

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
144-38 (COR)	Sabrina Salas Matanane	AN ACT TO <i>AMEND</i> §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION.	5/16/25 11:31 a.m.	5/23/25	Committee on Finance and Government Operations.	Request: 5/23/25 5/30/25	9/15/25 9:00 a.m.	9/18/25	



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

September 17, 2025

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. 144-38 (COR) As Introduced - An Act To Amend §§ 771403 And 771405 Of Chapter 77, Title 12, Guam Code Annotated, Relative To Extending The Authorized Tax Credits For The Rehabilitation And Improvements Of The Football Fields Operated By The Guam National Youth Football Federation.

Buenas yan Håfa Adai Speaker,

Transmitted herewith is the Committee Report on Bill No. 144-38 (COR).

Committee votes are as follows:

<u>5</u>	TO DO PASS
<u> </u>	TO NOT PASS
<u>1</u>	TO REPORT OUT ONLY
<u> </u>	TO ABSTAIN
<u> </u>	TO PLACE IN INACTIVE FILE



COMMITTEE ON RULES

RECEIVED:

September 17, 2025 6:17 p.m.
Marie Crisostomo

Senseremente,



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



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

COMMITTEE REPORT

BILL NO. 144-38 (COR)

INTRODUCED BY

Sabrina Salas Matanane

**AN ACT TO AMEND §§ 771403 AND
771405 OF CHAPTER 77, TITLE 12,
GUAM CODE ANNOTATED, RELATIVE
TO EXTENDING THE AUTHORIZED
TAX CREDITS FOR THE
REHABILITATION AND
IMPROVEMENTS OF THE FOOTBALL
FIELDS OPERATED BY THE GUAM
NATIONAL YOUTH FOOTBALL
FEDERATION.**



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

September 16, 2025

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. 144-38 (COR)

Transmitted herewith for your consideration is the Committee Report on **Bill No. 144-38 (COR)** - An Act To Amend §§ 771403 And 771405 Of Chapter 77, Title 12, Guam Code Annotated, Relative To Extending The Authorized Tax Credits For The Rehabilitation And Improvements Of The Football Fields Operated By The Guam National Youth Football Federation.

This report includes the following:

- Copy of COR Referral of Bill No. 144-38 (COR)
- Notices of Public Hearing
- Copy of the Public Hearing Agenda
- Public Hearing Sign-in Sheet
- Copies of Submitted Written Testimony
- Committee Vote Sheet
- Committee Report Digest
- Bill No. 144-38 (COR), *As Introduced*
- Fiscal Note/Fiscal Note Waiver
- Miscellaneous

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

May 23, 2025

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

Attorney Darleen Hiton
Legislative Legal Counsel

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

Subject: **Referral of Bill No. 144-38 (COR)**

Håfa Adai,

As per my authority as Chairperson of the Committee on Rules and subject to 6.01(d)(1), Rule VI of our Standing Rules, I am forwarding the referral of **Bill No. 144-38 (COR)** – Sabrina Salas Matanane. – “AN ACT TO AMEND §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION.”

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

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

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



FIRST NOTICE of Public Hearing on September 15, 2025

1 message

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

Mon, Sep 8, 2025 at 9:49 AM

FOR IMMEDIATE RELEASE

September 8, 2025

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 September 15, 2025**

The Committee on Finance and Government Operations will hold a public hearing on **Monday, September 15, 2025**, beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building. The agenda is as follows:

- **Bill No. 161-38 (COR)** – V. Anthony Ada - AN ACT TO *AMEND* § 8121(e) OF CHAPTER 8, TITLE 4, GUAM CODE ANNOTATED RELATIVE DESIGNATING RETIREES, WHO ARE REEMPLOYED IN THE GOVERNMENT OF GUAM, AS INELIGIBLE FOR THE ACTIVE EMPLOYEE HEALTH PLAN.
- **Bill No. 148-38 (COR)** – Frank F. Blas, Jr. - AN ACT TO *ADD* A NEW ARTICLE 5 TO DIVISION 3, CHAPTER 37, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO THE PROTECTION OF PUBLIC EMPLOYEES AND TO BE TITLED AS “THE PUBLIC EMPLOYEE GRIEVANCE PROTECTION AND DEPARTMENT/AGENCY HEAD RECUSAL” UNDER THE FALSE CLAIMS AND WHISTLEBLOWER ACT.
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If you would like to participate in the Public Hearing listed above or submit written testimony, please contact the Office of Senator Christopher M. Dueñas for further assistance via email at senator.duenas@guamlegislature.gov or by phone at (671) 989-9554.

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

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

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Office of Senator Christopher M. Dueñas

Chairman, Committee on Government Finance and Operations

259 Martyr St., Hagatna, Guam 96910

senator.duenas@guamlegislature.gov

(671) 989-9554

2 attachments



senator-duenas-headshot.jpg

70K



1N 9-15-25 (161,148 & 144).pdf

287K



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

FOR IMMEDIATE RELEASE

September 8, 2025

MEMORANDUM

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Chairman, Committee on Finance and Government Operations

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

OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

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

  LIKE AND FOLLOW @SENATORDUENAS

FIRST NOTICE of Public Hearing on September 15, 2025

 PRINT

FIRST NOTICE of Public Hearing on September 15, 2025

PUBLIC HEARING



 **Posted on:** 09/08/2025 08:31 AM

 **Posted by:** Ashley Shinohara

 **Public Hearing Date:** 09/15/2025 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

September 8, 2025

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 September 15, 2025**

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Bill No. 161-38 (COR)

([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20161-](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20161-38%20(COR)%20Referred%20Version.pdf)

[38%20\(COR\)%20Referred%20Version.pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20161-38%20(COR)%20Referred%20Version.pdf)) – V. Anthony Ada - AN ACT TO *AMEND* § 8121(e) OF CHAPTER 8, TITLE 4, GUAM CODE ANNOTATED RELATIVE DESIGNATING RETIREES, WHO ARE REEMPLOYED IN THE GOVERNMENT OF GUAM, AS INELIGIBLE FOR THE ACTIVE EMPLOYEE HEALTH PLAN.

Bill No. 148-38 (COR)

([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20148-](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20148-38%20(LS)%20Referred%20Version.pdf)

[38%20\(LS\)%20Referred%20Version.pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20148-38%20(LS)%20Referred%20Version.pdf)) – Frank F. Blas, Jr. - AN ACT TO *ADD* A NEW ARTICLE 5 TO DIVISION 3, CHAPTER 37, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO THE PROTECTION OF PUBLIC EMPLOYEES AND TO BE TITLED AS “THE PUBLIC EMPLOYEE GRIEVANCE PROTECTION AND DEPARTMENT/AGENCY HEAD RECUSAL” UNDER THE FALSE CLAIMS AND WHISTLEBLOWER ACT.

Bill No. 144-38 (COR)

([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20144-38%20\(COR\).pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20144-38%20(COR).pdf)) –

Sabrina Salas Matanane - AN ACT TO *AMEND* §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE

FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL
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P.O BOX 368
HAGATNA, GUAM 96932 U.S

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Official Invoice	Date	Page

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OFFICE OF SENATOR CHRISTOPHER M. DUENAS
38TH GUAM LEGISLATURE
CALVO ARRIOLA BLDG. STE. 101-B
259 MARTYR STREET
HAGATNA, GUAM 96910

Purchase Order Number: **2538PO174**
Est. Number:
Co-Op:
Description:
Salesperson: San Agustin, Christie

Date	Day	Length		Qty	Rate	Total
09/15/2025	MON		KUAM TV PUBLIC HEARING – SEPTEMBER 15, 2025 FIRST NOTICE - AIR DATE: 09/08/25 1x :15 SECOND AD 1x :15 SECOND AD (KUAM MATCH) SECOND NOTICE - AIRDATE: 09/12/25 1x :15 SECOND AD 1x :15 SECOND AD (KUAM MATCH)			\$200.00

PAYMENT DUE UPON RECEIPT OF INVOICE.

Quantity	4	Total	\$200.00
Total Due			\$200.00



SECOND NOTICE of Public Hearing on September 15, 2025

2 messages

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

Fri, Sep 12, 2025 at 7:56 AM

FOR IMMEDIATE RELEASE

September 12, 2025

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 September 15, 2025

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Office of Senator Christopher M. Dueñas

Chairman, Committee on Government Finance and Operations

259 Martyr St., Hagatna, Guam 96910

senator.duenas@guamlegislature.gov

(671) 989-9554

2 attachments



senator-duenas-headshot.jpg

70K



2N 9-15-25 (161,148 & 144).pdf

288K

Ed Pocaigue <sgtarms@guamlegislature.gov>

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

Fri, Sep 12, 2025 at 7:59 AM

Hafa Adai,

Second notice updated.

