

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
342-38 (LS)	V. Anthony Ada	AN ACT TO <i>ADD</i> A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.	7/14/26 1:19 p.m. ^7/22/26 4:16 p.m.	7/27/26	Committee on Finance and Government Operations.	Request: 7/27/26 8/7/26	8/27/26 9:00 a.m.	9/9/26	



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

September 8, 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. 342-38 (LS)

Buenas yan Håfa Adai Speaker,

Transmitted herewith is the Committee Report on **Bill No. 342-38 (LS) – V. Anthony Ada – An Act To Add A New § 80126 To Chapter 80, Title 10, Guam Code Annotated And A New § 26812 To Chapter 26, Title 11, Guam Code Annotated, As Enacted By Public Law 38-115, Relative To Establishing The GMH Capital Preservation Fund And Dedicating Certain Revenues Collected Pursuant To Public Law 38-115 For Permanent Capital Infrastructure Improvements At The Guam Memorial Hospital Authority.**

Committee votes are as follows:

<u>4</u>	TO DO PASS
<u>0</u>	TO NOT PASS
<u>3</u>	TO REPORT OUT ONLY
<u>0</u>	TO ABSTAIN
<u>0</u>	TO PLACE IN INACTIVE FILE



COMMITTEE ON RULES

RECEIVED:

September 8, 2026 4:54 p.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 @SENATORDUENAS



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

COMMITTEE REPORT

BILL NO. 342-38 (LS)

INTRODUCED BY:

V. Anthony Ada

“AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY”.



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. 342-38 (LS)

Transmitted herewith for your consideration is the Committee Report on **Bill No. 342-38 (LS) V. Anthony Ada – An Act To Add A New § 80126 To Chapter 80, Title 10, Guam Code Annotated And A New § 26812 To Chapter 26, Title 11, Guam Code Annotated, As Enacted By Public Law 38-115, Relative To Establishing The GMH Capital Preservation Fund And Dedicating Certain Revenues Collected Pursuant To Public Law 38-115 For Permanent Capital Infrastructure Improvements At The Guam Memorial Hospital Authority.**

This report includes the following:

- Copy of COR Referral of Bill No. 342-38 (LS)
- 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. 342-38 (LS)
- 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

July 27, 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. 342-38 (LS)**

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. 342-38 (LS)** - V. Anthony Ada. – “AN ACT TO *ADD* A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE *GMH CAPITAL PRESERVATION FUND* AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO *PUBLIC LAW 38-115* FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.”

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

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

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





Karl Pangelinan <karl.p@guamlegislature.gov>

First Notice of Public Hearing 8/27/26 - 9AM

7 messages

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

Thu, Aug 20, 2026 at 7:53 AM

FOR IMMEDIATE RELEASE

August 20, 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 27, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Thursday, AUGUST 27, 2026**, beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

- **Bill No. 342-38 (LS) – Vice Speaker V. Anthony Ada** – AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.
- **Bill No. 345-38 (LS) – Committee on Transportation, Tourism, Customs, Utilities, and Federal and Foreign Affairs** – AN ACT RELATIVE TO APPROVING THE TERMS AND CONDITIONS OF THE ISSUANCE BY GUAM POWER AUTHORITY OF REVENUE BONDS TO FINANCE CAPITAL IMPROVEMENTS TO THE ISLAND-WIDE POWER SYSTEM INCLUDING CERTAIN ENERGY STORAGE, GENERATION, TRANSMISSION AND DISTRIBUTION PROJECTS, AND TO APPROVE THE TERMS AND CONDITIONS OF GUAM POWER AUTHORITY REVENUE BONDS TO REFINANCE GUAM POWER AUTHORITY REVENUE BONDS.

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 - 082726 9am.pdf**
368K

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

Thu, Aug 20, 2026 at 8:15 AM

Hafa adai and posted on the calendar.

[Quoted text hidden]

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

Fri, Aug 21, 2026 at 8:21 AM

Marie / Tina:

Please see notice for next week's public hearing that the respective authors have indicated sending invites to you two. GMH bill will be heard first followed by the GPA authorization bill next thursday.

Regards,
KP

[Quoted text hidden]

 **1N Pubilc Hearing - 082726 9am.pdf**
368K

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

Fri, Aug 21, 2026 at 8:28 AM

John B:

As discussed, please see notice for PH next Thursday morning. The GMH bill will be heard first at 9am followed by the GPA borrowing bill. Please disseminate this information as you see fit.

Esta,
KP

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

From: **Karl Pangelinan** <karl.p@guamlegislature.gov>

Date: Thu, Aug 20, 2026 at 7:53 AM
Subject: First Notice of Public Hearing 8/27/26 - 9AM
To: <phnotice@guamlegislature.gov>
Cc: Senator Chris Duenas <senator.duenas@guamlegislature.gov>

[Quoted text hidden]

 **1N Pubilc Hearing - 082726 9am.pdf**
368K

Karl Pangelinan <karl.p@guamlegislature.gov> Fri, Aug 21, 2026 at 8:40 AM
To: joleen.aguon@gmha.guam.gov, yukari.hechanova@gmha.guam.gov, jesse.quenga@gmha.guam.gov

All:

Bill #342 author, Vice Speaker Tony Ada has suggested to the Comm on Finance & Govt Operations to invite GMHA mgmt to the Public Hearing attached and below. It'll be next Thursday morning and Bill #342 will be heard first at 9am.

Look forward to seeing you all there.

Regards,
Karl Pangelinan
Office of Sen Chris Duenas - Chairman, Finance & Govt Operations

----- Forwarded message -----
From: **Karl Pangelinan** <karl.p@guamlegislature.gov>
Date: Thu, Aug 20, 2026 at 7:53 AM
Subject: First Notice of Public Hearing 8/27/26 - 9AM
To: <phnotice@guamlegislature.gov>
Cc: Senator Chris Duenas <senator.duenas@guamlegislature.gov>

[Quoted text hidden]

 **1N Pubilc Hearing - 082726 9am.pdf**
368K

Jesse Quenga <jesse.quenga@gmha.guam.gov> Fri, Aug 21, 2026 at 9:19 AM
To: Karl Pangelinan <karl.p@guamlegislature.gov>, Joleen Aguon <joleen.aguon@gmha.guam.gov>, Yukari Hechanova <yukari.hechanova@gmha.guam.gov>
Cc: Theo Pangelinan <theo.pangelinan@gmha.guam.gov>, Leilua Watanabe <leilua.watanabe@gmha.guam.gov>, Wai-Man Chan <candy.chan@gmha.guam.gov>, Lyana Crisostomo <lyana.crisostomo@gmha.guam.gov>

Good morning Mr. Pangelinan,

We appreciate you sharing the notice of public hearing. Hospital representatives will be present at the hearing.

Best,
Jesse J. Quenga, CM LPEC
Associate Hospital Administrator, Operations (acting)
Guam Memorial Hospital Authority
850 Governor Carlos G Camacho Road, Oka
Tamuning, GU 96913-3128
Email: jesse.quenga@gmha.guam.gov
Office: 671.647.2502
Fax: 671.649.0145
Time Zone: ChST (GMT +10:00)

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

Sent: Friday, August 21, 2026 8:40 AM

To: Joleen Aguon <joleen.aguon@gmha.guam.gov>; Yukari Hechanova <yukari.hechanova@gmha.guam.gov>; Jesse Quenga <jesse.quenga@gmha.guam.gov>

Subject: Fwd: First Notice of Public Hearing 8/27/26 - 9AM

[Quoted text hidden]

 **1N Pubilc Hearing - 082726 9am.pdf**
368K

John Benavente <jbenavente@gpagwa.com>

Fri, Aug 21, 2026 at 11:03 AM

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

Thank You!!!!

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

Sent: Friday, August 21, 2026 8:28:13 AM

To: John Benavente

Subject: Fwd: First Notice of Public Hearing 8/27/26 - 9AM

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

FOR IMMEDIATE RELEASE

August 20, 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 27, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Thursday, AUGUST 27, 2026**, beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

- [Bill No. 342-38 \(LS\)](#) – **Vice Speaker V. Anthony Ada** – AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.
- [Bill No. 345-38 \(LS\)](#) – **Committee on Transportation, Tourism, Customs, Utilities, and Federal and Foreign Affairs** – AN ACT RELATIVE TO APPROVING THE TERMS AND CONDITIONS OF THE ISSUANCE BY GUAM POWER AUTHORITY OF REVENUE BONDS TO FINANCE CAPITAL IMPROVEMENTS TO THE ISLAND-WIDE POWER SYSTEM INCLUDING CERTAIN ENERGY STORAGE, GENERATION, TRANSMISSION AND DISTRIBUTION PROJECTS, AND TO APPROVE THE TERMS AND CONDITIONS OF GUAM POWER AUTHORITY REVENUE BONDS TO REFINANCE GUAM POWER AUTHORITY REVENUE BONDS.

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)).

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First Notice of Public Hearing 8/27/26 - 9AM

 PRINT

First Notice of Public Hearing 8/27/26 - 9AM

PUBLIC HEARING

 **Posted on:** 08/20/2026 07:54 AM

 **Posted by:** Karl Pangelinan

 **Public Hearing Date:** 08/27/2026 09:00 AM

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

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

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

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

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

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FOR IMMEDIATE RELEASE

August 20, 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 27, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Thursday, August 27, 2026**, beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

Bill No. 342-38 (LS)

([https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20342-](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20342-38%20(LS)%20Referred%20Version.pdf)

38%20(LS)%20Referred%20Version.pdf) – Vice Speaker V.

Anthony Ada – AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.

Bill No. 345-38 (LS)

([https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20345-38%20\(LS\).pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20345-38%20(LS).pdf)) –

Committee on Transportation, Tourism, Customs, Utilities, and Federal and Foreign Affairs – AN ACT RELATIVE TO APPROVING THE TERMS AND CONDITIONS OF THE ISSUANCE BY GUAM POWER AUTHORITY OF REVENUE BONDS TO FINANCE CAPITAL IMPROVEMENTS TO THE ISLAND-WIDE POWER SYSTEM INCLUDING CERTAIN ENERGY STORAGE, GENERATION, TRANSMISSION AND DISTRIBUTION PROIECTS. AND TO APPROVE THE TERMS AND CONDITIONS

OF GUAM POWER AUTHORITY REVENUE BONDS TO
REFINANCE GUAM POWER AUTHORITY REVENUE BONDS.

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**GUAM LEGISLATURE
AUDIO VISUAL DEPARTMENT
PUBLIC ANNOUNCEMENT REQUEST FORM**

Office Submitting Request: Office of Sen. Chris Duenas

Date of Request: 8/18/2026

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:

Notice of Public Hearing on 8/27/26 - BN's 342-38 & 345-38

Date of Event: Thursday, Aug. 27, 26 **Start Time:** 9:00 am AM/PM

End Time: 12:00 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: 2026-08-20 to 2026-08-27



NOTICE OF PUBLIC HEARING
Thursday, August 27, 2026, 9:00 A.M.

The Committee on Finance and Government Operations will conduct a public hearing on **Thursday, August 27, 2026**, beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

- Bill No. 342-38 (LS) – **Vice Speaker V. Anthony Ada** – AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.

SENATOR CHRISTOPHER M. DUEÑAS

COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS



- **Bill No. 345-38 (LS) – Committee on Transportation, Tourism, Customs, Utilities, and Federal and Foreign Affairs** – AN ACT RELATIVE TO APPROVING THE TERMS AND CONDITIONS OF THE ISSUANCE BY GUAM POWER AUTHORITY OF REVENUE BONDS TO FINANCE CAPITAL IMPROVEMENTS TO THE ISLAND-WIDE POWER SYSTEM INCLUDING CERTAIN ENERGY STORAGE, GENERATION, TRANSMISSION AND DISTRIBUTION PROJECTS, AND TO APPROVE THE TERMS AND CONDITIONS OF GUAM POWER AUTHORITY REVENUE BONDS TO REFINANCE GUAM POWER AUTHORITY REVENUE BONDS.

