

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
332-38 (COR)	Jesse A. Lujan Christopher M. Dueñas Vincent A.V. Borja	AN ACT TO <i>ADD</i> A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.	6/15/26 4:39 p.m.	6/25/26	Committee on Finance and Government Operations.	Request: 6/25/26 6/30/26	8/31/26 2:00 p.m.	9/10/26	



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

September 9, 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. 332-38 (COR) As Introduced

Buenas yan Håfa Ådai Speaker,

Transmitted herewith is the Committee Report on **Bill No. 332-38 (COR)** – Jesse A. Lujan, Christopher M. Dueñas, Vincent A.V. Borja – **An Act To Add A New Chapter 60 To Division 5, Title 5, Guam Code Annotated, Relative To Establishing The Department Of Revenue And Taxation (DRT) Headquarters Ownership And Modernization Efficiency (H.O.M.E.) Act, And Authorizing The Guam Department Of Revenue And Taxation To Enter Into A Public-Private Partnership (PPP) For The Design, Construction, Financing, And Maintenance Of A New Headquarters Facility On Publicly Owned Land.**

Committee votes are as follows:

<u> 3 </u>	TO DO PASS
<u> 0 </u>	TO NOT PASS
<u> 2 </u>	TO REPORT OUT ONLY
<u> 0 </u>	TO ABSTAIN
<u> 0 </u>	TO PLACE IN INACTIVE FILE



COMMITTEE ON RULES

RECEIVED:

September 9, 2026 10:34 a.m.

Marie Crisostomo

Senseremente,



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

OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

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

  LIKE AND FOLLOW @SENATORDUEÑAS



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

COMMITTEE REPORT

BILL NO. 332-38 (COR)

INTRODUCED BY:

Jesse A. Lujan, Christopher M. Dueñas, Vincent A.V. Borja

“AN ACT TO ADD A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND”.



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

September 8, 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. 332-38 (COR) *As Introduced*

Transmitted herewith for your consideration is the Committee Report on **Bill No. 332-38 (COR)** Jesse A. Lujan, Christopher M. Dueñas, Vincent A.V. Borja – **An Act To Add A New Chapter 60 To Division 5, Title 5, Guam Code Annotated, Relative To Establishing The Department Of Revenue And Taxation (DRT) Headquarters Ownership And Modernization Efficiency (H.O.M.E.) Act, And Authorizing The Guam Department Of Revenue And Taxation To Enter Into A Public-Private Partnership (PPP) For The Design, Construction, Financing, And Maintenance Of A New Headquarters Facility On Publicly Owned Land.**

This report includes the following:

- Copy of COR Referral of Bill No. 332-38 (COR)
- Notices of Public Hearing
- Copy of the Public Hearing Agenda
- Public Hearing Sign-in Sheet
- Committee Vote Sheet
- Committee Report Digest
- Copy of Bill No. 332-38 (COR), *As Introduced*
- 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

June 25, 2026

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

Attorney Darleen E.H. Phillips
Legislative Legal Counsel

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

Subject: **Referral of Bill No. 332-38 (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. 332-38 (COR)** - Jesse A. Lujan, Christopher M. Dueñas, Vincent A.V. Borja. – “AN ACT TO *ADD* A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.”

Please ensure that the subject bill is referred to the Committee on Finance and Government Operations chaired by Senator Christopher M. Dueñas. I also request that the same be copied to the Prime Sponsor of the subject bill 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.



1st Notice - Public Hearing on Monday 8/31/26 2pm

5 messages

Karl Pangelinan <karl.p@guamlegislature.gov>
To: phnotice@guamlegislature.gov

Mon, Aug 24, 2026 at 8:19 AM

FOR IMMEDIATE RELEASE

August 24, 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 August 31, 2026**

The Committee on Finance and Government Operations will hold a public hearing on **Monday, AUGUST 31, 2026**, beginning at **2:00 pm** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

- **Bill No. 319-38 (COR) – Vice Speaker V. Anthony Ada** – AN ACT TO ADD A NEW ARTICLE 18 TO CHAPTER 22, TITLE 5, GUAM CODE ANNOTATED RELATIVE TO ESTABLISHING THE GUAM DISASTER RELIEF FUND TO PROVIDE IMMEDIATE FUNDING FOR DISASTER RESPONSE AND DIRECT ASSISTANCE TO RESIDENTS
- **Bill No. 332-38 (COR) – Sen Jesse A. Lujan** – AN ACT TO ADD A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.
- **Bill No. 243-38 (COR) – Sen Will A. Parkinson** - AN ACT TO AMEND § 5425(g) OF ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; AND TO ADD A NEW § 5425.1 TO ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REMOVING THE AUTOMATIC STAY OF PROCUREMENT UPON THE FILING OF A PROTEST AND REQUIRING AN AFFIRMATIVE DETERMINATION OR ORDER TO STAY AN AWARD, TO MODERNIZE GUAM'S PROCUREMENT REGIME.

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).

 **1N Pubilc Hearing - 083126 2pm.pdf**
369K

Ed Pocaigue <sgtarms@guamlegislature.gov>
To: Karl Pangelinan <karl.p@guamlegislature.gov>

Mon, Aug 24, 2026 at 8:43 AM

Hafa adai and posted on the calendar.

[Quoted text hidden]

--



Edward S. Pocaigue, Jr.
Sergeant-at-Arms

I Mina'trentai Ocho Na Liheslaturan Guåhan
Guam Congress Building, 1st Floor
163 Chalan Santo Papa
Hagåtña, Guam 96910



1-671-969-3514



sgtarms@guamlegislature.gov

"Disclaimer: This message is intended only for the use of the individual or entity to which it is addressed and may contain information which is privileged, confidential, proprietary, or exempt from disclosure under applicable law. If you are not the intended recipient or the individual responsible for delivering the message to the intended recipient, you are strictly prohibited from disclosing, distributing, copying, or in any way using this message. If you have received this communication in error, please notify the sender and immediately delete any copies you may have received. Thank you."

Karl Pangelinan <karl.p@guamlegislature.gov>
To: tina.garcia@investguam.com, "Marie P. Lizama" <marie.lizama@revtax.guam.gov>

Mon, Aug 24, 2026 at 2:03 PM

Tina / Marie:

Please see attached notice for PH for next week Monday with some bills requiring testimony. This is in addition to the PH for this Thursday.

Let me know if you have any questions.

KP

[Quoted text hidden]

 **1N Pubilc Hearing - 083126 2pm.pdf**
369K

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

Tue, Aug 25, 2026 at 10:49 AM

Hafa Adai Senator Parkinson:

As Senator Duenas committed to you on the floor during budget session, please see attached notice of public hearing next Monday 8/31/26 at 2pm, which your Bill #243-38 is scheduled to be heard. Please advise whom you'd like for the committee to invite for testimony and we can reach out. Also, please feel free to forward the attached notice to parties you and your office feel could provide valuable input to this legislation.

I look forward to hearing from you or your office soon.

Respectfully,
Karl Pangelinan
Office of Sen Chris Duenas - Chairman, Finance & Gov't Operations

----- Forwarded message -----

From: **Karl Pangelinan** <karl.p@guamlegislature.gov>
Date: Mon, Aug 24, 2026 at 8:19 AM
Subject: 1st Notice - Public Hearing on Monday 8/31/26 2pm
To: <phnotice@guamlegislature.gov>

[Quoted text hidden]

 **1N Pubilc Hearing - 083126 2pm.pdf**
369K

Senator William Parkinson <senator.parkinson@guamlegislature.gov>

Wed, Aug 26, 2026 at 7:54 PM

To: Karl Pangelinan <karl.p@guamlegislature.gov>

Håfa Adai Karl,

Thank you, and please extend my appreciation to Senator Duenas for scheduling Bill No. 243-38 for a public hearing.

I would appreciate the Committee inviting the following individuals and agencies to provide testimony. Given the scope of this legislation, I think it is important that we hear from the officials who administer procurement law, as well as the larger agencies and autonomous instrumentalities that regularly conduct significant procurements and can speak directly to the operational consequences of procurement protests and automatic stays.

1. Hon. Benjamin J.F. Cruz, Public Auditor
Office of Public Accountability
Phone: (671) 475-0390
Email: bjcruz@guamopa.com
General: admin@guamopa.com

2. Andriana U. Quitugua, Acting Chief Procurement Officer
General Services Agency
Phone: (671) 475-1712/1713
Email: andriana.u.quitugua@gsadoa.guam.gov

3. Edward M. Birn, Director
Department of Administration
Phone: (671) 475-1101 / 1250

4. Attorney General Douglas B. Moylan
Office of the Attorney General

I would particularly appreciate testimony from the Attorney General or the attorneys in his office who handle procurement matters.

5. John M. Benavente, P.E., General Manager
Guam Power Authority
Phone: (671) 648-3000
Procurement: (671) 648-3054/3055
Email: jbenavente@gpagwa.com

6. Miguel C. Bordallo, P.E., General Manager
Guam Waterworks Authority
General Manager's Office: (671) 647-2603
Email: mcbordallo@guamwaterworks.org

I would also encourage GWA's Procurement & Materials Management Administrator, Jenielle Ruth P. Meno, to attend.
Phone: (671) 300-6026
Email: jrpmemo@guamwaterworks.org

7. Dr. Joleen M. Aguon, Interim Hospital Administrator/CEO
Guam Memorial Hospital Authority
Main: (671) 647-2330
Materials Management: materials.mgmt@gmha.org

I would particularly appreciate attendance from GMHA's Materials Management personnel because of the volume and operational importance of hospital procurement.

8. Theresa C. Arriola, Director
Department of Public Health and Social Services
Director's Office: (671) 922-2503
DPHSS Public Information: pio@dphss.guam.gov

Given the Department's extensive procurement of healthcare services, federally funded services, equipment, supplies, pharmaceuticals, and contractual services, DPHSS can provide a useful perspective on the consequences of procurement delay.

9. Rory J. Respicio, General Manager
Port Authority of Guam
Email: rirespicio@portofguam.com
Procurement: pagprocurement@portofguam.com

The Port routinely conducts major capital improvement, equipment, construction, and operational procurements and would be an important witness regarding the effects of protests on essential infrastructure.

10. John "JQ" M. Quinata, Executive Manager
A.B. Won Pat International Airport Authority
Phone: (671) 646-0300/0302

I would also encourage attendance from GIAA's Supply Management personnel because of the Airport's substantial capital improvement and federally funded procurement portfolio.

11. Vincent P. Arriola, Director
Department of Public Works
Phone: (671) 646-3131 / 3232
Director's Office: (671) 647-5055

DPW should be able to provide substantial information regarding the effect of protests and delays on construction, infrastructure, highway, and capital improvement procurements generally.

12. Guam Department of Education, Office of Supply Management
Attn: Superintendent of Education and Carmen T. Charfauros, Supply Management Administrator
Phone: (671) 475-0438
Email: procurement@gdoe.net

GDOE conducts significant procurements involving food services, facilities, transportation, technology, maintenance, supplies, and professional services.

13. Guam Procurement Advisory Council
I would appreciate the Committee inviting the Council as a body, or its individual members, given its statutory responsibility to examine and recommend improvements to Guam's procurement system.

14. Guam Contractors Association
Attn: President/Executive Leadership
Phone: (671) 647-4840/4841

Email: info@guamcontractors.org

I would appreciate GCA circulating the notice among its membership so that contractors with experience participating in Government of Guam procurements and protests have an opportunity to testify.

15. Guam Chamber of Commerce
Attn: Catherine Castro, President
Phone: (671) 472-6311
Email: info@guamchamber.com.gu

I would similarly appreciate the Chamber circulating the notice among businesses that regularly participate in government contracting.

I would also encourage the Committee to invite any procurement attorneys from the Guam Bar who regularly represent either government agencies or private bidders. It would be useful for the record to include perspectives from both sides regarding due process, the existing automatic stay, discretionary stays, expedited review, and potential safeguards against frivolous or strategically dilatory protests.

Si Yu'os Ma'åse', Karl, and thank you again to Senator Duenas and the Committee.

Respectfully,

Senator William A. Parkinson

[Quoted text hidden]



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

FOR IMMEDIATE RELEASE

August 24, 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 August 31, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Monday, AUGUST 31, 2026**, beginning at **2:00 pm** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

- [Bill No. 319-38 \(COR\)](#) – **Vice Speaker V. Anthony Ada** – AN ACT TO ADD A NEW ARTICLE 18 TO CHAPTER 22, TITLE 5, GUAM CODE ANNOTATED RELATIVE TO ESTABLISHING THE GUAM DISASTER RELIEF FUND TO PROVIDE IMMEDIATE FUNDING FOR DISASTER RESPONSE AND DIRECT ASSISTANCE TO RESIDENTS
- [Bill No. 332-38 \(COR\)](#) – **Sen Jesse A. Lujan** – AN ACT TO ADD A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.
- [Bill No. 243-38 \(COR\)](#) – **Sen Will A. Parkinson** - AN ACT TO AMEND § 5425(g) OF ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; AND TO ADD A NEW § 5425.1 TO ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REMOVING THE AUTOMATIC STAY OF PROCUREMENT UPON THE FILING OF A PROTEST AND REQUIRING AN AFFIRMATIVE DETERMINATION OR ORDER TO STAY AN AWARD, TO MODERNIZE GUAM'S PROCUREMENT REGIME.