[Quoted text hidden]

--



Edward S. Pocaigue, Jr.

Sergeant-at-Arms

I Mina'trentai Ocho Na Liheslaturan Guåhan

Guam Congress Building, 1st Floor

163 Chalan Santo Papa

Hagåtña, Guam 96910



1-671-969-3514



sgtarms@guamlegislature.gov

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Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

FOR IMMEDIATE RELEASE

September 12, 2025

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

OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

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

  LIKE AND FOLLOW @SENATORDUENAS

SECOND NOTICE of Public Hearing on September 15, 2025

 PRINT

SECOND NOTICE of Public Hearing on September 15, 2025

PUBLIC HEARING



 **Posted on:** 09/12/2025 07:57 AM

 **Posted by:** Ashley Shinohara

 **Public Hearing Date:** 09/15/2025 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

September 12, 2025

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([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20161-](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20161-38%20(COR)%20Referred%20Version.pdf)

38%20(COR)%20Referred%20Version.pdf) – V. Anthony Ada - AN ACT TO AMEND § 8121(e) OF CHAPTER 8, TITLE 4, GUAM CODE ANNOTATED RELATIVE DESIGNATING RETIREES, WHO ARE REEMPLOYED IN THE GOVERNMENT OF GUAM, AS INELIGIBLE FOR THE ACTIVE EMPLOYEE HEALTH PLAN.

Bill No. 148-38 (COR)

([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20148-](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20148-38%20(LS)%20Referred%20Version.pdf)

38%20(LS)%20Referred%20Version.pdf) – Frank F. Blas, Jr. - AN ACT TO ADD A NEW ARTICLE 5 TO DIVISION 3, CHAPTER 37, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO THE PROTECTION OF PUBLIC EMPLOYEES AND TO BE TITLED AS “THE PUBLIC EMPLOYEE GRIEVANCE PROTECTION AND DEPARTMENT/AGENCY HEAD RECUSAL” UNDER THE FALSE CLAIMS AND WHISTLEBLOWER ACT.

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([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20144-38%20\(COR\).pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20144-38%20(COR).pdf)

pdf) – Sabrina Salas Matanane - AN ACT TO AMEND §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS

FOR THE REHABILITATION AND IMPROVEMENTS OF THE
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Senator Chris Duenas <senator.duenas@guamlegislature.gov>

Invitation to Public Hearing on Bill 144-38

2 messages

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

Mon, Sep 8, 2025 at 8:00 AM

Cc: ivanseijishiroma@gmail.com, jessie.bautista@mcog.guam.gov, "Edward M. Birn" <edward.birn@doa.guam.gov>, director@doa.guam.gov

Buenas yan Hafa Adai!

The Committee on Finance and Government Operations invites you to a public hearing on [Bill No. 144-38 \(COR\)](#). The hearing is scheduled for Monday, September 15, 2025, beginning at 9:00 a.m. in the Guam Congress Building.

We value your input and encourage you to attend and share your testimony. If you plan to present written testimony, please bring fifteen (15) copies.

If you cannot attend in person, please submit written testimony via email to senator.duenas@guamlegislature.gov at least 48 hours before the public hearing.

Please confirm receipt of this email and whether you will attend the hearing. If you have any questions or need more information, please call our office at (671) 989-9554.



Office of Senator Christopher M. Dueñas

Chairman, Committee on Government Finance and Operations

259 Martyr St., Hagatna, Guam 96910

senator.duenas@guamlegislature.gov

(671) 989-9554

Ivan Shiroma <ivanseijishiroma@gmail.com>

Mon, Sep 8, 2025 at 8:28 AM

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

Acknowledge I will be there

[Quoted text hidden]



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

PUBLIC HEARING AGENDA

September 15, 2025 - Guam Congress Building

9:00AM:

- **Bill No. 161-38 (COR)** – V. Anthony Ada - An Act To Amend § 8121(E) Of Chapter 8, Title 4, Guam Code Annotated Relative Designating Retirees, Who Are Reemployed In The Government Of Guam, As Ineligible For The Active Employee Health Plan.
- **Bill No. 148-38 (COR)** – Frank F. Blas, Jr. - An Act To Add A New Article 5 To Division 3, Chapter 37, Title 5, Guam Code Annotated; Relative To The Protection Of Public Employees And To Be Titled As “The Public Employee Grievance Protection And Department/Agency Head Recusal” Under The False Claims And Whistleblower Act.
- **Bill No. 144-38 (COR)** – Sabrina Salas Matanane - An Act To Amend §§ 771403 And 771405 Of Chapter 77, Title 12, Guam Code Annotated, Relative To Extending The Authorized Tax Credits For The Rehabilitation And Improvements Of The Football Fields Operated By The Guam National Youth Football Federation.

If you would like to participate in any of the Public Hearings 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 Hearings will be broadcast LIVE on local television (GTA Channel 21, Docomo Channel 117) and streamed online through *I Liheslaturan Guåhan*'s YouTube Channel (@guamlegislaturemedia).



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

Date: September 15, 2025

Time: 9:00 a.m.

Bill No. 144-38 (COR) - Sabrina Salas Matanane - AN ACT TO AMEND §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED,
RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED
BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION.

	Name	Agency / Address	Contact No.	Email	Type of Testimony		Support	
					Oral	Written	Yes	No
1	Buzz Shiorina					✓	✓	
2	Jessie Bautista					✓	✓	
3	Angeles Rio					✓	✓	
4	Antoinette Leon Guerrero					✓	✓	
5								
6								
7								
8								
9								
10								
11								
12								

September 15, 2025

Senator Christopher M. Dueñas
Chairman, Committee on Government Finance and Operations
I Mina'trentai Ocho Na Liheslaturan Guåhan
259 Martyr St.
Hagatna, Guam 96910

RE: **TESTIMONY ON BILL NO. 144-38 (COR)**

Hafa Adai Senator Duenas and members of Committee on Finance and Government Operations. My name is Christina Garcia, Acting CEO / Administrator at the Guam Economic Development Authority (GEDA) and I am here to present this testimony on Bill No. 144-38 (COR) "AN ACT TO AMEND §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION."

I appreciate the opportunity to submit testimony in support of Bill No. 144-38 (COR), which proposes extending the tax credit program under 12 Guam Code Annotated Chapter 77 for the rehabilitation and improvements of the football fields operated by the Guam National Youth Football Federation (GNYFF).

The proposed Bill 144-38 offers a strategic balance between community infrastructure development and fiscal responsibility. By authorizing \$5 million in tax credits over five years (\$3 million in Business Privilege Tax credits and \$2 million in Excise Tax credits) for rehabilitating GNYFF fields, this legislation aligns with economic development frameworks while requiring careful budgetary consideration.

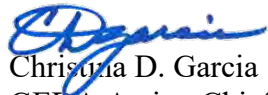
However, GEDA must express concerns regarding the fiscal impact of this bill on the Government of Guam's overall operations. The extension and continued use of these tax credits will reduce government revenues over the next five years. This loss of revenue will negatively affect the government's ability to fund other essential services, including education, public safety, and critical social programs.

GEDA remains committed to its responsibility for monitoring and reporting on the use of the tax credit program, ensuring transparency and compliance with fiscal mandates. However, this reduction will require careful consideration during the annual budget process as it will impact funding for other government programs.

We are also concerned with the Federal government canceling programs, specifically in the areas of health and education, which will consequently become a real responsibility of the Government of Guam, hence another reason to preserve the current BPT revenues.

In conclusion, thank you for the opportunity to provide this testimony on Bill No. 144-38 (COR).

Senseremente,



Christina D. Garcia
GEDA Acting Chief Executive Officer / Administrator



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

COMMITTEE VOTE SHEET

Bill No. 144-38 (COR), As Introduced - An Act To Amend §§ 771403 And 771405 Of Chapter 77, Title 12, Guam Code Annotated, Relative To Extending The Authorized Tax Credits For The Rehabilitation And Improvements Of The Football Fields Operated By The Guam National Youth Football Federation.

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>		×				
Senator V. Anthony Ada <i>Vice Chairperson</i>	E-VOTE 9/16/25			×		
Senator Frank F. Blas, Jr. <i>Member</i>	E-VOTE 9/16/25	×				
Senator Sabrina Salas Matanane <i>Member</i>	E-VOTE 9/16/25	×				
Senator Jesse A. Lujan <i>Member</i>	E-VOTE 9/16/25	×				
Senator Vincent A.V. Borja <i>Member</i>	E-VOTE 9/16/25	×				
Senator Tina Rose Muña Barnes <i>Member</i>						
Senator Joe S. San Agustin <i>Member</i>						



FP1 Mariñas

URGENT REQUEST FOR EVOTE: Bill No. 144-38 (COR)

7 messages

FP1 Mariñas

Mon, Sep 15, 2025 at 11:08 PM

To: cmdcommittee@guamlegislature.gov

Håfa Ådai Committee Members!

