

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
231-38 (COR)	Joe S. San Agustin Tina Rose Muña-Barnes Christopher M. Dueñas William A. Parkinson Eulogio Shawn Gumataotao Vincent A. V. Borja Jesse A. Lujan	AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.	11/19/25 2:29 p.m.	12/2/25	Committee on Finance and Government Operations.	Request: 11/26/25 12/11/2025	2/6/26 9:00 a.m.	3/3/26	



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

February 26, 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. 231-38 (COR)

Buenas yan Håfa Adai Speaker,

Transmitted herewith is the Committee Report on Bill No. 231-38 (COR) As amended by the Committee on Finance and Government Operations.– Joe S. San Agustin - “AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES”.

Committee votes are as follows:

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



COMMITTEE ON RULES

RECEIVED:

February 26, 2026 3:18 p.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. 231-38 (COR) As amended by
the Committee on Finance and Government
Operations.**

INTRODUCED BY

Senator Joe S. San Agustin

**“AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26;
AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF
TITLE 11, GUAM CODE ANNOTATED, RELATIVE
TO ESTABLISHING A GUAM TAX AMNESTY
PROGRAM FOR TAX LIABILITIES.”**



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

February 24, 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. 231-38 (COR)

Transmitted herewith for your consideration is the Committee Report on **Bill No. 231-38 (COR)** As amended by the Committee on Finance and Government Operations. - Joe S. San Agustin - "AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES."

This report includes the following:

- Copy of COR Referral of Bill No. 231-38 (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. 231-38 (COR), As Introduced
- Copy of Bill No. 231-38 (COR), Markup
- Fiscal 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

December 2, 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. 231-38 (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. 231-38 (COR)** – Joe S. San Agustin, Tina Rose Muña-Barnes, Christopher M. Dueñas, William A. Parkinson, Eulogio Shawn Gumataotao, Vincent A. V. Borja, Jesse A. Lujan. – “AN ACT TO *ADD* A NEW ARTICLE 8, CHAPTER 26; AND TO *ADD* A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.”

Please ensure that the subject bill is referred to 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 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 6, 2026

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

Fri, Jan 30, 2026 at 9:44 AM

FOR IMMEDIATE RELEASE

January 30, 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 6, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Friday, February 6, 2026**, beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building. The agenda is as follows:

- **Bill No. 65-38 (COR)** – Frank F. Blas, Jr. - AN ACT TO AMEND SECTION 1908 OF CHAPTER 19, TITLE 1 GUAM CODE ANNOTATED; RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR WITH REGARD TO AUDITS ON NON-PROFIT AND NON-GOVERNMENTAL ORGANIZATIONS THAT RECEIVE FUNDING FROM ANY DEPARTMENT OR AGENCY OF THE GOVERNMENT OF GUAM
- **Bill No. 181-38 (COR)** – Frank F. Blas, Jr. - AN ACT TO AMEND § 5901, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO EXPANDING THE MEMBERSHIP OF THE PROCUREMENT ADVISORY COUNCIL TO INCLUDE REPRESENTATIVES FROM THE BUSINESS COMMUNITY AND APPOINTEES OF THE SPEAKER OF I LIHESLATURAN GUÅHAN.
- **Bill No. 231-38 (COR)** – Joe S. San Agustin - AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.

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.

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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

2 attachments



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1N 1-30-26 (65, 181, & 231).pdf
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FIRST NOTICE of Public Hearing on February 6, 2026

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**FIRST NOTICE of Public Hearing on February 6,
2026**

PUBLIC HEARING



 **Posted on:** 01/30/2026 10:53 AM

 **Posted by:** Ashley Shinohara

 **Public Hearing Date:** 02/06/2026 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

January 30, 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 6, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Friday, February 6, 2026**, beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building. The agenda is as follows:

Bill No. 65-38 (COR)

([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2065-38%20\(COR\).pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2065-38%20(COR).pdf)) - Frank F. Blas, Jr. - AN ACT TO AMEND SECTION 1908 OF CHAPTER 19, TITLE 1 GUAM CODE ANNOTATED; RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR WITH REGARD TO AUDITS ON NON-PROFIT AND NON-GOVERNMENTAL ORGANIZATIONS THAT RECEIVE FUNDING FROM ANY DEPARTMENT OR AGENCY OF THE GOVERNMENT OF GUAM

Bill No. 181-38 (COR)

([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20181-38%20\(COR\)%20Referred%20Version.pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20181-38%20(COR)%20Referred%20Version.pdf)) - Frank F. Blas, Jr. - AN ACT TO AMEND § 5901, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO EXPANDING THE MEMBERSHIP OF THE PROCUREMENT ADVISORY COUNCIL TO INCLUDE REPRESENTATIVES FROM THE BUSINESS COMMUNITY AND APPOINTEES OF THE SPEAKER OF LIHESLATURAN GUÅHAN.

Bill No. 231-38 (COR)

([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20231-38%20\(COR\).pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20231-38%20(COR).pdf)) - Joe S. San Agustin - AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11. GUAM CODE ANNOTATED. RELATIVE TO ESTABLISHING A

.....
GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.

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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 Liheslaturan Guåhan's YouTube Channel

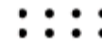
[@guamlegislaturemedia](https://www.youtube.com/@guamlegislaturemedia)

<https://www.youtube.com/@GuamLegislatureMedia>).

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Public hearing on legislation proposing tax amnesty, duties of the Public Auditor, and changes to procurement law.

Scheduled for February 6, 2026

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Published on Kandit on January 30, 2026

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SECOND NOTICE of Public Hearing on February 6, 2026

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

Tue, Feb 3, 2026 at 1:31 PM

FOR IMMEDIATE RELEASE

February 3, 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 6, 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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SECOND NOTICE of Public Hearing on February 6, 2026

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SECOND NOTICE of Public Hearing on February 6, 2026

PUBLIC HEARING



 **Posted on:** 02/03/2026 01:31 PM

 **Posted by:** Ashley Shinohara

 **Public Hearing Date:** 02/06/2026 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 3, 2026

MEMORANDUM

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Chairman, Committee on Finance and Government
Operations**

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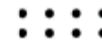
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Public hearing on legislation proposing tax amnesty, duties of the Public Auditor, and changes to procurement law.

Scheduled for February 6, 2026

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SECOND NOTICE OF PUBLIC HEARING by Senator Chris Duenas
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Senator Chris Duenas <senator.duenas@guamlegislature.gov>

Invitation to Public Hearing on Bill No. 231-38 (COR)

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

Fri, Jan 30, 2026 at 1:25 PM

Bcc: "Marie P. Lizama" <Marie.Lizama@revtax.guam.gov>, directorsoffice@revtax.guam.gov, "Edward M. Birn" <edward.birn@doa.guam.gov>, director@doa.guam.gov, info@ghra.org, info@guamchamber.com.gu, Catherine Castro <ccastro@guamchamber.com.gu>

Buenas yan Hafa Adai!

The Committee on Finance and Government Operations invites you to a public hearing where **Bill No. 231-38 (COR)** is on the agenda. The hearing is scheduled for Friday, February 6, 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. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

PUBLIC HEARING AGENDA

Friday, February 6, 2026 – Guam Congress Building

9:00AM:

- **Bill No. 65-38 (COR)** – Frank F. Blas, Jr. - AN ACT TO AMEND SECTION 1908 OF CHAPTER 19, TITLE 1 GUAM CODE ANNOTATED; RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR WITH REGARD TO AUDITS ON NON-PROFIT AND NON-GOVERNMENTAL ORGANIZATIONS THAT RECEIVE FUNDING FROM ANY DEPARTMENT OR AGENCY OF THE GOVERNMENT OF GUAM
- **Bill No. 181-38 (COR)** – Frank F. Blas, Jr. - AN ACT TO AMEND § 5901, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO EXPANDING THE MEMBERSHIP OF THE PROCUREMENT ADVISORY COUNCIL TO INCLUDE REPRESENTATIVES FROM THE BUSINESS COMMUNITY AND APPOINTEES OF THE SPEAKER OF I LIHESLATURAN GUÅHAN.
- **Bill No. 231-38 (COR)** – Joe S. San Agustin - AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.



Date: February 6, 2026

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

Time: 9:00 a.m.

Bill No. 231-38 (COR) – Joe S. San Agustin -
AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.

	Name	Agency / Address	Contact No.	Email	Type of Testimony		Support	
					Oral	Written	Yes	No
1	Michelle Santos	DRT	[REDACTED]	[REDACTED]	✓	✓	✓	
2	Carolyn Rivera	DRT			✓	✓	✓	
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								



Dipåtamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

LOURDES A. LEON GUERRERO, Governor *Maga'hága*
JOSHUA F. TENORIO, Lt. Governor *Sigundo Maga'láhi*

MARIE P. LIZAMA, Director
Direktor
MICHELLE B. SANTOS,
Acting Deputy Director
Sigundo Direktor

February 6, 2026

Senator Christopher M. Duenas
Chairman, Committee on Finance and Government
Operations 38th Guam Legislature
259 Martyr Street
Hagatna, Guam 96910

Subject: Testimony-Bill 231-38 (COR) *Establishing a Guam Tax Amnesty Program for Tax Liabilities*

This testimony is offered to present relevant historical context, tax policy considerations, and administrative realities associated with tax amnesty programs in summary. The Guam Department of Revenue and Taxation (DRT) provides this information to assist the Legislature in evaluating the viability, necessity, and potential implications of the proposed legislation.

Tax Amnesty programs have historically been used by tax administrations, including the Internal Revenue Service (IRS), as a policy tool to encourage delinquent taxpayers to voluntarily disclose and resolve previously unreported income or unpaid tax liabilities. They also accelerate the collection of delinquent taxes thus creating realized short-term cash influx. While such program typically offers limited relief from civil penalties and interest, in some cases, it provides protection from criminal prosecution, provided the taxpayer is not already under active audit or criminal investigation.

Tax Amnesty programs differ materially from routine enforcement or case-by-case compliance initiatives. The programs are broad-based, time-limited, and aimed at resolving large volumes of delinquent accounts within a defined short period and non-routine basis. Although it possesses a *temporary* or *limited time-frame* condition, the impact and outcomes are varied in terms of administrative costs and burdens versus the number of responsive or eligible delinquent taxpayers. This is important to note at this juncture, especially with DRT's limited staffing and the added processes to manage the additional Amnesty case inventories timely, properly, and appropriately.