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.



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

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.

First Notice of Public Hearing 8/31/26 - 2PM

 PRINT

First Notice of Public Hearing 8/31/26 - 2PM

PUBLIC HEARING

 **Posted on:** 08/24/2026 08:20 AM

 **Posted by:** Karl Pangelinan

 **Public Hearing Date:** 08/31/2026 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)

 **Share this notice**



FOR IMMEDIATE RELEASE

August 24, 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 August 31, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Monday, August 31, 2026**, beginning at **2:00 pm** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

Bill No. 319-38 (COR)

([https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20319-38%20\(COR\)%20Referred%20Version.pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20319-38%20(COR)%20Referred%20Version.pdf)) – **Vice Speaker V. Anthony Ada**

– AN ACT TO ADD A NEW ARTICLE 18 TO CHAPTER 22, TITLE 5, GUAM CODE ANNOTATED RELATIVE TO ESTABLISHING THE GUAM DISASTER RELIEF FUND TO PROVIDE IMMEDIATE FUNDING FOR DISASTER RESPONSE AND DIRECT ASSISTANCE TO RESIDENTS

Bill No. 332-38 (COR)

([https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20332-38%20\(COR\).pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20332-38%20(COR).pdf)) – **Sen Jesse A. Lujan**

– AN ACT TO ADD A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.

Bill No. 243-38 (COR)

([https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20243-38%20\(COR\).pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20243-38%20(COR).pdf)) – **Sen Will A. Parkinson** - AN ACT TO AMEND § 5425(g) OF ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; AND TO ADD A NEW § 5425.1 TO ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REMOVING THE AUTOMATIC STAY OF PROCUREMENT UPON THE FILING OF A PROTEST AND REQUIRING AN AFFIRMATIVE DETERMINATION OR ORDER TO STAY AN AWARD, TO MODERNIZE GUAM'S PROCUREMENT REGIME.

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 (<mailto: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 Liheslaturan Guåhan's YouTube Channel ([@guamlegislaturemedia](https://www.youtube.com/@GuamLegislatureMedia) (<https://www.youtube.com/@GuamLegislatureMedia>)).

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



Karl Pangelinan <karl.p@guamlegislature.gov>

Second Notice of Public Hearing 8/31/26 - 2PM

1 message

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

Fri, Aug 28, 2026 at 2:00 PM

FOR IMMEDIATE RELEASE

August 28, 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 August 31, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Monday, AUGUST 31, 2026**, beginning at **2:00 pm** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

- **Bill No. 319-38 (COR) – Vice Speaker V. Anthony Ada** – AN ACT TO ADD A NEW ARTICLE 18 TO CHAPTER 22, TITLE 5, GUAM CODE ANNOTATED RELATIVE TO ESTABLISHING THE GUAM DISASTER RELIEF FUND TO PROVIDE IMMEDIATE FUNDING FOR DISASTER RESPONSE AND DIRECT ASSISTANCE TO RESIDENTS
- **Bill No. 332-38 (COR) – Sen Jesse A. Lujan** – AN ACT TO ADD A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.
- **Bill No. 243-38 (COR) – Sen Will A. Parkinson** - AN ACT TO AMEND § 5425(g) OF ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; AND TO ADD A NEW § 5425.1 TO ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REMOVING THE AUTOMATIC STAY OF PROCUREMENT UPON THE FILING OF A PROTEST AND REQUIRING AN AFFIRMATIVE DETERMINATION OR ORDER TO STAY AN AWARD, TO MODERNIZE GUAM'S PROCUREMENT REGIME.

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](#)).



2N Pubilc Hearing - 083126 2pm.pdf

361K



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

FOR IMMEDIATE RELEASE

August 28, 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 August 31, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Monday, AUGUST 31, 2026**, beginning at **2:00 pm** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

- [Bill No. 319-38 \(COR\)](#) – **Vice Speaker V. Anthony Ada** – AN ACT TO ADD A NEW ARTICLE 18 TO CHAPTER 22, TITLE 5, GUAM CODE ANNOTATED RELATIVE TO ESTABLISHING THE GUAM DISASTER RELIEF FUND TO PROVIDE IMMEDIATE FUNDING FOR DISASTER RESPONSE AND DIRECT ASSISTANCE TO RESIDENTS
- [Bill No. 332-38 \(COR\)](#) – **Sen Jesse A. Lujan** – AN ACT TO ADD A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.
- [Bill No. 243-38 \(COR\)](#) – **Sen Will A. Parkinson** - AN ACT TO AMEND § 5425(g) OF ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; AND TO ADD A NEW § 5425.1 TO ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REMOVING THE AUTOMATIC STAY OF PROCUREMENT UPON THE FILING OF A PROTEST AND REQUIRING AN AFFIRMATIVE DETERMINATION OR ORDER TO STAY AN AWARD, TO MODERNIZE GUAM'S PROCUREMENT REGIME.

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.

OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

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

LIKE AND FOLLOW @SENATORDUENAS



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

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.

Second Notice of Public Hearing 8/31/26 - 2pm

 PRINT

Second Notice of Public Hearing 8/31/26 - 2pm

PUBLIC HEARING

 **Posted on:** 08/29/2026 02:00 PM

 **Posted by:** Karl Pangelinan

 **Public Hearing Date:** 08/31/2026 02:00 PM

 **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)

 **Share this notice**



The Committee on Finance and Government Operations will hold a public hearing on **Monday, August 31, 2026**, beginning at **2:00 pm** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

Bill No. 319-38 (COR)

([https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20319-38%20\(COR\)%20Referred%20Version.pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20319-38%20(COR)%20Referred%20Version.pdf)) – **Vice Speaker V. Anthony Ada**

– AN ACT TO ADD A NEW ARTICLE 18 TO CHAPTER 22, TITLE 5, GUAM CODE ANNOTATED RELATIVE TO ESTABLISHING THE GUAM DISASTER RELIEF FUND TO PROVIDE IMMEDIATE FUNDING FOR DISASTER RESPONSE AND DIRECT ASSISTANCE TO RESIDENTS

Bill No. 332-38 (COR)

([https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20332-38%20\(COR\).pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20332-38%20(COR).pdf)) – **Sen Jesse A. Lujan**

– AN ACT TO ADD A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.

Bill No. 243-38 (COR)

([https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20243-38%20\(COR\).pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20243-38%20(COR).pdf)) – **Sen Will A. Parkinson**

– AN ACT TO AMEND § 5425(g) OF ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; AND TO ADD A NEW § 5425.1 TO ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REMOVING THE AUTOMATIC STAY OF PROCUREMENT UPON THE FILING OF A PROTEST AND REQUIRING AN AFFIRMATIVE DETERMINATION OR ORDER TO STAY AN AWARD, TO MODERNIZE GUAM'S PROCUREMENT REGIME.

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**

(<mailto: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 Liheslaturan Guåhan's YouTube Channel ([@guamlegislaturemedia](https://www.youtube.com/@GuamLegislatureMedia) (<https://www.youtube.com/@GuamLegislatureMedia>)).

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



Notice of Public Hearing
Monday, August 31, 2026, 2:00 P.M.

The Committee on Finance and Government Operations will conduct a public hearing on **Monday, August 31, 2026**, beginning at **2:00 pm** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

- Bill No. 319-38 (COR) – **Vice Speaker V. Anthony Ada** – AN ACT TO ADD A NEW ARTICLE 18 TO CHAPTER 22, TITLE 5, GUAM CODE ANNOTATED RELATIVE TO ESTABLISHING THE GUAM DISASTER RELIEF FUND TO PROVIDE IMMEDIATE FUNDING FOR DISASTER RESPONSE AND DIRECT ASSISTANCE TO RESIDENTS



- Bill No. 332-38 (COR) – **Sen Jesse A. Lujan** – AN ACT TO ADD A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.
- Bill No. 243-38 (COR) – **Sen Will A. Parkinson** - AN ACT TO AMEND § 5425(g) OF ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; AND TO ADD A NEW § 5425.1 TO ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REMOVING THE AUTOMATIC STAY OF PROCUREMENT UPON THE FILING OF A PROTEST AND REQUIRING AN AFFIRMATIVE DETERMINATION OR ORDER TO STAY AN AWARD, TO MODERNIZE GUAM'S PROCUREMENT REGIME.

SENATOR CHRISTOPHER M. DUEÑAS

COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS



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 budget hearing, 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.***

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](#)).



GUAM LEGISLATURE
AUDIO VISUAL DEPARTMENT
PUBLIC ANNOUNCEMENT REQUEST FORM

Office Submitting Request: Senator Chris Duenas

Date of Request: 8/21/26

POINT OF CONTACT

Name: Ashley Shinohara Contact #: 671-989-9554

Email: senator.duenas@guamlegislature.gov

PUBLIC HEARING DETAILS

Notice Type: ☒ Public Hearing ☐ Informational Briefing ☐ Roundtable Discussion

☐ Oversight Hearing ☐ Committee Meeting ☐ Other: _____

Notice Title / Bill(s) / Resolution(s) / Appointment:
Bill No's 319-38 (COR), 332-38 (COR), & 243-38 (COR)

Date of Event: 8/31/26 Start Time: 2:00 PM AM/PM

End Time: 5:00 PM AM/PM

Location: Public Hearing Room

MEDIA HANDLING

Recording Format: ☒ MP4 ☐ MP3 ☐ Other: _____

Delivery Method: ☐ Email ☐ USB Drive ☐ Cloud Link ☐ Other: _____

CERTIFIED BY AV:

Name: Zack Quinata Signature: 

Posted on/Air Date: 2026-08-24 to 2026-08-31

I LIHESLATURAN GUÅHAN
COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS
Office of Senator Christopher M. Dueñas, Chairman

PUBLIC HEARING AGENDA

Date: Monday, August 31, 2026
Time: 2:00 PM
Location: Public Hearing Room, Guam Congress Building, Hagåtña, Guam

I. CALL TO ORDER

II. OPENING REMARKS

III. ITEMS FOR DISCUSSION

- **Bill No. 319-38 (COR) (Vice Speaker V. Anthony Ada)** – AN ACT TO ADD A NEW ARTICLE 18 TO CHAPTER 22, TITLE 5, GUAM CODE ANNOTATED RELATIVE TO ESTABLISHING THE GUAM DISASTER RELIEF FUND TO PROVIDE IMMEDIATE FUNDING FOR DISASTER RESPONSE AND DIRECT ASSISTANCE TO RESIDENTS.
- **Bill No. 332-38 (COR) (Sen. Jesse A. Lujan)** – AN ACT TO ADD A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.
- **Bill No. 243-38 (COR) (Sen. Will A. Parkinson)** – AN ACT TO AMEND § 5425(g) OF ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; AND TO ADD A NEW § 5425.1 TO ARTICLE 9, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REMOVING THE AUTOMATIC STAY OF PROCUREMENT UPON THE FILING OF A PROTEST AND REQUIRING AN AFFIRMATIVE DETERMINATION OR ORDER TO STAY AN AWARD, TO MODERNIZE GUAM'S PROCUREMENT REGIME.

IV. PUBLIC TESTIMONY & PUBLIC COMMENTS

V. ANNOUNCEMENTS & ADJOURNMENT

*For written testimony, participation requests, or special accommodations (ADA), please contact:
Office of Senator Christopher M. Dueñas | 259 Martyr Street, Hagåtña, Guam 96910
Tel: (671) 989-9554 | Email: senator.duenas@guamlegislature.gov*

#332-38



Date: August 31, 2026

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

Time: 2:00 p.m.

Bill No. 332-38 (COR) – Sen Jesse A. Lujan – AN ACT TO ADD A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.