Please see attached Committee Report for Bill No. 144-38 (COR).

Indicate your preferred action:

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

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

--

Senseremente,

FP1 Mariñas

Independent Contractor

 **cmd CR bn 144-38 ssm.pdf**
19033K**Senator Jesse Lujan** <senator.lujan@guamlegislature.gov>

Mon, Sep 15, 2025 at 11:12 PM

To: FP1 Mariñas

To Do Pass.

[Quoted text hidden]

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**Office of Majority Leader Jesse A. Lujan***Chairman, Committee on Transportation, Tourism, Customs, Utilities and Federal & Foreign Affairs***259 Martyr St., Hagatna, Guam 96910****senator.lujan@guamlegislature.gov****(671) 969-6525****Senator Sabrina Salas Matanane** <office.senatorbri@guamlegislature.gov>

Mon, Sep 15, 2025 at 11:24 PM

To: FP1 Mariñas

Cc: cmdcommittee@guamlegislature.gov

To do pass



Office of Legislative Secretary
SENATOR SABRINA 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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On Tue, Sep 16, 2025 at 4:09 PM FP1 Mariñas [REDACTED] wrote:

[Quoted text hidden]

Office of Senator Vince Borja <contact@senatorvinceborja.com>
 Reply-To: Office of Senator Vince Borja <contact@senatorvinceborja.com>
 To: [REDACTED]
 Cc: cmdcommittee@guamlegislature.gov

Mon, Sep 15, 2025 at 11:29 PM

To Do Pass.

V/R,



Sheryl Cruz
 Chief of Staff
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, 16 Sep at 2:10 AM , FP1 Mariñas [REDACTED] wrote:
Håfa Ådai Committee Members!

Please see attached Committee Report for Bill No. 144-38 (COR).

Indicate your preferred action:

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

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

--

Senseremente,
FP1 Mariñas
 Independent Contractor

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>
 To: Senator Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Mon, Sep 15, 2025 at 11:29 PM

Cc: FP1 Mariñas [REDACTED], cmdcommittee@guamlegislature.gov

To Do Pass



Speaker, Frank F. Blas, Jr.

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

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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[Quoted text hidden]

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

Mon, Sep 15, 2025 at 11:31 PM

To: FP1 Mariñas [REDACTED]

Cc: cmdcommittee@guamlegislature.gov

TO REPORT OUT ONLY

On Tue, Sep 16, 2025 at 4:09 PM FP1 Mariñas [REDACTED] wrote:

[Quoted text hidden]

--



Office of Vice Speaker V. Anthony Ada

38th Guam Legislature

I Mina'trentai Ocho Na Liheslaturan Guåhan

Guam Congress Building, 2nd Floor

163 Chalan Santo Papa

Hagatña, Guam 96910

Phone: (671) 989-0855

Email: vicespeakertonyada@guamlegislature.gov

[Quoted text hidden]

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

Tue, Sep 16, 2025 at 5:15 PM

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

Cc: FP1 Mariñas [REDACTED], cmdcommittee@guamlegislature.gov

To do pass

--

**Office of Senator Christopher M. Dueñas***Chairman, Committee on Government Finance and Operations***259 Martyr St., Hagatna, Guam 96910****senator.duenas@guamlegislature.gov****(671) 989-9554**

On Wed, Sep 17, 2025 at 9:34 AM Senator Chris Duenas <senator.duenas@guamlegislature.gov> wrote:

Håfa Ådai Committee Members!

Please see attached Committee Report for Bill No. 144-38 (COR).

Indicate your preferred action:

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

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

--

Senseremente,

FP1 Mariñas

Independent Contractor

--

**Office of Senator Christopher M. Dueñas***Chairman, Committee on Government Finance and Operations***259 Martyr St., Hagatna, Guam 96910****senator.duenas@guamlegislature.gov****(671) 989-9554**

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COMMITTEE REPORT DIGEST

Committee on Finance and Government Operations

Senator Christopher M. Duenas, Chairman

BILL NO. 144-38 (COR) – SABRINA SALAS MATANANE – AN ACT TO AMEND §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION.

I. OVERVIEW

Bill No. 144-38 (COR) was introduced on May 16, 2025 by Sabrina Salas Matanane, and was subsequently referred by the Committee on Rules to the Committee on Finance and Government Operations on May 23, 2025.

The Committee on Finance and Government Operations convened a Public Hearing on Bill No. 144-38 (COR) on September 15, 2025 at 9:00AM in the Guam Congress Building's Public Hearing Room.

PUBLIC NOTICE REQUIREMENTS

Public Hearing Notices were posted to the Government Public Notices Portal and disseminated via electronic mail to all senators and all main media broadcasting outlets on Monday, September 8, 2025 (5-Day Notice), and again on Friday, September 12, 2025 (48-Hour Notice).

SENATORS PRESENT

Christopher M. Duenas, Chairman

Vice-Speaker, V. Anthony Ada, Vice Chairperson

Speaker, Frank F. Blas, Jr., Member

Legislative Secretary, Sabrina Salas Matanane, Member, Bill Author

Shelly Vargas Calvo

Eulogio Shawn Gumataotao

ORAL TESTIMONY:

Jessie P. Bautista, Vice Mayor, Barrigada
Buzz Shiroma, Coach, Hal's Angels

WRITTEN TESTIMONY:

Christina D. Garcia, Chief Executive Officer/Administrator, GEDA

APPEARED BEFORE THE COMMITTEE:

Antoinette Leon Guerrero, Compliance Manager, GEDA
Ivan Shiroma, President, Guam National Youth Football Federation

II. SUMMARY OF TESTIMONY & DISCUSSION

The public hearing for Bill No. 144-38 (COR) was called to order at **9:34AM.**

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: So now we come to the next bill on the agenda, and that is Bill Number 144-38 (COR), introduced by Senator Sabrina Salas Matanane. Senator Matanane, please open on your bill.

SENATOR SABRINA SALAS MATANANE, BILL AUTHOR:

Thank you, Mr. Chair. This bill, it is simple. The Guam National Youth Football Federation runs the fields where hundreds of our children and teens practice and compete. These fields are falling apart and our kids deserve better. Years ago, we created a tax credit program so businesses could help fix the fields without draining government funds. But because of COVID and then Typhoon Mawar, the youth football league never got the chance to use it. And now the program is about to expire. If we don't extend it, the opportunity is gone. This bill gives them more time and updates the funding cap because construction costs today are double what they were when this law was first written. That's why we raised the cap from five hundred thousand (\$500,000) to one million (\$1,000,000) in the first year, so the improvements can actually happen. The regional sponsors of the law from the 36th Guam Legislature were: Senator, now Congressman, James Moylan and Senators Chris Dueñas, Frank Blas Jr. and Tony Ada. This is about investing in our youth,

giving them safe fields to play on and building strong, healthy communities. I ask for your support for the children of Guam and their future.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'ase*, Senator. And yes, I remember doing this bill and still very much in strong support. So we'll ask those who have signed up to come forward. Mr. Buzz Shiroma, Jessie Martin – I believe. Bautista. I'm sorry, my misreading. Sorry. Mr. Bautista, come on up, Vice. Angeline Rios. Right? Mr. Rios and Ms. Leon Guerrero.

JESSIE P. BAUTISTA, VICE MAYOR, BARRIGADA: Good morning, Speaker.

Speaker Speaker Frank F. Blass Jr.: *Si Yu'os Ma'ase*, Vice Mayor, please proceed.

JESSIE P. BAUTISTA, VICE MAYOR, BARRIGADA: Mr. Chair, Senator Calvo, Senator Gumataotao and Sabrina. Thank you very much for taking the time for looking into trying to amend the law to push us forward to try to get this tax credit. We have a hard time – what's that – during COVID, Mawar. We're very – Mayor and I and the Football Association is really anxious to push forward to make our field better and to expand. We do have other companies that are very interested in proceeding to make our field better. I thank you for listening to us and providing what you could support us.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Thank you, Vice Mayor. I appreciate your presence here today. And which field are you talking about?

JESSIE P. BAUTISTA, VICE MAYOR, BARRIGADA: I'm talking about the Tiyan field.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: Yes. Okay, good. Just for our listeners, they might be interested. But I'm sure you're supporting the other entities as well, correct? Thank you, Vice. Mr. Shiroma, please proceed.

