliance costs and protecting the government's tax collection responsibilities, and the author's action to amend the bill consistent with that recommendation, including technical corrections to ensure proper citation to Title 11.

Based on these findings, the Committee recommends that Bill No. 205-38 (COR) - Joe S. San Agustin, Tina Rose Muna Barnes, Christopher M. Duenas - AN ACT TO AMEND § 6802 (e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS, with the recommendation TO REPORT OUT ONLY.

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

Bill No. 205-38 (COR)

Introduced by:

Joe S. San Agustin 
Tina Rose Muna Barnes 
Christopher M. Duenas 

**AN ACT TO AMEND § 6802 (e) OF ARTICLE 8,
CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED,
RELATIVE TO THE DISCOUNT ON THE PURCHASE
OF TOBACCO TAX STAMPS.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that the current four-tenths of one percent (0.4%) discount on the purchase of
4 tobacco tax stamps was established by Public Law 34-55 in 2017, no longer
5 sufficiently offsets the expenses borne by licensees in the process of affixing such
6 stamps due to inflation. This shortfall imposes a financial burden on businesses,
7 potentially resulting in compliance challenges or operational straits. To support
8 continued lawful operations and economic sustainability for licensees, an adjustment
9 to the existing discount structure is warranted.

10 *I Liheslaturan Guåhan* further finds that an adjustment of the current
11 denominated value of each stamp purchased be adjusted to three and three quarters
12 percent (3.75%). This change offers a more predictable and equitable form of
13 compensation for the administrative and material costs associated with affixing tax
14 stamps. This fixed-rate model more accurately reflects current economic conditions
15 and ensures fair reimbursement to licensees.

1 Therefore, it is the intent of *I Liheslaturan Guåhan* to revise the tobacco tax
2 stamp discount is a necessary to ensure that licensees are adequately supported in
3 meeting the financial obligations associated with compliance. By implementing this
4 adjustment, the government will promote continued regulatory adherence and
5 contribute to the stability of the tobacco distribution sector in Guam.

6 **Section 2.** § 6802 (e) of Article 8, Chapter 6, Title 11

7 , Guam Code Annotated is *amended* to read:

8 “**§ 6802. Affixation; Required Prior to Distribution; Method and Manner.**

9 (a) A licensee or the authorized agent or designee of a licensee shall
10 affix a stamp to the bottom of each individual package of cigarettes prior to
11 distribution.

12 (b) No individual package of cigarettes may be sold or offered for sale
13 to the general public unless affixed with the stamp required under this Section.

14 (c) [Repealed.]

15 (d) The Department may adopt rules regarding the method and manner
16 of affixing stamps to a cigarette package.

17 (e) For the purpose of allowing compensation for the costs necessarily
18 incurred in affixing the proper tax stamps to each package of cigarettes prior
19 to distribution, each licensee or authorized agent or a designee of a licensee
20 purchasing stamps from the Department may purchase the stamps at a
21 reduction of ~~four tenths of one percent (0.4%)~~three and three quarters percent
22 (3.75%) of the denominated value of each stamp purchased. The reduction
23 shall be the only discount allowed to purchasers from the Department. If a
24 purchaser does not comply with all of the provisions of Guam law, the licensee
25 shall pay the full denominated value of the stamps purchased until the licensee
26 has complied.”

27 **Section 3. Effective Date.** This Act *shall* be effective upon enactment.

1 **Section 4. Severability.** If any provision of this Act or its application to any
2 person or circumstance is found to be invalid or contrary to law, such invalidity shall
3 not affect other provisions or applications of this Act which can be given effect with
4 out the invalid provision or application, and to this end the provisions of this Act are
5 severable.



COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson
I Mina'trentai Ocho Na Liheslaturan Guåhan
38th Guam Legislature

October 27, 2025

To: **Rennae V. C. Meno**
Clerk of the Legislature

From: **Vice Speaker V. Anthony Ada** 
Chairperson, Committee on Rules

Subject: **Fiscal Note for Bill No. 205-38 (COR)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 205-38 (COR).

I also request that the same be sent to the respective Chairperson of the Standing Committee, to which this bill has been referred. Kindly copy the same to Management Information Services (MIS) for posting on our website.



**Bureau of Budget & Management Research
Fiscal Note of Bill No. 205-38 (COR)**

AN ACT TO AMEND § 6802 (e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS.

Department/Agency Appropriation Information

Dept./Agency Affected: Department of Revenue and Taxation (DRT)	Dept./Agency Head: Lizama, Marie P., Director
Department's General Fund (GF) appropriation(s) to date:	\$14,713,861
Department's Other Fund appropriation(s) to date: Banking and Insurance Enforcement Fund (\$447,761); Better Public Service Fund (\$1,402,033); Tax Collection Enhancement Fund (\$1,171,834)	\$3,021,628
Total Department/Agency Appropriation(s) to date:	\$17,735,489

Fund Source Information of Proposed Appropriation

	General Fund:	Special Fund:	Total:
FY 2025 Unreserved Fund Balance	\$0	\$0	\$0
FY 2026 Adopted Revenues	\$0	\$0	\$0
FY 2026 Appro. (P.L. 38-60)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

Estimated Fiscal Impact of Bill

	One Full Fiscal Year	For Remainder of FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	1/	\$0	\$0	\$0	\$0	\$0