	Name	Agency / Address	Contact No.	Email	Type of Testimony		Support	
					Oral	Written	Yes	No
1	Michelle Santor for Art Pagan							
2	MARIE LIZANA	DRT		marie.lizana@drt.guam.gov	✓	✓	✓	
3	JOHN SAN NICOLAS	GEDA	647-4772	jsan nicolas@investguam.com	-		-	
4	Tina Garcia	GEDA	647-4332		✓		✓	
5								
6								
7								
8								
9								
10								
11								
12								



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

COMMITTEE VOTE SHEET

Bill No. 332-38 (COR) - ***As Introduced*** – Jesse A. Lujan, Christopher M. Dueñas, Vincent A.V. Borja – *An Act To Add A New Chapter 60 To Division 5, Title 5, Guam Code Annotated, Relative To Establishing The Department Of Revenue And Taxation (DRT) Headquarters Ownership And Modernization Efficiency (H.O.M.E.) Act, And Authorizing The Guam Department Of Revenue And Taxation To Enter Into A Public-Private Partnership (PPP) For The Design, Construction, Financing, And Maintenance Of A New Headquarters Facility On Publicly Owned Land.*

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>	 9/8/26	X				
Senator V. Anthony Ada <i>Vice Chairperson</i>	E-Vote 9/9/26			X		
Senator Frank F. Blas, Jr. <i>Member</i>	E-Vote 9/8/26			X		
Senator Sabrina Salas Matanane <i>Member</i>						
Senator Jesse A. Lujan <i>Member</i>	E-Vote 9/8/26	X				
Senator Vincent A.V. Borja <i>Member</i>	E-Vote 9/9/26	X				
Senator Tina Rose Muña Barnes <i>Member</i>						
Senator Joe S. San Agustin <i>Member</i>						



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

URGENT REQUEST FOR EVOTE: Bill No. 332-38 (COR)

6 messages

FP1 Mariñas <fp1marianas@gmail.com>
To: cmdcommittee@guamlegislature.gov

Tue, Sep 8, 2026 at 3:23 PM

Håfa Ådai Committee Members!

Please see attached Committee Report for Bill No. 332-38 (COR) - Jesse A. Lujan, Christopher M. Dueñas, Vincent A.V. Borja - **As Introduced** - *An Act To Add A New Chapter 60 To Division 5, Title 5, Guam Code Annotated, Relative To Establishing The Department Of Revenue And Taxation (DRT) Headquarters Ownership And Modernization Efficiency (H.O.M.E.) Act, And Authorizing The Guam Department Of Revenue And Taxation To Enter Into A Public-Private Partnership (PPP) For The Design, Construction, Financing, And Maintenance Of A New Headquarters Facility On Publicly Owned Land.*

Indicate your preferred action:

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

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

 **332 - Route.pdf**
7007K

Senator Jesse Lujan <senator.lujan@guamlegislature.gov>
To: FP1 Mariñas <fp1marianas@gmail.com>
Cc: cmdcommittee@guamlegislature.gov

Tue, Sep 8, 2026 at 3:25 PM

To Do Pass.
[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

Senator Chris Duenas <senator.duenas@guamlegislature.gov>
To: Senator Jesse Lujan <senator.lujan@guamlegislature.gov>
Cc: FP1 Mariñas <fp1marianas@gmail.com>, cmdcommittee@guamlegislature.gov

Tue, Sep 8, 2026 at 3:27 PM

To Do Pass



Office of Senator Christopher M. Dueñas

Chairman, Committee on Finance and Government Operations

259 Martyr St., Hagatna, Guam 96910

senator.duenas@guamlegislature.gov

(671) 989-9554

[Quoted text hidden]

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Tue, Sep 8, 2026 at 3:42 PM

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

Cc: Senator Jesse Lujan <senator.lujan@guamlegislature.gov>, FP1 Mariñas <fp1marianas@gmail.com>, cmdcommittee@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

Electronic Privacy Notice: This e-mail and any attachment(s), contains information that is, or may be, covered by electronic communications privacy laws and legal privileges, and is also confidential and proprietary in nature. If you are not the intended recipient, please be advised that you are legally prohibited from retaining, using, copying, distributing, or otherwise disclosing the information in this e-mail or any attachment in any manner. Instead, please reply to the sender that you have received this communication in error, and then immediately delete it. Thank you in advance for your cooperation.

[Quoted text hidden]

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

Wed, Sep 9, 2026 at 9:49 AM

To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Cc: Senator Chris Duenas <senator.duenas@guamlegislature.gov>, Senator Jesse Lujan <senator.lujan@guamlegislature.gov>, FP1 Mariñas <fp1marianas@gmail.com>, cmdcommittee@guamlegislature.gov

To report out only

[Quoted text hidden]

--



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

Hagatña, Guam 96910

Phone: (671) 989-0855

Email: vicespeakertonyada@guamlegislature.gov

[Quoted text hidden]

Office of Senator Borja <contact@senatorvinceborja.com>

Wed, Sep 9, 2026 at 10:21 AM

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

Cc: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>, Senator Chris Duenas <senator.duenas@guamlegislature.gov>, Senator Jesse Lujan <senator.lujan@guamlegislature.gov>, FP1 Mariñas <fp1marianas@gmail.com>, cmdcommittee@guamlegislature.gov

To Do Pass.

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]

[Quoted text hidden]

To unsubscribe from this group and stop receiving emails from it, send an email to cmdcommittee+unsubscribe@guamlegislature.gov.

COMMITTEE REPORT DIGEST*Committee on Finance and Government Operations*

Senator Christopher M. Duenas, Chairman

I. OVERVIEW

Bill No. 332-38 (COR) was introduced by Senator Jesse A. Lujan on June 15, 2026 and referred to the Committee on Finance and Government Operations by the Committee on Rules on June 25, 2026. The Committee held a public hearing on August 31, 2026, at 2:00p.m. in the Guam Congress Building's Public Hearing Room.

Notices for the hearing were posted on the Government Public Notices Portal and distributed via email to all senators and major media outlets on August 24, 2026 (5-day notice) and again on August 28, 2026 (48-hour notice).

SENATORS PRESENT

Christopher M. Duenas, Chairman

V. Anthony Ada, Vice Chairman

Jesse A. Lujan

Eulogio “Shawn” Gumataotao

Telo T. Taitague

William A. Parkinson

ORAL TESTIMONY:

Marie Lizama, Director, Department of Revenue and Taxation (DRT)

Michelle Santos % Artemio Ilagan, former Director, DRT

Christina Garcia, Administrator, Guam Economic Development Authority

APPEARED BEFORE THE COMMITTEE:

N/A

II. SUMMARY OF TESTIMONY & DISCUSSION

The public hearing for Bill No. 332-38 (COR) was called to order at 2:02PM.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: And we will now move on to the next uh bill that is uh on the agenda and that will be 3 – Bill Number 332-38. Uh Senator Lujan, you're recognized to open on the bill.

SENATOR JESSE A. LUJAN: *Håfa Ådai* and thank you very much uh Mr. Chairman, and colleagues, and everyone joining us today. Thank you again very much for the opportunity to present Bill Number uh 332-38 (COR) – um the Department of Revenue and Taxation's Headquarters Ownership and Modernization Efficiency Act or the DRT Home Act. The premise of this bill is actually very simple. At some point, government has to stop renting forever and start building something that belongs to the people of Guam. DRT is one of the most important agencies in our government. It collects the revenues uh that fund public services. It handles driver's licenses, uh vehicle registrations, business licenses, and countless transactions that our residents and businesses depend on every single day. Yet, the headquarters from which much of that work is performed is an aging warehouse type facility that has experienced problems with air conditioning, plumbing, and other basic building uh systems. The government of Guam is spending approximately \$1.3 million every year leasing more than 50,000 square feet at the current Barrigada facility. DRT has been there since approximately 20– uh 2006. Over that period, taxpayers have spent upwards of \$25 million dollars on lease payments. And after all of that money, the people of Guam have no ownership interest in that building. That is uh the problem this bill is trying to uh uh solve. Bill 332-38 authorizes the public private partnership to design, finance, construct, and maintain a modern consolidated DRT headquarters on publicly owned land. Rather than simply writing another rent check for an old building, we create a structure where those payments ultimately result in a permanent public asset. The proposal also keeps the project subject to procurement requirements and legislative approval. And this is not just about owning a building. It is about putting DRT's operations together so employees can work more efficiently and so our people do not have to travel between different locations to complete related transactions. It is about adequate parking, accessibility, modern technology, reliable reliable utilities, and a facility that can withstand the realities

of living on Guam. Under the bill, the private partner would also carry responsibility for major building maintenance, including roofing, HVAC, electrical, and plumbing systems, as well as defined disaster restoration responsibilities. I've reviewed the fiscal note and DRT has raised legitimate questions concerning implementation uh costs financing long-term lease obligations and the structure of the PPP. Those concerns deserve serious discussions at this hearing. BBMR reports that DRT estimates short-term implementation costs in the range of approximately 345,000 to 635,000 and recommends further examination on the existing PPP models. I welcome that discussion. The purpose of this public hearing is not to defend every word on this page. It is to identify the problem, hear from the professionals, improve the legislation, and arrive at the best solution for the taxpayers. What I do not believe is acceptable is doing nothing. We cannot continue paying millions of dollars indefinitely for aging facilities, repairing property we do not own, and then years later wonder why the government of Guam has so few assets to show for all the money taxpayers have spent. We should be thinking beyond the uh fiscal year. We should be thinking 20 and 30 years ahead. The question I hope we answer today is not simply whether this particular PPP structure is perfect. The question is how do we finally give DRT a safe, modern, efficient home while making sure that the money taxpayers spent builds um equity and creates something that ultimately belongs to them. With that, um that is what Bill uh 332-38 is about, Mr. uh uh Chair. And I want to thank of course our co-sponsors yourself, Mr. Chair, um, uh, Senator Chris Dueñas, Senator Vince Borja, and I look forward to hearing from, of course, DRT, BBMR, uh, DPW, Land Management, and all of the stakeholders about how we can strengthen this proposal and move forward with real solution. Uh, thank you very much, and *Si Yu'os Ma'åse*, Mr. Chair,

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'åse*, Senator Lujan. So, uh, signed up now for Bill 332-38 is, uh, Michelle Santos. Please come forward. I understand you'll be um entering into the record um Art Illagan's testimony and also Marie Lizama the Director of DRT please come forward and uh John San Nicolas from GEDA please come forward and also Tina Garcia from GEDA please come forward. [pause] So at this time we'll start with the director uh Marie Lizama please proceed and and thank you for being here today.

MARIE LIZAMA, DIRECTOR, DRT: Hi. Um, good afternoon, Chairman Duenas, Vice um, Vice Speaker Ada, Senator Lujan, Senator Parkinson, Senator Taitague, and I know uh, Senator Gumataotao has stepped out briefly. Thank you. Um, my name is Marie Lazama. I'm the director of the Department of Revenue and Taxation. Thank you for providing me with the opportunity to pro—provide testimony on Bill 332-38. Everything DRT does from tax administration to overseeing regulatory and compliance matters to the motor vehicle division transactions and passport accept uh passport application acceptance touches the lives of all who call Guam home. We are also tasked with a massive responsibility of collecting the majority of the Government of Guam's general funding. DRT deserves a new home, one that helps to support its mission and objectives. Our current location was originally meant to be temporary, and yet a couple of decades later, we are still in the same place. As with all things in general, normal wear and tear has occurred. In an older building with existing issues, this has only resulted in worsening conditions. Over time, water and power interruptions as well as plumbing issues have affected operations and resulted in an inability to serve the community. I'd like to personally thank you, Mr. Chair, and Senator Lujan for taking the time to visit with us. The discussion has given our employees, especially those who have heard many promises over the years, a renewed sense of hope in getting a better place to work. We also appreciate both of you taking the extra time to see firsthand all that our employees have to endure on a day-to-day basis. Inadequate lighting and work/storage areas, uncomfortable temperatures, noise interruption, not having and not having ADA compliant spaces, among other things. You've also seen the lawn umbrellas or tarps used by employees to shield themselves from dust or debris coming down from air conditioning ducts and the natural skylights in the ceilings above them. All of these make for a working environment not conducive to serving customers and taxpayers. Across private and public sectors or industries, these types of items often convey a major safety concern and does nothing to reassure internal and external customers. In fact, they only seem to invite disrespect. The Guam Territorial Income Tax Code mirrors that of the Internal Revenue Service. Entering most federal offices evokes a sense of respect, sometimes awe, and an overall feeling that decorum should be observed. This is what we hope to have in the future. Our island lies in a typhoon alley and to paraphrase one insurance company's advertisement, it's not a matter of if, but

when. We hold our collective breath each time a storm happens and pray that the building is able to withstand its effects and that our IT servers, work equipment, and physical documentation remain undamaged by water leakage. Market research has shown there is little to no existing inventory that can meet our needs of at least 55,000 square ft of space and 200 parking slots. Even if such requirements are found, we would be faced with the added and likely exorbitant cost of having to retrofit the space in order to conduct day-to-day operations. A public private partnership offers many advantages. Private funding, shared risks, a speedier process, new or innovative ideas, better quality skills, less public debt, and better maintenance. While it is not perfect in that there is also the possibility of greater liability, partner conflicts or slower decision-making, the greater opportunity cost lies in continuing the status quo. Additionally, PPP would be would enable us to tailor the space to our specific needs. We may submit additional testimony on bill 332-38, but would like to convey that we appreciate its intent and hope that this will start the long overdue and much anticipated process to getting a new home. Thank you very much,

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'åse'*
Marie. Um, Miss Santos.