BUZZ SHIROMA, COACH, HAL’S ANGELS: Okay. Senator Frank Blas, Senator Dueñas, Senator Ada, Senator Calvo, Senator Gumataotao, Senator Matanane. I'm here representing the Hal’s Angels Football Organization and I've been coaching for about, let's say – about twenty five (25) years. And our family, we run the Hal’s Angels Organization and we're just following the footsteps of our father. But we do this not because we're being paid. We do it because we are former football players. We know what it's like. We grew up to a system of playing football to a pretty high level. And I'm here as a private citizen and as a coach for the Hal’s Angels Organization. I'm asking for your support because without that, our family has been depending on corporate sponsorship and donations from companies and it's – I'm humbled by these companies, but at the same time, these tax credits are absolutely – that's our lifeblood. That's our lifeline. And while you're here working, we're out in the field working with kids for one reason: because we love the kids. And we've done – we've done it for so long and I want to continue with that, but our dependence is on you. So I'm here asking for your support for the tax credit, for the extension of it. And so I can continue to coach and to love the kids and in return, they reciprocate that same love for football and the coaches and the parents. So that's my testimony.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu’os Ma’åse*, Mr. Shiroma. And we appreciate you being here today and we appreciate everything that you and the family have done to ensure that the integrity of that field going forward and helping the children as well. Ms. Antoinette, you're recognized at this time.

ANTOINETTE LEON GUERRERO, COMPLIANCE MANAGER, GEDA:

Hi, good morning. My name is Antoinette Leon Guerrero, Compliance Division Manager for the Guam Economic Development Authority. I'm here today to read testimony from Christina Garcia, the acting Chief Executive Officer/Administrator of the Guam Economic Development Authority.

(Ms. Leon Guerrero read into the record submitted written testimony on behalf of Ms. Christina Garcia which is appended to this committee report.)

SENATOR CHIRSTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'åse,* Antoinette. And so now I'll go to my colleagues for any comments they may have. Vice Speaker Ada?

(Vice Speaker Ada gestures that he has none.)

Senator Matanane, any questions or comments?

SENATOR SABRINA SALAS MATANANE, BILL AUTHOR: No, no questions.

SENATOR CHIRSTOPHER M. DUEÑAS, CHAIRMAN: Senator Gumataotao, you're recognized.

SENATOR EULOGIO SHAWN GUMATAOTAO: Yes, thank you Mr. Chair. And thank you for the panel for being with us this morning. Just in the research on this – based on information that was provided regarding active tax credit programs as of 2023, it appears that no disbursements were authorized as of February 27, 2023. So I guess my question is: *What exactly has the Guam National Youth Football Federation, and maybe relevant stakeholders, put forward in the form of facility assessments, construction designs or other planning documents to help guide development or expansion projects involving the: Tamuning, Tiyan, Hal's Angels field and/or Talo'fo'fo field? And what communication, if any, has the organization as the tax credit beneficiary made with GEDA since 2022 to ensure that the program is maximized for the benefit of our youth football community?*

BUZZ SHIROMA, COACH, HAL'S ANGELS: Senator, as far as what you're asking, can you clarify what you're asking on the bill?

SENATOR EULOGIO SHAWN GUMATAOTAO: Sure. So I'm just asking, *since this program was enacted, has the National Youth Football Federation completed any assessments, any designs, anything that can help us understand where you're at today in terms of – whether it's one field like the field in Dededo, Talo'fo'fo'?* I'm just trying to get a status, that's all.

BUZZ SHIROMA, COACH, HAL’S ANGELS: Okay. Senator Gumataotao. I'm gonna let my brother, Ivan, who's involved in that part. I'm more of a coach supporting him, so I'm gonna let him answer that because he's the one dealing with it.

SENATOR EULOGIO SHAWN GUMATAOTAO: Sure. No, that's fine.

BUZZ SHIROMA, COACH, HAL’S ANGELS: Yeah, I'm looking at you, but I don't have that information. He does.

SENATOR EULOGIO SHAWN GUMATAOTAO: Okay.

BUZZ SHIROMA, COACH, HAL’S ANGELS: Okay? All right.

SENATOR EULOGIO SHAWN GUMATAOTAO: Ivan. Hey, and good morning to you, by the way. Both of you.

IVAN SHIROMA, PRESIDENT, GUAM NATIONAL YOUTH FOOTBALL FEDERATION: Morning, Senator. My name is Ivan Shiroma. I'm representing the Guam National Youth Football Federation. Right now, we have contractors that have plans to proceed with development, but the cost per field is not enough for them to move forward. So that's why we're here – to extend the deadline so we don't – nothing lapses and to increase the funding per – only two (2) fields right now are actively involved in the development. The other three (3) fields, because we're allowed five (5) right – As per the verbiage on the bill. So only two (2), this Hal’s Angels and the *Tiyan* field, where the contractors are willing to put in the –or– take advantage of the tax credit. So they have plans and they have all these plans ready to go, but the money that's allotted per field is not enough for them to proceed. So—that’s the problem right now.

SENATOR EULOGIO SHAWN GUMATAOTAO: So then you have the designs for house field and *Dededo*, for sure.

IVAN SHIROMA, PRESIDENT, GUAM NATIONAL YOUTH FOOTBALL FEDERATION: Yes.

SENATOR EULOGIO SHAWN GUMATAOTAO: And then you guys have started to work at the *Tiyan* field as well.

IVAN SHIROMA, PRESIDENT, GUAM NATIONAL YOUTH FOOTBALL FEDERATION: Yes.

SENATOR EULOGIO SHAWN GUMATAOTAO: Okay. All right. For the record, *to what extent, and I'm not sure if anyone on the panel can answer, but to what extent have businesses reached out to the Guam National Youth Football Federation with respect to potential investments under the current and proposed extended tax credit programs?*

IVAN SHIROMA, PRESIDENT, GUAM NATIONAL YOUTH FOOTBALL FEDERATION: You know, even though the tax credit bill sounds attractive, nobody's really jumping in to help these, you know, the Guam National Youth Football Federation. It's just not happening. You know, I would think –right– with the tax credit bill, I'll have a lot of offers, but nobody's jumping in. So we're the ones going out looking for the help. So right now, we have – we're fortunate to have at least two (2) contractors that are willing to support it or take advantage. And I'm going to mention their names. I don't know if they're okay with that, like Ian Corporation, LMS. So I know these two (2) companies were assessing their tax liability or whatever. So they're willing to help out right now for the two fields. Nobody else has jumped in. Plus, you know, we can't use the certain tobacco companies that were willing, but they're already been, I think we're not allowed to use them. Right? Because they're, I think, the sin tax companies. So right now only two (2) companies are willing to jump in. And that's why we're here, to extend the deadline so we don't lose the tax credit and to increase the funding per field because the one million (\$1,000,000) per field is not enough right now for them to take advantage. They don't want to spend any of their money. They just want to take advantage of the tax bill that'll cover where they don't have to, you know, use any of their out of pocket money. So that's where we're at right now.

SENATOR EULOGIO SHAWN GUMATAOTAO: Okay, thank you so much, Ivan. And thank you, Mr. Chairman, for allowing me to ask the questions. That was very helpful. Thank you so much.

SENATOR CHIRSTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'åse.* Mr. Speaker, do you have any questions or comments?

SENATOR FRANK BLAS JR.: Thank you very much, Mr. Chair, and thank you very much for being here today. Mayor Jessie (Vice), you had mentioned, and Buzzy, you mentioned earlier that when this law first came into effect, unfortunately we had COVID and Mawar. *What was happening with the renovations or rehabilitation of the fields?* Give me a little history as to why you weren't able to use – whether it be the tax credit or any corporate help to be able to fix the fields. *Did it severely or affect your ability to be able to do that?* Covid and Mawar? **(Mr. Ivan Shiroma responds but his mic was off.)** Can you go ahead and turn on the mic.

IVAN SHIROMA, PRESIDENT, GUAM NATIONAL YOUTH FOOTBALL FEDERATION: I think most of the contractors that we approached we're all – they rather just do work inside the fence, you know, military contracts where they're making, you know, their profits. Nobody wanted to touch the tax credit.

SENATOR FRANK BLAS JR.: Okay.

IVAN SHIROMA, PRESIDENT, GUAM NATIONAL YOUTH FOOTBALL FEDERATION: You know, take advantage of that bill. So that's where we're at for 23, 24 now, 2025. So now we have these two companies that are willing to step up and take advantage. So that's why we're here. And you know, the deadline is the end of this year, so that's why we're here. I get to extend the deadline and take advantage.