MARIE P. LIZAMA
Director

Attachments



DRT SUPPLEMENTAL TESTIMONY – BILL 231-38

Presented by: CAROLYN RIVERA, Tax Enforcement Program Administrator

TECHNICAL AND ADMINISTRATIVE CONSIDERATIONS

The Guam Department of Revenue and Taxation currently possesses administrative authority to grant individualized, case-by-case relief, including penalty waivers, interest abatements, installment agreements, offers in compromise, and targeted compliance initiatives for specific tax types. This also includes tax incentive or taxpayer assistance driven programs such as the GEDA Qualifying Certificates/Rebates, Covid assistance programs such as Ayuda I Mangafa (AIM), Economic Impact Payment, the ACTC and Refund Recovery Credit whether routine or non-routine. These authorities are exercised within the framework of enforcement discretion and generally require taxpayers to demonstrate reasonable cause, meet burden-of-proof requirements, and satisfy payment conditions before relief is granted. NOTE: These authorities are referenced from or can be found throughout *Title 11 Guam Code Annotated* such as in *Chapter 1, §§ 1103, 1104, 1107, Chapter 24, Chapter 26*, and throughout the *GTITC* such as in *Title 26 IRC §7803(a)(2)(A)*, and in accordance with other related statutes, regulations, rulings and tax guidelines).

What is not expressly defined in statute, absent legislative action, is a mass, time-limited, island-wide tax amnesty program that provides uniform relief from penalties and interest without the individualized conditions typically required in routine compliance determinations.

Historically, Guam has implemented tax amnesty programs through its administrative action under these existing authorities and tax guidelines. To that extent, Bill 231-38 may partially overlap with DRT's existing administrative powers. However, codification would provide opportunity to formalize legislative intent while leaving required aspects for processes, operating policies, parameters, etc. with DRT as provided for in its statutory responsibilities, functions, discretions, and related legal guidance.

It is important to distinguish between:

- Day-to-day or case-by-case relief, which is enforcement driven and conditioned upon taxpayer proof, compliance history, and payment requirements; and
- Mass tax amnesty programs, which are designed to resolve large volumes of delinquent accounts efficiently and generate near-term revenue at scale in a temporary or short timeframe.

These two mechanisms serve different purposes and should not be mixed. To this end it is important to mitigate any appearance of unfair practices in tax administration between targeted groups; namely Compliant versus Delinquent taxpayer entities. The former are typically described as those who voluntarily self-report and strived to timely meet all their required tax obligations including full payment of tax principal, interest, and penalties while the latter is offered to pay the tax principal only thus appearing to benefit as a delinquent taxpayer. Nonetheless, any/all proposed legislation and intent involving tax policies should consider the fairness factor and mitigate or remove components that may risk biasness or the appearance thereof, within tax administration.

GUAM TERRITORIAL INCOME TAX CODE AND STATUTORY CLARITY

The bill's applicability to taxes administered under Chapters 24 and 26 of Title 11, Guam Code Annotated raised technical considerations with respect to the Guam Territorial Income Tax Code (GTITC). While Guam may waive or abate local civil penalties and interest associated with GTITC administration, it does

not have authority to alter substantive federal tax liabilities governed by the mirror code including income tax type entities listed in the following note.

NOTE: income tax types (GTITC related) are generally referred to by DRT as: Individuals (Form 1040), Corporations (Form 1120), Withholding (Form 500 Wages/Form W-1), and Income Tax Other (i.e., Form 1065 Partnership, Form 1041 Estate & Trusts, etc.) With regard to BPT tax types (GCA related), you may refer to Form GRT Lines 1-13, 15-17, 19-20, 22-28, 30-36, and 38-40 for a detailed listing.

Although Bill 231-38 includes language reaffirming that it does not amend or conflict with GTITC, additional technical clarification or edits would reduce the risk of misinterpretation, litigation, or federal safeguard concerns. Explicitly distinguishing penalty and interest relief from tax principal (whether GCA or GTITC related) would only strengthen the bill and provide clear legal and administrative guidance.

HISTORICAL NOTES, COMPLIANCE AND POLICY CONSIDERATIONS

Concerns that tax amnesty programs may encourage future non-compliance are valid and supported by federal experience, particularly when such programs are frequent or predictable. However, Guam's last tax amnesty program occurred in 2018, nearly eight (8) years ago. As benchmarks to this, prior Amnesty Programs were implemented in 2007 (11-year gap to next TAP) and 1999 (8-year gap to next TAP). Generally, because the program restricts eligible delinquent return periods, this time gap materially reduces the risk of creating or influencing an expectation of recurring amnesty. To this end, DRT in tandem with the IRS guidelines, have shown that risks to long-term compliance is mitigated through consistent safeguard implementations such as:

- Clear designation of the program as limited or non-recurring
- Exclusion of taxpayers under active audit or criminal investigation
- Full payment of tax principal as a condition of participation
- Eligible tax period restrictions and specified delineations;
- Condition Requirement to remain in compliance of the next 3–5-year period following an Amnesty Program
- Post-amnesty enforcement and compliance messaging
- Ineligibility when beneficiary of GEDA related incentive programs

CONCLUSION: FRAMEWORK FOR LEGISLATIVE CONSIDERATION

While a Tax Amnesty Program may improve short-term liquidity and accelerate the resolution of delinquent liabilities, its success depends on careful implementation, clear statutory boundaries, and preservation of long-term compliance norms. Flexibility and administrative discretion should remain with DRT to ensure alignment with existing enforcement and federal requirements. Any legislative authorization of a tax amnesty program should clearly distinguish mass amnesty authority from existing administrative relief processes and include appropriate safeguards to protect compliance integrity.

Attachment: 2018 Tax Amnesty Summary Stats Report Copies

2018 TAX AMNESTY STATISTICS As of 06/26/2019

	<u>INCOME TAX</u>		<u>BPT</u>		<u>TOT INVENTORY</u>		<u>RPT Count</u>
	<u>TP Count</u>	<u># DelRet</u>	<u>TP Count</u>	<u># DelRet</u>	<u>TP Count</u>	<u># DelRet</u>	
Base Application Inventory	1164	3,016	337	7,162	1,501	10,178	1,034
Full Paid with Application	1015	2,494	253	4,534	1,268	7,028	
Unprocessable	149	522	84	2,628	233	3,150	

Percentage Stats:

	<u>TP Stat</u>	<u>Del Ret Stat</u>
Full Paid	84.5%	69.1%
Unprocessable	15.5%	30.9%

INVENTORY CLOSED As of 06/26/2019 (Estimated)

Approved	927	68.2%
Disapproved	432	31.8%
Total Full-Processed	1,359	

DISCLAIMER: This report includes DRT system data primarily used by and for DRT management, its internal analysis, audit, or reporting purposes. This report and its data, in whole or in part, are for DRT Internal Use Only and should not be considered a substitute for an official, full, or final reporting tool by any external user unless explicitly authorized by DRT. Additionally, any data in this report or its supplemental(s), in whole or in part, are subject to change at any time by DRT Management and/or authorized staff. Other related or specific data is guided and protected under GTITC § 6103 and 11 GCA § 26120.



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

COMMITTEE VOTE SHEET

Bill No. 231-38 (COR) As amended by the Committee on Finance and Government Operations.
- “AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.”

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 2/26/26			X		
Senator Frank F. Blas, Jr. <i>Member</i>	E-Vote 2/26/26			X		
Senator Sabrina Salas Matanane <i>Member</i>	E-Vote 2/26/26			X		
Senator Jesse A. Lujan <i>Member</i>	E-Vote 2/26/26			X		
Senator Vincent A.V. Borja <i>Member</i>	E-Vote 2/26/26	X				
Senator Tina Rose Muña Barnes <i>Member</i>						
Senator Joe S. San Agustin <i>Member</i>	E-Vote 2/26/26	X				



Karl Pangelinan <karl.p@guamlegislature.gov>

Urgent E-Vote for Bill #231-38 CR - Joe San Agustin - Tax Amnesty Bill

8 messages

Karl Pangelinan <karl.p@guamlegislature.gov>
 To: cmdcommittee@guamlegislature.gov
 Cc: Senator Chris Duenas <senator.duenas@guamlegislature.gov>

Thu, Feb 26, 2026 at 1:44 PM

Hafa Adai Committee Members:

Please find committee report attached for Bill #231 -38 - Sen. Joe S. San Agustin -
 "AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11,
 GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX
 LIABILITIES."

Your action on this measure is respectfully requested.

Kindly indicate your preferred course of action by selecting one of the following options:

TO DO PASS

TO NOT PASS

TO REPORT OUT ONLY


TO ABSTAIN

TO PLACE IN INACTIVE FILE

Please submit your response as soon as possible by **REPLY ALL** to this email. 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.

Si Yu'os Ma'åse' for your prompt attention to this matter.

Respectfully yours,
 Karl Pangelinan
 Office of Senator Chris M. Duenas - Chairman Finance & Gov't Operation

 **Bill #231-38 CR.pdf**
 9454K

Joe S. San Agustin <senatorjoessanagustin@gmail.com>
 To: Karl Pangelinan <karl.p@guamlegislature.gov>
 Cc: cmdcommittee@guamlegislature.gov, Senator Chris Duenas <senator.duenas@guamlegislature.gov>

Thu, Feb 26, 2026 at 1:53 PM

To Do Pass. Bula Ma'åse'!

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

Website: www.senatorjoessanagustin.com

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[Quoted text hidden]

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov> Thu, Feb 26, 2026 at 2:00 PM
 To: "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>
 Cc: Karl Pangelinan <karl.p@guamlegislature.gov>, cmdcommittee@guamlegislature.gov, Senator Chris Duenas <senator.duenas@guamlegislature.gov>

To Report Out Only



Speaker, Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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[Quoted text hidden]

Office of Legislative Secretary Senator Sabrina Salas Matanane Thu, Feb 26, 2026 at 2:04 PM
 <office.senatorbri@guamlegislature.gov>
 To: Karl Pangelinan <karl.p@guamlegislature.gov>
 Cc: cmdcommittee@guamlegislature.gov, Senator Chris Duenas <senator.duenas@guamlegislature.gov>

To Report Out Only

[Quoted text hidden]

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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, Hagatña, Guam 96910

☎ office.senatorbri@guamlegislature.gov

☎ 671-989-2572

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Office of Senator Vince Borja <contact@senatorvinceborja.com>
Reply-To: Office of Senator Vince Borja <contact@senatorvinceborja.com>
To: speakerblas@guamlegislature.gov
Cc: senatorjoessanagustin@gmail.com, karl.p@guamlegislature.gov, cmdcommittee@guamlegislature.gov, senator.duenas@guamlegislature.gov

Thu, Feb 26, 2026 at 2:08 PM

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

[Quoted text hidden]

Office of Senator Borja <contact@senatorvinceborja.com>

Thu, Feb 26, 2026 at 2:08 PM

To: Office of Legislative Secretary Senator Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>
Cc: Karl Pangelinan <karl.p@guamlegislature.gov>, cmdcommittee@guamlegislature.gov, Senator Chris Duenas <senator.duenas@guamlegislature.gov>

To Do Pass.