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Karl Pangelinan <karl.p@guamlegislature.gov>

2nd Notice - Public Hearing Thursday 8/27/26 - 9am

1 message

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

Tue, Aug 25, 2026 at 8:58 AM

FOR IMMEDIATE RELEASE

August 25, 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 27, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Thursday, AUGUST 27, 2026**, beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

- **Bill No. 342-38 (LS) – Vice Speaker V. Anthony Ada** – AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.
- **Bill No. 345-38 (LS) – Committee on Transportation, Tourism, Customs, Utilities, and Federal and Foreign Affairs** – AN ACT RELATIVE TO APPROVING THE TERMS AND CONDITIONS OF THE ISSUANCE BY GUAM POWER AUTHORITY OF REVENUE BONDS TO FINANCE CAPITAL IMPROVEMENTS TO THE ISLAND-WIDE POWER SYSTEM INCLUDING CERTAIN ENERGY STORAGE, GENERATION, TRANSMISSION AND DISTRIBUTION PROJECTS, AND TO APPROVE THE TERMS AND CONDITIONS OF GUAM POWER AUTHORITY REVENUE BONDS TO REFINANCE GUAM POWER AUTHORITY REVENUE BONDS.

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

FOR IMMEDIATE RELEASE

August 25, 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 27, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Thursday, AUGUST 27, 2026**, beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

- [Bill No. 342-38 \(LS\)](#) – **Vice Speaker V. Anthony Ada** – AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.
- [Bill No. 345-38 \(LS\)](#) – **Committee on Transportation, Tourism, Customs, Utilities, and Federal and Foreign Affairs** – AN ACT RELATIVE TO APPROVING THE TERMS AND CONDITIONS OF THE ISSUANCE BY GUAM POWER AUTHORITY OF REVENUE BONDS TO FINANCE CAPITAL IMPROVEMENTS TO THE ISLAND-WIDE POWER SYSTEM INCLUDING CERTAIN ENERGY STORAGE, GENERATION, TRANSMISSION AND DISTRIBUTION PROJECTS, AND TO APPROVE THE TERMS AND CONDITIONS OF GUAM POWER AUTHORITY REVENUE BONDS TO REFINANCE GUAM POWER AUTHORITY REVENUE BONDS.

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.

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 - 082726 9am.pdf

369K

Second Notice of Public Hearing 8/27/26 - 9am

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Second Notice of Public Hearing 8/27/26 - 9am

PUBLIC HEARING

 **Posted on:** 08/25/2026 08:58 AM

 **Posted by:** Karl Pangelinan

 **Public Hearing Date:** 08/27/2026 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)

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FOR IMMEDIATE RELEASE

August 25, 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 27,
2026_____

The Committee on Finance and Government Operations will hold a public hearing on Thursday, AUGUST 27, 2026, beginning at 9:00 am at the Public Hearing Room in the Guam Congress Building.

The agenda is as follows:

- Bill No. 342-38 (LS) – Vice Speaker V. Anthony Ada – AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.
- Bill No. 345-38 (LS) – Committee on Transportation, Tourism, Customs, Utilities, and Federal and Foreign Affairs – AN ACT RELATIVE TO APPROVING THE TERMS AND CONDITIONS OF THE ISSUANCE BY GUAM POWER AUTHORITY OF REVENUE BONDS TO FINANCE CAPITAL IMPROVEMENTS TO THE ISLAND-WIDE POWER SYSTEM INCLUDING CERTAIN ENERGY STORAGE, GENERATION, TRANSMISSION AND DISTRIBUTION PROJECTS, AND TO APPROVE THE TERMS AND CONDITIONS OF GUAM POWER AUTHORITY REVENUE BONDS TO REFINANCE GUAM POWER AUTHORITY REVENUE BONDS.

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

PUBLIC HEARING AGENDA

Date: Thursday, August 27, 2026

Time: 9:00 AM

Location: Public Hearing Room, Guam Congress Building, Hagåtña, Guam

I. CALL TO ORDER

II. OPENING REMARKS

III. ITEMS FOR DISCUSSION

- **Bill No. 342-38 (LS) (Vice Speaker V. Anthony Ada)** – AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.
- **Bill No. 345-38 (LS) (Committee on Transportation, Tourism, Customs, Utilities, and Federal and Foreign Affairs)** – AN ACT RELATIVE TO APPROVING THE TERMS AND CONDITIONS OF THE ISSUANCE BY GUAM POWER AUTHORITY OF REVENUE BONDS TO FINANCE CAPITAL IMPROVEMENTS TO THE ISLAND-WIDE POWER SYSTEM INCLUDING CERTAIN ENERGY STORAGE, GENERATION, TRANSMISSION AND DISTRIBUTION PROJECTS, AND TO APPROVE THE TERMS AND CONDITIONS OF GUAM POWER AUTHORITY REVENUE BONDS TO REFINANCE GUAM POWER AUTHORITY REVENUE BONDS.

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*



Date: August 27, 2026

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

Time: 9:00 a.m.

Bill No. 342-38 (LS) – Vice Speaker V. Anthony Ada – AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.

	Name	Agency / Address	Contact No.	Email	Type of Testimony		Support	
					Oral	Written	Yes	No
1	CAROLYN RIVERA	DRJ	635-1848	Carolyn.Rivera@retdax.guam.gov	✓			
2	TAMMY AMUAN	"	635-1840/1	tammy.d.amuan@retdax-guam.gov				
3	JOLEEN AGUON	GMHA	647-2330		✓		✓	
4	JESSE QUENGA	"					✓	
5	RODALYN GERARDO	"					✓	
6	BRENDA SANA	"					✓	
7	CARLOS PANGELINAN	"					✓	
8	RICARDO EUSEBIO	"					✓	
9	YUKA HECHANOVA	"					✓	
10	MANNY GABRIEL	"					✓	
11	Lisel Comapari	(GMHA)						
12								

A



Date: August 27, 2026

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

Time: 9:00 a.m.

Bill No. 342-38 (LS) – Vice Speaker V. Anthony Ada – AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.

	Name	Agency / Address	Contact No.	Email	Type of Testimony		Support	
					Oral	Written	Yes	No
1.	Julius Celis	GMHA	466-1813				☒	
2.	Eduardo Garcia	GMHA						
3.	Adrian Manuel	GMHA						
4.	Jan del Rosario	GMHA						
5.	Fina Garcia							
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. 342-38 (LS) - *As Introduced* – V. Anthony Ada - *An Act To Add A New § 80126 To Chapter 80, Title 10, Guam Code Annotated And A New § 26812 To Chapter 26, Title 11, Guam Code Annotated, As Enacted By Public Law 38-115, Relative To Establishing The GMH Capital Preservation Fund And Dedicating Certain Revenues Collected Pursuant To Public Law 38-115 For Permanent Capital Infrastructure Improvements At The Guam Memorial Hospital Authority.*

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



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

URGENT REQUEST FOR EVOTE: Bill No. 342-38 (LS)

8 messages

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

Tue, Sep 8, 2026 at 12:16 PM

Håfa Ådai Committee Members!

Please see attached Committee Report for Bill No. 342-38 (LS) - V. Anthony Ada - **As Introduced** - *An Act To Add A New § 80126 To Chapter 80, Title 10, Guam Code Annotated, Relative To Establishing The Gmh Capital Preservation Fund And Dedicating Certain Revenues Collected Pursuant To Public Law 38-115 For Permanent Capital Infrastructure Improvements At The Guam Memorial Hospital Authority.*

Indicate your preferred action:

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- 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.

 **342 - Route.pdf**
6860K

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

Tue, Sep 8, 2026 at 12:19 PM

To Do Pass.

On Tue, Sep 8, 2026 at 12:16 PM FP1 Mariñas <fp1marianas@gmail.com> wrote:
Håfa Ådai Committee Members!

Please see attached Committee Report for Bill No. 342-38 (LS) - V. Anthony Ada - **As Introduced** - *An Act To Add A New § 80126 To Chapter 80, Title 10, Guam Code Annotated, Relative To Establishing The Gmh Capital Preservation Fund And Dedicating Certain Revenues Collected Pursuant To Public Law 38-115 For Permanent Capital Infrastructure Improvements At The Guam Memorial Hospital Authority.*

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Office of Majority Leader Jesse A. Lujan

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

259 Martyr St., Hagatna, Guam 96910

senator.lujan@guamlegislature.gov

(671) 969-6525

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

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

Cc: FP1 Mariãnas <fp1marianas@gmail.com>, cmdcommittee@guamlegislature.gov

Tue, Sep 8, 2026 at 1:03 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

On Tue, Sep 8, 2026 at 12:19 PM Senator Jesse Lujan <senator.lujan@guamlegislature.gov> wrote:

To Do Pass.

On Tue, Sep 8, 2026 at 12:16 PM FP1 Mariãnas <fp1marianas@gmail.com> wrote:

Hâfa Âdai Committee Members!

Please see attached Committee Report for Bill No. 342-38 (LS) - V. Anthony Ada - **As Introduced** - *An Act To Add A New § 80126 To Chapter 80, Title 10, Guam Code Annotated, Relative To Establishing The Gmh Capital Preservation Fund And Dedicating Certain Revenues Collected Pursuant To Public Law 38-115 For Permanent Capital Infrastructure Improvements At The Guam Memorial Hospital Authority.*

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Office of Majority Leader Jesse A. Lujan

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

259 Martyr St., Hagatna, Guam 96910

senator.lujan@guamlegislature.gov

(671) 969-6525

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

Tue, Sep 8, 2026 at 1:06 PM

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

To Report Out Only

The Office of Senator Joe S. San Agustin

I Mina'trentai Ocho na Liheslaturan Guåhan

38th Guam Legislature

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

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

Website: www.senatorjoessanagustin.com

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On Tue, 8 Sept 2026 at 12:16, FP1 Mariñas <fp1marianas@gmail.com> wrote:

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Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>
To: "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>
Cc: FP1 Mariñas <fp1marianas@gmail.com>, cmdcommittee@guamlegislature.gov

Tue, Sep 8, 2026 at 1:26 PM

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, Hagåtña

(671)969-6456

speakerblas@guamlegislature.gov

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On Tue, Sep 8, 2026 at 1:07 PM Joe S. San Agustin <senatorjoessanagustin@gmail.com> wrote:
To Report Out Only

The Office of Senator Joe S. San Agustin

I Mina'trentai Ocho na Liheslaturan Guåhan

38th Guam Legislature

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

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

Website: www.senatorjoessanagustin.com

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On Tue, 8 Sept 2026 at 12:16, FP1 Mariãnas <fp1marianas@gmail.com> wrote:
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Vice Speaker V. Anthony Ada <vicespeakertonyada@guamlegislature.gov>

Tue, Sep 8, 2026 at 2:46 PM

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

Cc: "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, FP1 Mariãnas <fp1marianas@gmail.com>, cmdcommittee@guamlegislature.gov

To do pass



Office of Vice Speaker V. Anthony Ada

38th Guam Legislature

I Mina'trentai Ocho Na Liheslaturan Guåhan

Guam Congress Building, 2nd Floor

163 Chalan Santo Papa

Hagåtña, Guam 96910

Phone: (671) 989-0855

Email: vicespeakertonyada@guamlegislature.gov

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On Tue, Sep 8, 2026, 1:27 PM Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov> wrote:
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, Hagåtña

(671)969-6456

speakerblas@guamlegislature.gov

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On Tue, Sep 8, 2026 at 1:07 PM Joe S. San Agustin <senatorjoessanagustin@gmail.com> wrote:
To Report Out Only

The Office of Senator Joe S. San Agustin

I Mina'trentai Ocho na Liheslaturan Guåhan

38th Guam Legislature

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

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

Website: www.senatorjoessanagustin.com

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On Tue, 8 Sept 2026 at 12:16, FP1 Mariñas <fp1marianas@gmail.com> wrote:

Håfa Ådai Committee Members!