MICHELLE SANTOS % ARTEMIO ILAGAN, FORMER DIRECTOR, DRT: Thank you. Um, I'm reading um the written testimony of Art Ilagan at his request. *Håfa Ådai* Senator Lujan, Senator Dueñas, and members of the committee. Having dedicated 38 years of my life to the Department of Revenue and Taxation, beginning my public service as an entry-level talk tax auditor and eventually serving as the agency's director. I am writing to express my wholehearted support for bill number 332-38 (COR). I commend primary sponsor Senator Jesse Lujan alongside co-sponsors Senator Chris Dueñas and Senator Vince Borha for introducing this vital legislation. Throughout my nearly four decades at DRT, I witnessed both the unmatched dedication of our personnel and the persistent operational handicaps caused by operating out of a temporary lease commercial spaces. Relocating from *Tiyan* to our current aging warehouse facility in Barrigada was intended as a stop gap. Yet, the government has spent over 25 million in general fund leases over two decades without acquiring a single dollar in equity. Establishing a permanent government-owned facility through a public

private partnership P3 on Marine Corps Drive is an urgent operational necessity. Fiscal stewardship and asset equity continuing to dump approximately 1.3 annually into rent for an obsolete facility with failing HVAC, plumbing and building systems drains taxpayer resources. Transitioning into a P3 model builds a long-term public equity while insulating taxpayers from unpredictable lease renewals and facility repair shocks. Securing high-capacity tax enforcement and auditing. As a former tax auditor, I know firsthand of effective revenue administration requires modern specialized infrastructure. Modern tax auditing, compliance enforcement, and confidential document management demands secure digital servers, dedicated vault storage, and fortified IT network security that a retrofitted commercial warehouse simply cannot provide. Centralizing public services. DRT is the economic hub of our government, managing driver's licensing, vehicle registration, BPT taxes, income tax refunds, and regulatory enforcement. Unifying these branches under one modern roof along a major thoroughfare will eliminate multi-branch runarounds, resolving longstanding parking bottlenecks and offer fully ADA compliant access for our *Manāmkō* and veterans. Professional dignity for essential personnel. DRT employees collect the revenues that fund Guam schools, public safety, health centers, and infrastructure. Providing our workforce with a safe, efficient, and modern work environment honors their service and directly boosts employee retention and morale. Having sat in every chair from auditing returns on the line to managing the agency's overall fiscal operations, I can unequivocally state that bill 332-38 represents the single most important structural investment you can make for DRT's future. I respectfully urge the committee to report bill 332-38 out favorably for swift passage by the full legislature. *Un Dāngkolo na Si Yu'os Ma'āse'* for your leadership vision and dedication to the people of Guam. *Sinceru yan magāhet*, Artemio Ilagan former Director Department of Revenue and Taxation.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Thank you Miss Michelle Santos. Uh Tina Garcia please proceed.

CHRISTINA GARCIA, ADMINISTRATOR, GEDA: Thank you. *Håfa Ådai* Chairman, Senator Chris Dueñas, Vice Speaker Ada, Senator Lujan, Senator Gumataotao, Senator Parkinson, and last but not least, GEDA Oversight, Senator Taitague. Thank you for this opportunity to submit this testimony in support of bill

number 332-38. As you know, GEDA serves as the central financial manager and consultant for the government of Guam, and those agencies are instrumentalities of the government requiring financial guidance and assistance. The government currently spends millions of dollars annually to lease commercial office spaces for its agencies. Transitioning towards purpose-built government-owned facilities is a fiscally prudent long-term strategy. While GEDA fully supports the intent of this legislation to establish a permanent home for the Department of Revenue and Taxation, we would like to respectfully offer the following recommendations and points of clarification to strengthen the bill. And again, uh my first point is a technical amendment. We'd like to establish financial terms and conditions. Legislation for government lease transactions typically includes not to exceed amounts, defined interest rates, principal limits on the lease debt, and or a cap on the annual lease payments appropriated by the legislature. Bill 332-38 currently lacks these parameters. We recommend adding at a minimum the following language. And again, this is language consistent with other lease financings. uh suggested language is *I Liheslaturan Guåhan* pursuant to section 50103k of title 12 of the Guam code annotated hereby approves the issuance and sale by the contractor through the Guam Economic Development Authority of one or more series of tax exempt and or taxable lease revenue bonds in an aggregate principal amount not to exceed an estimated \$20 million based on an estimated annual lease back payment of \$1,300,000 for an amortization term of up to 30 years and a maximum interest rate of 8%. Second point, proceeds shall be used for one, financing the design, renovation or construction and maintenance of DRT consolidated headquarters. Two, financing any capitalized interest relating to the bonds. Three, funding a reserve fund with respect to the bonds. And four to paying expenses related to the authorization, sale and issuance of the bonds including and without limitation, printing costs, cost of reproducing documents, credit enhancement fees, underwriting, legal feasibility, financial advisory and accounting fees and charges, fees paid to banks or other financial institutions providing credit enhancement, cost of credit ratings and other costs, charges, and fees in connection with the issuance, sell, and delivery of the bonds. GEDA's point number two, clarify fund pledge language to protect the debt limit. Page 9, line 18 states that the lease and lease back may include a pledge of compact impact funds, section 30 funds, or other federal grant revenues in that are legally available for such purpose. To ensure this lease structure remains strictly exempt from the

government debt limit, the revenue must only be pledged if appropriated. We recommend replacing that section with the following language. The lease and lease back may provide that compact impact funds, section 30 funds or other federal grant revenues which are legally available for such purpose may be reserved and subsequently pledged only as and to the extent such revenues are annually appropriated by *I Liheslaturan Guåhan* for lease payments. The lease bag shall not be construed as a debt under any applicable debt limitation under the organic act of Guam or Guam law. Next point, identify the project site. Page 8, line five of the current draft references the site but fails to identify the specific government property. We caution *I Liheslaturan Guåhan* that by designating government land, government owned land for this project, we eliminate the land agency's ability to generate revenue for agency operations, infrastructure projects, and native land programs. Next point, mandate. We recommend mandate insurance coverage. Section 610105B requires the contractor to be responsible for capital maintenance and upkeep. GEDA highly re recommends amending this section to also explicitly require the contractor to secure and maintain comprehensive property and liability insurance for the facility throughout the duration of the agreement. Next point, use of tax-exempt bond, taxable bond and other financing instruments for financing. To ensure that the government of Guam pays the lowest possible financing cost for the design, construction and maintenance amortized through the lease back payments from the government of Guam to the contract to the developer. We recommend adding the following language to sections 60103. A new item E to min to, and again repeat to minimize the financing cost to the government of Guam financing utilized by the contract to developer to fund the design construction we add in insurance if if it's added and maintenance of the department of revenue and taxation headquarters shall be through tax exempt obligations taxable bond obligation or other financial instruments provided such financing is available at interest rates determined by GEDA to be reasonable and competitive. Alternatively, the contractor may use an alternative method of financing, including but not limited to a short-term debt, mortgage, loan, federally guaranteed loan or loan by an instrumentality of the United States of America. If such financing will better serve the needs of the people of Guam. In closing, bill number, sorry for my typo, bill number 332-38 presents an excellent opportunity for a lease back arrangement that ensures once the development costs are fully amortized, the facility will become the property of the government of Guam. GEDA stands ready

to work together with the legislature to refine this bill with the mutual expectation of further improving the financial position of the government of Guam and establishing a permanent modernized home for the department of revenue and taxation. *Sinseramente* Christina D Garcia. Thank you.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'åse'* Miss Garcia. Um so now I go to the uh bill's author Senator Lujan. Would you like to uh ask any questions of the panel?

SENATOR JESSE A. LUJAN: Thank you very much uh Mr. Chair. Thank you very much uh uh again um Reverend Tax and and GEDA for uh testifying this afternoon and uh thank you uh again GEDA the bill just be gotten became a lot better. Thank you very much for for for that. But you know uh some of the uh actually you know we wrote re-wrote it basically in in generalized form because um we wanted to to to make sure that we we we get the specifics to be able to to input in in in the bill. One of the things that you um you uh mentioned here regards to identifying site uh uh or project site. We didn't identify the project site and the reason being is work we're working closely, Senator Dueñas and I, working closely with the the land folks in regards to what's out in the inventory. Quite a few of those properties have already been leased out uh to either companies, individuals, all that. We're hoping that uh maybe an RFI will will go out uh and because we identified along uh I think it's Marine Drive basically. So, it's uh uh again centralized to to to to folks. And so, with that, we hope that the RFI will go out and identify and maybe some of these properties um these folks who currently have uh leases with with uh either ancestral or or land trust uh could come forward and say, "Hey, this is available. I don't know how much pro land you're going to you're going to need, how how big the building is going to be." And that's why it's it's general in in this in this sense because they're going to have to work with your needs uh alongside of course the maybe the property that may be identified that may come up and say hey look I've got this property that's 4 acres whatever is it enough for that to include parking and all that. So it's it's it's general at at this point but again thank you for for for the input because this makes it a lot better. We're hoping again with the RFI that hopefully you get uh uh people who respond to it and then we can go with that. I know it's going to take a while, but again, it's uh it's it's getting us closer to where we're at to this point. So, thank you for for all that.

But let me ask a couple questions. Um to folks at DRT Marie, um can you give the committee an overall assessment of the current physical condition of DRT headquarters building? I mean we we we saw that firsthand but I mean and and we saw it but we we couldn't believe what we saw. We thought we were I mean really you have you have to see it to believe it.

MARIE LIZAMA, DIRECTOR, DRT: Well, you know it it is uh it used to be a ware or it's a warehouse.

SENATOR JESSE A. LUJAN: Sure.

MARIE LIZAMA, DIRECTOR, DRT: Plain and simple. Right. you came, you saw that we have skylights, you know, certainly wasn't built that way, you know, and we joked about that. Uh, it has the infrastructure is such that there are um things that are not commercial grade, you know, they're they're just more for like individual, you know, use. And of course when there is a huge influx of customers then you know you do find that there are issues and we have actually had to close several times. Um certainly, knock on wood, we we haven't had to do that uh as much this year, but we've certainly had to close for anywhere from there being a lack of water supply, uh you know, to perhaps maybe not even having um you know, enough uh fuel for the generator, although I have to admit that that has actually improved. um you know just to to even have a total you know I mentioned in my testimony that when you enter a federal building you know I don't know about you but for me you know you typically have that little sense of like you know I should behave right you need to follow decorum you know and so forth and when people come into our our current home you know I think there there there's an obvious lack of disrespect. And you know we know that because we've come across some you know unfortunately you know uh cases where people have defecated you know on you know right in the restroom or in the hallway you know and and so forth and it's just it's really disheartening right. You know you, you know I come from the airline industry when you are in an environment where it's obvious that the um structure is not up to par or what have you, it conveys a sense of um lack of safety. So, you know, I'm sure that it's not much different in any other industry or in any other place, right? So, uh we've been making do in in the current home that we have. uh the employees have had to deal with uh you know uh air

conditioning units that you know perhaps aren't running at its full you know potential because there's a missing part or you know one system is down or what have you. So, you know, with that our our employees forge on, but it does take a toll. You know, it takes a toll. It makes it makes for an uncomfortable working space for the public that comes in. You know, they're already maybe upset about something. It makes it, you know, it just makes it even worse because they're not in a comfortable situation. So, uh, you know, we are making do. It's not ideal, but as I mentioned, your visit has given, yours and Mr. Chair's visit, has given the employees a renewed sense of hope, you know, that this is going to start to move. So, thank you.

SENATOR JESSE A. LUJAN: I also understand that uh you have you may have a you may have a division that may be moving out. Is that true?

MARIE LIZAMA, DIRECTOR, DRT: Uh I'm sorry.

SENATOR JESSE A. LUJAN: Do you have a division that be that may be moving out? because that's what we heard, that you may have envisioned that may be moving out to another facility at this point just because of the conditions that.

MARIE LIZAMA, DIRECTOR, DRT: No. So what what happened was during the most recent storm Sinlaku, uh as you are probably aware the vehicle registration branch is actually located in the uh DPW compound. So unfortunately that stained uh sustained water damage and so they were not able to operate um you know as usual. So we brought them up to the Barrigada facility and uh while it was not ideal and it was somewhat cramped, we were able to kind of stand up the services uh for the community and then of course um they are back temporarily at the DPW compound after we've made some uh you know some ceiling tile replacements you know and so forth. But we are looking to and you're absolutely right. We would prefer to all be under one branch, you know, it just makes for better customer service, you know, uh, for the community. You know, without people having to drive, you know, all over.

SENATOR JESSE A. LUJAN: Yeah. Well, regardless of where you move into, again, if you move to a building already that is not Gov Guam, um, you would have to renovate.