SENATOR FRANK BLAS JR.: Okay. Mayor? **(Vice Mayor Jessie Bautista)**

JESSIE P. BAUTISTA, VICE MAYOR, BARRIGADA: Yes, our field was damaged by Mawar. We do have a company that came in and did an assessment

and did some drawings and planning for our field. We're gonna expand our field for our extra football and practice field. We have so much areas there that we want to expand because we have more kids coming out. Mr. Shiroma is right that we – it's hard to get contractors. Nobody was – nobody wanted to bite on the – this bill so it would stuff. So now that we came up the – now these contractors want to come and help us due to our drive to make it better for our kids.

SENATOR FRANK BLAS JR.: And the reason why I asked that question is to basically establish that while you had it initially, I don't want anybody to say that, well, you had it for five (5) years, why didn't you do anything with it? There were legitimate and good reasons and good concerns as to why it wasn't done and which is why you want the extension now, most especially now that you've got somebody to bite on it, see how we can work on it. So I just wanted to make sure we cover those bases as well as a justification and as a reason that we need to be able to extend it. Okay. So thank you very much. Thank you. Thank you, Mr. Chair.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'ase*, Mr. Speaker. And just in closing as having been co-sponsored to the primary legislation, you know and Ms. Antoniette, I understand, you know, the testimony from GEDA supporting and having some concerns going forward. But my position is, is that this law has already contemplated the impacts and you know, we have to remain steadfast and committed if we're going to remain steadfast and committed to these opportunities to help, you know, the Youth Football Organization, you know, I want to remind our folks that these individuals, you know, their blood, sweat and tears are in these fields. You know, their families have sacrificed, they've gotten volunteers and they've gotten donations from other companies and you know, it's incumbent upon us. Yes, we have to monitor cash flows. Yes, we have to monitor things going forward. But I think our government has been, you know, frivolous in some other areas as well as though this investment, it is certainly in keeping with our priorities. So we'll continue to mark the bill up as we go forward. But it's no fault of the organizations that, you know, the opportunity and the time has come through the introduction of this legislation. I don't see anybody introducing a bill to repeal it. So to me, we have to continue to extend the courtesy given the fact that these organizations have done their work. It would be different if

they were coming to us asking, “*Hey, you know, can you build us a field?*”, But that's not true. You know, these guys have put their time, they use their own equipment, their families who love football come in and paint the field. You know, paint the field, paint the buildings, maintain the buildings, maintain the concessions. And so I for one, want to make sure that I stay steadfast with my commitment and hopefully my colleagues, I'm sure, will join this effort going forward to continue to match the effort that these individuals have put out. So with that, I want to thank you all for coming out this morning and we wish you a good fortune going forward and we'll see how we can get together. And once again, thank you, Ms. Antoinette. See how we can see this thing to its fruition and keep these and get these fields ready for our kids to play and to grow and to become better citizens because of the sportsmanship and everything else that they learn through Guam youth football. *Si Yu'os Ma'åse* to my colleagues, once again, this will conclude today's public hearing on bill numbers 161,148 and 144-38 (COR). The committee will continue to accept written testimony on the bills within seven (7) calendar days from today, which may be addressed to myself, Senator Christopher M. Duenas, as chairman of the committee, or mailed to 163 West Chalan Santo Papa in Hagåtña 96910. You may also email your testimonies to senator.duenas@guamlegislature.gov and I think I did not allow Ms. – Senator Matanane, would you like to close on your bill? Just before I do the last sentence.

SENATOR SABRINA SALAS MATANANE, BILL AUTHOR: I'd just like to say thank you, GEDA, for coming and of course the Shiroma family and the Vice Mayor, Bautista. Hopefully we get enough support to get this bill passed. Thank you.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: *Si Yu'os Ma'åse*, Senator. And once again, the email. You may also email your testimonies to senator.duenas@guamlegislature.gov. Today's public hearing is now adjourned. This is a record for my committee at 09 or – oh yeah– 09:55. Like I said, a record for my committee. Have a great day, everyone. God bless you! *Si Yu'os Ma'åse*.

[COMMITTEE ADJOURNED]

III. FINDINGS & RECOMMENDATIONS:

The Committee *acknowledges* the testimony of the Guam Economic Development Authority (GEDA), which has raised legitimate concerns regarding the potential reduction of government revenues. These concerns highlight the importance of balancing fiscal responsibility with targeted investments in community priorities.

The Committee *recognizes* that every tax credit extended carries with it an opportunity cost that must be considered in the annual budget process. However, the Committee reminds the body that Bill 144-38 (COR) is not a new initiative, but an extension of a program already in law that is set to expire at the end of this year. No legislation has been introduced to repeal or replace the program and therefore the policy choice before this body is whether to sustain and improve upon the existing commitment to Guam's youth football community or to allow it to lapse without fulfilling its intended purpose.

The Committee *recognizes* that the Guam National Youth Football Federation and its partner organizations were unable to utilize the program due to extraordinary and unforeseen circumstances. These events disrupted planning, construction and contractor participation, leaving the program underutilized despite strong community need. The Committee further finds that the bill, as introduced, corrects this by extending the program and adjusting funding caps to reflect today's construction costs, ensuring that the tax credit can finally achieve its intended goals.

Accordingly, the Committee therefore reports Bill No. 16-38 (COR) AN ACT TO AMEND §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION, with the recommendation TO DO PASS.

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

Bill No. 144-38 (COR)

Introduced by:

Sabrina Salas Matanane *Smart*

**AN ACT TO *AMEND* §§ 771403 AND 771405 OF
CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED,
RELATIVE TO EXTENDING THE AUTHORIZED TAX
CREDITS FOR THE REHABILITATION AND
IMPROVEMENTS OF THE FOOTBALL FIELDS
OPERATED BY THE GUAM NATIONAL YOUTH
FOOTBALL FEDERATION.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that Guam's football fields require extensive rehabilitation to foster youth development by promoting healthier lifestyles, instilling a competitive spirit, and building character. The existing football facilities necessitate significant improvements, and the allocation of direct public funding for such projects may impose on government resources. The use of tax credits is determined to be an effective mechanism for facilitating public-private partnerships, thereby distributing the costs of rehabilitation over multiple years while ensuring that these facilities adequately meet community needs.

Section 2. § 771403 of Chapter 77, Title 12, Guam Code Annotated, is hereby *amended* to read as follows:

1 **§ 771403. Cap on Business Privilege Tax Credits for the Rehabilitation**
2 **and Improvements of Football Fields Operated by the Guam National Youth**
3 **Football Federation.**

4 (a) The total amount of credits against unpledged business privilege
5 taxes pursuant to § 771402 of this Article for the rehabilitation and
6 improvements of the football fields operated by the GNYFF authorized herein
7 shall not exceed Three Million Dollars (\$3,000,000) over a five (5) year
8 period, and shall be executed as follows:

9 (1) For the first (1st) year, beginning in Fiscal Year ~~2023~~ 2026
10 which commences on October 1, ~~2022~~ 2025, up to ~~One Million Dollars~~
11 ~~(\$1,000,000)~~ One Million Five Hundred Thousand Dollars
12 (\$1,500,000) in tax credits shall be authorized.

13 (2) For years two (2), three (3), four (4), and five (5) which
14 commence on October 1, ~~2023~~ 2026, October 1, ~~2024~~ 2027, October 1,
15 ~~2025~~ 2028, and October 1, ~~2026~~ 2029, respectively, no more than ~~Five~~
16 ~~Hundred Thousand Dollars (\$500,000)~~ Three Hundred Seventy Five
17 Thousand Dollars (\$375,000) in tax credits shall be authorized for each
18 year of the program.

19 ~~(3) — No more than Six Hundred Thousand Dollars (\$600,000)~~
20 ~~in unpledged business privilege tax credits pursuant to § 771402~~
21 ~~771302 of this Article shall be issued for any one (1) field within the~~
22 ~~five (5) year period pursuant to this Section.~~

23 (b) If, at the expiration of the five (5) year period authorized pursuant
24 to this Section, there are still unclaimed authorized tax credits, *I Liheslaturan*
25 *Guåhan* may, in its discretion, extend the eligible period until such time that
26 all eligible tax credits are exhausted.

1 (c) *I Liheslaturan Guåhan* may, in its discretion, extend the term and
2 modify any part of the program based on future improvement plans and
3 demand in this location.

4 (d) Construction and professional services, equipment, and materials
5 shall be competitively procured.