Please see attached Committee Report for Bill No. 342-38 (LS) - V. Anthony Ada - **As Introduced** - *An Act To Add A New § 80126 To Chapter 80, Title 10, Guam Code Annotated, Relative To Establishing The Gmh Capital Preservation Fund And Dedicating Certain Revenues Collected Pursuant To Public Law 38-115 For Permanent Capital Infrastructure Improvements At The Guam Memorial Hospital Authority.*

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Office of Legislative Secretary Senator Sabrina Salas Matanane

<office.senatorbri@guamlegislature.gov>

To: FP1 Mariñas <fp1marianas@gmail.com>

Cc: cmdcommittee@guamlegislature.gov

Tue, Sep 8, 2026 at
2:48 PM

To do pass.



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On Tue, Sep 8, 2026 at 12:16 PM FP1 Mariñas <fp1marianas@gmail.com> wrote:

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

Office of Senator Borja <contact@senatorvinceborja.com>

To: Office of Legislative Secretary Senator Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Tue, Sep 8, 2026 at 3:49 PM

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

To Report Out Only.

Respectfully,



Office of Senator Vincent A.V. Borja

Committee on Education, Libraries, & Public
Broadcasting

38th Guam Legislature

Suite 502, DNA Bldg. [238 Archbishop Flores St.](#)

[Hagåtña, Guam 96910](#)

T +1 (671) 969-8423

E contact@senatorvinceborja.com

On Tue, Sep 8, 2026 at 12:48 PM Office of Legislative Secretary Senator Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov> wrote:

To do pass.



Office of Legislative Secretary

SENATOR SABBINA SALAS MATANANE

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

Chairperson, Committee on Health and Veterans Affairs

163 W. Chalan Santo Papa, Hagåtña, Guam 96910

☎ office.senatorbri@guamlegislature.gov

📞 671-989-2572

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COMMITTEE REPORT DIGEST*Committee on Finance and Government Operations*

Senator Christopher M. Duenas, Chairman

I. OVERVIEW

Bill No. 342-38 (LS) was introduced by Vice Speaker V. Anthony Ada on July 14, 2026 and referred to the Committee on Finance and Government Operations by the Committee on Rules on July 27, 2026. The Committee held a public hearing on August 27, 2026, at 9:00a.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 20, 2026 (5-day notice) and again on August 25, 2026 (48-hour notice).

SENATORS PRESENT

Christopher M. Duenas, Chairman

V. Anthony Ada, Vice Chairman

Sabrina Salas Matanane

Jesse A. Lujan

Eulogio "Shawn" Gumataotao

Therese M. Terlaje

ORAL TESTIMONY:

Dr. Jolene Ma'añao Aguon, interim CEO, Guam Memorial Hospital Authority (GMHA)

Carolyn Rivera, Guam Department of Revenue and Taxation (DRT)

APPEARED BEFORE THE COMMITTEE:

Dr. Jolene Ma'añao Aguon, interim CEO, GMHA

Carolyn Rivera, Guam Department of Revenue and Taxation

Jesse Quenga, Acting Associate Hospital Administrator for Operations, GMHA

II. SUMMARY OF TESTIMONY & DISCUSSION

The public hearing for Bill No. 342-38 (LS) was called to order at **09:00AM.**

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Mañana Si Yu'os Todus Hamyo'.* Good morning and welcome to the Guam Congress Building, the People's House, your house. Uh this morning's public hearing is conducted by the Committee on Finance and Government operations and is called to order at this time 0900 on this Thursday, August 27, 2026. First notice of this Public Hearing was disseminated to all Senators and media outlets on August 20th, 2026 with its second notice disseminated on August 24th, 2026. These hearing notices were also made available on the Guam Legislature's website, our legislative calendar, and the government of Guam's public notice portal. The committee will hear testimony on the following bills that are on the agenda. Bill Number 242-38 (LS) introduced by Vice Speaker V. Anthony Ada is an act to add a new subsection 80126 to chapter 80 title 10 Guam code annotated relative to a new section 26812 to chapter 26 title 11 Guam code annotated as enacted by the public law 38-115 relative to establishing the GMH capital preservation fund and dedicating certain revenues collected pursuant to public law 3811 15 for the permanent capital infrastructure improvement at the Guam Memorial Hospital Authority. After that, we will hear Bill Number 345-38 (LS), Committee on Transportation, Tourism, Customs, Utilities, and Federal and Foreign Affairs, an act relative to approving the terms and conditions of the issuance by Guam Power Authority for the revenue bonds to finance capital improvements to the islandwide power system, including certain energy storage, generation, transmission, transmission, excuse me, distribution projects, and to approve the terms and conditions of the Guam Power Authority's revenue bonds to refinance Guam Power Authority revenue bonds. At this time, I would like to welcome my colleagues who are joining me this morning. To my right is uh Senator Jesse Lujan and also uh Vice Speaker Tony Ada and Vice of this Committee as well, Senator Shawn Gumataotao, Senator Sabrina Salas Matanane, and Senator Therese Terlaje. Thank you colleagues for joining us this morning. Before we begin, I'd like to remind everyone in attendance of *I Liheslaturan Guåhan's* general rules of conduct. Individuals testifying shall first be recognized by the Chairperson before speaking and shall state their full name for recordkeeping purposes. Questions and testimony shall be confined to the

substance and nature of the bill that's on the agenda. Personal inferences to the character or motive of any senator or individual testifying is not prohibited or is prohibited. Not permitted. Which is prohibited. The Chairperson of the Committee may order removal from the hearing of any member alleged in Guam or the public audience who fails to observe proper decorum pursuant to the 38th Guam legislature standing rules. Any violation of this general rule of conduct will result in immediate removal from the Public Hearing Room. With that, we now proceed to hear testimony on Bill number 342-38 (COR). Mr. Vice Speaker, you are recognized to open on your bill.

VICE SPEAKER V. ANTHONY ADA: Thank you, Mr. chair and good morning to everyone here in the Public Hearing Room and to the general public. Uh Mr. Mr. Chair, Bill number 342-38 which seeks to establish the Guam Memorial Hospital Capital Preservation Fund and dedicate certain revenues collected pursuant to public law 38115 for permanent capital infrastructure improvements at Guam Memorial Hospital Authority. Guam Memorial Hospital is one of our island's most critical public institutions. It serves as Guam's primary public hospital and provides essential health care services to our residents every day. To continue fulfilling that mission, GMH must have a reliable mechanism to address major infrastructure needs and preserve its facilities for future generations. The purpose of this bill is straightforward. Rather than allowing designated revenues to be absorbed into general operating expenses, Bill number 342-38 creates a dedicated lockbox fund focused on long long-term capital preservation. These funds would support permanent infrastructure improvements necessary to maintain, modernize, and strengthen the hospital's physical assets. Investing in infrastructure is not merely a matter of maintaining buildings. It is an investment in patient care, public health, safety, and operational resilience. Reliable facilities help ensure that health care professionals working at GMH have the environment and resources necessary to provide quality care to the people of Guam. This measure also promotes fiscal responsibility by creating a dedicated funding source for capital needs, helping to ensure that critical improvements can be planned strategically rather than addressed only when emergencies arise. Although the funding in this bill is derived from public law 38115, I hope that in the future other funding sources can be identified as well. I look forward to receiving testimony from GMH leadership, health care professionals, fiscal experts, and members of

the public. Their perspectives will help refine this measure and ensure that it effectively supports the long-term needs of our public hospital. Thank you, Mr. Chair.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'åse'*, Vice Speaker Ada. At this time, I'd like to call forward Carolyn Rivera from revenue and taxation as well as uh Dr. Jolene Aguon from GMH uh for presenting oral testimony and I understand they are in support. Um and then we also have uh signing up in support uh Tammy Amawan, uh Jesse Quenga, Rodlin Gerardo, Brenda Sana, Carlos Pangelinan, Dr. Ricardo Eusebio, Yuka Hechanova, Manny Gabrielle, and Lizell Concepcion. All of those individuals have signed up in support of 342-38. If there is anyone else who is also going to provide oral testimony of those that I have um introduced from the list in support, please also come forward. Okay. Seeing hearing none. Um Doc, I'll go with you first.

DR. JOLENE MA'ĀÑAO AGUON: I can begin with my testimony.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Yes, you can begin with your testimony. Please introduce yourself and uh present your testimony. *Si Yu'os Ma'åse'*.

DR. JOLENE MA'ĀÑAO AGUON: Okay. *Buenes yan Håfa Ådai, Mañana Si Yu'os.* I'm Dr. Jolene Ma'āñao Aguon. Good morning Chairman Chris Dueñas, Vice Speaker Tony Ada, Senator Sabrina Salas Matanane, our health care Chair, and members of the committee. I'm a pulmonary and critical care physician and now currently the interim CEO at Guam Memorial Hospital. We are here in strong support of bill 342-38 and I want to thank Vice Speaker Tony Ada for introducing it. This bill sets up a dedicated fund for our capital infrastructure. The money doesn't lapse at the end of the fiscal year and every project has to go through our GMH board and get reported back to this legislature every quarter. My goal is simple. Keep our hospitals safe and dependable until GMH can transition into a new hospital. Briefly, there are three points I'd like to state. First, this isn't overhead. It's patient care. We completely agree with you, Senator Ada. I still see patients in this building. Air handling, emergency power, medical gas, fire protection. Those systems are part of how we care for patients in our hospital. The

equivalent is a nurse at the bedside. When one of these systems needs work, it isn't a maintenance ticket. It can mean a bed that we take offline or a case we move to another day. That's what we're trying to avoid. And that's why we count building systems as patient care because we can't carry out safe care in an unsafe building. Second, the money fits the purpose. Amnesty money is one time and we don't know how much it will be. Capital is also one time. If you put one-time money into payroll and supplies, you just move the problem into next year's budget. And the non-lapsing part matters more than it sounds. Construction inside a hospital that never closes takes two or three years, not 12 months. We can't just move patients out of our clo out or close our beds when our community needs us. We have to work around them. Third, we're not asking twice for the same work. Public laws 38-80 and 38-59 already paid for a specific list of projects and those are moving. This fund is for the systems that list doesn't reach our steam boiler plant which the Army Corps recommended replacing and which doesn't appear in the 38-80 itemization. a permanent code compliant fuel storage setup for our generators. So we're not working from an interim arrangement, a second utility feed and transformer so we have redundancy instead of relying on one of each and roof drainage because a new membrane by itself won't solve the ponding that causes the water intrusion of the hospital. Our roof work is underway right now. Wing by wing and the drainage is the piece that's still unfunded. The Army Corps's assessment told us plainly that a lot of this hospital's systems had outlived their service life and it priced 21 million as immediate need. That was six years ago. We've closed part of it and what the legislature has already given us. And this bill is how we work through the rest. My written testimony goes through what's funded and what isn't project by project. There are eight technical clarifications in there. One of them I'm asking you to put on us. Make GMH certify in every quarterly port that nothing charged to this fund is already paid for something else or somewhere else. If you're going to dedicate money to our hospital, you should be able to check our work. I ask the committee to report Bill 342-38 out favorably. *Un dangkolu na Si Yu'os Ma'ase'*, and I'm happy to take questions.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Thank you, Dr. Aguon. Uh, Miss Rivera, do you have an opening statement or are you here just to support the bill or discuss the bill?

CAROLYN RIVERA, DRT : Um, I have a whole testimony.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: So, please turn on the mic, Miss Rivera.

CAROLYN RIVERA, DRT: Apologies.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Sure.

CAROLYN RIVERA, DRT: I do have testimony. However, it's not just an opening statement. It's a little bit just a little bit more than that.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: That's fine. You may proceed. Yeah. I'm just recognizing you uh whether or not you were just going to answer questions and but if you have a full statement, take your time. You have all the time that you need. Please proceed.