Respectfully,



Office of Senator Vincent A.V. Borja
Committee on Education, Libraries, & Public Broadcasting
38th Guam Legislature
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[Hagåtña, Guam 96910](#)
T +1 (671) 969-8423
E contact@senatorvinceborja.com

[Quoted text hidden]

Senator Jesse Lujan <senator.lujan@guamlegislature.gov>

Thu, Feb 26, 2026 at 2:32 PM

To: Karl Pangelinan <karl.p@guamlegislature.gov>
Cc: cmdcommittee@guamlegislature.gov, Senator Chris Duenas <senator.duenas@guamlegislature.gov>

To Report Out only..

On Thu, Feb 26, 2026 at 1:44 PM Karl Pangelinan <karl.p@guamlegislature.gov> wrote:

[Quoted text hidden]

--



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

Vice Speaker V. Anthony Ada <vicespeakertonyada@guamlegislature.gov>

Thu, Feb 26, 2026 at 3:01 PM

To: Senator Jesse Lujan <senator.lujan@guamlegislature.gov>

Cc: Karl Pangelinan <karl.p@guamlegislature.gov>, cmdcommittee@guamlegislature.gov, Senator Chris Duenas <senator.duenas@guamlegislature.gov>

To report out only



Office of Vice Speaker V. Anthony Ada

38th Guam Legislature

I Mina'trentai Ocho Na Liheslaturan Guåhan

Guam Congress Building, 2nd Floor

163 Chalan Santo Papa

Hagåtña, Guam 96910

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COMMITTEE REPORT DIGEST

Committee on Finance and Government Operations

Senator Christopher M. Duenas – Chairman

I. OVERVIEW

Bill No. 231-38 was introduced by Senator Joe San Augustin on November 19, 2025, and referred to the Committee on Finance and Government Operations on December 2, 2025. The Committee held a public hearing February 6, 2026 at 9:00am in the Guam Congress Building 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 January 30, 2026 (5-day notice) and again on February 3, 2026 (48-hour notice).

SENATORS PRESENT:

Christopher M. Duenas – Chairman

Joe San Augustin

Speaker Frank Blas – Member

Eulogio Shawn Gumataotao

ORAL TESTIMONY:

Michelle Santos – Deputy Director, Dept. of Revenue & Taxation

Carolyn Rivera – Tax Enforcement Administrator, Dept. of Revenue & Taxation

WRITTEN TESTIMONY:

Marie Lizama – Director, Dept. of Revenue & Taxation

II. SUMMARY OF TESTIMONY AND DISCUSSION

[Public Hearing - Senator Christopher M. Duenas - February 6, 2026 9am - YouTube](#)

The public hearing for Bill No. 231-38 (COR) was called to order at **9:01am**.

Chairman Duenas: And so, we now move to the final bill on the agenda. And once again to remind our listening audience, this is a bill from Senator Joe San Augustin, and this is bill number 231-38 COR an act to add a new article 8 chapter 26 and to add a new subsection 24713 chapter 24 all of title 11 Guam code annotated relative to establishing a Guam tax amnesty program for tax liabilities. And so, at this time I will recognize Senator Joe San Augustin to introduce your bill.

Senator San Agustin: Good morning Mr. Chairman, colleagues and to the people of Guam. I am thankful for the opportunity to speak on bill 231 and thank you for hearing this bill today. As you may be aware, the governor of Guam continues to face persistent physical challenges driven by an un-diversified economy and extended disruption to the tourism sector. While federal military construction activity has temporarily bolstered revenues, that activity is leveling off and private sector conditions, particularly for small and medium size business, remain fragile. At a time when household and business alike, are contending with Guam's high cost of living, delinquent tax liability often compound financial stress and prevent residents and business from regaining economic stability. Tax amnesty programs have long proven to be effective tools for improving compliance, accelerating the collection of outstanding liabilities, and generating near-term revenue without increasing tax rates. The 2018 Guam tax amnesty program demonstrated this clearly. Nearly 900 delinquent taxpayers participate, resulting in 30.1 million in actual collections out of 35.2 million pledged by the program closed. The department of revenue and taxation itself reported that the program exceeded expectation and delivered meaningful fiscal benefits to the government of Guam while enabling taxpayers to resolve long-standing obligations. This bill builds on that success by codifying a clear durable legal framework for the implementation of a future tax amnesty program by moving away from the ad hoc executive or administrative action and toward a legislative authorized process. We ensure predictability, transparency, and responsible oversight. At the same time, the bill grants the Department of Tax Agency the necessary flexibility to determine program timing, eligibility dates, and administrative requirements based on real-time economic conditions. The proposed 2025 Wax AMY program aims to accomplish three major goals. One, increase compliance and collection by waiving penalties and interest for eligible taxpayers who pay their principal liabilities in full or through structured payment plans. The program encourages delinquent taxpayer to come forward and settle their obligations. Two, provide immediate fiscal relief to the government of Guam. With federal pandemic era assistance winding down and no new federal revenue streams on the horizon, this initiative offers a responsible and equitable means of generating general fund revenue without imposing additional burdens on already strained residents and businesses. Three, support economic stabilization and recovery for individuals and business struggling to recover from economic downturns. Whether caused by tourism shortfall, natural disasters, the COVID pandemic, or global financial instability, temporary relief from penalties and interest can make difference between financial recovery and continued hardship. Mr. Chair, in addition to addressing general tax liability administered under the title 11, this bill also established a targeted real property tax amnesty program. Delinquent real property taxes have historically created financial strains for families and small property owners, especially during prolonged economic downturns by allowing taxpayers to pay the principal balance while waiving penalties and interest. This component of the bill supports

property owners in stabilizing their finances while ensuring the government collects revenue that would otherwise remain outstanding. Importantly, the legislation safeguards the integrity of the Guam Territory income tax system by affirming that any waiver or (inaudible) penalties related to the CTIT liability must comply with the federal requirements and existing authority under the miracle code. This ensures both legal harmony [laughter] and continued federal compliance. The bill represents responsible fiscal policy, one that provides relief to taxpayers, improves compliance, strengthens revenue stability, and positions our island to better weather uncertain economic condition. It is an equitable, proven, and prudent measure that benefits both the people of Guam and the government that serves them. Mr. Chairman *Si yu'os ma'ase* for hearing this bill and I look forward to receiving testimony from our stakeholders and ultimately getting this on the session agenda so we can deliver this program to the people of Guam. Thank you, Mr. Chair.

Chairman Duenas: *Si yu'os ma'ase* Senator San Augustin and at this time we have from the Department of Revenue and Taxation Miss Michelle Santos and Miss Carolyn Rivera. Would you please come forward and we're very happy to receive written testimony from Rev & Tax and more than likely it'll be read into the record because it's from the director. And thank you for being here so that members of the legislature can ask some questions. So, I'm going to go ahead and recognize the first Miss Michelle Santos. Please identify yourself for the record and speak to the bill. *Si yu'os ma'ase*.

Michelle Santos – DRT: Okay. Good morning, Senators. My name is Michelle Santos. I am the acting deputy director and the banking and insurance commissioner. To my right is Carolyn Rivera. She's our tax enforcement administrator. So, I'll read my testimony. Morning, senators. This testimony is offered to present relevant historical context, tax policy considerations, and administrative realities associated with tax amnesty programs. In summary, the Guam Department of Revenue and Taxation provides this information to assist the legislature in evaluating the viability, necessity, and potential implications of the proposed legislation. Tax amnesty programs have historically been used by tax administrations, including the Internal Revenue Service, as policy tool to encourage delinquent taxpayers to voluntarily disclose and resolve previous unreported income or unpaid tax like tax liabilities. They also accelerate the collection of delinquent taxes, thus creating realized short-term cash influx. While such program typically offers limited relief from civil penalties and interest, in some cases it provides protection from criminal prosecution, provided the taxpayer is not already under active audit or criminal investigation. Tax amnesty programs differ materially from routine enforcement or case by case compliance initiatives. The programs are broad-based, time limited, and aimed at resolving large volumes of delinquent accounts within a defined short period and non-routine basis. Although it possesses a temporary or limited timeframe condition, the impact and outcomes

are varied in terms of administrative costs and burdens versus the number of responsive or eligible delinquent taxpayers. This is important to note at this juncture, especially with DRT's limited staffing and added processes to manage the additional amnesty cases inventories timely, properly, and appropriately. I will turn it over now to Carolyn to read the rest of the testimony.

Carolyn Rivera – DRT: Good morning, senators. I am Carolyn Rivera. I'm tax enforcement administrator, department of revenue and taxation. So, for ease of reference or organization, I have categorized each of the sections. Um the first section, technical and administrative considerations. The Guam Department of Revenue and Taxation currently possesses administrative authority to grant individualized case-by-case relief, including penalty waivers, interest abatements, installment agreements, offers and compromise, and targeted compliance initiatives for specific tax types or industries. This also includes tax incentive or taxpayer assistance driven programs such as the GEDA qualifying certificates and its rebates. COVID assistance programs such as *Ayuda I Man'gafa* economic impact payment the ACTC and recovery refund recovery credit whether routine or non-routine. These authorities are exercised within the framework of enforcement discretion and generally require taxpayers to demonstrate reasonable cause burden meet burden of proof requirements and satisfy payment conditions before relief is granted. What is not expressly defined in statute absent legislative action is a mass time-limited islandwide tax amnesty program that provides uniform relief from penalties and interest without the individualized conditions typically required in routine compliance determinations. Historically, Guam has implemented tax amnesty programs through its administrative action under these existing authorities and tax guidelines. To that extent, bill 231-38 may partially overlap with DRT's existing administrative powers. However, codification would provide opportunity to formalize legislative intent while leaving required aspects for processes, operating policies, parameters, etc. with DRT as provided for in its statutory responsibilities, functions, discretions, and related legal guidance. It is important to distinguish between the day-to-day or case-by-case relief, which is enforcement driven and conditioned upon taxpayer proof, compliance history, and payment requirements. And the mass tax amnesty programs, which are designed to resolve large volumes of delinquent accounts efficiently and generate near-term revenue at scale in temporary or short time frame. These two mechanisms serve different purposes and should not be mixed. To this end, it is important to mitigate any appearance of unfair practices in tax administration between targeted groups. In this regard, namely the compliant versus delinquent taxpayer entities. The former are typically described as those who voluntarily self-report and strive to timely meet all of their required tax obligations, including full payment of the tax principle, interest, and the penalties, while the latter is offered to pay the tax principle only, thus appearing to benefit as a delinquent