6 **Section 3.** § 771405 of Chapter 77, Title 12, Guam Code Annotated, is
7 hereby *amended* to read as follows:

8 **§ 771405. Cap on Excise Tax Credits for the Rehabilitation and**
9 **Improvements of the Football Fields Operated by the GNYFF.**

10 (a) The total amount of credits against excise taxes, not inclusive of
11 those pledged for the Healthy Futures Fund pursuant to § 771404 of this
12 Article for the rehabilitation and improvements of the football fields operated
13 by the GNYFF authorized herein, shall not exceed the cumulative total of Two
14 Million Dollars (\$2,000,000) over a five (5) year period, and shall be executed
15 as follows:

16 (1) For the first (1st) year, beginning in Fiscal Year ~~2023~~ 2026
17 which commences on October 1, ~~2022~~ 2025, up to Five Hundred
18 Thousand Dollars (\$500,000) in tax credits shall be authorized.

19 (2) For years two (2), three (3), four (4), and five (5) which
20 commence on October 1, ~~2023~~ 2026, October 1, ~~2024~~ 2027, October 1,
21 ~~2025~~ 2028, and October 1, ~~2026~~ 2029, respectively, no more than Three
22 Hundred Seventy-five Thousand Dollars (\$375,000) in tax credits shall
23 be authorized for each year of the program.

24 (3) No more than Four Hundred Thousand Dollars (\$400,000)
25 in excise tax credits pursuant to § 771404 ~~771304~~ of this Article shall
26 be issued for any one (1) field within the five (5) year period pursuant
27 to this Section.

1 (b) If, at the expiration of the five (5) year period authorized pursuant
2 to this Article, there are still unclaimed authorized tax credits, *I Liheslaturan*
3 *Guåhan* may, in its discretion, extend the eligible period until such time that
4 all eligible tax credits are exhausted.

5 (c) *I Liheslaturan Guåhan* may, in its discretion, extend the term and
6 modify any part of the program based on future improvement plans and
7 demand in this location.

8 (d) Construction and professional services, equipment and materials
9 shall be competitively procured.

10 **Section 4. Severability.** If any provision of this Act or its application to any
11 person or circumstance is found to be invalid or inorganic, such invalidity shall not
12 affect other provisions or applications of this Act that can be given effect without
13 the invalid provision or application, and to this end the provisions of this Act are
14 severable.

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



COMMITTEE ON RULES

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

May 30, 2025

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

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

Subject: **Fiscal Note for Bill No. 144-38 (COR)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 144-38 (COR).

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



Bureau of Budget & Management Research
Fiscal Note of Bill No. 144-38 (COR)

AN ACT TO AMEND §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION.

Department/Agency Appropriation Information

Dept./Agency Affected: Guam Economic Development Authority (GEDA)		Dept./Agency Head: Diego Mendiola, Acting Chief Executive Officer/Administrator	
Department's anticipated revenues to date:			\$4,039,603
Department's appropriation(s) to date:			\$0
Total Department/Agency revenues to date:			\$4,039,603

Fund Source Information of Proposed Appropriation

	General Fund:	(Specify Special Fund):	Total:
FY 2024 Unreserved Fund Balance		\$0	\$0
FY 2025 Adopted Revenues	\$0	\$0	\$0
FY 2025 Appro. (P.L. 37-125)	\$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 2025 (if applicable)	FY 2026	FY 2027	FY 2028	FY 2029
General Fund 1/	\$0	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total 1/	\$0	\$0	\$0	\$0	\$0	\$0

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

Analyst: Joaquin A.J. Guerrero II Date: 5/29/25 Director: Lester L. Carlson, Jr. Date: MAY 30 2025

Comments:

1/ The proposed legislation intends to extend the term for authorized tax credits against unpledged business privilege taxes not to exceed Three Million Dollars (\$3,000,000) and unpledged excise taxes not to exceed Two Million Dollars (\$2,000,000), both over a five-year period for the rehabilitation and improvements of the football fields operated by the Guam National Youth Football Federation. Per comments provided by GEDA, the extension and continued use of these tax credits will reduce government revenues over the next five years. This loss will negatively affect the government's ability to fund other essential services, including education, public safety, and critical social programs, and will require careful consideration during the annual budget process to ensure that it will not potentially impact funding for other government programs. Further, the federal government is canceling of programs in the areas of health and education which will consequently become a substantial responsibility of the Government of Guam, presenting another reason to closely monitor the revenue streams of the local government.

I Mina'trentai Sais Na Liheslaturan Guåhan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
332-36 (LS)	James C. Moylan Christopher M. Dueñas Frank Blas Jr. V. Anthony Ada	AN ACT TO <i>ADD</i> A NEW ARTICLE 13 TO CHAPTER 77 OF TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION.	8/16/22 12:52 p.m.	8/26/22	Committee on Economic Development, Agriculture, Power and Energy Utilities, and the Arts	10/13/22 9:00 a.m.	10/24/22 3:02 p.m.	Request: 8/29/22 9/8/22	
				10/4/22	Re-Referred: Committee on General Government Operations, Appropriations, and Housing		As Amended by The Committee on General Government Operations, Appropriations, and Housing.		
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	NOTES			
	12/2/22	AN ACT TO <i>ADD</i> A NEW ARTICLE 13 TO CHAPTER 77 OF TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION.	12/16/22	12/16/22	12/28/22				



COPY

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
Thirty-Sixth Guam Legislature

December 16, 2022

The Honorable Lourdes A. Leon Guerrero
I Maga'hågan Guåhan
Ufisinan I Maga'håga
Hagåtña, Guam 96910

Dear *Maga'håga* Leon Guerrero:

Transmitted herewith are **Bill Nos. 291-36 (LS), 298-36 (LS), 299-36 (LS), 306-36 (COR), 312-36 (COR), 313-36 (COR), 314-36 (COR), 327-36 (COR), 332-36 (LS), 334-36 (COR), 346-36 (LS), 348-36 (LS), 351-36 (COR), 354-36 (COR), 355-36 (COR), 356-36 (COR), 357-36 (COR), 358-36 (COR), 360-36 (COR);** and **Substitute Bill No. 361-36 (COR)** which were passed by *I Mina'trentai Sais Na Liheslaturan Guåhan* on December 16, 2022.

Sincerely,

AMANDA L. SHELTON
Legislative Secretary

Enclosure (20)

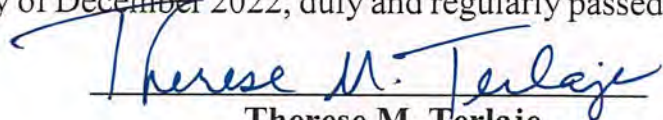
POS CC Chong 562
12/16/22 10:06 p.m.



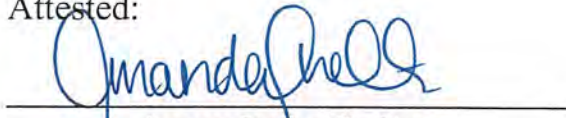
I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
2022 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'HÅGAN GUÅHAN

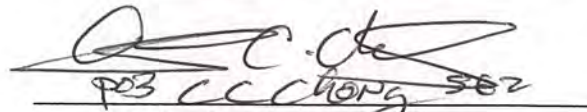
This is to certify that **Bill No. 332-36 (LS), "AN ACT TO ADD A NEW ARTICLE 13 TO CHAPTER 77 OF TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION,"** was on the 16th day of December 2022, duly and regularly passed.


Therese M. Terlaje
Speaker

Attested:


Amanda L. Shelton
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 16th day of Dec,
2022, at 10:00 o'clock P.M.


Assistant Staff Officer
Maga'håga's Office

APPROVED:

Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date: _____

Public Law No. _____

I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN
2022 (SECOND) Regular Session

Bill No. 332-36 (LS)

As amended by the Committee on General Government Operations,
Appropriations, and Housing; and further amended
in the Committee of the Whole.

Introduced by:

James C. Moylan
Christopher M. Dueñas
Frank Blas Jr.
V. Anthony Ada
Joanne Brown
Tina Rose Muña Barnes
Telen Cruz Nelson
Sabina Flores Perez
Clynton E. Ridgell
Joe S. San Agustin
Amanda L. Shelton
Telo T. Taitague
Jose "Pedro" Terlaje
Therese M. Terlaje
Mary Camacho Torres

**AN ACT TO *ADD* A NEW ARTICLE 13 TO CHAPTER 77
OF TITLE 12, GUAM CODE ANNOTATED, RELATIVE
TO AUTHORIZING TAX CREDITS FOR THE
REHABILITATION AND IMPROVEMENTS OF THE
FOOTBALL FIELDS OPERATED BY THE GUAM
NATIONAL YOUTH FOOTBALL FEDERATION.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that nearly one thousand (1,000) island youth actively participate in the Guam
4 National Youth Football Federation, which is comprised of various age groups.