CAROLYN RIVERA, DRT: Yep. The Department of Revenue and Taxation's core mission is to promote quality service to all taxpayers and increase voluntary compliance by applying the tax law with integrity and fairness to all. While the DRT maintains complete impartiality as administrators, tax amnesties fundamentally undermine voluntary compliance. Evidenced in 2018 when capturing 30.2 million required forgiving almost 20 million invalid penalties and interest. Those abatements represent critical lost revenue that could otherwise have been used to fund long delayed community priorities like the hospital um schools and even a permanent facility for department of revenue and taxation. But we do understand it's the fast cash aspect that appears the saving grace. The DRT anticipates no impact to its 10% allocation resulting from taxes paid under a tax amnesty program as outlined within public law 38115 and pursuant to its discretionary authority to implement and administer such programs. Nevertheless, bill 342-38 proposes to rely on tax amnesty programs to fully fund the Guam Memorial Hospital cap capital preservation fund. To this end, DRT tax administration provides its context we provided to BBMR at their request for our comment. Um and so um I'll present this in the following. Um background statutory authority and impact of public law 38115 the tax amnesty act. Public law

38115 enacted April 8, 2026 codified permanent statutory authority for DRT to establish and administer tax amnesty windows at its discretion. Regarding its discretionary assignment or obligation, DRT must respectfully reiterate, however, that tax amnesty and enforcement, including but not limited to tax assessments, collection, penalty abatement, amnesty execution, and amongst other numerous and various rules, regulations, and policies are core functions historically, statutorily entrusted, and authorized by both the Guam Territorial Income Tax tax code and the Guam code annotated exclusively to the Guam Department of Revenue and Taxation. While statutory authority may set general guidelines, the operational discretion to launch, structure, and administer a tax amnesty program rests entirely with DRT, including the anticipated burden on its already scant resources. Defining administrative execution as Ad Hoc overlooks the necessary and required data driven in technical and regulatory evaluations and policies DRT must perform before implementing such programs. Furthermore, the DRT remains the designated requisite administrative oversight under existing laws to fulfill its obligations as the tax authority in and for the territory of Guam, thereby negating the need for any additional statutory interventions, which at times when added or revised are determined to be redundant or without meaningful fiscal enhancement and/or more support to the tax administration. Public law 38115 relies on fundamentally flawed assumptions regarding tax administration and debt recovery. While the status posits that tax amnesty I'm sorry, while the statute posits the tax amnesty programs can accelerate the collection of outstanding liabilities, improve long-term compliance, and afford DRT operational flexibility. This framework mischaracterizes the actual composition of the DRT accounts receivable. The vast majority of outstanding liabilities on DRT's balance sheet are from voluntarily self-reported filers who may be struggling to pay their balance in full, not from delinquent non-filers who appear to evade the tax system. Historically, historical data directly contradicts the premise of public law 38115. Following the implementation of the 2018 tax amnesty program, DRT's net AR balance did not I'm sorry, accounts receivable balance did not decrease, but rather continue to increase. Consequently, repeating this strategy fails to address the root causes of outstanding liabilities or fails to support DRT's enforcement to mitigate this um ongoing increase to accounts receivable um while placing unnecessary strain and depletion to DRT's resources. To support these intensive administrative efforts, the law dedicates 10% of all collected amnesty revenues to fund DRT's operational

mandates. However, this allocation is realized retroactively which does not provide immediate or timely support to DRT needs to meet these endeavors or these immediate short-term notice endeavors. Revenue loss and targeted exemption rationalization versus amnesty. The DRT recommends to re-evaluate and narrow the broad gross receipts tax exemption programs as provided under 11 title 11 GCA chapter 26 section 26203. specifically focusing on trimming or eliminating provisions outside the core framework of both the Dave Santos Act and the limited exemptions for certain small businesses LECSB also known as rather than pursuing transient tax amnesty programs. Fiscal adjustments should also should be considered after evaluation of historical data such as tax loss components. For example, Bill number 342, GRT roll back and others associated with administrative costs during the tax amnesty period. To include costs specific to enforcement and compliance, casework and management already performed in the prior years. For example, taxpayer communications and evaluations, all the year's investigations, audits, issuances of notices uh for leans and levies, etc. Um, I'm going to take this time to pause and uh make note that this was uh DRT's response we developed uh in uh to respond to uh BBMR's request for our comment. So, it included table references, data tables, and I'm wasn't prepared. I only had last night to pull together to meet this morning's exercise uh this testimony. So if in the event um you request it, require it um just send me an email and I will provide these at a later time. And I did I wasn't able to prepare these tables for public dissemination outside of BBMR's uh response. Okay, I'll continue. Economic conditions inevitably change. Tax incentives originally created to stimulate a specific industry or help businesses through short-term crisis can outlive their original purpose. This results in industry This results in a sustained loss of public revenues creating and perpetuating burdens on tax administration and enforcement efforts. Immediate operational impact. Bill 342-38, whether directly or indirectly, imposes immediate operational burdens on DRT by forcing the diversion of personnel, pivoting focus away from day-to-day operations essential to its role in securing revenues. Targeted tax amnesties introduce moral hazards and raise risk concerns and inquiry on ethical boundaries, including the appearance of supporting potential tax evasion practices or elements thereof. It creates an incentive for non- filers to delay filing their tax returns, their returns with an expectation of future tax relief, effectively rewarding non-compliance. Given the existing DRT personnel, managing a tax amnesty program will certainly require immediately immediate address to increase

staffing levels within the tax enforcement division in tandem to funding overtime. Historical costs baselines are maintained by the budget office for recruitment and approved overtime plans to include during tax amnesty program administration. The BBMR is also cognizant of tax enforcement division's limited personnel who is directly responsible for oversight and administration of the tax amnesty program. Beyond operational expenses, a significant amount of resources, time, funding, diligence, hard work invested towards compliance efforts are forfeited through the establishment of tax amnesties. Months or even years of active assessment and enforcement are erased. Formal analysis, audits, issued pro-forma notices, investigative cases, communication, and time spent with taxpayers, serving liens, levies, warrants, audit assessments, identifying tax deficiencies, voided. At the end of the day, DRT is strictly an execution agency. The responsibility to weigh the consequences of forgiving tens of millions in valid tax obligations and deciding on committing government funds to competing priorities rest entirely with the legislature. The DRT will carry out whatever statutory mandate the legislature passes into law, but the fiscal policy choices and their outcomes belong solely to this body. *Si Yu'os Ma'ase'*.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'ase'* to you as well. Uh Senator, Vice Speaker Ada, you're recognized.

VICE SPEAKER V. ANTHONY ADA: Thank you, Mr. chair and thank you everyone for coming down to give your testimony on um bill 342-38. And perhaps Miss Rivera, you can go ahead and I'll start off with you. Um you you were mentioning about 20 million in interest and penalty that we would lose from collecting um the interest and penalty on these on this tax amnesty program. Correct?

CAROLYN RIVERA, DRT: That was based on the 2018 tax amnesty stats. Um so It was \$18 million of interest and penalties waved and abated.

VICE SPEAKER V. ANTHONY ADA: So how much currently do we have in uh delinquent tax liabilities

CAROLYN RIVERA, DRT: In delinquent the accounts receivable? 245 million roughly.

VICE SPEAKER V. ANTHONY ADA: So 245 million. I mean I would I would perhaps uh prefer to collect 100 million and lose 20 million than to lose the two entire 245 million. How many taxpayers are currently falling off the role of being able to collect from them? They're they're reaching statute, right?

CAROLYN RIVERA, DRT: Right. Okay.

VICE SPEAKER V. ANTHONY ADA: So, how many taxpayers and what does that amount equate to?

CAROLYN RIVERA, DRT: Due to statute year in year out, uh an average of 10 million due to statute of limitations expiration. However, I did bring up that the accounts receivable um uh story uh only includes those taxpayers that have filed returns and reported to us that they owe a balance. It does not include the delinquent non-filers with unfiled returns for however long. Uh it does not include they they did not report to us that they owe taxes. So that is the the separation that a tax amnesty uh supports. Right.

VICE SPEAKER V. ANTHONY ADA: So you're talking about the non-personnel the personnel that you currently don't have to do these collections. Correct?

CAROLYN RIVERA, DRT: Um our resources are struggling. Yes.

VICE SPEAKER V. ANTHONY ADA: Did this legislature not provide the Department of Revenue and Taxation the funding resources to hire the personnel to do collections? Year after year, Correct?

CAROLYN RIVERA, DRT: Um, I wasn't part, year after year, I'm pretty sure in in budget talks and I'm not involved with the budget.

VICE SPEAKER V. ANTHONY ADA: Year after year, the agency has lapsed funding and has not hired the personnel that is needed. Am I correct?

CAROLYN RIVERA, DRT: Um, I believe so. Yeah, I believe so.

VICE SPEAKER V. ANTHONY ADA: So then coming out to say that you know now we're putting this additional strain on the resources that the department of revenue and taxation is going to face, I think it's totally unfair because had they the the leadership of Department of Revenue and Taxation in the past had hired the personnel that is needed to ensure that revenue collections are done constantly year after year then perhaps we wouldn't be losing uh folks off the taxpaying roles and losing revenue. And I believe that's where we're already at 245 million in uncollected taxes. How much have we lost so far aside from this 245 million that hasn't been collected that already those individuals have fell off the statute timeline?

CAROLYN RIVERA, DRT: With regard to recruitment?

VICE SPEAKER V. ANTHONY ADA: No, no, I'm talking about taxpayers.

CAROLYN RIVERA, DRT: I'm going to answer, but you did bring up uh lapses and recruiting and budgeting and for recruitment. Uh DRT may have recruited. However, for the specialized area of tax enforcement, we need qualified applicants, eligible qualified applicants. It's a specialized area. We can't just hire LTA customer service levels to augment enforcement. So with that said, no, we were unsuccessful with recruitment in that area which is the area of collections, examinations and even criminal investigation. Uh even if we put out announcements for to to um attract applicants, it's still a challenge. Uh with regard to that, I put in a request uh last year to have management or you know a DOA consider augmenting or adjusting the pay in those specialized areas and this is across the specialized areas in taxation including real property supervisors, GRT supervisors um aside from collections, revenue officers, revenue agents and examination um to help attract act qualified applicants and certified applicants

VICE SPEAKER V. ANTHONY ADA: And I believe that year after year the University of Guam and Guam Community College has graduated many many who have you know seek to find employment and eventually they would have to start somewhere. Correct?

CAROLYN RIVERA, DRT: You are correct. And however they're not interested or attracted to come and work with us. And it could be possibly maybe the pay adjustment will help. We don't know.

VICE SPEAKER V. ANTHONY ADA: Yeah. The last time I checked with the when we had an oversight and other hearings that the agency has not reached out to the department to the university and to GCC. So I think it's you know I think it's just unfair to say that they weren't interested because

CAROLYN RIVERA, DRT: No they we did we have open communication line. Our exam supervisor and the uh senior revenue agents are the ones uh keeping that open communication with UOG and or GCC. And we have successfully uh transitioned interns into our office.