taxpayer. Nonetheless, any or all proposed legislation and intent involving tax policies should consider the fairness factor and mitigate or remove components that may risk biasness or appearance thereof within tax administration. The second category is Guam territorial income tax code and statutory clarity. The bill's applicability to taxes administered under chapters 24 and 26 of title 11 Guam code annotated raise technical considerations with respect to the Guam territorial income tax code GTIC. While Guam may waive or abate local civil penalties and interests associated with the income tax code administration. It does not have authority to alter substantive federal tax liabilities governed by the mirror code including income tax type entities or this actually includes the income tax type entities listed in the following note. uh in the following note generally individual income tax, corporate income tax, withholding income tax and others. Although bill 231-38 includes language reaffirming that it does not amend or conflict with the GTIC, additional technical clarification or edits would reduce the risk of misinterpretation, litigation, or federal safeguard concerns. Explicitly distinguishing penalty and interest relief from tax principle, whether under the Guam code annotated or whether under the income tax code, would only strengthen the bill and provide clear legal and administrative guidance. The next category speaks on historical notes compliance and policy consideration concerns that tax amnesty programs may encourage future non-compliance are valid and supported by federal experience particularly when programs are frequent or predictable. However, Guam's last tax amnesty program occurred in 2018, nearly eight years ago. As benchmarks to this, prior amnesty programs were implemented in 2007, an 11-year gap to 2018, and 1999, 8-year gap to the next tap in 2007. Generally, because the program restricts eligible delinquent return periods, this time gap materially reduces the risk of creating or influencing an expectation of recurring amnesty programs. To this end, DRT in tandem with the IRS guidelines have shown that risk to long-term compliance is mitigated through consistent safeguard and implementation such as clear designation of the program as limited or non-recurring. Exclusion of taxpayers under active audit or criminal investigation. Full payment of tax principle as a condition of participation. Eligible tax period restrictions and specified delineations. Condition requirement to remain in compliance of the next 3 to 5 years period following an amnesty program. Post amnesty enforcement and compliance messaging ineligibility when beneficiary of GEDA related incentive programs. I'll turn over our conclusion to our deputy. Thank you.

Chairman Duenas: Thank you.

Michelle Santos – DRT; While a tax amnesty program may improve short-term liquidity and accelerate the resolution of delinquent liabilities, its success depends on careful implementation, clear statutory boundaries, and preservation of long-term compliance forms norms. Flexibility and administrative discretion should remain with DRT to ensure

alignment with existing enforcement and federal requirements. Any legislative authorization of a tax amnesty program should clearly distinguish mass amnesty authority from existing administrative relief processes and include appropriate safeguards to protect compliance integrity. Thank you very much, senators.

Chairman Duenas: *Si yu'os ma'ase* for your testimony, ladies and please remain for any questions from our representative senators here. Senator San Augustin, you want to go first or last?

Senator San Augustin: I'll go last.

Chairman Duenas: Okay. Thank you. Senator Gumataotao, you're recognized at this time.

Senator Gumataotao: Yes. Thank you, Mr. Chair, and thank you, Rev and Tax, for being with us this morning. I only have a few questions. So, let me just start with this. Albeit coming from call it years ago based on OPA report number 13-03 from August of 2013 which found that DRT's real property taxes identified \$15.7 million in unrealized lost or foregone real property tax revenues comprised of \$14 million from the outdated valuation system \$1.6 million from escape assessments and \$57, due to a lack of interface with DPW and the Department of Land Management. From your experience because I know I know you've been there a bit but what steps have been taken by DRT to place a moratorium on senior citizens and home exemptions until reappraisals are updated and consistent and to increase the eligibility for senior citizens for reduced tax rates from age 55 to age 65.

Michelle Santos – DRT: I didn't get the last part of your question.

Senator Gumataotao: So, the last part of the question is what steps have been taken by DRT to place a moratorium on senior citizens and home exemptions until reappraisals are updated and consistent and to increase the eligibility for senior citizens for reduced tax rates from age 55 to age 65.

Michelle Santos – DRT: To my understanding, Senator, we don't uh do any moratoriums. I'm not sure we're allowed to do it by law, but um senior citizens are offered exemptions on their property taxes, but they have to come in and fill out a form. And then those applications are presented to the board of equalization, and they are approved and then they're fed into the tax role, and the exemptions are either applied or denied but most times they are applied. I don't know of many denials. So, I don't feel there's a need for a moratorium. That would probably result in some loss of revenue, maybe not much, but that that exemption does exist. What people have a problem with is they have to get their applications in by a certain deadline so we can act on it. And they think just because they turn it in that it's automatically given, but it still has to go before the board. That's why we have that deadline.

Senator Gumataotao: And perhaps maybe that would be something digital and as we get in we're in 2026 it would seem logical that doing these things to make it a little bit more convenient to be able to assist.

Michelle Santos – DRT: Right. Yes. We're working towards modernization and trying to go paperless, but you will find that even with GRT because you have to do it online. A lot of *man'amko* come in they're not able to do it. They don't have computers at home. They don't know how to do it. They're always stuck. So, they come in and we help them. We have three or four computers at the front of our GRT branch and all of them all of the you know the specialists know to assist the people. Right now, we're doing income tax assistance for the I believe it's *man'amko* and those with special needs and we have three or four women that are trained to prepare tax returns and we get a line every day and we assist them. We do their tax returns.

Senator Gumataotao: Michelle, I would attest I think most of our *man'amko* are fairly creatures of habit. They've been doing it for so long that they really do rely on you all and I appreciate that you're all able to help them when they need that help, which is good. I just have just a couple more questions, maybe a question, a comment. But going back to my next question is what information is available confirming how the \$30.1 million which was collected through the 2018 tax amnesty program was in fact used by DRT? And what support and resources if any, did DRT secure to strengthen tax collections and enforcement programs moving forward.

Michelle Santos – DRT: With the 30 million?

Senator Gumataotao: So, in 2018 you were able to generate \$30.1 million from the program. Did you put it back into yourself and to strengthen your program?

Michelle Santos – DRT: It goes to the general fund. It goes to the general fund. Unless the legislature appropriates it back to us, we can't spend it.

Senator Gumataotao: I think as we look at these types of programs, Mr. Chair, I'm hoping that we can try to perhaps reinvest. I mean, it's one thing that you [laughter] perhaps you're okay with it, but then we're also going to be making sure that you guys are actually doing it. So, I appreciate it. Only one last thing. It was in the last page of your or yeah the last page of your on the supplemental or the considerations in it you mentioned the although bill 231-38 includes language reaffirming that it does not amend or conflict with GTITC additional technical clarification or edits would risk reduce the risk of misinterpretation litigation or federal safeguard concerns explicitly distinguishing penalty and interest relief from tax principle would only strengthen the bill and provide clear legal and administrative guidance.

Are you saying that this penalty and interest relief is this edit to the to the bill or are you offering up some more?

Carolyn Rivera – DRT: Go ahead. Generally, what it is asking is to consider clarifying between the income tax code entities and the GCA entities under 2426 chapter 26. So, my I guess going back then, so but in the language, I'm sorry, in the language as we were reviewing for instance, just bear with me. As per UOG, we're referencing UOG's 2018 economic report. The purpose of 2018 tax amnesty was to increase and accelerate the collection of delinquent taxes and to encourage etc. voluntary compliance from all taxpayers. So generally, it's not all taxpayers. It's a tax amnesty program that is related to delinquent taxpayer entities.

Senator Gumataotao: So, I guess going back, my question was in in your testimony, I just wanted to find out if this idea of the explicitly distinguishing penalty and interest relief from tax principle is your recommendation. If you do have others, I'm hoping that you will offer it up to the committee. Um, I appreciate the broad brush, but I'm hoping you can specifically for the bill, you can offer up specific changes to the policy that was created by the author so that in the markup we can just add it and as you testified to strengthen the bill, right? That's all I that's all I'm asking. And Mr. Chair, um I'm hoping that we can get that from Right.

Carolyn Rivera – DRT: And to delineate between the two codes. Okay. And again, it's important, right?

Senator Gumataotao: Again, I'm hoping that you'll offer it back to the committee in the markup process. That's all I have, Mr. Chair. Thank you so much.

Chairman Duenas: *Si yu'os ma'ase.* Yes, I believe the author has his staff here and we'll take that as your notation under consideration and make sure we clarify what's requested here and send the proposed amendment to Rev and Tax for their for their eyes and the markup portion. Thank you, Senator Gumataotao. Mr. Speaker, Speaker Blas

Speaker Frank Blas: Thank you very much Mr. Chair and thank you ma'am. Thank you both for your testimony today. Is it safe for me to assume based on your testimony there's not necessarily an opposition to the bill as opposed to possibly using this as a vehicle to be able to clarify. As you had stated, you already have an administrative process that this bill seems to again codify or address. But am I are these assumptions wrong or?

Michelle Santos – DRT: No, Senator. Okay. It's an attempt to codify the amnesty process and either way it still rests in revenue and tax's hands, right? So whatever this body decides we'll you know we'll abide by of course you know with us it's status quo is okay too but you know [laughter] just trying to understand you know where maybe where [clears throat] you're coming from but um it makes no difference and I can say that because I don't know if

Carolyn's going to agree with me but I can say that because in what I've I'm understanding revenue and tax will still have to implement it.

Speaker Frank Blas: Right. Yeah. Right. So is there a means you know I see this as possibly an excellent opportunity to be able to take what your processes are today and use this as a vehicle to help fix or to make improvements or to enhance it. Because it's still under your authority. We give you the authority to be able to do this authority that you already seemingly have. But are there processes that currently exist that may require or may need any amendments, changes, enhancements to it that we can be incorporated into the bill?

Michelle Santos – DRT: You know, I participated in the 2018 as a taxpayer for my family's estate, right? And for me it went very smoothly because I did everything they asked. I had a good revenue officer and you know she told me what I needed to do and I provided everything. When I came in as deputy, we had a lot of leftovers and when you looked into the file, the taxpayers were missing things. So, they couldn't act on their requests for amnesty and it, you know, it was like sloppy work on the part of the taxpayer. They didn't complete what was requested. So that was that's why a lot of people didn't you know didn't weren't given the advantage of taking advantage of that because they didn't comply. But for the most part yes, I agree that we could fine-tune it. But for the most part it works. It works if you're a taxpayer like me that provides everything. So that's what I would say on that. I don't know if Carolyn wants to add anything else.

Speaker Frank Blas: So Miss Santos, when you did this and you're saying that when you came on board you found other applications that weren't necessarily didn't items were missing. Is there a checklist that you're that...?

Michelle Santos – DRT: Yes, there in the front of every file was a checklist.

Speaker Frank Blas: But is that provided to the applicant?

Michelle Santos – DRT: Yes. Okay.

Speaker Frank Blas: What about technical assistance for the in being able, you know, I mean, let's say some individuals who may want to take advantage of programs may not have the...