>> Absolutely.

SENATOR JESSE A. LUJAN: Yeah. So, again, it would be it would be a cost incurred. Um, and then there'll be no equity um build up over over over over the years. I mean, so you'll be in the you'll just be in a different location, uh maybe a uh better conditions at this point, uh but no equity being built.

MARIE LIZAMA, DIRECTOR, DRT: That that is true. And and I'm sorry, I may be remiss in I think what you may have been referring to was the exploration of perhaps the motor vehicle division um going into one of the um vacant schools, but we've already determined that that is not feasible.

SENATOR JESSE A. LUJAN: It's not feasible.

MARIE LIZAMA, DIRECTOR, DRT: It's not. We're going to have to do a lot of retrofitting.

SENATOR JESSE A. LUJAN: Okay. And yeah, I mean again would be a cost incurred that won't have a return in the end.

MARIE LIZAMA, DIRECTOR, DRT: Absolutely. And all we'd have is a bunch of paid invoices.

SENATOR JESSE A. LUJAN: Absolutely. And then you won't then once that when that once that happens, unless you have a uh a maintenance contract, it won't it won't be maintained unless a maintenance contract comes with that with that. And that's what this bill it all it's it's all in cumbersome of of maintenance contract and all that. And you're you're talking about uh again the problems that you're having. So you have from HVAC to plumbing. What is the again the most critical problem that you that you foresee and that you're incurring in your your building right now that is cause that will cause you to to close down at times?

MARIE LIZAMA, DIRECTOR, DRT: Yeah. Um Michelle and I both agree it's likely the bathrooms um you know the water coming in you know and on any given day even just heavy rain you know not even a storm but just heavy rain would result in puddles across public spaces. So that's certainly not, you know, good for our customers, you know, let alone our employees. Uh, you know, it's it's um in in some cases, uh, it's even stuff like um, you know, power sources. You know, we've, we're not able to effectively use certain equipment because, uh, you know, we've got we have to replace, you know, power sources and so forth. So it's it's a lot of different things.

SENATOR JESSE A. LUJAN: Yeah. No, no, we we also witnessed uh I mean actually we have there's quite a few desk or even divisions that have canopies that were erected. So

MARIE LIZAMA, DIRECTOR, DRT: you saw the tarps, you saw the lawn umbrellas.

SENATOR JESSE A. LUJAN: Yeah. And and so and that's permanent because you have some leaking and all that. So you have mold problem there, too?

MARIE LIZAMA, DIRECTOR, DRT: Yeah, I'm I'm pretty sure that we may we likely have hidden mold issues. You know, certainly not anything uh that's

SENATOR JESSE A. LUJAN: So so you may so you may not want um public health to inspect you because it might close you down, right?

MARIE LIZAMA, DIRECTOR, DRT: Are they listening? That is a possibility. And and you know, of course, you know, we sure we joke, but you know, the in all seriousness, right, it is not good for the employees and our customers.

SENATOR JESSE A. LUJAN: No, absolutely. Because even even the bathroom, you said, you know, it's not commercial grade. We saw the bathroom. It's like a for an individual home like for an apartment basically with with that and

for the amount of people that we saw up there for the bathroom that and the toilet, you know, it's like wow. I'm surprised you're you're not um replacing the toilet seats uh you know three or four times a week just because it's it's yeah it's not commercial grade with with that. Um over the past uh maybe five years, how much uh do you think DRT or Governor Guam spent addressing maintenance or repairs um issues related to the facility? What have you expended in the past?

MARIE LIZAMA, DIRECTOR, DRT: The um the contract is such that you know it's the landlord that takes care of any maintenance issues. uh you know so so really it goes back to the landlord. But with that said, you know, there's only so many things. It's an aging building, right? It's it's an old building. There's only certain things that can be done. Sometimes it's a lack of parts on the island. Sometimes it's uh you know, hey, uh we've asked for an overhang, you know, here, but it's really not the correct coverage, if you will, you know, and so forth. So it makes for um sometimes frustrating situations wherein you know for us right it's for the employees it can't come fast enough you know the part can't come fast enough uh they're suffering in extreme heat.

SENATOR JESSE A. LUJAN: So the fixes are more band-aid fixes basically rather than

MARIE LIZAMA, DIRECTOR, DRT: Yes.

SENATOR JESSE A. LUJAN: Okay. Yeah. and and and and again, you know, the bill was written uh in general form to be able to get the input and again thank you because you know the these are things that are critical to to to move this move this forward. Uh but uh again in general this just the the uh building where you guys are at is just not acceptable, and we see all the documents you have there. I mean, hard copies. I'm just going like, man, if any of these storms uh I mean, I don't know how how long you keep these files uh in place, but they need to be in a more secure secure uh facility because that could be all wiped out um I mean in the next storm.

MARIE LIZAMA, DIRECTOR, DRT: Yes. And the Vice Speaker has actually brought that to our attention in a different hearing um you know this concern over the storage of uh physical documentation.

SENATOR JESSE A. LUJAN: No, I mean it's a vital Gov Guam agency. Absolutely. And um you know it's where revenue comes in. Um and you know uh it's yeah it's just down acceptable and and so uh again I want to thank um Mr. Chairman, thank you very much and and thank you again for uh GEDA for coming uh forward and and uh for DRT uh because again the uh generalized form in this bill was meant to to be that so the input can come in so we make it better and uh again we we have some work but um we're getting uh hopefully we're getting a little closer to to finding you a home. But thank you very much for that. Thank you Mr. Chair.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'åse'*
Senator Lujan, Senator Gumataotao, you're recognized at this time.

SENATOR SHAWN GUMATAOTAO: Yes, thank you, Mr. Chair. Uh, thank you panel for being with us this afternoon. Building on the questions that are raised during DRT's uh 2026 uh budget hearing. Can you confirm if any complaints were filed by employees or DRT patrons due to mold and fire safety issues at your Barrigada facility which was publicly reported in late 2023?

MARIE LIZAMA, DIRECTOR, DRT: I'm sorry, Senator, I I don't have that information in front of me, but I can certainly get get that for you. Those complaints, you know, typically go through the person in charge of administrative issues. And uh I apologize that I don't have that data right in front of me.

SENATOR SHAWN GUMATAOTAO: All right. Thanks, Marie. Uh do you do we know if a particular government of Guam property has since been identified as a potentially suitable and readily available land for a new DRT building? And if property has been identified, should this bill be revised to prioritize the lot as a single option?

MARIE LIZAMA, DIRECTOR, DRT: With regard to the identification of a certain uh piece of property, I am not aware of that. We certainly have not that discussed that. Yeah. But uh Oh, I'm I'm sorry. Michelle's just advising me that at one point in time, Senator San Agustin was suggesting Fidian. Uh, I did have a discussion with then um CLTC or acting CLTC director Joey Cruz prior to his retirement and he had informed me that many of the Chammoro Land Trust, you know, parcels, they're they're either already taken, certainly those with frontage are have already been taken or they're in some kind of um agreement. They're they're uh reserved, if you will. Um however he did say that if we were to consider ancestral lands or the crown lands that DRT may be able to go in that direction uh given that we are government instrumentality. So uh that is something that we need to explore and I'm sorry Senator what was the second part of your question?

SENATOR SHAWN GUMATAOTAO: Again uh do you think that if you have identified a lot that we would prioritize this in the policy. Like actually name it in the bill.

MARIE LIZAMA, DIRECTOR, DRT: Um, sure. My personal opinion is uh it would make it easier if we have an identified you know identified lot. Uh, you know, of course I'm not the uh expert. I've never actually, you know, uh, taken charge of a PPP, you know, tool. So I I don't know whether that statement is true or you know whether uh you know there is a a different avenue that would actually fasttrack this type of project. Um but certainly we're looking for something in the central location. Uh, you know, we we were Yeah, we we were trying um you know, at one point in time we even asked the current landlord, would you be willing to consider selling this property to us? Um, at one point in time there was no flat out refusal to consider that idea. uh you know certainly it was just it was just something that came up in discussion you know uh during a time that we were looking at uh all the different problems that had been presented to us uh in that building.

SENATOR SHAWN GUMATAOTAO: Got it. Um, and maybe I don't know if GEDA can answer this, but has the executive branch actively engaged the Guam Department of Education on the possibility of repurposing any of the decommissioned public schools for DRT operations. and recognizing that the bill

as drafted requires the proposed site for a DRT headquarters to be located along Guam's main highway, Marine Corps Drive, enclosed in convenient proximity to a major intersection. Um, and so if it does, does that close the door for DRT to potentially have it somewhere else, something structurally sound or financially viable as a decommissioned school?

MARIE LIZAMA, DIRECTOR, DRT: Um, as far as uh using DOE property, we have not had any of those discussions um the administration or GEDA on using that for office buildings. I think DOE is still working on some options there. I will tell you that um uh we are helping Ancestral Lands with the lease of some of their commercial property. They have commercial property on Route Three uh behind where GRMC is in in there. They have some property along uh the back road to Anderson uh Ancestral as well as uh Chammo Land Trust has property back there. There may be one spot um along Marine Drive um that I'm trying to clarify, but um we've been looking as well for um these commercial properties for development um as GEDA's assisting ancestral ancestral lands.

SENATOR SHAWN GUMATAOTAO: All right, thank you for that Tina and thank you all for being with us this afternoon. Mr. Chair, those are all my questions. Thank you again for the time.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'åse'*, Senator Gumataotao, Vice Speaker Ada, you recognized.

V. ANTHONY ADA, VICE CHAIR: No questions to the panel. Thank you.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Thank you, Vice Speaker. Senator Taitague, you're recognized.

SENATOR TELO T. TAITAGUE: *Si Yu'os Ma'åse'*, good afternoon ladies. Good to see you. Um, can you tell me, Marie, how the current lease agreement right now that you're on, how many more years do you have on that?

MARIE LIZAMA, DIRECTOR, DRT: Actually, we are on a month-to-month tenancy with the current landlord. Uh there is there are plans to finalize uh you know an agreement that will carry us through. You know we know we recognize that even it should this uh bill go forth, uh that you know we're going to need some time anyway to kind of uh uh we're going to need time in order for that to kind of uh you know get closer to fruition.

SENATOR TELO T. TAITAGUE: You're on month-to-month. And when did that uh when did that lease agreement expire?

MARIE LIZAMA, DIRECTOR, DRT: Uh I believe it was last year. I I can get back to you on that.

SENATOR TELO T. TAITAGUE: Since last year, to 2025. The lease was up. Um okay. So it was in 2025 that the lease you and you've been there for how how many years now?

MARIE LIZAMA, DIRECTOR, DRT: I joined the agency in 20 in July of 2021 as the deputy director.

SENATOR TELO T. TAITAGUE: Okay. Yes. So, knowing that it was coming up, you know, real soon that the lease was going to end in 2025, did you guys make any efforts at all to look for additional space or to um actually approach the legislature with a uh public private partnership or any other opportunities?

MARIE LIZAMA, DIRECTOR, DRT: Not with a public private partnership, but certainly we had explored uh moving to other areas. As I mentioned, the existing inventory is such that there is little to no um you know uh venues that have at least 55,000 square ft and 200 parking slots. So it made for very um you know difficult choices. At one point in time, we were even trying to think outside the box in the sense that, you know, as you are probably aware, in the states, there are uh DMV uh locations right outside the military bases. So, we had explored the possibility of, hey, maybe we can do something with JRM and perhaps have a location in the north, right outside the Anderson Air Force Base that would effectively serve their community and uh our residents in the north. And then

perhaps in the south uh you know the same thing with the with Naval Station Guam and uh thereby you know having uh the ability to serve their um military personnel and their families there as well as those of the southern residents and then we wouldn't have to have as big a footprint or find at least a big location for the central part of the island.

SENATOR TELO T. TAITAGUE: In the month-to-month uh lease agreement that you have currently Is there any agreement in there that in the event of uh a door breaking or uh light fixtures falling or anything like that in maintenance? Is that part of that month-to-month?

MARIE LIZAMA, DIRECTOR, DRT: Yes.

SENATOR TELO T. TAITAGUE: Okay. So, I did notice, you know, a lot of us actually saw the video of uh when the rains came in pretty heavy. That front door was just wobbling back and forth. Look looks like it was ready to to bust. Yeah. You know, so um was that ever repaired by the um landlord of the building?

MARIE LIZAMA, DIRECTOR, DRT: So what the landlord did was provided an awning because the problem actually started from the roof and was coming down and,

SENATOR TELO T. TAITAGUE: But he never repaired the door?

MARIE LIZAMA, DIRECTOR, DRT: Uh no, it wasn't the a problem with the door. It was with the uh with the water coming down from the roof.

SENATOR TELO T. TAITAGUE: But I saw the door like almost, you know, bending, you know, because of the wind and stuff.