VICE SPEAKER V. ANTHONY ADA: So perhaps then perhaps Mr. Chair and the committee would uh request that communications between the department and GCC and UOG and then also the number of uh interns that have been picked up over the years uh to the department different uh departments within the agency. Thank you. I appreciate that. But you know um and also Mr. Chair, if we can go ahead and get the uh how many taxpayers have fell off the the roles already and how much the revenue equated to and then how many are also coming up to uh statute where we can no longer collect from them. And I think the last time the the tax amnesty was afforded to the public was in 2018. So that's about eight years. So eight years of uncollected revenues right equates to

CAROLYN RIVERA, DRT: The total amount the total balance is is a net balance. Um it could be more and then it could be less. However, netting the overpayment balances in our accounts receivable verse against the tax due debit balances of our AR doesn't necessarily uh um relate to one another. Meaning this these this overpayment balance could be true overpayments and we need to give

the money back or apply it to a different but it the taxpayers in the overpayment balances do not translate or relate to not necessarily in every case to the net uh balance tax due balances. So when I briefly looked at it a while back, the fiscal year breakdown was was for instance balance tax due is really 300 million versus um the overpayment is 50 million. So when you net that it goes to 250 million, right? The net balance the net balance also of 245 million um even though the tax portions were collected. So it's not a cut and dry explanation that they just fell off and we didn't collect. It's an ongoing process over the years and not all the 245 million uh accounts, \$245 million balance accounts related um are eight years worth. Some of them just applied I mean just filed their 2025 uh tax return. So that was that was added from the year before from the year before and I actually have a running table I believe from maybe 2017 or 2016 I'm sorry 2018 before, during and after the 2018 tax amnesty. So that table which I talked about in in the

VICE SPEAKER V. ANTHONY ADA: Your testimony

CAROLYN RIVERA, DRT: Testimony uh shows the fluctuations or the changes from year to year all the way through to uh fiscal year 2025 balance. So it shows increase. So inventory that moves, moves daily moves hourly as we process.

VICE SPEAKER V. ANTHONY ADA: Yeah. But regardless, I think uh whether it's 245 million, 100 million, 50 million, it's revenues that's uncollected. Correct.

CAROLYN RIVERA, DRT: It's revenues that is uncollectible. Non-filed, right. Non-filed returns unreported. Sure.

VICE SPEAKER V. ANTHONY ADA: And then these tax, these tax filers, uh I think almost 100, what is it about 100,000 tax filers that owe this 200 how many uh tax filers?

CAROLYN RIVERA, DRT: I don't have that number for today but I do have the number at the office. I will provide it you know if requested and you can send me an email.

VICE SPEAKER V. ANTHONY ADA: You can request that information too as well Mr. Chair. And um you know I think that any type of assistance that we can give our taxpayers a lot of them are not just uh and and I think a lot of people had that presumption that you know these are businesses these are not just businesses these are also individual tax filers right. These are those that perhaps are struggling that maybe to some you know 500, 1000 or \$2,000 doesn't make a difference. But to that one tax filer who has an opportunity to say, gosh, I only owe \$550, but the tax and penalty the interest and penalty brought it up to 2500. If this t uh penalty and interest and go away, I can get I can pay that that the tax that I owe and start over and start fresh and give them that opportunity to move forward knowing that they have a clear conscience. Right.

CAROLYN RIVERA, DRT: That is correct. And I agree to a certain extent. However, every day, that is our mission and that is our goal and that is our operation. We do uh wave penalties. However, the difference between tax amnesty eligibles for delinquent returns versus those that are in compliance as far as filing and reporting to us that they have a balance. Is the latter. The compliant taxpayers who have filed returns must prove reasonableness before revenue and taxation can wave help them to wave. They have to prove a certain aspect versus delinquent non-filers can just come in pay the principal without worry of anything else and yet even for the compliant taxpayers we don't abate the interest. We only are allowed to for them to uh process a request for in penalty waiver. Delinquent return filers in a tax amnesty program have no worry than to pay the tax principle and they don't have to prove reasonableness the way compliance tax compliant taxpayers do. So that's that's the difference that we face and we work with and we work around

VICE SPEAKER V. ANTHONY ADA: And you know perhaps if this bill goes through and the tax amnesty program uh moves forward then that would give you know that much more relief to department of revenue and taxation and worrying about collecting how many uh outstandings that you have and perhaps give a breath of fresh air to the collections department. Correct?

CAROLYN RIVERA, DRT: Yes. That is correct.

VICE SPEAKER V. ANTHONY ADA: And start carrying on new personnel to ensure that the department is fully staffed and operational so that we don't find our taxpayers in this predicament in the future and that perhaps they would be willing to, you know, file on time, pay on time to avoid any interest and penalties. I mean since the last time this has been implemented was uh eight years ago. It it just goes to show that people have been struggling especially during the co period where folks were not getting any revenues where folks were struggling not just to pay their bills but to put food on the table where they lost their jobs and sometimes we just have to be compassionate and understanding. Yes, government is, you know, there for a reason, but government also sometimes has to understand the predicament that our people faces, especially here on our island. We can we can all do what we want to do and say say the things that we want, but we have to always remember that Guam is so small. These are our brothers, our sisters, our relatives, our aunts, our uncles, our co-workers. You know these are the businesses that keep people hundreds of people employed or the business that employs five people that makes a difference and any any amount that can give them that relief especially because of during the covid time, then I think you know it's worth looking at. It's worth in you know just uh doing what we can and then from there once this period is over those that haven't uh taken advantage of the amnesty period, then it's on them. We've done everything we can as a government to avail of these type of programs for them. And then now we can go after them for those that have not come forward and admittedly say, you know, I owed and I'm going to pay and moving forward, that's how we can look things. But I truly appreciate your testimony this morning and hopefully that we can work with the department in ensuring that you guys will be able to continue to get the resources that you need uh with the uh OFB Chair looking at what's what's going on in the department and how those things can move forward. But thank you for coming down and prevent uh presenting your testimony. I truly appreciate you. Dr. Aguon, thank you for coming down as well. And uh my my colleagues may have uh questions for you guys as well. Thank you, Mr. Chair. I truly appreciate it.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'åse'*, Vice Speaker, we need a copy of your testimony because we didn't receive that prior to you uh coming in. Um Carolyn, is there a reason why your director is not here today?

CAROLYN RIVERA, DRT: I believe she had a pre-scheduled um meeting or appointment. I Yeah.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Yeah. So, you've put yourself in a unique position. I I don't like asking questions of classified employees, but since you went into all the different areas of staffing and the like, I I got to direct these questions towards you. Um Carolyn, you mentioned that there's a possibility of \$10 million a year be written off the real rolls because of falling off the rolls. Um is that correct?

CAROLYN RIVERA, DRT: Yes. And that is ongoing from forever. every every year if um if an account is uncollectible or even if an account a return is um barred by statute of limitations for being audited or what. So, uh, it goes hand in hand with our seriously struggling qualified revenue officers and revenue agents team.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: We'll get to that.

CAROLYN RIVERA, DRT: Um, then the growing inventory.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Yeah. So, my math is pretty good. So, we didn't do an amnesty for eight years. That's a possibility loss of \$80 million. If that was \$10 million a year that falls off.

CAROLYN RIVERA, DRT: The statute of limitation expiration related cases is is unrelated to tax amnesty.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: I understand but I'm just saying eight years unless you can show us that you have collectibles of those that fell off the rolls that you have been able to collect or you were able to enforce. The reality is that could be \$10 million a year for eight years.

CAROLYN RIVERA, DRT: Every year I believe we do collect hundreds of millions of dollars.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Committee will be asking for the last eight years of that as well. Carolyn, my I think you're here cuz you're here to discuss the amnesty program, but this bill actually is to make sure that a percentage of the implementation of that goes to GMH. Are you clear on that? This is not ordering you to do a tax amnesty.

CAROLYN RIVERA, DRT: Okay. When we received the request for comment from BBMR, I thought that very same thing. What would revenue and taxation have to contribute to 342-38? until I read it and it talked about tax amnesty using tax amnesty and revenue and tax is not against the tax amnesty program. So I had to formulate uh our comments to I guess share DRT's plight in running a tax amnesty program.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: I understand that. But Carolyn, even when you testified on the what is now public law, you testified that it would be a tool in your toolbox. Now, going to your staffing pattern, I have to ask you this because you mentioned it and I'm hoping that you may uh have taken this up with the director with your senior level position. Have you ever as a division or others approached management on above step recruitments for those hard to fill positions? I've been here doing budget hearings for six years now. And Carolyn, every single year, Revan Tax comes in and tells this committee the same thing. When you lapse 1 million, 1.7, 2 million, 2.5 million, we give you four attorneys and we fund it. And every year you tell us the same thing. You can't find people because you say and we'll ask you for that and we'll ask your director for that communication that you're working with GCC you're working with UOG which means if you're getting college graduates that are coming out that can serve in Rev and Tax, then you should do above step recruitment and submit with your budget. That you've worked with department of administration to do a desk audit on all those positions and prepare them for the commensurate required salary adjustments so that you can stop coming to us every year because we don't want tax amnesty programs if they're not needed either. But with \$245 million of uncollected taxes, it's hard to sit back and say, "Why don't you do something?" But have you done that personally, meeting with management with your division and saying let's come up with something else?

CAROLYN RIVERA, DRT: I believe in in in a certain format I have requested and that is at my paid grade level. I can only make a request for support of recruitment which I have done.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Okay. I mean, I I hate to have to bring this up to you in this manner, but I feel as though since you're basically here and you seem like you're now adjudicating this issue on whether or not we should do an amnesty program and what it takes for you staffing wise to do it, then let's have this adult conversation right now. Because to me, it seems to me, like there has been a complete failure and breakdown when it comes to doing one of the main jobs of Rev and Tax and that is to operate properly a Rev and tax division that collects that does the work and the legislature. First of all, you talk about your manpower requirements and diversion. You mentioned in your testimony, you know this, you get 10% administrative fee when you administer the tax amnesty program. Correct?

CAROLYN RIVERA, DRT: Yes.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: So that in turn is revenue to fund that activity. Correct.

CAROLYN RIVERA, DRT: Correct.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Okay. I mean, I was a director before. I know how budgets work. And when you want to do something, if you need manpower to do overtime or you need to hire more or you need to do whatever you need to do, you move that money because the money is coming back to you. On the 30 million that you did get in 2018, how much administrative fee did you get from that?

CAROLYN RIVERA, DRT: Nothing.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Why?

CAROLYN RIVERA, DRT: Uh I wasn't, you know, part of that administration management. I was only reporting on it on the actual program.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: But had you received 10%, let's do the math real quick.

CAROLYN RIVERA, DRT: Not that I know of, not that I can.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Had you received that 10% on that collection of the 30 million, how much would that be?

CAROLYN RIVERA, DRT: 3 million. Uh that is in the report that uh BBMR extracted in their comment notes. Yeah. And the table referring to that calculation is there.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Yeah. You know what that would mean to your staffing pattern right now? \$3 million.

CAROLYN RIVERA, DRT: I can assume right now at this point I can assume or dream of what it will do, what it can do. However, if we cannot attract the qualified and eligible and or if we uh determining when to announce and when to request for GGIs to announce or to hire and and get that process going is is the responsibility of other parts of tax administration, not mine per se. I can only request. And so,

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: You know, Caroline, that's and and unfortunately, like I said, you put yourself in the position of the director. So you and these questions are being directed at you. I I this reason why I can keep pounding the table.

CAROLYN RIVERA, DRT: Okay.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: That a lot of times in our government we keep talking about the fact that we have a funding problem. We don't have a funding problem. We have an operational problem. We

have an internal problem to be able to get down to the bottom, do the work, get the above step recruitments, get the people needed to do the job like GMH has done with the money we've given them. And that's why they're here saying they wouldn't mind having a set aside of a possible program to be implemented going forward in order to do this. I'll I'll work on your operational issues. In fact, you have an oversight coming up. I'm sure your director will be back for that. But I just want to, you know, finish this line of questioning with you on this. Now, back to the bill. Are you opposed to GMH getting a portion of proceeds from tax amnesty program?

CAROLYN RIVERA, DRT: I personally am not. Neither is the department. That's not what my testimony was trying to provide or contribute. In fact, it just points out that the way the proposal the proposed bill is written, it it appears to um request for 100% of the tax amnesty proceeds or collections. And I just reminded hey uh bill 38115 does allocate the 10% to rev and tax.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: True. So you would still get your revenue and you're concerned about where the other revenue would go. That's a policy

CAROLYN RIVERA, DRT: Revenue and tax bill and however to support our hospital of course you know and it may be an unfair question to me personally but of course I support

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: No it's the question so that you understand you're getting your cut though where the rest of the money goes is a policy call right?