Michelle Santos – DRT: Yeah, they could have gone to a tax preparer. But you know, depending on your revenue officer, every revenue officer is different. I as a director I can't control each one of them, but you know they're I don't know I find collection one of the best branches we have. They're still one of the largest and they have a good supervisor and with every case, you know, **(Speaker Blas interjects)** "That's also the most scariest branch you have to go." I'm sorry. **(Speaker Blas interjects)** "That's also the most scariest branch you

have to confront.” That's true. Because they have a lot of power. They have a lot of power. They can take your paycheck. They have a lot of power. So, you know, every revenue officer is different. So, we can't answer to that. You know, they one will be very good, one will be half as good. Maybe one is tired and doesn't give the right information. There's a lot of reasons. And I feel for them. Their job is hard. Collecting is hard and you're it's not a pleasant job because you get resistance the minute the person sits down, you know, like audit, you know.

Speaker Frank Blas: Yeah. So yeah. So, I'm just trying to find a way again, like you said, I mean, listening to your testimony, instead of reading the bill, listening to your testimony, I'm like, what are we doing? Uh, are we going to codify this? Is this necessary? Can this be utilized to be able to improve process? Uh, and so I'm trying to find a medium so that we you know, it's a win-win-win all the way around. I appreciate that's why I was listen very tidily you know to the your presentation. I didn't want to read. I want to listen and see the inflection and everything and body language. And so I appreciate that because then it gives us you know some ideas as to how we can help to you know at the end of the day you're going to have to do this and what are those tools you're going to do you need would you need to be able to continue to do this and provide it. So I'll continue to work with this and listen. Thank you very much. Thank you very much, Mr. Chair.

Chairman Duenas: *Si yu'os ma'ase*, Mr. Speaker, and now to the bill's author, Senator San Augustin, to any questions and also closing on the bill.

Senator San Agustin: Thank you, Mr. Chair. Thank you to the two ladies, former colleagues. When I was hired in 1984, I was hired when the current Miss Michelle Santos was the deputy director for revenue and tax way back. And when I got back into revenue and tax, I was working for No, I'm not brown nosing. I don't need a brown nose (laughter). I used to work for her with Dave Santos *difuntu* and Caroline was my supervisor when you say the scariest branch is collection, no it is the criminal investigation branch because once you get in there you don't have no way out. You're pretty much done. Collection they can maneuver and manage you but you know on this bill and you're right ladies thank you for coming it's going to be the department and I'm happy you said you revealed that you don't receive any money and maybe we if my staff's going to communicate with you and let's make the amendment on the bill so we make it work for revenue tax because we need to find a way is the agency that collects I don't know what percentage but it's very close to everything in Guam doesn't get any backing. You don't get any extra money for doing extra work. Just the demand that you do it and that's something I can work with the chairman and my colleagues that we figure out a way that in this bill and anything future when we start tapping you folks start adding a cost because I mean what beauty would be when the speaker asks is there a checklist, yeah there could be a checklist. Sure, we'll give it to the revenue agent yeah sure, but after a while

that revenue agent's like I still got a bunch of clients I still need to find you want an amnesty pay your bill but then there's folks that they just get drowned you just get missed. But if they qualify, then give them an opportunity. Sure, there are certain laws that governs the department that allows you certain, you know, flexibility, but this I believe this bill can give you the flexibility you truly need because it's codified. It becomes law now. No, you don't need to wait for the governor or whoever is going to be governor or any senator to say, you know, we're going to give a break. No, you're not. We already have the authority to do it. If when this bill passes, you can do what you need to do and you can cast the folks that every eight years, like Carolyn said, they're the ones that come, hey, I need a I need a waiver. You did that 8 years ago. You can't keep repeating it. Then the system starts to catch these folks, these taxpayers that they're just waiting for that time to get amnesty. No. If you got the tax amnesty 8 years ago, you can't apply because you already told what you needed to do. It's for folks that have never done it and people that need the assistance. That's what I introduced this bill for, is to help the folks out there, businesses, the individual folks and we'll work with your office to come up with the appropriate amendment based on your testimony and anything in addition. But I also want to figure out a way how we can add some benefit to the department. Not saying you're going to get 10% of what you collect because then it will cost you to do the taxes. you can collect more money, but at least something that can offset the burden on the Department of Tax. So, I know that when you submit your budget, you never identify all the things you do because if you did, some agencies need to close because you're doing most of their jobs anyway. But I don't want to say that too loud. Okay? But that being said, Mr. Chairman, thank you very much. And I hope that uh during the committee work we can do the amendment and then submit it and hopefully get it to the floor because I'm not hearing an opposition to the bill. It's just like work of us, and I agree with you. That's what we should be doing working with especially with the money folks. Thank you Mr. Chair.

Chairman Duenas: *Si yu'os ma'ase*, Senator San Augustin, and I certainly support the bill as well and thank you for being here. Ms. Santos, and also Ms. Rivera, you know, I think that this is good work to codify this and I also agree that there should be an administrative fee and we'll work with you on that and it's you know something that's reasonable. But you're right, I mean, you're already stretched and when you launch a program like this, I'm sure you know, you're going to have to employ some sort of overtime, some sort of diversion of work duties and responsibilities. That's a very fair discussion. So, maybe help us with that too. Kind of go back and if you can you know get some data on the last implementation if there's anything that that that can show manpower requirements and additional work requirements. You know in a prior life, one of the programs at Guam Housing has the same situation where when they administer certain programs because you know it's a lot of leg work for the staff but you know they're happy to do it because it returns. And it and it really it does offset the additional

work where we're tasked with a lot of programs when I was there in terms of implementation a lot of great ideas but then that heaps work on the entity right and so I think that's very fair so please help us with that too for the markup. Make a presentation to the committee on what you would look at. Like I said, I think the author is correct maybe 10% something that's maybe a little bit high but maybe something in another range, but I think it's absolutely appropriate to do that. So, thank you for your participation. We look forward to the markup on this bill for codification and opportunities for the government to implement programs such as this. So, at this time, we will conclude today's public hearing on bill numbers 65, 181, and 231-38 COR. The committee will continue to accept written testimony on bills with as within seven calendar days of today which may be addressed to Senator Christopher M. Duenas, as chairman of the committee, and mailed to 163 West Chalan Santo Papa Hagatna Guam 96910. You may also email your testimonies to senator.duenes@guamlegislature.gov. This public hearing is now adjourned, and the time now is 10:03. *Si yu'os ma'ase* everyone for coming and the people of Guam. Have a great weekend. God bless you.

(COMMITTEE ADJOURNED)

III. FINDINGS & RECOMMENDATIONS:

Based on the testimony received, the Committee on Finance and Government Operations finds that Bill No. 231-38 (COR) advances a clear and necessary policy objective: establishing a statutory framework for future Guam tax amnesty programs, thereby replacing ad hoc administrative actions with a predictable, transparent, and legislatively authorized process.

Testimony from the bill's author emphasized that Guam continues to face "persistent fiscal challenges driven by an undiversified economy and extended disruption to the tourism sector," and that tax amnesty programs have historically proven effective in "improving compliance, accelerating the collection of outstanding liabilities, and generating near-term revenue without increasing tax rates." The Committee notes the documented success of the 2018 program, in which "nearly 900 delinquent taxpayers participated, resulting in \$30.1 million in actual collections out of \$35.2 million pledged."

The Department of Revenue & Taxation (DRT) provided detailed oral and written testimony outlining both the benefits and administrative considerations associated with mass amnesty programs. DRT affirmed that while it currently possesses authority to grant individualized relief, "what is not expressly defined in statute... is a mass time-limited islandwide tax amnesty program that provides uniform relief from

penalties and interest.” The Committee finds that codification, as proposed in Bill 231-38, would strengthen statutory clarity while preserving DRT’s necessary administrative discretion.

DRT further highlighted the importance of distinguishing between routine enforcement mechanisms and broad-based amnesty efforts, noting that these “serve different purposes and should not be mixed,” and that fairness considerations must be maintained between compliant and delinquent taxpayers.

The Committee agrees that the bill’s safeguards, such as excluding taxpayers under criminal investigation, requiring full payment of principal, and restricting eligibility for those who defaulted on prior amnesty agreements, appropriately balance relief with compliance integrity.

The Committee also acknowledges DRT’s testimony regarding the need for technical amendments to ensure clear delineation between local tax authority and the federal mirror-code system, particularly with respect to penalty and interest waivers. As stated by DRT, “explicitly distinguishing penalty and interest relief from tax principal... would only strengthen the bill and provide clear legal and administrative guidance.” The Committee supports incorporating such clarifying language during markup.

Additionally, the Committee recognizes the operational burden placed on DRT when administering large-scale programs of this nature. Testimony indicated that prior amnesty efforts required significant staff time and case management, and that many incomplete applications resulted from taxpayer error rather than agency deficiency. The Committee concurs with the bill’s author and DRT that consideration should be given to an administrative fee or other mechanism to offset the increased workload associated with program implementation.

Finally, the Committee finds that the bill’s inclusion of a Real Property Tax Amnesty Program is consistent with the broader intent of providing temporary relief during periods of economic strain. The bill’s provisions, requiring a minimum payment, allowing installment plans, and waiving penalties and interest upon full satisfaction of principal, mirror the structure of the general tax amnesty program and are supported by the testimony received.

RECOMMENDATION:








In light of the foregoing, the Committee on Finance and Government Operations finds that Bill No. 231-38 (COR) is sound public policy and merits advancement. The incorporation of technical amendments requested by the Department of Revenue & Taxation to ensure statutory clarity, proper delineation of authority under the mirror-code system, and appropriate administrative safeguards.

The Committee therefore reports Bill No. 231-38 (COR) Joe S. San Agustin, Tina Rose Muna Barnes, Christopher M. Duenas, William A. Parkinson, Eulogio Shawn Gumataotao, Vincent A. V. Borja, Jesse A. Lujan- AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES, with the recommendation TO REPORT OUT ONLY.

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

Bill No. 231-38 (COR)

Introduced by:

Joe S. San Agustin 
Tina Rose Muna Barnes 
Christopher M. Dueñas 
William A. Parkinson 
Eulogio Shawn Gumataotao 
Vincent A.V. Boria 
Jesse A. Lujan 

**AN ACT TO *ADD* A NEW ARTICLE 8, CHAPTER 26;
AND TO *ADD* A NEW § 24713, CHAPTER 24; ALL OF
TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO
ESTABLISHING A GUAM TAX AMNESTY PROGRAM
FOR TAX LIABILITIES.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the Government of Guam continues to face significant fiscal challenges stemming from a fragile and undiversified economy, exacerbated by the sharp contraction in the tourism sector. Though the U.S. military construction boom has temporarily offset some of the economic impact, that boom is now plateauing. Much of the excess revenue collected in recent fiscal years has been tied to federal military expenditures, while private sector activity, especially among small and mid-sized businesses reliant on tourism, remains suppressed.