MARIE LIZAMA, DIRECTOR, DRT: To my knowledge, the door was not damaged, but it was really just the force of the water coming in

SENATOR TELO T. TAITAGUE: Coming in. Okay. And putting measures in place. So um so you guys can look at you know like maybe in 2024 or 2023 start

making some you know arrangements and a plan to maybe even separate it. I know you talk about from going from one point to another. Uh we know that Department of Public uh works actually has a one-stop you know in that location where there's a treasurer of Guam and a lot of times you just need that treasure of Guam so that you can make payment instead of people driving all the way up to Barrigada Heights and and getting in that traffic and that's a a very dangerous intersection too. So, I don't know how many um accidents had happened in in that area as well, but um did anybody have a plan at all? You know, to to put something together to address the end of your term? And knowingly with all the issues that you had at Revenue and Tax and how it was falling apart that um there was no issues. it just fell to the side.

MARIE LIZAMA, DIRECTOR, DRT: Well, you know, to be quite honest with you, um you know, I'm sorry. I hate that phrase. Actually, shouldn't have used it, but

SENATOR TELO T. TAITAGUE: You're always honest, right, Marie?

MARIE LIZAMA, DIRECTOR, DRT: Of course. Yes. Um you know, the - it is often mentioned how much we pay in rent, but the reality is and I don't have the figures in front of me, but the reality is what we pay includes utilities. So, we are likely getting a better deal than if we were to go out to a place where the rent would be separate from utilities.

SENATOR TELO T. TAITAGUE: How much do you pay? I'm sorry, yearly for that for that building. Just for that building,

MARIE LIZAMA, DIRECTOR, DRT: I believe it's a little over 1.3 million, something like that.

SENATOR TELO T. TAITAGUE: Okay. So, you pay 1.3 million and that includes utilities, correct?

MARIE LIZAMA, DIRECTOR, DRT: That includes utilities.

SENATOR TELO T. TAITAGUE: Okay. I'm sorry, go ahead.

MARIE LIZAMA, DIRECTOR, DRT: Oh, no. And I was going to say, you know, combined with all the other things, you know, and it's certainly not an excuse, but you know, quite frankly, um, you know, we've we've had other things that we've had to kind of take care of. And certainly, it didn't help that there was a revolving door with regard to uh administrative services officers or procurement officers, you know, and so forth. uh since that time or since since the period that you mentioned, you know, we certainly um we have the um advice of legal or we have in-house legal counsel that we can certainly rely on to try to help us get through through these um procurement uh projects, you know, and so forth. So, um we are where we are today and

SENATOR TELO T. TAITAGUE: Okay. So is the landlord at all giving you any issues uh kind of like the whole situation where the we were kind of held hostage uh with the uh system the not the FM system but the prior system we were kind yeah we were kind of like held hostage. Is there anything in here he's just doing he or she is just doing a month-to-month basis and is there a..

MARIE LIZAMA, DIRECTOR, DRT: No they're not.

SENATOR TELO T. TAITAGUE: So they can basically kick you out anytime they want after one month.

MARIE LIZAMA, DIRECTOR, DRT: We've had that discussion with them and I think it's actually the other way around is the concern that we're actually going to you know to vacate that building you know uh without any notice but uh no we do not have any issue with them perhaps as I mentioned you know there's there's sometimes and we found this out recently that uh the local person that is uh kind of like the liaison with the landlords who live in Saipan Um, sometimes the communication isn't isn't there. Uh, we did have someone from uh from the landlord's area, one of the landlord reps uh from Saipan come in and do a walkthrough. In fact, right before I joined this hearing, there was a there was someone else from that organization that asked to do a walkthrough. So.

SENATOR TELO T. TAITAGUE: Okay. Thank you. Uh for GEDA, um we you mentioned in your testimony to include comprehensive liability insurance and you know sometimes when even though you say comprehensive liability, it needs to be spelled out. Um and that means typhoon insurance and earthquake. So it just can't say comprehensive. So usually in the lease agreements that you do that require insurance, um do you ensure that it does spell out typhoon and earthquake?

CHRISTINA GARCIA, ADMINISTRATOR, GEDA: Um yes, typhoon um flooding uh typhoon, flooding and fire is specifically spelled out.

SENATOR TELO T. TAITAGUE: In specific, earthquake as well?

CHRISTINA GARCIA, ADMINISTRATOR, GEDA: Um, I believe earthquake. Yes.

SENATOR TELO T. TAITAGUE: Okay. So this uh it's intended that this legislation would include that both typhoon and and you know also with the Committee Chair to uh consider that that it is spelled out, you know that

CHRISTINA GARCIA, ADMINISTRATOR, GEDA: Especially with FEMA requiring insurance um that that um is what we recommend.

SENATOR TELO T. TAITAGUE: Now, it also mentioned in here using compact impact funding, you know, other areas of uh utilizing funding, but we both know that, you know, we don't get compact impact funding anymore, you know, to you use that as a um what is it uh

CHRISTINA GARCIA, ADMINISTRATOR, GEDA: As a funding source?

SENATOR TELO T. TAITAGUE: As a funding source. You know, a security, you know, for any kind of funding. But you did mention to me that um it is considered uh from time to time, we do get some com, how is that possible? Time to time?

CHRISTINA GARCIA, ADMINISTRATOR, GEDA: So from um so I I'm not sure where um compact impact funding came that was mentioned here. So um I didn't know if the author knew of something that I didn't know but I know that um in the last negotiation the annual payments that we were getting it no longer exists and so any special requests would have to go through Congress um annually.

SENATOR TELO T. TAITAGUE: Okay. So there is no compact impact. So we can just eliminate that from this legislation, you know, just further movement on that. With regards to um the payment. Right now, we're currently paying \$1.3 million, you know, on this building, which it's uh if if we were to get a better building, you really think that it's going to be 1.3 million in yearly?

CHRISTINA GARCIA, ADMINISTRATOR, GEDA: Well, what I said, um, I'm using the 1.3 million that they're paying today in the annual lease rentals. And so, using that as a base, the yield, depending on the interest rate, can go anywhere from 15% if we go with a commercial loan of um 7%. But if we can get a federal, if the developer can secure a loan with uh say the federal government, USDA, those rates can go like four to 5%. So that's why we left the uh ceiling at 20 mil, you know, so that'll allow that flexibility.

SENATOR TELO T. TAITAGUE: So we we need a a space of what? 55,000 square feet

CHRISTINA GARCIA, ADMINISTRATOR, GEDA: At least 55,000.

SENATOR TELO T. TAITAGUE: You if you do the math on that, you know, 55,000 square feet.

CHRISTINA GARCIA, ADMINISTRATOR, GEDA: Plus 200 parking spaces,

SENATOR TELO T. TAITAGUE: Right? You have to add that into the mix. I mean, was that assessed when coming up with this computation of 1.3 million annually? I mean, see, what we're trying to do, number one, is at least it it'd be less expensive, you know, for the government of Guam. Number one. Number two, 30 years is a long time and by the time we receive the building to us, you

know, it's pretty much going to be needing few million dollars, even more to upgrade it or, you know, to repair it. I mean, we're getting these schools that are coming back to us now that we did that lease back scenario. Now we're getting these schools back and they're they're costing us almost \$7 million some of them and uh even more on on upgrading them or repairing them. So we're going to get in that situation 30 years from now. So is there a reason why the magic number was 30 years that was that was put in here for you guys?

CHRISTINA GARCIA, ADMINISTRATOR, GEDA: We said up to 30 years. Um the first school leases were 25-year leases kind of tied to the compact impact funding that we were receiving at the time. And um as we did the next lease financing and the one after that, we wanted to ensure that um although it didn't happen with the first lease, the second and third lease have conditions that um they have to maintain the building. There's a capital improvement plan fund that where they replace air conditionings and um paintings every five years. Um and so that towards the end of the year it will be in you know in as good a condition um when it turns over so it won't be in uh so much disrepair. So so that is our requirement is that there be a capital improvement fund now moving forward. That's what we would include

SENATOR TELO T. TAITAGUE: In okay that that would be a good idea there. But once again, 1.3 million, is that really what we're looking at realistically? Because you think about it, 55,000 square feet plus the 200 parking stalls, you know, you do the multiplication on that on, you know, what out there, what's renting out there right now, you know, depending on the location. I mean, granted, the property would be free, you know, so when you do your mathematics on that and try to figure out how much the cost would you you eliminate the property, but I don't see us spending 1.3 million. I see us spending a whole lot more than 1.3 million for a brand new facility.

CHRISTINA GARCIA, ADMINISTRATOR, GEDA: Yeah. I mean, I um I think where Rev and Tax is at, you know, they were able to um make improvements to a a warehouse that they walked into and then add in their facilities. So So again, it would be a policy decision on on how much to allocate and then we could uh report back to you on what that yield will be. And um and so,

you know, I think what the senator said is he left it open so that we could negotiate, but we would eventually need to get to a point where we we have those quote um um solid numbers for financing and going forward.

SENATOR TELO T. TAITAGUE: Okay. Yeah, there's there's a lot of uh calculation that still needs to be done, you know, determine this. But in the meantime, in my last uh comment, Mr. Chair is that, you know, currently um there are a lot of good employees over at Rev and Tax who have to deal with this day in and day out. You know, whether there's going to be water in the bathroom or they'll be able to use the bathroom at all, let alone, you know, looking up and making sure nothing falls down on them. I mean, there's been a lot of issues at Rev and Tax. We all know that and the safety and well-being of the employees, you know, um need to be addressed. So uh my last question Marie is that are you what are you doing now to ensure the safety and well-being of not just your customers but your employees as well living you know working in a safe environment and um being able to um you know not be afraid to things I mean we have the same situation happening at Guam Memorial Hospital you know and we just want to make sure that while we're trying to find another location that you are paying just as much as attention to the current facility you're in right now.

MARIE LIZAMA, DIRECTOR, DRT: The um current landlord um as I mentioned. So, what it is is they're replacing some of the air conditioning units. And to my understanding, there's also a plan to kind of replace some of the aging ducts that are above uh you know, the employees, the ones where, you know, the tarp and the the lawn umbrellas, you know, kind of shield them from debris, you know, raining down. Uh so there's there's a plan to also replace that. Uh the challenge right now uh and of course we are working with that. The challenge is you know they're going to need to bring in cranes in order to be able to reach those heights. And of course without having to disrupt the day-to-day operations you know they're pretty much limited to weekends. And then on top of that, you know, of course, there are sensitive areas where we need to ensure that there is no uh, you know, nothing lying around that, you know, of course there's disclosure concerns and so forth, as well as just even something as simple as moving the the cubicles or the desks, you know, and so forth. But, uh, there are there is work that's going to be.

SENATOR TELO T. TAITAGUE: That's constantly going on.

MARIE LIZAMA, DIRECTOR, DRT: Yes.

SENATOR TELO T. TAITAGUE: Yeah. Let's just hope so because I know there there needs a whole lot more repairs going on where you're at right now today. Okay. Thank you so much, Mr. Chair.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Senator Parkinson, you're recognized at this time. Thank you, Senator Parkinson. Senator Lujan, you're welcome to close on the bill.