CAROLYN RIVERA, DRT: Revenue and Tax is, right. Well revenue and tax is aware according to 38115 that it gets allotted at 10% of a tax advocacy program

>> that's correct



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CAROLYN RIVERA, DRT: Where the other funds go or where, wherever this legislative body decides it goes is beyond me. Right.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: That's right. Because as per the law, the law that is the law that set aside is there.

CAROLYN RIVERA, DRT: Correct.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: It would to go to you. You're you're administering. This is a policy decision where the revenue goes from the collection of are you opposed to or is Rev and tax opposed to us allocating 100% of those resources to the hospital? outside of your 10% for administering the program.

CAROLYN RIVERA, DRT: It's however this legislative body decides just like it decided 38115 that's where we would have to go.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: So 40 million was collected you could sure use \$4 million.

CAROLYN RIVERA, DRT: I'm sure revenue and tax as well as other line agencies.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Thank you.

CAROLYN RIVERA, DRT: Yep.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Senator Gumataotao, you recognized.

SENATOR SHAWN GUMATAOTAO: Thank you Mr. chair and thank you for the panel for being with us. And I know Mr. Chair, this is not an oversight hearing, but Ms. Rivera, can I just say um I know you're testifying on this bill, but there was two things that um just a bit uh taken aback by. You uh said there's a moral hazard by if something with this bill, it's going to impact Rev and tax. But I

would probably remind you there's a larger moral hazard if we don't support the hospital and the needs there. And I think that as you're preparing your testimony here, it uh comes off as a bit insensitive to um what we're trying to do with this bill. I I just want to just say that uh for the record. Um you mentioned the execution agency. Again, the choice of words here when you said that and then you testified of over \$245 million in uncollected payments. Um, it's disappointing and I hope that your director and your deputy as they prepare for future testimonies to be mindful of the the use of certain words. Uh, we want to help all of our line agencies, but uh your choice of words today, Miss Rivera, were uh very disappointing. Uh let me talk to uh GMH here about the bill itself. Will board resolutions approving fund expenditures be posted publicly and will fund finance procurement follow Guam's standard procurement law?

JESSE QUENGA, GMHA: Thank you. Senator Jesse Quenga, the acting associate hospital administrator for operations. Yes, board resolutions are posted publicly. They're transmitted to the Guam Legislature in our transmittals as well as posted on our GMHA website. And of course, all transactions will comply with the Guam procurement law.

SENATOR SHAWN GUMATAOTAO: Again, but specifically to the fund expenditures that will be posted? If this bill goes into law, will you be posting those board resolutions online?

DR. JOLENE MA'ĀÑAO AGUON: So I'm just going to take you back to the budget bill and what we committed to because in addition to what is being asked of us for this bill, we have we have stated that quarterly we will also deliver on our key performance indicators beyond what you're asking today. So yes.

SENATOR SHAWN GUMATAOTAO: Yeah. I mean there I didn't see a board member so I couldn't ask a board member if they're going to try to at least drive making sure that if this thing goes into play in in if it passes and it gets signed into law. I'm hopeful that the board through its own process because you're running the hospital. They have to do their job too. And I know that the team can help with the resolutions and and anytime there's any money spent against it, I'm hoping that they'll be able to do a resolution that was spent for certain amount.

DR. JOLENE MA'ÁÑAO AGUON: Sure.

SENATOR SHAWN GUMATAOTAO: Is that that's fair? Right.

DR. JOLENE MA'ÁÑAO AGUON: Yes.

SENATOR SHAWN GUMATAOTAO: Okay. Thank you. Um, if DRT moves forward again in support of this in supporting of GMH, you know, I I know that we've there's a lot of testimony and on the amounts uh of money that will be collected. Um, and Mr. Chair, and I know that that number has been somewhere around 30 million. Um, I just want to ask GMH, uh, during the 10th special session, uh, you put forward that if the 20 million in excess revenues that are authorized in the FY2027 budget law, uh, does not get to the hospital, GMHA anticipates coming back to this branch halfway through the fiscal year asking for more funds. In the event this bill actually moves forward as intended, should this branch foresee a situation where policymakers within the next 12 months modify this particular measure so that a portion of the restricted funds may be used for the urgent operational requirements that you outlined in your letter today. It's really a policy shift if I can, Mr. Chair. That would be similar to a decision that this branch made a few years ago in redirecting \$1 million of the \$5 million meant for a new DOC to cover immediate facility issues.

DR. JOLENE MA'ÁÑAO AGUON: Senator, that was a loaded question. Let me see if I understood.

SENATOR SHAWN GUMATAOTAO: Do your best. Do your best.

DR. JOLENE MA'ÁÑAO AGUON: Um this bill and the 21 million are for separate needs. The 21 million is for operational budget that closed the gap. This is specifically for CIP which we don't generally receive annually um through our budget.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: And Senator Gumataotao, just for the record as well, nothing in this bill repeals the current

public law. So their 10% set aside for rev and tax will always be intact. It will be the balance of what's collected.

SENATOR SHAWN GUMATAOTAO: I know. I just want to make sure that it goes there. I mean, the administration's watching too and and we have again there was a concern from Rev and Tax about making sure that if you know they have needs to. So I'm just want to make sure. But go ahead. I'm sorry Dr. Go ahead. You want to finish?

DR. JOLENE MA'ĀÑAO AGUON: No, I was just making making sure I understood that correctly because this bill is for CIP and the 21 million was to close the gap on our operational budget.

SENATOR SHAWN GUMATAOTAO: Okay. And then and then my this is my final question. So distinctly different because I think that uh folks in here will probably think that uh what we just went through the exercise you mentioned you described it as the physical plant some of like the boiler and other things. I I mean, we've never had those discussions here, but it it is an important distinction because when we toured the facility and saw the boiler, it was in pretty bad shape. And so this particular bill, not just the boiler, Doc, it's actually other parts of the physical plant that would be completely uh well helped. And I'm hoping that there be other funding sources. I know Jess is shaking his head. could be perhaps for grants and the like, but this is just I know we're talking about amnesty one time, but the fund creation is something that will hopefully overtime can be of a great use to the uh physical plant needs of GMH. And Mr. Chair, that's all I had. And again, thank you for uh being with us this morning and thank you very much.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'āse'* Senator Gumataotao, Senator Mantanane, you're recognized.

SENATOR SABRINA SALAS MATANANE: Did I hear that correctly? 245 million in delinquent taxes um dating back as far as eight years ago since the last tax amnesty program was initiated.

CAROLYN RIVERA, DRT: No. Uh no, that's not correct. 245 million is the estimated net accounts receivable balance ending fiscal year 2025.

SENATOR SABRINA SALAS MATANANE: Okay. Okay.

CAROLYN RIVERA, DRT: Um, it includes uh accounts with a net balance over the years, the span, not specifically just returns that became due in 2025. It's just an ongoing inventory balance.

SENATOR SABRINA SALAS MATANANE: Okay. And how much was collected in the last uh when when uh DRT implemented the last tax amnesty program?

CAROLYN RIVERA, DRT: Specifically regarding the tax amnesty um time period and implementation uh roughly 30 million which includes the real property uh tax collections of about 1.3 million. Uh it includes income tax of about 20 million and BPT types of about 8 million.

SENATOR SABRINA SALAS MATANANE: And uh just for clarity, does DRT support this bill? Yes or no?

CAROLYN RIVERA, DRT: Yes. Yes.

SENATOR SABRINA SALAS MATANANE: Thank you. That's that's all I wanted to hear. I did want to uh thank the author for introducing this legislation because I think it's just another example of how uh this legislature is trying to do all that we can uh to provide the resources and tools uh to the Guam Memorial Hospital Authority. And thank you for to GMH for all the improvements um and all the work you guys have been doing um at the hospital. Thank you to your team that's also here with us today.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Thank you, Senator Matanane. Senator Lujan, you're recognized.

SENATOR JESSE A. LUJAN: Thank Thank you, Mr. Chair. Good morning, Ms. Rivera. Good morning, Doc and Jess. Good morning. Ms. Rivera.

Would you uh say that or how would you uh label Guam's uh economic situation? Are we in challenge times or are we in robust times?

CAROLYN RIVERA, DRT: Personally, challenge times.

SENATOR JESSE A. LUJAN: Challenge times. Okay. Would you agree that tax amnesty on a challenged times is appropriate and that in robust times that maybe it won't be needed but a tax amnesty program is implemented on a challenged times and that this will help taxpayers. Um you said earlier um that this for will be for non-compliant but my understanding of the tax amnesty that this will be for compliant taxpayers as well. Um, so you agree then that this amnesty program will help in these challenged times for folks again?

CAROLYN RIVERA, DRT: Okay. Uh, I'm going to do my best to answer. It kind of appears compounded. Uh, whether I agree that it is an appropriate time to implement a tax amnesty program. Uh as I maybe tried to uh share earlier, tax enforcement work is ongoing every day all day with and without these special programs. For instance, the roll back. We still had to continue our operations within the lines of the law.

SENATOR JESSE A. LUJAN: I understand. I'm just saying I I understand the operations. I understand the work that you have done. I'm saying as the taxpayers in challenge in challenged times that this is this is a tool that will help them even compliant taxpayers a tool that will help them again help them out in being able to meet their obligations and paying their taxes. I'm not not talking about the work that has to be done. I'm just saying for the taxpayer, is this a tool a mechanism to be able to help the taxpayer in these challenged times?

CAROLYN RIVERA, DRT: Going back to your original statement of questioning, you asked me if it was an appropriate if it tax amnesty program is appropriate. Um, tax amnesty and every other ongoing enforcement and taxpayer assistance programs are appropriate at any time when it relieves taxpayers of tax debt. Yes, for sure.

SENATOR JESSE A. LUJAN: Most especially in challenged times, right? Maybe not as much in robust times, but it maybe not so much in robust times, but in challenged times, this is a bigger a bigger tool in in a toolbox for those that are challenged.

CAROLYN RIVERA, DRT: It is notable. It is noticed. It is more not notable during challenge times. But it occurs. It occurs during good times.

SENATOR JESSE A. LUJAN: Okay. Do you do you do you agree that our only civilian hospital only civilian hospital and there are quite a few people that cannot afford to go off island for health care that our people the only civilian hospital that people can go to is the Guam Memorial Hospital and it's important to give them all the tools and mechanisms to be able to uh continue to to serve the people of Guam with quality health care. Do you agree with that?

CAROLYN RIVERA, DRT: I agree.

SENATOR JESSE A. LUJAN: Thank you. Thank you very much with about that. You know, if my staff came to me with a with a statement as long as you did and told me how difficult it is to do things, I would say take a leave for the rest of the day and come back and give me maybe one sentence on how we can get things done. So, that being said, I'm just saying I said, you know, we got to get it done. Let's get it done. You agree it's a tool. It's a mechanism. You you agree these are challenging times. You agree the hospital needs all the the the help that we can give them and this is a tool this is a mechanism to be able to do as such and it says only uh the bill says uh what does it say, certain revenues to go to the hospital it's not the only thing you'll still get your money. So in these challenging times this is the appropriate measure to be able to do that. The Doc, the hospital administrators here, they support it, they need it. These are the people that we see that when we're sick. I mean maybe now we can say, "Hey, we don't need it cause we're we're healthy." But what but when I'm sick, I'm not going to go to Rev and tax. I'm not going to be knocking your door lining up. You know, I I'm I'm going to say, "Hey, hurry up and see me *fan sa* I'm dying here."

CAROLYN RIVERA, DRT: May I clarify? Rev and Tax is not opposed to the bill.

SENATOR JESSE A. LUJAN: Okay. So, you're here to support the bill then? You're here. Yes or no? Are you here to support the bill? Because you're leaving you're leaving it up to this body.

CAROLYN RIVERA, DRT: Indirectly I believe so.

SENATOR JESSE A. LUJAN: Okay. So Okay. So it's up to the body.

CAROLYN RIVERA, DRT: We are actually trying or currently, presently, recently uh preparing to develop and launch the next tax amnesty hopefully before the end of the year.