As per the University of Guam 2018 Guam Economic Report - the purpose of the 2018 Tax Amnesty Program was “(t)o increase and accelerate the collection

1 of delinquent taxes and to encourage voluntary compliance from all taxpayers,
2 including individual and business taxpayers...” by requiring (“full payment of
3 principal taxes and will allow for the abatement of penalty and interest.” (Guam
4 Department of Revenue and Taxation, 2018 May 4). The program was announced
5 on May 4 on the Guam Department of Revenue and Taxation official website and
6 began accepting applications on May 7 until the original deadline of May 27, which
7 was extended to June 19 and then again to June 26. Payments were originally due
8 by August 6 but were extended to September 5 and extended again to September 28.
9 Department of Revenue and Taxation director “confirmed that \$30.1 million was
10 collected out of the \$35.2 million pledged by nearly 900 delinquent taxpayers ...
11 (w)e’re very happy with the results” (The Guam Daily Post, 2018 October 9).

12 In addition, *I Liheslaturan Guåhan* finds that properly structured tax amnesty
13 programs can accelerate the collection of outstanding liabilities, improve long-term
14 compliance, and provide near-term liquidity. This Act will remove the necessity of
15 ad hoc administrative action by codifying the authority for tax amnesty in law, while
16 still affording the Department of Revenue and Taxation the flexibility to implement
17 such programs when it deems appropriate. By easing penalties and interest, the
18 program will help to reduce the financial burden on taxpayers struggling under
19 Guam's high cost of living. In times of major economic downturn—whether driven
20 by sharp declines in tourism, destructive typhoons, a pandemic event such as
21 COVID-19, or global recessions—both the community and the government of Guam
22 can derive significant relief and revenue benefits from the timely use of a
23 legislatively authorized tax amnesty program.

24 With the continued drawdown of federal grant and loan assistance under the
25 Trump administration, there is a critical need for localized revenue strategies to
26 support government services without raising new taxes. A well-structured Tax
27 Amnesty Program in 2025 offers an equitable and efficient opportunity for

1 delinquent taxpayers to resolve their liabilities while giving the Government of
2 Guam a necessary injection of general fund revenue.

3 Therefore, it is the intent of *I Liheslaturan Guåhan* to authorize a 2025 Tax
4 Amnesty Program that provides for the waiver of penalties and interest on tax
5 obligations incurred on or before a date established at the discretion of the Guam
6 Department of Revenue and Taxation (DRT), to be administered by DRT. The
7 program shall include incentives for early payment and limited installment plans for
8 eligible participants. The program shall apply to all taxes administered under
9 Chapter 26 and Chapter 24 of Title 11, Guam Code Annotated.

10 It is also the intent of *I Liheslaturan Guåhan* to reaffirm that this Act does not
11 amend, supersede, or conflict with the Guam Territorial Income Tax administered
12 under 48 U.S.C. § 1421i (the ‘mirror code’). Any waiver, abatement, or reduction of
13 penalties or interest related to GTIT liabilities shall be carried out exclusively by the
14 Department of Revenue and Taxation pursuant to that authority and applicable
15 federal guidance.

16 **Section 2.** A new Article 8, Chapter 26, Title 11, Guam Code Annotated, is
17 hereby *added* to read:

18 **“CHAPTER 26**

19 **BUSINESS PRIVILEGE TAX LAW**

20 **Article 1. General Provisions.**

21 **Article 2. Business Privilege Taxes.**

22 **Article 3. Alcoholic Beverage Tax.**

23 **Article 4. Liquid Fuel Tax.**

24 **Article 5. Automotive Surcharges.**

25 **Article 6. Tobacco Tax.**

26 **Article 7. General Sales Tax. [Repealed.]**

27 **Article 8. Guam Tax Amnesty Program.**

1 ARTICLE 8

2 GUAM TAX AMNESTY PROGRAM

3 § 26801. Title. This Article shall be known and cited as the '2025 Guam Tax
4 Amnesty Program.'

5 § 26802. Establishment of Amnesty. The Department of Revenue and
6 Taxation is authorized to establish and administer a tax amnesty program,
7 commencing at the discretion of the Guam Department of Revenue and Taxation
8 (DRT).

9 § 26803. Applicability. This Program shall apply to all taxes under Title 11
10 of the Guam Code Annotated, including but not limited to:

11 (a) Business Privilege Tax (BPT);

12 (b) Corporate and Individual Income Taxes;

13 (c) Employer Withholding Taxes;

14 (d) Real Property Taxes governed under Chapter 24;

15 (e) Alcohol, Tobacco, Liquid Fuel, Occupancy, Use, and Gaming Taxes;

16 (f) Other tax types as identified by DRT.

17 § 26804. Eligibility and Exemptions.

18 (a) Tax liabilities incurred on or before a date established at the discretion of
19 DRT shall be eligible.

20 (1) Taxpayers currently under an existing payment plan with the
21 Department of Revenue and Taxation shall be eligible; and

22 (2) Such participation shall not require termination of their existing
23 plan. Payments made under the amnesty shall be credited toward their
24 outstanding principal balance, with penalties and interest waived accordingly.

25 (b) The Program shall not apply to:

26 (1) Taxpayers involved in criminal tax investigations or litigation;

1 (2) Taxpayers with current appeals or litigation unless they withdraw
2 such claims;

3 (3) Taxpayers who defaulted on prior tax amnesty agreements.

4 § 26805. Waiver of Penalties and Interest.

5 (a) DRT is authorized to waive all civil penalties and interest on eligible
6 delinquent taxes for approved applicants.

7 (b) The underlying principal tax must be paid in full or according to an
8 approved installment agreement.

9 § 26806. Payment Requirements and Incentives.

10 (a) A minimum down payment of five percent (5%) shall be due upon
11 application.

12 (b) Applicants paying in full within twenty-four (24) months of approval shall
13 receive a full waiver of penalties and interest.

14 (c) Applicants electing installment payments must complete payment within
15 twelve (12) months of approval and shall receive a full waiver as determined by DRT
16 regulations.

17 § 26807. Application Process.

18 (a) Taxpayers must file all unfiled returns for eligible periods.

19 (b) Taxpayers must submit an application on forms prescribed by DRT.

20 (c) DRT shall notify applicants of approval or denial within thirty (30) days
21 of receipt.

22 § 26808. Enforcement and Post-Amnesty Collection.

23 (a) The Program shall not affect DRT's authority to collect unpaid taxes
24 outside the amnesty period.

25 (b) After the close of the amnesty period, DRT shall resume full enforcement,
26 including liens, garnishments, and penalties.

1 **§ 24711. Separate Valuation.**

2 **§ 24712. Same: Application.**

3 **§ 24713. Real Property Tax Amnesty Program**

4 **§ 24713. Real Property Tax Amnesty Program (2025).**

5 **(a) Findings and Purpose.** *The I Liheslaturan Guåhan* finds that Guam’s
6 private sector—especially tourism-related businesses—has experienced
7 severe downturns, while recent federal construction-related revenues are
8 plateauing. A time-limited real property tax amnesty will accelerate collections,
9 improve compliance, and provide near-term General Fund liquidity without
10 permanent rate increases.

11 **(b) Definitions.** As used in this Section, “Amnesty Program” means the
12 temporary program established herein to waive civil penalties and interest for
13 eligible real property tax liabilities upon payment of principal tax due.

14 **(c) Scope. Covered Periods.** The Amnesty Program applies to delinquent
15 real property tax liabilities on a date established at the discretion of DRT (the
16 “Covered Period”).

17 **(d) Benefits.** For taxes within the Covered Period, all civil penalties and all
18 accrued interest under Chapter 24 are waived upon full satisfaction of principal tax
19 as provided in this Section.

20 **(e) Eligibility.** Owners or persons liable for real property taxes for the
21 Covered Period are eligible, except that amnesty shall not apply where the taxpayer
22 is (1) a party to a pending criminal tax case; (2) subject to an active court judgment
23 for the same liability; or (3) in an open bankruptcy unless the case is dismissed.

24 **(1) Taxpayers currently under an existing payment plan with the**
25 **Department of Revenue and Taxation shall be eligible; and**

1 (2) Such participation shall not require termination of their existing
2 plan. Payments made under the amnesty shall be credited toward their
3 outstanding principal balance, with penalties and interest waived accordingly.

4 (f) **Application Window.** Applications must be filed with the Department of
5 Revenue and Taxation’s Real Property Tax Division between start date and end
6 date established at the discretion of DRT on a form prescribed by the Department;
7 applications must include any returns or affidavits necessary to validate the
8 liability and ownership.

9 (g) **Payment. Installments.** Applicants shall (1) pay not less than five percent
10 (5%) of principal tax at application, and (2) pay the remaining principal by no later
11 than twenty-four (24) months after start date under a written agreement. Failure to
12 complete payments voids the waiver, and penalties/interest shall be reinstated.
13 and deed framework in Article 8, §§24809–24813, of this chapter.

14 (h) **Liens and Releases.** Existing liens remain until principal is paid in full;
15 upon full payment under this Section, liens shall be released for the covered
16 liabilities.

17 (i) **No Refunds.** Amounts previously paid as penalties or interest before the
18 effective date of this Section shall not be refunded.

19 (j) **Administration. Rules.** The Director of Revenue and Taxation may adopt
20 rules under the Administrative Adjudication Law to implement this Section,
21 consistent with the Director’s authority to resolve delinquent property taxes.

22 (k) **Reporting.** Within sixty (90) days after the Amnesty Program ends, the
23 Director shall report to *I Liheslaturan Guåhan* the number of participants, gross
24 principal collected, penalties and interest waived, and compliance metrics.”

25 **Section 4. Severability.** If any provision of this Act or its application to
26 any person or circumstance is found to be invalid or inorganic, such invalidity shall
27 not affect other provisions or applications of this Act which can be given effect

1 without the invalid provisions or application, and to this end the provisions of this
2 Act are severable.

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

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

Bill No. 231-38 (COR)

As amended by the Committee on Finance
and Government Operations.

Introduced by:

Joe S. San Agustin
Tina Rose Muna Barnes
Christopher M. Duenas
William A. Parkinson
Eulogio Shawn Gumataotao
Vincent A. V. Borja
Jesse A. Lujan

**AN ACT TO *ADD* A NEW ARTICLE 8, CHAPTER 26;
AND TO *ADD* A NEW § 24713, CHAPTER 24; ALL OF
TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO
ESTABLISHING A GUAM TAX AMNESTY PROGRAM
FOR TAX LIABILITIES.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that the Government of Guam continues to face significant fiscal challenges
4 stemming from a fragile and undiversified economy, exacerbated by the sharp
5 contraction in the tourism sector. Though the U.S. military construction boom has
6 temporarily offset some of the economic impact, that boom is now plateauing. Much
7 of the excess revenue collected in recent fiscal years has been tied to federal military
8 expenditures, while private sector activity, especially among small and mid-sized
9 businesses reliant on tourism, remains suppressed.