Youth football has been proven to promote healthier lifestyles, creates a competitive spirit among young minds, establishes lasting friendships, and helps build a child's character. It has also provided many children with an alternative option to keep them busy, so they are not swayed into troubling situations. Sports in general emphasizes so much in terms of an education, which is needed to foster more positivity in the fiber of our communities.

Unfortunately, the football fields that are currently being utilized require some serious improvements which can be a fiscal challenge for the government of Guam. Public-private partnerships where private funds are brought in at the onset and balanced with tax credits spread over several years have proven to be effective in ensuring that facilities enjoyed by the public are rehabilitated; and this Act proposes such a process which would ensure that the government's coffers are not impacted by more than One Million Dollars (\$1,000,000) a year for up to five (5) years.

Currently, five (5) fields are being utilized by the Guam National Youth Football Federation, and this Act establishes equity in the maximum in contributions made per field, while recognizing that the need of each facility is unique. It provides the regulatory authority to the entity with the jurisdiction of the field, while ensuring that GEDA maintains the authority when it comes to approving the plans which resonate into the tax credits.

Section 2. A new Article 13 is hereby *added* to Chapter 77 of Title 12, Guam Code Annotated, to read as follows:

“ARTICLE 13

**TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF
THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL
YOUTH FOOTBALL FEDERATION**

§ 771301. Applicability of Article.

§ 771302. Credits Against Unpledged Business Privilege Tax.

1 § 771303. Cap on Business Privilege Tax Credits for the Rehabilitation and
2 Improvements of Football Fields Operated by the Guam National
3 Youth Football Federation.

4 § 771304. Credits Against Excise Tax.

5 § 771305. Cap on Excise Tax Credits for the Rehabilitation and
6 Improvements of the Football Fields Operated by the Guam
7 National Youth Football Federation.

8 § 771306. Guam Economic Development Authority Report.

9 § 771307. Rules and Regulations.

10 § 771308. Approval of Contributions.

11 § 771309. Fines and Penalties.

12 § 771310. Submission of Plan.

13 **§ 771301. Applicability of Article.**

14 The provisions of this Article are applicable to the football fields operated by
15 the Guam National Youth Football Federation (GNYFF), as authorized by this
16 Article, and shall include those under the jurisdiction of the municipal planning
17 council of the respective village the field may be in, the Department of Parks and
18 Recreation (DPR), and nonprofit organizations, which shall include:

19 (a) the Tamuning Field;

20 (b) the Tiyan Field;

21 (c) the Hals Angels Field (formerly the Wettengel Field);

22 (d) the Talo'fo'fo Field; and

23 (e) fields that are utilized as practice field(s) by the GNYFF teams.

24 To qualify for the tax credits, the GNYFF shall not charge any individual an
25 entrance fee to enter a GNYFF-operated field to watch a GNYFF game.

26 **§ 771302. Credits Against Unpledged Business Privilege Tax.**

1 (a) A business, to the extent that such business contributes to the cost of
2 design, labor, and materials that is for the rehabilitation and improvements of the
3 football fields operated by the GNYFF, as identified, and approved by the Guam
4 Economic Development Authority (GEDA), shall be entitled to credit of unpledged
5 business privilege taxes. The basis for contribution to the project shall be the actual
6 cost of the contribution plus the cost of transportation from the point of origin to its
7 destination.

8 (b) Any unused credits not used in the current tax period may be carried
9 over into subsequent tax periods until such credits are exhausted.

10 (c) The total credits allowed under this Article shall not exceed the actual
11 dollar amount of the expenditures on the project.

12 **§ 771303. Cap on Business Privilege Tax Credits for the Rehabilitation**
13 **and Improvements of Football Fields Operated by the Guam National Youth**
14 **Football Federation.**

15 (a) The total amount of credits against unpledged business privilege taxes
16 pursuant to § 771302 of this Article for the rehabilitation and improvements of the
17 football fields operated by the GNYFF authorized herein shall not exceed Three
18 Million Dollars (\$3,000,000) over a five (5) year period, and shall be executed as
19 follows:

20 (1) For the first (1st) year, beginning in Fiscal Year 2023 which
21 commences on October 1, 2022, up to One Million Dollars (\$1,000,000) in
22 tax credits shall be authorized.

23 (2) For years two (2), three (3), four (4), and five (5) which
24 commence on October 1, 2023, October 1, 2024, October 1, 2025, and
25 October 1, 2026, respectively, no more than Five Hundred Thousand Dollars
26 (\$500,000) in tax credits shall be authorized for each year of the program.

1 (3) No more than Six Hundred Thousand Dollars (\$600,000) in
2 unpledged business privilege tax credits pursuant to § 771302 of this Article
3 shall be issued for any one (1) field within the five (5) year period pursuant to
4 this Section.

5 (b) If, at the expiration of the five (5) year period authorized pursuant to
6 this Section, there are still unclaimed authorized tax credits, *I Liheslaturan Guåhan*
7 may, in its discretion, extend the eligible period until such time that all eligible tax
8 credits are exhausted.

9 (c) *I Liheslaturan Guåhan* may, in its discretion, extend the term and
10 modify any part of the program based on future improvement plans and demand in
11 this location.

12 (d) Construction and professional services, equipment, and materials shall
13 be competitively procured.

14 **§ 771304. Credits Against Excise Tax.**

15 (a) A business, to the extent that such business contributes to the cost of
16 design, labor, and materials that are for the rehabilitation and improvements of the
17 football fields operated by the GNYFF, as identified, and approved by the Guam
18 Economic Development Authority (GEDA), shall be entitled to credit of excise
19 taxes, excluding those pledged to the Healthy Futures Fund. The basis for
20 contribution to the project shall be the actual cost of the contribution plus the cost of
21 transportation from the point of origin to its destination.

22 (b) Any unused credits not used in the current tax period may be carried
23 over into subsequent tax periods until such credits are exhausted.

24 (c) The total credits allowed under this Article shall not exceed the actual
25 dollar amount of the expenditures on the project.

26 **§ 771305. Cap on Excise Tax Credits for the Rehabilitation and**
27 **Improvements of the Football Fields Operated by the GNYFF.**

1 (a) The total amount of credits against excise taxes, not inclusive of those
2 pledged for the Healthy Futures Fund pursuant to § 771304 of this Article for the
3 rehabilitation and improvements of the football fields operated by the GNYFF
4 authorized herein, shall not exceed the cumulative total of Two Million Dollars
5 (\$2,000,000) over a five (5) year period, and shall be executed as follows:

6 (1) For the first (1st) year, beginning in Fiscal Year 2023 which
7 commences on October 1, 2022, up to Five Hundred Thousand Dollars
8 (\$500,000) in tax credits shall be authorized.

9 (2) For years two (2), three (3), four (4), and five (5) which
10 commence on October 1, 2023, October 1, 2024, October 1, 2025, and
11 October 1, 2026, respectively, no more than Three Hundred Seventy-five
12 Thousand Dollars (\$375,000) in tax credits shall be authorized for each year
13 of the program.

14 (3) No more than Four Hundred Thousand Dollars (\$400,000) in
15 excise tax credits pursuant to § 771304 of this Article shall be issued for any
16 one (1) field within the five (5) year period pursuant to this Section.

17 (b) If, at the expiration of the five (5) year period authorized pursuant to
18 this Article, there are still unclaimed authorized tax credits, *I Liheslaturan Guåhan*
19 may, in its discretion, extend the eligible period until such time that all eligible tax
20 credits are exhausted.

21 (c) *I Liheslaturan Guåhan* may, in its discretion, extend the term and
22 modify any part of the program based on future improvement plans and demand in
23 this location.

24 (d) Construction and professional services, equipment and materials shall
25 be competitively procured.

26 **§ 771306. Guam Economic Development Authority (GEDA) Report.**

GEDA shall submit a report to *I Liheslaturan Guåhan* detailing the impact of the program on the business privilege taxes, excise taxes, and economic activities in Guam. GEDA shall also include in its report its monitoring efforts and any other information related to the program. The report shall be transmitted to *I Liheslaturan Guåhan* on an annual basis until the tax credit caps pursuant to § 771303 and § 771305 of this Article are exhausted.

§ 771307. Rules and Regulations.

The Guam Economic Development Authority shall implement and monitor the tax credit program authorized pursuant to this Article based on rules and regulations already adopted by GEDA for previous tax credit programs; and shall process the tax credits pursuant to § 771302 and § 771304 of this Article, and ensure that such requests are in conformance with the law and applicable rules and regulations.

§ 771308. Approval of Contributions.