SENATOR JESSE A. LUJAN: Okay. Because that's already law. That's law already. So it it you guys should have prepared for that already. It's already law at this point. It became law. The tax amnesty became law. This just gets uh certain revenues to to the hospital. So that's law, that that the work should have been done already. It should have been, you know, this passes, you just give them a certain percentage. But that's law that tax amnesty passed.

CAROLYN RIVERA, DRT: There is no set deadline. It's at DRT's discretion and ability.

SENATOR JESSE A. LUJAN: So, I guess we I I guess maybe what we can do is maybe we can we can uh amend the bill to say that there's a deadline to make sure that that we we get it done as soon as possible. That being said, thank you, Mr. Chair. Thank you.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Thank you, Senator Lujan. And that's why I said Carolyn, we're not ordering you to do anything, but I appreciate your your commentary and I appreciate your concerns and we'll take all that in consideration, but uh you know, we're not ordering you. What we're basically doing is we're saying the law passed. The governor signed the

bill into law. Your director is not here today, but I'm sure they will be for the coming up oversight. And we'll get all the details on what the status is going forward. But um you know I I we're we're just trying to address your testimony cause your testimony you know seemed to uh lean towards you know other than yes we understand that the basis for which you provide the information but like I said we're not we're not ordering you and and history has shown right now uh that we have chances to lose tens of millions of dollars if we don't do something with your current situation and status. And you say you're doing it every day. We'll also have those running totals that your director will bring uh before us during the coming up oversight in a couple of weeks. Uh Senator Terlaje, you're recognized.

SENATOR THERESE M. TERLAJE: Thank you, Mr. Chair. I'm glad to finally have my turn. Um I'm actually um shocked at how we are questioning the only uh classified employee who's actually testifying here today. And I appreciate classified hearing directly from the classified employees because they have no incentive but to tell the truth to tell us exactly what they think the impacts are going to be and we should heed what they are saying as opposed to mocking or ridiculing them for

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: There's no mocking or ridiculing going on here senator.

SENATOR THERESE M. TERLAJE: You had your turn Mr. Chair, it's my turn. You had two turns.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: I take it but I am the chair and I'm not going to appreciate comments that you put out that and you remember as a chair you've took all your privileges. Now listen, I said personal inferences are not allowed and those are personal inferences. Please proceed. Senator.

SENATOR THERESE M. TERLAJE: When Rev and Tax and BBMR in their fiscal note testify that the bill is going to divert the revenue that is collected under the Amnesty program, that it's going to divert and ultimately contradict and remove the DRT's 10% codified allocation. Um, members of this panel said they

were not telling the truth. The laws the bill in front of us says all revenues collected pursuant to the tax amnesty program established by public law 38115 excluding delinquent and real property taxes shall be deposited into the fund. And then in another one says all revenues collected on pursuant to the tax amnesty program except delinquent income and real property taxes are appropriated to and deposited into the GMH capital preservation fund. And the Rev and Tax uh Ms. Rivera was testifying also and and uh as well as BBMR, that well BBMR says it more very clear that redirection of designated general fund and special fund revenues amnesty revenues may deprive the government of Guam from additional financial resources critical for addressing public service deficits or bond indentures. The mandatory GRT3% security, in tandem with special fund revenue tracking, DRT and the Government of Guam must do its part to protect pledged portions of BPT revenues in meeting its contractual terms of its bond indenture covenants. It goes on to say that uh at this juncture becomes a critical reminder of the inevitable adverse impact of this bill on existing special fund revenues. The intent of this bill risks reduction or elimination of all funding to other existing special revenue funds. I would think this also impacts our ability to finance a new hospital and and kind of anything because it's it's unlimited. It doesn't put a cap and it uh even though those recommendations were made pursuant to BBMR's um uh fiscal note, this this does none of those things. It doesn't put a cap on the revenues received and it does exactly what Rev and Tax has testified. It treats those who have voluntarily reported and filed their income tax even though they are unable to pay. It treats them exactly the same as those who were delinquent, intentionally evading tax reporting. And uh that was that was what the underlying tax amnesty law did and does. And if you could just clarify the \$245 million that you talked about, you said it was the net uncollected balance for 2025. Is that a potential amount that can be waved pursuant to a tax amnesty law if that was put into place right now? If you guys uh put that into.

CAROLYN RIVERA, DRT:

Can you repeat that?

SENATOR THERESE M. TERLAJE:

Is the \$245 million accounts receivable net uncollected balance in 2025. Is that a potential amount that could be waved under the tax amnesty law?

CAROLYN RIVERA, DRT: The interest balances and the penalty balances that is the potential of that 245 net balance that can be waved under a tax amnesty program. Yes. Um however for the unfilled delinquent return uh eligibles um that will first when these returns start coming in finally, it will get processed and add to that net balance before any reduction after the amnesty program is is final and all the processes have gone through.

SENATOR THERESE M. TERLAJE: So is there potential that it would be more than \$21 million that was abated in 2018?

CAROLYN RIVERA, DRT: Relying on or dependent on uh the number of eligible tax amnesty applicants. Um right now it's hard to say. It could go either way. Uh the 2018 amnesty, we um waved or abated a total of a combination of interest and penalties of over two, 18 million. We roughly uh rounded it to 20 million uh for ease of reference purposes. Um so yes the last tax amnesty 2018 included both uh compliant filer taxpayers who have reported and had an AR balance at the time and at the time uh the tax amnesty was implemented and the deadlines and all of that, the compliant taxpayers we'll refer to as the AR taxpayers um were able if they if they met all the other uh conditions of the program were able to uh benefit from the waiver of interest and penalties at the balance. But before that, if any of those compliant taxpayers, they were subject to even pay tax interest and penalties. And so there was a little bit of concern where some taxpayers right before that 2018 tax amnesty occurred um the compliant tax filers uh were requesting, hey, I just paid my interest. I just paid my tax. Can you refund it? Right? So the answer was, you know, no, we cannot legally refund interest and penalties that have been paid um unless it's an error on our part. However, the uh accounts receivable balance at that time, uh so like I try to uh use an an example the 2018 but right before the implementation of the amnesty the balance was roughly 150 million. During the amnesty it added about 30 million uh in accounts receivable balances. At the end of the the tax amnesty 2018 it went back down to 150 something million. So um yes it collected that difference. Yes, it allowed um Yes, it did allow for fast cash influx through that program. And yes, it um helped all taxpayers, compliant, non-compliant filers with um alleviating interest and penalties. And that is helpful for anyone everyone that owes a tax balance.

SENATOR THERESE M. TERLAJE: All right. And and um nobody objects to GMH getting capital improvement money. In fact, that's been the contention for many years is GMH sometimes did not even put in their budget for capital improvement at all. There was already a fund established, the hospital capital improvement fund that was established in the 2020 budget act and a \$10 million appropriation was um put into that fund in 2020 and uh that was specifically for some of the items still listed here. The repair or replace the electrical panel and necessary generator to repair the roof and to procure an electronic health record system.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Thank you Senator, wrap it up, thats your time. That's your time, Senator. Thank you.

SENATOR THERESE M. TERLAJE: Yes. Could I please have more time?

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Every everybody's had five minutes and that's your time. Thank you. Uh Senator, Vice Speaker, may you close on your bill?

VICE SPEAKER V. ANTHONY ADA: Uh thank you, Mr. Chair. And again, uh thank you to GMH and Rev and Tax for coming down. Ma'am, I just want you to know this is not a separation or, you know, trying to get you to say things or things that you, you know, you're not comfortable saying. You know, it's unfortunate that your leadership is not here today to testify on this matter. But you see, this is what public hearings are about, right? It's about bringing people together, see how that we can bring these bills to come down and be amenable to to everyone. How is it that we can make things better? How is it that we can move things forward? Are bills that are introduced perfect? Perhaps not. But that's why we have the public hearing so we can get input from those that are affected. When we continue to separate and segregate entities or or people from coming together, then that does not do anything but puts roadblocks in the way. Over the past uh 18 months, I know this 38 Guam legislature has provided the funding to Guam Memorial Hospital that has been needed. We've – we searched high and low, come to an agreement, worked with you, worked with others so that we can provide that funding. Now, I'm – I'm grateful to the oversight chair for working with the

Committee Chair, Senator Matanane, and making it so that at least we can provide for our only public hospital. How much longer that hospital will have, we don't know, right? But we got to do everything that we can to ensure its um survivability until a new place is built. But I appreciate you both for coming down. Again, ma'am, thank you for coming down and providing your testimony. And perhaps, you know, leadership will come down the next time we have a public hearing on any any piece of legislation or oversight. But this is what it's about. It's about uniting bringing the agencies and the departments together to see how our government can improve effectively and efficiently for the operations not just of the department and agency but most especially for the people of Guam. Thank you. Thank you, Mr. Chair.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'åse'*, Vice Speaker. And uh in closing as well before the bill closes, I want to let you know and I know you know me, Carolyn, we know each other personally. I would not mock you. I would not mock anybody that's here to present testimony. Carolyn, you've also been in precarious positions before as an employee at Rev and Tax and you understand that you come to testify before the legislature. If your management's not here and you bring up issues with regard to staffing and other issues, then we're going to ask questions about that and we're going to ask what your activism has been to remedy those situations. I respect that I wish more classified employees would come out. We see a lot here today uh that are going to talk to us, you know, at GMH. Several of them, I think, are classified employees. They're shaking their heads and they're they they have no fear, I don't think, about coming up and talking about the hospital. And so, Carolyn, in closing, I just want you to know once again, nobody's mocking. We are trying to get to the bottom of operational things throughout the government. And yes, it's true. The oversight chair of health and all of us have worked together over a hundred million. Normally, those things are financed and I've talked to the hospital several times. Most governments don't have cash for capital outlay on things like that. They compile all of the requests of the institution and then they use financing mechanisms going forward because it's hard to lay out cash at 100, 120, \$150 million. We're in good times right now. So, we've done it, but those times are not forever. So, we'll structure some of this going forward. This is a one-time opportunity. And once again, I reiterate and I will clarify with OFB and if we need

to put a section in the law that says that preserves the 10%, but it says certain revenues. Nothing in here repeals the current law for amnesty, which means you're entitled to your 10%. It would be a net of that, but if we have to spell it out, we'll spell it out. Thank you for being here, and we'll have the a great robust conversation on the floor when we mark this bill up and report it out as well. With that, that will be the conclusion of Bill 342-38 (LS).

[COMMITTEE MOVED INTO BILL NO. 345-38 (COR)]

III. FINDINGS & RECOMMENDATIONS:

The Committee *finds* that the intent of Bill No. 342-38 is to establish a dedicated and non-lapsing funding mechanism for GMHA to address permanent capital infrastructure improvements, preserve the existing hospital facility and ensure its continued safe and reliable operation until a new hospital facility becomes available.

The Committee *recognizes* that the revenues contemplated under Bill No. 342-38 are intended to supplement, and not replace, funding for the GMHA's operational needs, and that capital preservation expenditures are distinct from recurring expenses such as payroll, supplies and other annual operating costs.

The Committee *further finds* that Bill No. 342-38 is not intended to repeal, diminish, or otherwise impair the DRT's existing ten percent (10%) allocation for the administration of a tax amnesty program pursuant to Public Law 38-115, but rather to dedicate the remaining eligible revenues, after satisfaction of such statutory allocation and other applicable legal obligations, to the Guam Memorial Hospital Capital Preservation Fund.

Based on the discussion, the Committee on Finance and Government Operations recommends that **Bill No. 342-38 (LS) - V. Anthony Ada - An Act To Add A New§ 80126 To Chapter 80, Title 10, Guam Code Annotated And A New§ 26812 To Chapter 26, Title 11, Guam Code Annotated, As Enacted By Public Law 38-115, Relative To Establishing The GMH Capital Preservation Fund And Dedicating Certain Revenues Collected Pursuant To Public Law 38-115 For Permanent Capital Infrastructure Improvements At The Guam Memorial Hospital Authority**, be reported out with the recommendation To Report Out Only.