SENATOR JESSE A. LUJAN: Thank you much uh Mr. Chair, Mr. Chair and colleagues, thank you again and for the panel for being here this afternoon. At the core of this bill, bill um 332-38 (COR) is about solving, of course, a legacy issue that government has allowed uh to continue for far too long. For years, we have poured millions of taxpayer dollars into a facility that we don't own. We pay rent, we deal with maintenance problems. We make repairs. And at the end of the day, there is no return on the investment. No equity, no public asset, just another payment and another problem. That is basically a money pit. And we need to find a better way in doing things. But this is also about something more basic. It is about dignity to our public employees. I have toured the DRT facility. We have we had toured that uh Mr. Chair. We have seen the uh conditions that um hold on because uh my speech is uh yeah was it. We have seen the conditions firsthand and we have employees literally working under canopies and tents inside the building. The IT division, the people responsible for systems that help protect and manage the revenues of this government are working under tents, under canopies because of the conditions of the facility, conditions facility. Think about that for a moment. This is the department of revenue and taxation. This is in many ways the treasury of our government. This is where the revenues that keep our schools open, our hospitals op, hospital operating, our public safety agencies functioning are collected and managed. If we expect our employees to perform at a high level, then we have an obligation to provide them a workplace that reflects the importance of the work we're asking them to do. Bill 332-38 (COR) may need amendments. The

financing structure may need refinement. That is what this process is about. But we cannot continue uh with the status quo. We have an opportunity to stop throwing good money after bad and begin investing in something permanent, something functional, and something that ultimately belongs to the people of Guam. This is about solving a problem that has been uh passed from administration to administration and legislature to a to a legislature. You know, one thing I I uh we saw um when we toured there, Mr. Chairman, is you know, when we go to banks, we see their vault. We see I mean, even a small bank has a this big vault and the uh Rev and Tax, their vault is a walk-in freezer that's not working. and and we know and they don't have the you know the 007 things you know that uh you know on a timer and and and intricate uh um combinations and things of that nature right and but it you know we're looking at that I said wow this is equivalent to our government treasury and we have a walk-in we have a walk-in freezer wow and so that being said I mean funny but but that's the reality of things and so that as you said, you go into a a federal building, you know, and this is the this is the aura of of the the government. This is the treasury basically, right? And you don't sense that when you're over there. Your employees are great. But when we're seeing canopies, there's more canopies there than Chamorro Village at night, you know, Wednesday nights. I mean, it it's really it it really is eye opening and and thank you for for for that tour. Um but you know the conditions that that uh employees at at um DRT have to work under is just unacceptable. And so with that and and again uh thank you to uh to GEDA for again um their input and and to make this bill a lot better and and hopefully in the in the uh in the markup we can work closely with the with the Chair and uh get this going and hopefully come to fruition in in our lifetime. Right. That being said, thank you very much, Mr. Chair.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Thank you, Senator Lujan *Si Yu'os Ma'åse'*. And as as I move to the next bill, Michelle and uh Michelle Santos and also Miss Marie, I was I was amazed with the spirit though of the employees and and they and they took us around. Some were following us around as we went through and uh they were very upbeat and uh and even with the conditions that they had um and and they kept their area so neat and clean. Everything is so well taken care of there despite uh the issues uh with the place that they're working in. But uh just kudos once again to them uh for keeping their spirits high and also their work area was phenomenal. Even the one with a

pala-pala canopy inside. So with that uh we'll call that uh as having um heard of course bill 332-38 uh at this time. Thank you and have a nice day folks.

MARIE LIZAMA, DIRECTOR, DRT: Thank you Mr. Chair and everybody.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: So having heard uh that bill uh 332-38 and closing on that.

[COMMITTEE MOVED INTO BILL NO. 243-38 (COR)]

III. FINDINGS & RECOMMENDATIONS:

The Committee *finds* that DRT performs essential governmental functions, including tax administration, revenue collection, motor vehicle services, licensing, regulatory compliance and other public services, and that its current facility is inadequate to safely, efficiently and effectively support those responsibilities. The Committee *further finds* that the continued expenditure of substantial public funds for long-term lease payments on an aging facility, without acquiring a corresponding ownership interest or permanent public asset, is not a sustainable long-term approach.

The Committee *recognizes* that the intent of Bill No. 332-38 is to establish a pathway for the design, financing, construction, maintenance and eventual public ownership of a modern, consolidated DRT headquarters through a public-private partnership or similar lease-financing arrangement. The Committee *further recognizes* that such a facility should improve operational efficiency, consolidate public services, provide adequate parking and accessibility, protect sensitive records and information systems, and provide DRT employees and the public with a safe, resilient, and professional working environment.

The Committee *further finds* that the financing and development structure contemplated by Bill No. 332-38 should include appropriate fiscal and legal safeguards, including defined limits on principal and annual lease obligations, competitive financing terms, continued legislative appropriation authority, comprehensive property and liability insurance, disaster-related coverage, and enforceable long-term maintenance and capital improvement requirements so that

the facility remains in suitable condition throughout the term of the agreement and upon transfer to the government of Guam. The Committee *further finds* that the project site and final financing terms should be sufficiently identified and evaluated before execution to ensure that the project serves the operational needs of DRT while protecting the financial interests of the government and taxpayers.

Based on the discussion, the Committee on Finance and Government Operations recommends that **Bill No. 332-38 (COR)** - Jesse A. Lujan, Christopher M. Dueñas, Vincent A.V. Borja - An Act To Add A New Chapter 60 To Division 5, Title 5, Guam Code Annotated, Relative To Establishing The Department Of Revenue And Taxation (DRT) Headquarters Ownership And Modernization Efficiency (H.O.M.E.) Act, And Authorizing The Guam Department Of Revenue And Taxation To Enter Into A Public-Private Partnership (PPP) For The Design, Construction, Financing, And Maintenance Of A New Headquarters Facility On Publicly Owned Land, be reported out with the recommendation To Report Out Only.

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

Bill No. 332-38 (COR)

Introduced by:

Jesse A. Lujan 
Christopher M. Dueñas 
Vincent A.V. Borja 

**AN ACT TO *ADD* A NEW CHAPTER 60 TO DIVISION 5,
TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO
ESTABLISHING THE DEPARTMENT OF REVENUE
AND TAXATION (DRT) HEADQUARTERS OWNERSHIP
AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT,
AND AUTHORIZING THE GUAM DEPARTMENT OF
REVENUE AND TAXATION TO ENTER INTO A
PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE
DESIGN, CONSTRUCTION, FINANCING, AND
MAINTENANCE OF A NEW HEADQUARTERS
FACILITY ON PUBLICLY OWNED LAND.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds
that the Guam Department of Revenue and Taxation (DRT) is a critical agency of
the Government of Guam responsible for the administration and enforcement of tax
laws, motor vehicle registration, driver licensing, business licensing, and other
statutory functions essential to the fiscal and regulatory operations of the
government.

I Liheslaturan Guåhan further finds that the current leased facility housing
DRT headquarters is an aging warehouse-type structure in terrible, even dangerous,
working condition that presents ongoing operational challenges, including

1 infrastructure deficiencies affecting heating, ventilation, air conditioning, plumbing
2 systems, and other building systems that have resulted in periodic disruptions to the
3 delivery of public services.

4 *I Liheslaturan Guåhan* further finds that DRT's operations are currently
5 distributed across multiple locations, resulting in inefficiencies in internal
6 coordination, increased operational costs, additional traffic and inconvenience to the
7 public who must access multiple inconvenient sites to complete related
8 governmental transactions.

9 *I Liheslaturan Guåhan* further finds that the Government of Guam currently
10 expends approximately One Million Three Hundred Thousand Dollars (\$1,300,000)
11 annually for the lease of the DRT headquarters facility in Barrigada, which
12 comprises more than fifty thousand (50,000) square feet of antiquated warehouse
13 space, as described above, and represents one of the largest contiguous leased office
14 spaces occupied by a Government of Guam agency.

15 *I Liheslaturan Guåhan* further finds that DRT has occupied the existing leased
16 facility since approximately 2006, and over the course of nearly two decades, the
17 Government of Guam has expended upward of Twenty-Five Million Dollars
18 (\$25,000,000) in lease payments for the facility not to mention the high costs to
19 maintain and repair the obsolete building. Despite these substantial expenditures of
20 public funds, the Government of Guam has acquired no ownership interest or long-
21 term equity in the facility.

22 *I Liheslaturan Guåhan* further finds that, given the duration of occupancy and
23 the significant recurring lease expenditures associated with the antiquated facility,
24 continued reliance on long-term commercial leasing under the current model does
25 not represent the most prudent, efficient, or fiscally responsible use of taxpayer
26 resources.

1 *I Liheslaturan Guåhan* further finds that commercial lease expenditures by
2 the Government of Guam have steadily increased over time, resulting in recurring
3 costs amounting to millions of dollars annually, and government audits and public
4 discussions have repeatedly highlighted the need for long-term planning toward the
5 acquisition or construction of appropriate, modern, permanent government facilities
6 for the welfare and safety of government employees and the public, and in order to
7 reduce recurring expenditures and promote greater fiscal sustainability.

8 *I Liheslaturan Guåhan* further finds that DRT’s current leasing arrangement
9 presents an opportunity to evaluate and implement a long-term solution for the
10 consolidation and modernization of its headquarters operations.

11 *I Liheslaturan Guåhan* further finds that it is in the best interest of the
12 Government and people of Guam to develop and maintain public facilities that are
13 safe, modern, efficient, and accessible, and that support the effective delivery of
14 essential government services.

15 *I Liheslaturan Guåhan* further finds that a consolidated DRT headquarters
16 located in an accessible and transportation-efficient area in proximity to Guam’s
17 north-central area would improve public access to services, enhance inter-divisional
18 coordination, reduce administrative inefficiencies, and improve overall service
19 delivery outcomes.

20 *I Liheslaturan Guåhan* further finds that the use of a Public-Private
21 Partnership (PPP) model for the development of a new DRT headquarters facility
22 may provide a cost-effective alternative to traditional capital financing by leveraging
23 private sector resources for the design, financing, construction, and maintenance of
24 public infrastructure, thereby reducing upfront capital expenditures by the
25 Government of Guam and providing predictable long-term payment obligations.

26 *I Liheslaturan Guåhan* further finds that appropriately structured Public-
27 Private Partnership arrangements may allow for the allocation of design,

1 construction, financing, and maintenance risks to the private sector while preserving
2 public ownership or control of the underlying public asset and promoting efficiency
3 in project delivery and lifecycle cost management.

4 *I Liheslaturan Guåhan* further finds that the development of a new DRT
5 headquarters facility may generate economic activity through construction-related
6 employment, procurement of goods and services, and related economic multiplier
7 effects while supporting long-term improvements in public sector productivity and
8 service delivery.

9 *I Liheslaturan Guåhan* further finds that consolidation of DRT's functions
10 into a single, modern facility is expected to improve operational efficiency, reduce
11 redundancies, and enhance coordination among divisions, thereby strengthening the
12 overall effectiveness of tax administration and related government services.

13 *I Liheslaturan Guåhan* further finds that any procurement or implementation
14 of a Public-Private Partnership authorized under this Act shall be conducted in a
15 manner consistent with applicable laws governing procurement, transparency,
16 accountability, and the protection of the public interest.

17 It is therefore the intent of *I Liheslaturan Guåhan* to authorize the Guam
18 Department of Revenue and Taxation to enter into a Public-Private Partnership for
19 the design, financing, construction, and maintenance of a consolidated headquarters
20 facility on publicly owned land in order to improve operational efficiency, enhance
21 service delivery, reduce long-term facility costs, and establish a permanent
22 governmental asset for the people of Guam.

23 **Section 2.** A new Chapter 60, Division 5, Title 5, Guam Code Annotated, is
24 hereby *added* to read:

25 **“CHAPTER 60**

THE DEPARTMENT OF REVENUE AND TAXATION (DRT)
HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY
(H.O.M.E.) ACT

§ 60101. Title.

§ 60102. Definitions.

§ 60103. Authorization to Enter into Long-Term Leases.

§ 60104. Procurement.

§ 60105. Responsibilities of Contractor.

§ 60106. Assignments.

§ 60107. Use of Tax-Exempt Bonds for Financing.

§ 60108. Utilities and Routine Maintenance and Repair.

§ 60109. Contractor Responsible for Capital Maintenance.

§ 60110. Rules, Regulations and Restrictions.

§ 60111. Site Selection, Property Transfer, and Implementation Plan

§ 60101. Title. This Chapter shall be known and may be cited as the
Department of Revenue and Taxation (DRT) Headquarters Ownership and
Modernization Efficiency (H.O.M.E.) Act.

§ 60102. Definitions.

For purposes of this Chapter and unless otherwise specified, the following words
and phrases are defined to mean:

(a) “Act” means Chapter 59A of Title 5 of the Guam Code Annotated.

(b) “Contractor” shall mean the authorized entity which shall be the
signatory on the Contract and shall be fully responsible for carrying out the design,
construction, financing and maintenance of the Facility.

(c) “Contract” shall mean the design, construction, financing and
maintenance contract entered into by and between the Department and the
Contractor, following negotiations on the response to the Request for Proposal.

1 (d) “Department” shall mean the Guam Department of Revenue and
2 Taxation (DRT).

3 (e) “Facility” shall mean the Department's new headquarters building and
4 all ancillary facilities, including but not limited to parking, infrastructure, utilities,
5 and associated equipment necessary to support all functions of the Department.

6 (f) “Lease” shall mean a ground or site lease of the publicly owned
7 property leased by the Contractor.

8 (g) “Lease-Back” shall mean the facilities lease or other lease of the
9 property and constructed Facility from the Contractor to the Department, over the
10 term of the lease of the publicly owned property by the Contractor within which the
11 costs of the design, construction, financing and maintenance of the Facility are
12 amortized.

13 (h) “Property” shall mean any publicly owned property, whether owned by
14 the Government of Guam, a Government of Guam agency, the Ancestral Land
15 Commission, or the Chamorro Land Trust Commission, and whether held in fee
16 simple or leasehold, on which the Facility is to be located.

17 (i) “Capital Maintenance” shall mean major repairs or replacement of
18 structural, mechanical, electrical, HVAC or other core building systems.

19 (j) “Routine Maintenance” shall mean ordinary upkeep, cleaning, and
20 minor repairs.