1 As per the University of Guam 2018 Guam Economic Report - the purpose
2 of the 2018 Tax Amnesty Program was “(t)o increase and accelerate the collection
3 of delinquent taxes and to encourage voluntary compliance from all taxpayers,
4 including individual and business taxpayers...” by requiring (“full payment of
5 principal taxes and will allow for the abatement of penalty and interest.” (Guam
6 Department of Revenue and Taxation, 2018 May 4). The program was announced
7 on May 4 on the Guam Department of Revenue and Taxation official website and
8 began accepting applications on May 7 until the original deadline of May 27, which
9 was extended to June 19 and then again to June 26. Payments were originally due
10 by August 6 but were extended to September 5 and extended again to September 28.
11 Department of Revenue and Taxation director “confirmed that \$30.1 million was
12 collected out of the \$35.2 million pledged by nearly 900 delinquent taxpayers ...
13 (w)e’re very happy with the results” (The Guam Daily Post, 2018 October 9).

14 In addition, *I Liheslaturan Guåhan* finds that properly structured tax amnesty
15 programs can accelerate the collection of outstanding liabilities, improve long-term
16 compliance, and provide near-term liquidity. This Act will remove the necessity of
17 ad hoc administrative action by codifying the authority for tax amnesty in law, while
18 still affording the Department of Revenue and Taxation the flexibility to implement
19 such programs when it deems appropriate. By easing penalties and interest, the
20 program will help to reduce the financial burden on taxpayers struggling under
21 Guam's high cost of living. In times of major economic downturn—whether driven
22 by sharp declines in tourism, destructive typhoons, a pandemic event such as
23 COVID-19, or global recessions—both the community and the government of Guam
24 can derive significant relief and revenue benefits from the timely use of a
25 legislatively authorized tax amnesty program.

26 With the continued drawdown of federal grant and loan assistance under the
27 Trump administration, there is a critical need for localized revenue strategies to

1 support government services without raising new taxes. A well-structured Tax
2 Amnesty Program in 2025 offers an equitable and efficient opportunity for
3 delinquent taxpayers to resolve their liabilities while giving the Government of
4 Guam a necessary injection of general fund revenue.

5 Therefore, it is the intent of *I Liheslaturan Guåhan* to authorize a 2025 Tax
6 Amnesty Program that provides for the waiver of penalties and interest on tax
7 obligations incurred on or before a date established at the discretion of the Guam
8 Department of Revenue and Taxation (DRT), to be administered by DRT. The
9 program shall include incentives for early payment and limited installment plans for
10 eligible participants. The program shall apply to all taxes administered under
11 Chapter 26 and Chapter 24 of Title 11, Guam Code Annotated.

12 It is also the intent of *I Liheslaturan Guåhan* to reaffirm that this Act does not
13 amend, supersede, or conflict with the Guam Territorial Income Tax administered
14 under 48 U.S.C. § 1421i (the ‘mirror code’). Any waiver, abatement, or reduction of
15 penalties or interest related to GTIT liabilities shall be carried out exclusively by the
16 Department of Revenue and Taxation pursuant to that authority and applicable
17 federal guidance.

18 **Section 2.** A new Article 8, Chapter 26, Title 11, Guam Code Annotated, is
19 hereby *added* to read:

20 **“CHAPTER 26**

21 **BUSINESS PRIVILEGE TAX LAW**

22 **Article 1. General Provisions.**

23 **Article 2. Business Privilege Taxes.**

24 **Article 3. Alcoholic Beverage Tax.**

25 **Article 4. Liquid Fuel Tax.**

26 **Article 5. Automotive Surcharges.**

27 **Article 6. Tobacco Tax.**

1 **Article 7. General Sales Tax. [Repealed.]**

2 **Article 8. Guam Tax Amnesty Program.**

3 **ARTICLE 8**

4 **GUAM TAX AMNESTY PROGRAM**

5 **§ 26801. Title.** This Article shall be known and cited as the '2025 Guam Tax
6 Amnesty Program.'

7 **§ 26802. Establishment of Amnesty.** The Department of Revenue and
8 Taxation is authorized to establish and administer a tax amnesty program,
9 commencing at the discretion of the Guam Department of Revenue and Taxation
10 (DRT).

11 **§ 26803. Applicability.** This Program shall apply to all taxes under Title 11
12 of the Guam Code Annotated, including but not limited to:

13 (a) Business Privilege Tax (BPT);

14 (b) Corporate and Individual Income Taxes;

15 (c) Employer Withholding Taxes;

16 (d) Real Property Taxes governed under Chapter 24;

17 (e) Alcohol, Tobacco, Liquid Fuel, Occupancy, Use, and Gaming Taxes;

18 (f) Other tax types as identified by DRT.

19 **§ 26804. Eligibility and Exemptions.**

20 (a) Tax liabilities incurred on or before a date established at the discretion of
21 DRT shall be eligible.

22 (1) Taxpayers currently under an existing payment plan with the
23 Department of Revenue and Taxation shall be eligible; and

24 (2) Such participation shall not require termination of their existing
25 plan. Payments made under the amnesty shall be credited toward their
26 outstanding principal balance, with penalties and interest waived accordingly.

27 (b) The Program shall not apply to:

1 (1) Taxpayers involved in criminal tax investigations or litigation;

2 (2) Taxpayers with current appeals or litigation unless they withdraw
3 such claims;

4 (3) Taxpayers who defaulted on prior tax amnesty agreements.;

5 (4) Taxpayers under active audit or criminal tax investigation.

6 **§ 26805. Waiver of Penalties and Interest.**

7 (a) DRT is authorized to waive all civil penalties and interest on eligible
8 delinquent taxes for approved applicants.

9 (b) The underlying principal tax must be paid in full or according to an
10 approved installment agreement.

11 **§ 26806. Payment Requirements and Incentives.**

12 (a) A minimum down payment of five percent (5%) shall be due upon
13 application.

14 (b) Applicants paying in full within twenty-four (24) months of approval shall
15 receive a full waiver of penalties and interest.

16 (c) Applicants electing installment payments must complete payment within
17 twelve (12) months of approval and shall receive a full waiver as determined by DRT
18 regulations.

19 **§ 26807. Application Process.**

20 (a) Taxpayers must file all unfiled returns for eligible periods.

21 (b) Taxpayers must submit an application on forms prescribed by DRT.

22 (c) DRT shall notify applicants of approval or denial within thirty (30) days
23 of receipt.

24 **§ 26808. Enforcement and Post-Amnesty Collection.**

25 (a) The Program shall not affect DRT's authority to collect unpaid taxes
26 outside the amnesty period.

1 § 24709. **Payment of Part of an Assessment.**

2 § 24710. **Same: Entry on Roll.**

3 § 24711. **Separate Valuation.**

4 § 24712. **Same: Application.**

5 **§ 24713. Real Property Tax Amnesty Program**

6 **§ 24713. Real Property Tax Amnesty Program (2025).**

7 **(a) Findings and Purpose.** *The I Liheslaturan Guåhan* finds that Guam’s
8 private sector—especially tourism-related businesses—has experienced
9 severe downturns, while recent federal construction-related revenues are
10 plateauing. A time-limited real property tax amnesty will accelerate collections,
11 improve compliance, and provide near-term General Fund liquidity without
12 permanent rate increases.

13 **(b) Definitions.** As used in this Section, “Amnesty Program” means the
14 temporary program established herein to waive civil penalties and interest for
15 eligible real property tax liabilities upon payment of principal tax due.

16 **(c) Scope. Covered Periods.** The Amnesty Program applies to delinquent
17 real property tax liabilities on a date established at the discretion of DRT (the
18 “Covered Period”).

19 **(d) Benefits.** For taxes within the Covered Period, all civil penalties and all
20 accrued interest under Chapter 24 are waived upon full satisfaction of principal tax
21 as provided in this Section.

22 **(e) Eligibility.** Owners or persons liable for real property taxes for the
23 Covered Period are eligible, except that amnesty shall not apply where the taxpayer
24 is (1) a party to a pending criminal tax case; (2) subject to an active court judgment
25 for the same liability; ~~or~~ (3) in an open bankruptcy unless the case is dismissed; or
26 (4) under active audit or criminal tax investigation.

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2 Department of Revenue and Taxation shall be eligible; and

3 (2) Such participation shall not require termination of their existing
4 plan. Payments made under the amnesty shall be credited toward their
5 outstanding principal balance, with penalties and interest waived accordingly.

6 **(f) Application Window.** Applications must be filed with the Department of
7 Revenue and Taxation’s Real Property Tax Division between start date and end date
8 established at the discretion of DRT on a form prescribed by the Department;
9 applications must include any returns or affidavits necessary to validate the liability
10 and ownership. DRT shall announce the program start date thirty (30) days prior to
11 the opening day of the program. Applications may be accepted for no longer than
12 one hundred eighty (180) calendar days.

13 **(g) Payment. Installments.** Applicants shall (1) pay not less than five percent
14 (5%) of principal tax at application, and (2) pay the remaining principal by no later
15 than twenty-four (24) months after start date under a written agreement. Failure to
16 complete payments voids the waiver, and penalties/interest shall be reinstated.
17 and deed framework in Article 8, §§24809–24813, of this chapter.

18 **(h) Liens and Releases.** Existing liens remain until principal is paid in full; upon
19 full payment under this Section, liens shall be released for the covered liabilities.

20 **(i) No Refunds.** Amounts previously paid as penalties or interest before the
21 effective date of this Section shall not be refunded.

22 **(j) Administration. Rules.** The Director of Revenue and Taxation may adopt
23 rules under the Administrative Adjudication Law to implement this Section,
24 consistent with the Director’s authority to resolve delinquent property taxes.

25 **(k) Reporting.** Within ~~sixty~~ ninety (90) days after the Amnesty Program ends,
26 the Director shall report to *I Liheslaturan Guåhan* the number of participants, gross
27 principal collected, penalties and interest waived, and compliance metrics.”

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 inorganic, such invalidity shall not
3 affect other provisions or applications of this Act which can be given effect without
4 the invalid provisions or application, and to this end the provisions of this Act are
5 severable.

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

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

Bill No. 231-38 (COR)

**As amended by the Committee on Finance
and Government Operations.**

Introduced by:

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Tina Rose Muna Barnes
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Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the Government of Guam continues to face significant fiscal challenges stemming from a fragile and undiversified economy, exacerbated by the sharp contraction in the tourism sector. Though the U.S. military construction boom has temporarily offset some of the economic impact, that boom is now plateauing. Much of the excess revenue collected in recent fiscal years has been tied to federal military expenditures, while private sector activity, especially among small and mid-sized businesses reliant on tourism, remains suppressed.