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

Bill No. 342-38 (LS)

Introduced by:

V. Anthony Ada 

AN ACT TO *ADD* A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED AND A NEW § 26812 TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, AS ENACTED BY PUBLIC LAW 38-115, RELATIVE TO ESTABLISHING THE *GMH CAPITAL PRESERVATION FUND* AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO *PUBLIC LAW 38-115* FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Intent and Findings. *I Liheslaturan Guåhan* finds that the Guam Memorial Hospital Authority ("GMHA") serves as Guam's only public civilian hospital and remains an essential component of Guam's healthcare system, emergency response capabilities, and disaster preparedness. *I Liheslaturan Guåhan* further finds that years of deferred capital investment have resulted in the deterioration of critical building infrastructure and life-safety systems necessary to ensure the continued delivery of safe, reliable, and accredited healthcare services.

The Legislature further recognizes that, while Guam continues to pursue the long-term planning, financing, and construction of a new public hospital, the existing Guam Memorial Hospital will remain the island's primary public healthcare facility for the foreseeable future. Accordingly, preserving and modernizing the hospital's critical infrastructure is essential to protecting public

1 health, patient safety, continuity of healthcare services, and emergency
2 preparedness.

3 *I Liheslaturan Guåhan* further finds that the Tax Amnesty Program
4 established by Public Law 38-115 provides an opportunity to recover delinquent
5 tax revenues that might otherwise remain uncollected. Because revenues generated
6 through the program are uncertain and represent a one-time recovery of delinquent
7 tax obligations, it is the public policy of Guam that such revenues should be
8 dedicated to permanent capital improvements that provide lasting public benefit
9 rather than recurring operational expenditures.

10 *I Liheslaturan Guåhan* further finds that although Public Law 38-115
11 includes Individual and Corporation income taxes, the administration and
12 collection of Income Taxes is subject to 48 USCA § 1421i. and not *I Liheslaturan*
13 *Guåhan* and therefore cannot be bound by the provisions of PL 38-115. See also
14 *Bank of America v. Chaco*, 539 F.2d 1129 (C.A. Guam 1976) (“the Government
15 of Guam is powerless to vary the terms of the Internal Revenue Code as applied to
16 Guam, *except as permitted by Congress*,”

17 It is therefore the intent of this Act to dedicate all revenues collected pursuant
18 to the Tax Amnesty Program established by Public Law 38-115, excluding
19 delinquent real property taxes collected under the program, to a dedicated, non-
20 lapsing account for the preservation, rehabilitation, modernization, and
21 replacement of critical capital infrastructure and life-safety systems at the Guam
22 Memorial Hospital Authority. By dedicating these one-time revenues to one-time
23 capital investments, this Act seeks to preserve the operational integrity of Guam
24 Memorial Hospital while the government continues its efforts to develop and
25 construct a replacement public hospital for the people of Guam.

26 **Section 2.** A new § 80126 is hereby *added* to Chapter 80, Title 10, Guam
27 Code Annotated to read as follows:

1 (a) There is hereby created, separate and apart from all other funds of
2 the government of Guam, a non-lapsing account to be known as the "GMH
3 Capital Preservation Fund" (the "Fund").

4 (b) Notwithstanding any other provision of law, rule, or regulation, all
5 revenues collected pursuant to the Tax Amnesty Program established by
6 Public Law 38-115, excluding delinquent income and real property taxes
7 collected under the program, shall be deposited into the Fund immediately
8 upon receipt.

9 (c) Monies deposited into the Fund shall be used solely for the planning,
10 design, engineering, acquisition, construction, rehabilitation, replacement,
11 modernization, and repair of permanent capital infrastructure, utility systems,
12 building systems, and life-safety systems at the Guam Memorial Hospital
13 Authority.

14 (d) Monies deposited into the Fund shall not be expended for recurring
15 operational expenditures, including salaries, employee benefits,
16 pharmaceuticals, medical supplies, administrative expenses, routine
17 maintenance, accounts payable, or any purpose other than permanent capital
18 improvements authorized pursuant to this Section.

19 (e) Monies from the Fund shall be expended only for capital
20 infrastructure improvement projects approved by resolution of the Board of
21 Trustees of the Guam Memorial Hospital Authority. In approving such
22 projects, the Board shall prioritize improvements necessary to preserve
23 patient safety, maintain critical hospital operations, protect life-safety
24 systems, support regulatory and accreditation requirements, and preserve the
25 long-term operational integrity of the hospital.

26 (f) Monies within the Fund shall remain available until expended
27 and shall not lapse at the close of any fiscal year.

1 (g) The Hospital Administrator shall submit quarterly reports to I
2 Liheslaturan Guåhan identifying:

3 (1) revenues deposited into the Fund;

4 (2) projects approved by the Board of Trustees;

5 (3) expenditures, including the purposes and payees made;

6 (4) project completion status; and

7 (5) anticipated project schedules.

8 **Section 3.** A new § 26812 is *added* to Article 8, Chapter 26, Title 11 Guam
9 Code Annotated, as enacted by Public Law 38-115, to read as follows:

10 **§ 26812 Allocation to the GMH Capital Preservation Fund**

11 All revenues collected pursuant to the Tax Amnesty Program, except
12 delinquent income and real property taxes are continually appropriated to and shall
13 be deposited into the GMH Capital Preservation Fund.



COMMITTEE ON RULES

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

August 7, 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. 342-38 (LS)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 342-38 (LS).

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. 342-38 (LS)

AN ACT TO ADD A NEW § 80126 TO CHAPTER 80, TITLE 10, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE GMH CAPITAL PRESERVATION FUND AND DEDICATING CERTAIN REVENUES COLLECTED PURSUANT TO PUBLIC LAW 38-115 FOR PERMANENT CAPITAL INFRASTRUCTURE IMPROVEMENTS AT THE GUAM MEMORIAL HOSPITAL AUTHORITY.

Department/Agency Appropriation Information

Dept./Agency Affected: Guam Memorial Hospital Authority (GMHA)	Dept./Agency Head: Dr. Joleen M. Aguon, Administrator
Department's General Fund (GF) appropriation(s) to date (inclusive of \$5.2M from FY 2023 Audited Excess Revenues):	\$34,986,146
Department's Other Fund (GMHA Pharmaceuticals Fund) appropriation(s) to date:	\$22,828,406
Total Department/Agency Appropriation(s) to date:	\$57,814,552

Fund Source Information of Proposed Appropriation

	General Fund:	(Specify Special Fund):	Total:
FY 2025 Unreserved Fund Balance		\$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 (if applicable)	FY 2027	FY 2028	FY 2029	FY 2030
General Fund 1/	\$0	\$0	\$0	\$0	\$0	\$0
Special Fund 1/	\$0	\$0	\$0	\$0	\$0	\$0
Total 1/	\$0	\$0	\$0	\$0	\$0	\$0

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

Analyst: J. Guerrero Date: 8/7/26

Director: Lester L. Carlson, Jr.

AUG 07 2026
Date: _____

Comments:

1/ See attached comments.

Bureau of Budget and Management Research
Comments on Bill No. 342-38 (LS)

The proposed legislation intends to add a new § 80126 to Chapter 80, Title 10 of the Guam Code Annotated to establish the *GMH Capital Preservation Fund* and dedicate certain revenues collected pursuant to the Tax Amnesty Program established by Public Law 38-115, excluding delinquent income and real property taxes collected under the program, for the preservation, rehabilitation, modernization, and replacement of critical capital infrastructure and life-safety systems at the Guam Memorial Hospital Authority (GMHA).

Per comments provided by the Department of Revenue and Taxation (DRT), the proposed legislation in its current form carries significant implications for the broader government with the redirection of substantial portions of designated amnesty revenues to the proposed GMH Capital Preservation Fund indefinitely. The redirection of these revenues will represent a potential reduction in General Fund (GF) and Special Revenue Fund (SRF) revenues that can be made available to appropriate for other government operations.

The redirection of designated GF and SRF amnesty revenues may deprive the government of Guam from additional financial resources critical for addressing public service deficits or bond indentures (i.e. mandatory GRT 3% security). In tandem with SRF tracking, DRT and the Government of Guam must do its part to protect pledged portions of BPT revenues in meeting its contractual terms of its bond indenture covenant(s). Although not a direct or immediate concern in terms of its tax administration obligations, DRT is nevertheless accountable to these services and protections over Government of Guam coffers and in managing the related mandates, thresholds, and limitations when reliance is on tax revenue components including its role in meeting the court ordered Tax Refund Injunction. At this juncture, it becomes a critical reminder of the inevitable adverse impact of this bill on existing SRFs. The intent of this bill risks reduction or elimination of all funding to other existing special revenue funds.

Founded on the DRT's expertise and authority, proposed legislation must be prefaced with comprehensive evaluations and consultations with the applicable agencies as standard best practice. This will ensure fiscal policies remain fair, parties are accountable, and transparent. This is critical especially in consideration of the agency obligated to fulfill the mandates.

Based upon internal performance data of tax payments obtained from the 2018 Tax Amnesty Program and referencing specific language within § 26811 of P.L. 38-115, the DRT would be eligible for a 10% allocation of \$3,025,254.20 for the administration of the Tax Amnesty Program. In accordance with provisions outlined within the proposed legislation (§ 80126(b), Chapter 80, Title 10 GCA), the GMH Capital Preservation Fund would have been eligible to receive \$8,626,828.11, ultimately contradicting and removing the DRT's 10% codified allocation.

2018 Tax Amnesty Statistics Summary

<u>Tax Type</u>	<u>Tax Amnesty Payments Received</u>	
Income Tax	\$	20,284,563.17
Business Privilege Tax		8,626,828.11
SubTotal Tax	\$	28,911,391.28
Real Property Tax		1,341,150.75
TOTAL PAYMENTS	\$	30,252,542.03

SOURCE: DRT Tracking - 2018 Tax Amnesty

As Guam's primary tax authority, DRT recommends the following structural adjustments to mitigate adverse fiscal impact to the General Fund while still providing critical support to GMHA:

- “Watershed” Cap Model: Amend the bill to cap total deposits into the GMH Capital Preservation Fund. All collections exceeding this cap would revert to the General Fund.
- Balanced Split (%): Apply a split allocation such as 50% to the GMH Capital Preservation Fund (\$4,313,414.05) and 50% to the GF (\$4,313,414.05) from the sample Business Privilege Tax figure illustrated in the 2018 Tax Amnesty Statistics Summary.
- Time-Bound Sunset Clause: Limit the automatic redirection to a set timeframe or transition the funding mechanism to an annual legislative appropriation.
- Capital Integration Review: Refine statutory language to clearly indicate if funding supports near-term repairs or long-term construction. Align the proposed bill's intent with the expected completion of the new hospital (approved May 2026; estimated mid-2030s completion) thereby eliminating duplicate capital commitments. Without statutory boundaries, taxpayer dollars may be bound to fund major capital upgrades to the existing hospital which may be deemed derelict and demolished or decommissioned before the estimated construction of the new hospital is complete. This ties up funding that could be used to fund other worthwhile capital improvement or critical infrastructure projects on the island. Additionally, an inadvertent overlap is created duplicating funding mechanisms already set aside for the new hospital.

Tax amnesty programs are and remain a risk with outcomes that are difficult to quantify. The DRT maintains the position that before such an endeavor is pursued, at minimum, a cost-benefit analysis should be developed as pre-enactment criteria that estimates best possible outcomes so the government of Guam is not sacrificing long-term tax revenues, interest, penalties, and compliance integrity than is recovered through a temporary, short-term cash infusion. Until sound fiscal metrics prove otherwise, public policy should prioritize continuous, equal enforcement over tax amnesty programs.

It should be noted that the Bureau had requested comments from the GMHA but has not received a response as of the preparation of this fiscal note.