- | | | | |
|---|-------------------------|--------|--------|
| 1. Does the bill contain "revenue generating" provisions?
If Yes, see attachment | | // Yes | /X/ No |
| 2. Is amount appropriated adequate to fund the intent of the appropriation?
If no, what is the additional amount required? \$ _____ | /X/ N/A | // Yes | // No |
| 3. Does the Bill establish a new program/agency?
If yes, will the program duplicate existing programs/agencies?
Is there a federal mandate to establish the program/agency? | /X/ N/A | // Yes | // No |
| 4. Will the enactment of this Bill require new physical facilities? | | // Yes | // No |
| 5. Was Fiscal Note coordinated with the affected dept/agency?
/X/ Requested agency comments not received by due date: DRT | If no, indicate reason: | // Yes | // No |

Analyst:  Raymond Rieta, BMA IV	Date: 10/16/25	Director:  Lester L. Carlson, Jr., Director	Date: OCT 27 2025
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Notes:
1/ See Additional Comments.

Bureau of Budget & Management Research
Comments on Bill No. 205-38 (COR)

The proposed legislation seeks to amend § 6802 (e) of Article 8, Chapter 6, Title 11, Guam Code Annotated (GCA) relative to the discount on the purchase of tobacco tax stamps. The Bill proposes to revise the tobacco tax stamp discount on the denominated value of each stamp purchased from the current four tenths of one percent (0.4%) to the proposed three and three quarters percent (3.75%). The intent of the Bill is to ensure that licensees are adequately supported in meeting the financial obligations associated with compliance.

Currently, tobacco tax collections are deposited into the Healthy Futures Fund (HFF). Utilizing information from the past five fiscal years to obtain data from the overall revenues generated for the HFF, the Bureau notes that the average collections from FY20 through FY24 is estimated at \$33.3M, see table below.

FY	Healthy Futures Fund Revenue ^{1/}
2020	\$39,941,027
2021	\$39,742,027
2022	\$36,336,400
2023	\$29,778,651
2024	\$20,703,098
Average:	\$33,300,241

^{1/} Source: Special Revenue Fund Reports

Should the Bill become law, the proposed increase in the tobacco tax stamp discount may result in a potential decrease in future annual revenues towards the HFF. However, absent information from the Department of Revenue and Taxation (DRT) relative to revenues collected specifically from tobacco tax stamp purchases, the Bureau is unable to ascertain the fiscal impact of this proposed legislation.



OFFICE OF FINANCE AND BUDGET
I MINA'TRENTAI OCHO NA LIHESLATURAN GUAHAN

March 10, 2026

MEMORANDUM

To: Senator Christopher M. Duenas
Chairman, Committee on Finance and Government Operations.

From: Stephen J. Guerrero
Director, Office of Finance and Budget

Re: Funding Availability Note: Bill No. 205-38 (COR)

Håfa Adai Chairman Duenas,

Pursuant to the Standing Rules of the 38th Guam Legislature, the Committee on Finance and Government Operations and/or the Office of Finance and Budget (OFB) shall determine in writing if the funding source cited in Appropriation or Authorization for Appropriations bills are sufficient.

The Office has received Bill No. 205-38 (COR), AN ACT TO AMEND § 6802 (e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS.

The proposed bill amends legislation to revise the tobacco tax stamp discount to ensure that licensees are adequately supported in meeting the financial obligations associated with compliance. The proposed bill amends the tobacco stamp discount on the denominated value of each stamp purchased from the current four tenths of one percent (0.4%) to the proposed three and three quarters percent (3.75%).

Tobacco tax collections are currently deposited into the Healthy Futures Fund, which funds multiple programs and agencies of the Government of Guam. Based on the Bureau of Budget and Management Research's Special Revenue Fund Tracking Reports for the last three (3) fiscal years, Healthy Futures Fund tracked lower than their projected levels each fiscal year. Based on the Bureau of Budget and Management Research's Special Revenue Fund Tracking Report as of September 30, 2025, the year-to-date collection of Cigarettes Tax for Healthy Futures Fund is \$17,053,867 at the current tobacco tax stamp discount of 0.4%. If the proposed tobacco tax stamp discount of 3.75% applied to this collection, there would be a \$639,520 loss of collection for the Healthy Futures Fund. This proposed bill may potentially cause a further reduction in collections in the Healthy Futures Funds and adversely affect the funding for the Government of Guam.

Healthy Futures Fund Shortages	
FY 2023	\$ (12,379,182)
FY 2024	\$ (12,329,171)
FY 2025	\$ (1,090,878)

Source: BBMR Special Revenue Fund Tracking Reports

Respectfully,

Stephen J. Guerrero



OFFICE OF FINANCE AND BUDGET
I MINA'TRENTAI OCHO NA LIHESLATURAN GUAHAN

Funding Availability Checklist on Bill No. 205-38 (COR)

- 1. Does the Bill contain appropriations or authorizations for appropriations from any fund sources?**

Check all that apply.

YES

NO

- 2. Does the Bill contain an authorization to expend government funds?**

Check all that apply.

YES

NO

- 3. Does the Bill contain Provisions that have POTENTIAL fiscal impacts on the government of Guam's budget?**

Check all that apply.

YES

NO

- 4. Completed by: (Name, Date and Time)**

**Vanessa Valencia, March 10, 2026, 9:00am*

Approved Disapproved



Stephen J. Guerrero, Director