As per the University of Guam 2018 Guam Economic Report - the purpose of the 2018 Tax Amnesty Program was “(t)o increase and accelerate the collection

1 of delinquent taxes and to encourage voluntary compliance from all taxpayers,
2 including individual and business taxpayers...” by requiring (“full payment of
3 principal taxes and will allow for the abatement of penalty and interest.” (Guam
4 Department of Revenue and Taxation, 2018 May 4). The program was announced
5 on May 4 on the Guam Department of Revenue and Taxation official website and
6 began accepting applications on May 7 until the original deadline of May 27, which
7 was extended to June 19 and then again to June 26. Payments were originally due
8 by August 6 but were extended to September 5 and extended again to September 28.
9 Department of Revenue and Taxation director “confirmed that \$30.1 million was
10 collected out of the \$35.2 million pledged by nearly 900 delinquent taxpayers ...
11 (w)e’re very happy with the results” (The Guam Daily Post, 2018 October 9).

12 In addition, *I Liheslaturan Guåhan* finds that properly structured tax amnesty
13 programs can accelerate the collection of outstanding liabilities, improve long-term
14 compliance, and provide near-term liquidity. This Act will remove the necessity of
15 ad hoc administrative action by codifying the authority for tax amnesty in law, while
16 still affording the Department of Revenue and Taxation the flexibility to implement
17 such programs when it deems appropriate. By easing penalties and interest, the
18 program will help to reduce the financial burden on taxpayers struggling under
19 Guam's high cost of living. In times of major economic downturn—whether driven
20 by sharp declines in tourism, destructive typhoons, a pandemic event such as
21 COVID-19, or global recessions—both the community and the government of Guam
22 can derive significant relief and revenue benefits from the timely use of a
23 legislatively authorized tax amnesty program.

24 With the continued drawdown of federal grant and loan assistance under the
25 Trump administration, there is a critical need for localized revenue strategies to
26 support government services without raising new taxes. A well-structured Tax
27 Amnesty Program in 2025 offers an equitable and efficient opportunity for

1 delinquent taxpayers to resolve their liabilities while giving the Government of
2 Guam a necessary injection of general fund revenue.

3 Therefore, it is the intent of *I Liheslaturan Guåhan* to authorize a 2025 Tax
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7 program shall include incentives for early payment and limited installment plans for
8 eligible participants. The program shall apply to all taxes administered under
9 Chapter 26 and Chapter 24 of Title 11, Guam Code Annotated.

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11 amend, supersede, or conflict with the Guam Territorial Income Tax administered
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27 **Article 8. Guam Tax Amnesty Program.**

1 ARTICLE 8

2 GUAM TAX AMNESTY PROGRAM

3 § 26801. Title. This Article shall be known and cited as the '2025 Guam Tax
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24 outstanding principal balance, with penalties and interest waived accordingly.

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16 twelve (12) months of approval and shall receive a full waiver as determined by DRT
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21 (c) DRT shall notify applicants of approval or denial within thirty (30) days
22 of receipt.

23 § 26808. Enforcement and Post-Amnesty Collection.

24 (a) The Program shall not affect DRT's authority to collect unpaid taxes
25 outside the amnesty period.

26 (b) After the close of the amnesty period, DRT shall resume full enforcement,
27 including liens, garnishments, and penalties.

1 § 24711. **Separate Valuation.**

2 § 24712. **Same: Application.**

3 **§ 24713. Real Property Tax Amnesty Program**

4 **§ 24713. Real Property Tax Amnesty Program (2025).**

5 **(a) Findings and Purpose.** The *I Liheslaturan Guåhan* finds that Guam’s
6 private sector—especially tourism-related businesses—has experienced
7 severe downturns, while recent federal construction-related revenues are
8 plateauing. A time-limited real property tax amnesty will accelerate collections,
9 improve compliance, and provide near-term General Fund liquidity without
10 permanent rate increases.

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18 accrued interest under Chapter 24 are waived upon full satisfaction of principal tax
19 as provided in this Section.

20 **(e) Eligibility.** Owners or persons liable for real property taxes for the
21 Covered Period are eligible, except that amnesty shall not apply where the taxpayer
22 is (1) a party to a pending criminal tax case; (2) subject to an active court judgment
23 for the same liability; ~~or~~ (3) in an open bankruptcy unless the case is dismissed; **or**
24 **(4) under active audit or criminal tax investigation.**

25 (1) Taxpayers currently under an existing payment plan with the
26 Department of Revenue and Taxation shall be eligible; and

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5 Revenue and Taxation’s Real Property Tax Division between start date and end date
6 established at the discretion of DRT on a form prescribed by the Department;
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8 and ownership. **DRT shall announce the program start date thirty (30) days prior to**
9 **the opening day of the program. Applications may be accepted for no longer than**
10 **one hundred eighty (180) calendardays.**

11 (g) **Payment. Installments.** Applicants shall (1) pay not less than five percent
12 (5%) of principal tax at application, and (2) pay the remaining principal by no later
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14 complete payments voids the waiver, and penalties/interest shall be reinstated.
15 and deed framework in Article 8, §§24809–24813, of this chapter.

16 (h) **Liens and Releases.** Existing liens remain until principal is paid in full; upon
17 full payment under this Section, liens shall be released for the covered liabilities.

18 (i) **No Refunds.** Amounts previously paid as penalties or interest before the
19 effective date of this Section shall not be refunded.

20 (j) **Administration. Rules.** The Director of Revenue and Taxation may adopt
21 rules under the Administrative Adjudication Law to implement this Section,
22 consistent with the Director’s authority to resolve delinquent property taxes.

23 (k) **Reporting.** Within ~~sixty~~ **ninety** (90) days after the Amnesty Program ends,
24 the Director shall report to *I Liheslaturan Guåhan* the number of participants, gross
25 principal collected, penalties and interest waived, and compliance metrics.”

26 **Section 4. Severability.** If any provision of this Act or its application to any
27 person or circumstance is found to be invalid or inorganic, such invalidity shall not

1 affect other provisions or applications of this Act which can be given effect without
2 the invalid provisions or application, and to this end the provisions of this Act are
3 severable.

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



COMMITTEE ON RULES

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

December 11, 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. 231-38 (COR)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 231-38 (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. 231-38 (COR)**

AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.

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 | | /X/ Yes | // 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
// Yes
// Yes | /X/ No
// No
/X/ No |
| 4. Will the enactment of this Bill require new physical facilities? | | // Yes | /X/ 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 | /X/ No |

Analyst: <u>Raymond Rieta, BMA IV</u>	Date: <u>12/01/25</u>	Director: <u>Lester L. Carlson, Jr., Director</u>	Date: <u>DEC 1 1 2025</u>
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Notes:
1/ See Additional Comments.

Bureau of Budget & Management Research
Comments on Bill No. 231-38 (COR)

The proposed legislation seeks to add a new Article 8, Chapter 26 and to add a new § 24713, Chapter 24, all to Title 11, Guam Code Annotated (GCA), relative to establishing a Guam Tax Amnesty Program for tax liabilities. The intent of the Bill is to authorize a 2025 Tax Amnesty Program that provides for the waiver of penalties and interest on tax obligations incurred on or before a date established at the discretion of the Guam Department of Revenue and Taxation (DRT), to be administered by DRT. The program shall include incentives for early payment and limited installment plans for eligible participants.

As per the legislation and information obtained from past local media, the most recent Tax Amnesty Program on Guam was in 2018. It was announced by DRT on May 4 of that year and began accepting applications on May 7 until the original deadline of May 27, which was extended to June 19 and then again to June 26. Payments were originally due by August 6, but were extended to September 5 and extended again to September 28. According to DRT at the time, it was confirmed that \$30.1 million was collected out of the \$35.2 million pledged by nearly 900 delinquent taxpayers. The DRT Director at the time had stated that DRT had abated \$636,978 in penalties and \$458,923 in interest.

The anticipated tax revenue to be generated from the proposed Bill would be contingent upon the number delinquent taxpayers who choose to avail themselves of the tax amnesty, the penalties and interests that would be waived from the Tax Amnesty Program, and the number of taxpayers who fulfill the tax obligations under the program. However, other than information obtained from the results of the last Tax Amnesty Program offered and absent current information from DRT relative to the Bill, the Bureau is unable to ascertain the fiscal impact of the proposed legislation.



Karl Pangelinan <karl.p@guamlegislature.gov>

FOR IMMEDIATE RELEASE- SAN AGUSTIN INTRODUCES TAX AMNESTY BILL

1 message

Joseph Mesngon <joe.senatorsa@gmail.com>
To: phnotice@guamlegislature.gov

Wed, Nov 19, 2025 at 4:12 PM

FOR IMMEDIATE RELEASE
November 19, 2025MORE RELIEF ON THE WAY
San Agustin Introduces the 2025 Guam Tax Amnesty Program

(Tamuning, Guam) — A new Bill 231-38 has been introduced to create the 2025 Guam Tax Amnesty Program as its author, Senator Joe S. San Agustin continues to stand by his commitment to provide immediate solutions and support giving taxpayers an opportunity to resolve delinquent tax liabilities while providing the government with a structured way to collect outstanding revenue.

“The Tax Amnesty Program is designed to create a balanced approach that strengthens government revenues while reducing the financial pressure faced by taxpayers. By waiving penalties and interest on eligible past-due taxes, the program gives individuals and businesses a fair opportunity to resolve long-standing liabilities. This bill is intended to support those who are struggling to fulfill their tax obligations while also helping the government recover funds needed to maintain essential public services,” said Senator Joe. San Agustin

The legislation cites ongoing economic challenges impacting Guam, including a weakened tourism sector, plateauing federal construction activity, and persistent financial pressures on families and businesses. By codifying authority for periodic tax amnesty programs, the measure aims to support both government operations and relief for our people.

Senator San Agustin further adds, “ Enough is enough, the solutions I am offering go beyond political aspirations. It is time our community is impacted in a beneficial way. This measure provides immediate financial relief to residents, improves long-term taxpayer compliance, accelerates collection of overdue taxes without raising tax rates, and supports government services during periods of economic uncertainty.”

Past amnesty programs have demonstrated success, including the 2018 initiative that collected more than \$30 million in delinquent taxes.

Bill 231-38 is cosponsored by Senators Tina Muna Barnes, Chris Duenas, William Parkinson, Shawn Gumataotao, Vince Borja and Jesse Lujan.

For more information, please contact the office of Sen. San Agustin. Si Yu'os Ma'åse'!

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Joseph A. Q. Mesngon
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Office of Senator Joe S. San Agustin
38th Guam Legislature
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