21 **§ 60103. Authorization to Enter into Long-Term Leases.**

22 (a) The Department is hereby authorized to enter into a Lease and/or Lease-
23 Back agreement with the Contractor, subject to legislative approval, for the design,
24 construction, financing and maintenance of a Facility on publicly owned property
25 selected through the procurement process.

26 (b) Any Lease of Property must be for a period reasonably sufficient to
27 fully amortize over the Lease-Back period the costs associated with the financing,

1 design, construction and maintenance of the Facility. Should the term of the Lease
2 exceed the term of the Lease-Back then the Lease-Back rent shall be reduced by the
3 amount of the Lease-Back rental attributable to the amortization costs associated
4 with the financing, design and construction of the Facility, which when fully
5 amortized shall be owned by the Department subject to the Lease.

6 (c) The Contractor shall lease back to the Department the Facility for the
7 Lease-Back period. Upon the expiration of the Lease and the fulfillment of the terms
8 and conditions of the Lease-Back by the Department, the Facility shall become the
9 property of the Department for the balance of the term of the Lease, and upon the
10 expiration of the Lease the Facility shall become the property of the Government or
11 public entity which owns the Property, and the Contractor shall have no further right,
12 title or interest in the Facility.

13 **§ 60104. Procurement.**

14 (a) The Department may solicit Requests for Proposals ('RFP') through the
15 Department of Public Works, in compliance with the Guam Procurement Law, for
16 the financing, design and construction of the Facility, together with capital
17 maintenance and routine maintenance over the term of the Lease-Back.

18 (b) Notwithstanding the foregoing, in connection with any amendments to
19 an existing Lease or Lease-Back, the Contractor with respect to such amendments
20 shall be the Contractor with respect to the existing Lease or Lease-Back.

21 (c) In order to qualify for selection under this Chapter, a prospective
22 Contractor, and/or its principals, shall demonstrate the following minimum
23 qualifications and site criteria as part of their proposal:

24 (1) Demonstrated experience in the planning, financing,
25 construction, and operation of commercial or government office buildings
26 within the territory of Guam.

1 (2) A verifiable record of successful execution of leaseback
2 financing arrangements involving public or institutional tenants, preferably
3 involving long-term ground leases or government-supported lease
4 agreements.

5 (d) The proposed site shall be located along Guam's primary highway,
6 Marine Corps Drive, in close and convenient proximity to a major intersection, in
7 proximity to northern-central Guam, to ensure maximum visibility, accessibility,
8 and efficient vehicular ingress and egress, with sufficient size for adequate,
9 convenient adjacent parking.

10 (1) The property must also conform to zoning classifications that
11 permit mixed-use, office, or commercial development.

12 **§ 60105. Responsibilities of Contractor.**

13 (a) The Contract shall require that the Contractor be responsible for all
14 costs, expenses and fees of any kind or nature, associated with the design, civil
15 improvements, on-site infrastructure, construction, permits and financing associated
16 with the completion of the Facility.

17 (b) The Contractor shall also be responsible for the capital maintenance and
18 upkeep of the Facility during the Lease-Back term.

19 (c) The costs of the design, construction and financing shall be paid in
20 periodic installments over the Lease-Back period, which shall be mutually
21 determined by the Department and the Contractor, but which shall not exceed term
22 of the Lease.

23 (d) The Lease and Lease-Back may provide that if sufficient funds are not
24 appropriated or otherwise available for the payment of such installments, the
25 Department will have the obligation to vacate the Facility, and the Contractor shall
26 have the right of use and occupancy of the Facility for the remainder of the term of
27 the Lease, unless new mutually satisfactory terms are entered into. The Lease-Back

1 may be extended for a period not to exceed the shorter of ten (10) years beyond the
2 original Lease-Back term or such period of time as is necessary to repay in full any
3 financing arranged pursuant to §60106.

4 **§ 60106. Assignments.**

5 To facilitate the purposes of this Chapter and to provide security for the
6 bondholders, the Contractor *may* assign, without the need of the consent of the
7 Department, the Contract, Lease, and Lease-Back to any trustee, underwriter or other
8 appropriate party necessary to facilitate the issuance of tax-exempt bonds or other
9 financial instruments to provide the financing for the Facility.

10 **§ 60107. Use of Tax-Exempt Bonds for Financing.**

11 (a) To minimize the financing cost to the Department, all financing utilized
12 by the Contractor to fund the design, construction and maintenance of the Facility
13 shall be through tax-exempt bonds or other financial instruments, if a mechanism to
14 do so is available.

15 (b) The Lease and Lease-Back *may* include a pledge of Compact Impact
16 funds, Section 30 funds or other federal grant revenues that are legally available for
17 such purpose.

18 (c) Any such pledge made hereunder shall be valid and binding from the
19 time the pledge is made and immediately subject to the lien of such pledge.

20 (d) The revenues pledged and thereafter received by the government of
21 Guam or by any trustee, depository or custodian shall be deposited in a separate
22 account and shall be immediately subject to the lien of such pledge without any
23 physical delivery thereof or further act, and the lien of such pledge shall be valid and
24 binding against all parties having claims of any kind in tort, contract or otherwise
25 against the government of Guam or such trustee, depository or custodian,
26 irrespective of whether the parties have notice thereof.

27 **§ 60108. Utilities and Routine Maintenance and Repair.**

1 (a) The Contractor shall be responsible for the design, installation,
2 connection, and initial activation of all utility systems serving the Facility, including
3 electricity, water, wastewater, telecommunications, data, and other utility services
4 necessary for the operation of the Facility.

5 (b) The Contractor shall be responsible for the payment of all utility
6 services during the construction period and any period in which the Contractor
7 retains operational control under the Contract, as specified in the Lease and Lease-
8 Back agreement.

9 (c) Routine maintenance and upkeep of the Facility, including janitorial
10 services, landscaping, minor repairs, and day-to-day operational maintenance, shall
11 be allocated to the Contractor, as expressly defined in the Contract.

12 (d) The Contract shall clearly delineate the respective responsibilities of
13 the Department and the Contractor for routine operations and maintenance to ensure
14 continuous, safe, and efficient operation of the Facility.

15 **§ 60109. Contractor Responsible for Capital Maintenance.**

16 (a) The Contractor shall be responsible for all capital maintenance and
17 repair of the Facility during the term of the Lease-Back agreement, including the
18 repair or replacement of structural systems and major building components such as
19 roofing, HVAC systems, electrical systems, plumbing systems, and other core
20 infrastructure necessary to maintain the Facility in safe, operable condition.

21 (b) The Contract and Lease-Back agreement may further specify that
22 capital maintenance responsibilities include equipment and systems integral to
23 Facility operations, including building systems, onsite utility infrastructure, and
24 related improvements.

25 (c) The Contractor shall be responsible for making all reasonable repairs
26 and restoration of the Facility in the event of damage caused by natural disasters,
27 including typhoons, earthquakes, or other force majeure events, to the extent

1 necessary and practicable to restore the Facility to a condition that permits the
2 Department to resume essential operations as soon as reasonably possible.

3 (d) Restoration efforts under subsection (c) shall prioritize the resumption
4 of core governmental functions and continuity of public services and shall be
5 performed in accordance with timelines and standards established in the Contract,
6 subject to safety, insurance, and force majeure limitations.

7 (e) The Contract may, at the discretion of the Department and as defined in
8 the procurement documents, allocate limited categories of capital maintenance, such
9 as offsite utility connections, access roads, or other external infrastructure
10 improvements, to the Department or other governmental entities where appropriate.

11 (f) The scope, standards, and performance requirements for capital
12 maintenance, including disaster recovery obligations, shall be established through
13 the procurement process and incorporated into the final Contract to ensure lifecycle
14 performance, resilience, cost efficiency, and operational reliability of the Facility.

15 **§ 60110. Rules and Regulations and Restrictions.**

16 The Department of Revenue and Taxation (DRT), in consultation with the
17 Department of Public Works (DPW), may promulgate rules and regulations
18 necessary to implement the provisions of this Chapter.

19 **§ 60111. Site Selection, Property Transfer, and Implementation Plan**

20 (a) Upon enactment of this Act, the Department of Revenue and Taxation,
21 in coordination with the Department of Land Management, the Department of Public
22 Works, and *I Maga'hågan Guåhan*, shall initiate the site selection process for the
23 development of the Facility. The site selection process shall be completed within six
24 (6) months of the effective date of this Act.

25 (b) The site selection process shall include the identification, evaluation,
26 and recommendation of one (1) or more suitable publicly owned parcels of land for

1 the development of the Facility, consistent with the requirements and objectives of
2 this Chapter.

3 (c) Notwithstanding any other provision of law, and subject to applicable
4 federal and local requirements, and the approval of the Guam Ancestral Lands
5 Commission or the Chamorro Land Trust Commission, as applicable, *I Maga'hågan*
6 *Guåhan* is hereby authorized to cause the Department to enter into, accept, or
7 administer only a leasehold interest in Property under the jurisdiction,
8 administration, or control of the Guam Ancestral Lands Commission or the
9 Chamorro Land Trust Commission identified through the site selection process, as
10 necessary for the implementation of this Act.

11 (d) Any transfer authorized under subsection (c) shall be for public purpose
12 and shall be executed without further legislative action, provided that the transferred
13 property is used for the development and operation of the Facility authorized under
14 this Chapter.

15 (e) Within nine (9) months of the effective date of this Act, the Department
16 of Revenue and Taxation, in coordination with the Department of Public Works and
17 the Department of Land Management, shall submit to *I Liheslaturan Guåhan* a
18 comprehensive implementation plan for the execution of this Act.

19 (f) The implementation plan shall include, at a minimum, a proposed
20 project delivery schedule, procurement strategy, financing structure, and preliminary
21 cost estimates necessary to carry out the provisions of this Chapter.”

22 **Section 3. Severability.** If any provision of this Act or its application to any
23 person or circumstance is found to be invalid or inorganic, such invalidity shall not
24 affect other provisions or applications of this Act which can be given effect without
25 the invalid provisions or application, and to this end the provisions of this Act are
26 severable.

27 **Section 4. 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

June 30, 2026

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. 332-38 (COR)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 332-38 (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. 332-38 (COR)

AN ACT TO ADD A NEW CHAPTER 60 TO DIVISION 5, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE DEPARTMENT OF REVENUE AND TAXATION (DRT) HEADQUARTERS OWNERSHIP AND MODERNIZATION EFFICIENCY (H.O.M.E.) ACT, AND AUTHORIZING THE GUAM DEPARTMENT OF REVENUE AND TAXATION TO ENTER INTO A PUBLIC-PRIVATE PARTNERSHIP (PPP) FOR THE DESIGN, CONSTRUCTION, FINANCING, AND MAINTENANCE OF A NEW HEADQUARTERS FACILITY ON PUBLICLY OWNED LAND.

Department/Agency Appropriation Information

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

Fund Source Information of Proposed Appropriation

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

Estimated Fiscal Impact of Bill

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

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

Analyst: <u>Raymond Rieta, BMA IV</u>	Date: <u>6/30/26</u>	Director: <u>Lester L. Carlson, Jr., Director</u>	Date: <u>JUN 30 2026</u>
---------------------------------------	----------------------	---	--------------------------

Notes:

^{1/} See Additional Comments.

Bureau of Budget & Management Research
Comments on Bill No. 332-38 (COR)

The intent of Bill No. 332-38 is to authorize the Guam Department of Revenue and Taxation (DRT) to enter into a Public-Private Partnership (PPP) for the design, financing, construction, and maintenance of a consolidated headquarters facility on publicly owned land in order to improve operational efficiency, enhance service delivery, reduce long-term facility costs, and establish a permanent governmental asset for the people of Guam.

Based on comments received from the DRT, their response to the Bill is summarized by the following:

- **Short-Term Impact / Concerns:** No funding designated/appropriated to contract necessary consultants or to fund anticipated costs outlined for 9-mos Deliverables; Estimated short-term fiscal impact (range): \$345,000 - \$635,000, see attached *DRT Draft Implementation Plan Operational Matrix: Roles, Responsibilities & Cost Estimates*. Of concern to the department is the timeliness of producing this Implementation Plan considering that any professional services would need to be procured via the Request for Proposal (RFP). As no funding has been appropriated for this purpose, DRT would be required to absorb any costs associated from producing this Plan from its annual operational budget which is already reflecting significant shortfalls in FY26.
- **Long-Term Impact/Concerns:** Forfeiture of investment due to inability to pay back lease obligations for the proposed PPP office building.

Moreover, DRT comments that specific provisions within the Bill compromise the successful execution of its intent: 1) availability of appropriated funds, 2) reliance on specific revenue streams, 3) long-term amortization requirements, and 4) operational control and lease-back terms. These elements are subject to inherent volatility and external variables beyond the department's control. Additionally, DRT suggests further analysis of existing PPPs (e.g. JFK) to better evaluate the proposed model's long-term fiscal viability.