GEDA or its designee, in coordination with the GNYFF, shall be responsible for approving the contributions made towards the development, construction, financing, maintenance, rehabilitation, and improvements of the football fields operated by the GNYFF, as identified in this Article.

The Department of Parks and Recreation, the respective Mayor, or the non-profit group, which has jurisdiction over the respective football field, shall have regulatory and advisory oversight, to the extent appropriate, of the rehabilitation and improvements of the football fields operated by the GNYFF, pursuant to this Article, with the scope of authority limited to ensuring that any rehabilitation and improvement plan is within the realms of existing statutes.

The entity which has jurisdiction over the field, pursuant to § 771301 of this Article, shall be responsible for submitting the plan pursuant to § 771310 of this Article, and this responsibility shall be extended to, but may not be limited to,

1 obtaining price quotations, pursuant to applicable procurement rules, regulations,
2 and laws, along with program marketing.

3 **§ 771309. Fines and Penalties.**

4 (a) To the extent that a company providing materials and services for the
5 project contained herein takes more tax benefits in terms of unpledged business
6 privilege taxes or excise taxes than the actual value of the materials or services
7 contributed to the project authorized herein, that company shall be required to pay
8 all interest and penalties applicable under Guam law and the Internal Revenue Code
9 for failure to pay taxes, in addition to payment of the actual taxes due.

10 (b) To the extent that any individual, officer, director, or other person
11 having interest in a company providing materials or services for the project
12 contained herein knowingly and willingly causes such company to take more tax
13 benefits in terms of business privilege taxes than the actual value of the materials or
14 services contributed to the project, such individual shall be guilty of a felony in the
15 third (3rd) degree punishable by a fine of not less than Five Thousand Dollars
16 (\$5,000) or one (1) year in prison or both.

17 **§ 771310. Submission of Plan.**

18 The Guam Economic Development Authority shall not accept any requests
19 for tax credits, pursuant to this Article, until the GNYFF submits a viable
20 development plan for the fields proposed for said development.”

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

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

https://www.guampdn.com/news/bill-to-give-3m-in-tax-credits-to-fix-football-fields-advances/article_7674bfa2-7b70-11ed-a162-d7f4dd4de629.html

FEATURED

Bill to give \$3M in tax credits to fix football fields advances

By Joe Taitano II Pacific Daily News
Dec 14, 2022



Sen. Christopher Duenas speaks to officials from the Guam Economic Development Authority and the Guam National Youth Football Federation at the Guam Congress Building in Hagåtña Dec. 14, 2022.

PDN FILE PHOTO



Guam National Youth Football Federation President Ivan Shiroma tells Sen. Jim Moylan how he plans to get donors to support improvements to the football fields operated by his federation during legislative session on Dec. 14, 2022. Moylan's Bill 332 would provide up to \$3 million in tax credits for businesses that contribute to the costs of upgrading the fields over a five-year period. It moved to the voting file without objection.

Guam Legislature

Football fields operated by the Guam National Youth Football Federation could get help with much-needed upgrades if lawmakers pass a bill that would give businesses that cover the costs of the upgrades up to \$3 million in tax credits.

Bill would give up to \$5M in tax credits to fix youth football fields

Our View: Safety on Guam's football fields can't be ignored

Ivan Shiroma, federation president, told lawmakers during session Wednesday morning that, among other things, the torn-up fields need to be resurfaced and either have lights replaced or installed. The federation cuts the grass, keeps up with maintenance and coaches on volunteer basis

“There’s no question football is the most expensive sport to be involved in, as far as maintaining the fields,” Shiroma said. “The equipment, the uniforms, there’s 22 kids on the field at all times, paying for referees, paying to line the field, paying to cut the field and then on top of all of that, dealing with vandalism that goes on constantly. Just this weekend, they tore open the roof of my storage again at Angels Field.”

Besides helping youth football, the upgrades would help soccer and baseball teams that use the fields when football is in the off-season, he said.

Sen. Jim Moylan’s Bill 332, which would make the credit available for up to five years, moved to the voting file without objection during Wednesday’s legislative session.

Fields eligible for the upgrade incentive include:

- Tamuning Field.
- Tiyan Field.
- Hal’s Angels Field.
- Talo’fo’fo’ Field.
- Practice fields used by federation teams.

Each field would have the amount of money from tax credits capped at \$600,000.



From right, Guam Economic Development Authority Deputy Administrator Carlos Bordallo, GEDA Compliance Assistant Manager John San Nicolas and Ivan Shiroma, Guam National Youth Football Federation president, listen to a comment by Sen. Christopher Duenas at the Guam Congress Building in Hagåtña Dec. 14, 2022. The officials met with senators to discuss tax credits for the rehabilitation and improvements for football fields.

Rick Cruz/PDN

Eagles Field originally was on the roster but was removed by Moylan because the area is being eyed by the Leon Guerrero administration as a potential site for a new hospital.

Fallen off

Office of Finance and Budget Director Stephen Guerrero, also the Guam Little League District administrator, told lawmakers that the government of Guam's aid to local sports has fallen off over time.

In "the '70s and '80s, the government was very much involved in providing appropriations to fund local sports on island. But through the years, it kind of gradually stopped. And actually, today, I don't think there's ever been an

appropriation by the government to fund any sports over the last 10, 15 years.”

However, whatever credits are provided, should the bill become law, would end up taking money out of business privilege tax collections, Guerrero said. In fiscal 2023, projected business privilege tax revenue is \$365 million, he said.

Each field operated by the federation, with the exception of Angels Field, falls under the jurisdiction of their respective village mayors, according to Shiroma. While mayors meet with the league every year, there isn’t any formal agreement over the usage.

Sen. Joanne Brown suggested that an agreement be sought and Sen. Chris Duenas committed to use his staff to help obtain one with the Mayors’ Council of Guam.

Bill 332 was amended by Sen. Telo Taitague to require that a formal development plan for the fields be submitted to the Guam Economic Development Authority, overseer for the tax credits, before any credits are given.

Sen. Sabina Perez amended the bill to require that construction, services, equipment and materials for any field upgrades be competitively procured.

Reach reporter Joe Taitano II at

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Joe Taitano II

Reporter

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Support Legislation to Repair the Fields of the Guam National Youth Football Federation.

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The Issue

Nearly 1,000 youth actively participate in the *Guam National Youth Football Federation*, which comprises of various age groups. Youth Football has been proven to promote healthier lifestyles, creates a competitive spirit among young minds, establishes lasting friendships, and helps build a child's character. It also has provided many children an alternative option to keep them busy, to they are not swayed into troubling situations.

Unfortunately, the fields that are currently being utilized by the Federation require some serious improvements (some for safety purposes), which can be a fiscal challenge for the government of Guam. **Bill 332-36**, introduced by *Senator James Moylan*, and co-sponsored by *Senators Chris Duenas, Frank Blas Jr., and Tony Ada*, proposes a Public Private Partnership (PPP), which would allow for the infusion of private sector dollars to rehabilitate and improve the five fields used by the Federation. This PPP structure has been used to repair other community benefitting projects, with the repair of the Harmon Industrial Park roadway being the most recent.

The legislation supports the Federation and their objectives, and most importantly would benefit the kids who utilize these fields to play football. The fields are also utilized by other leagues, including High School Football, Adult Football (both Men and Women Leagues), and Rugby leagues, thus the improvements made here would benefit thousands more on island.

We need your help to Support **Bill 332-36**, which would Rehabilitate and Improve the Fields of the Guam National Youth Football Federation through a Public Private Partnership. This petition shall be submitted as official testimony to the Guam Legislature, and we encourage you to reach out to your Senators to seek their support of the legislation.

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James Moylan

Petition Starter

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CENTERPIECE

Bill would give up to \$5M in tax credits to fix youth football fields

By Joe Taitano II Pacific Daily News
Oct 13, 2022



The Broncos and Southern Cowboys face off in the Angels Field in Dededo on July 24, 2022.

PDN file photo

 Square



Keep your cost
not diners.

Many of the football fields where kids practice are dilapidated and unsafe, according to representatives of the Guam National Youth Football Federation, who spoke Thursday at the Legislature.

“The safety of the children is the paramount matter on which I am here speaking,” said Guam Eagles coach Ryan Wessling, “Children are playing on derelict fields, with cascao (gravel and rocks) surrounded by grass that poses a threat to their health.”

With Eagles Field in Mangilao possibly being used for the construction of a new hospital complex, hundreds of kids would be affected if nothing is done, Wessling said.

At Hal’s Angels Field in Dededo, vandalism, equipment theft and property destruction are all continual challenges, said Angels coach Buzz Shiroma.

Since the death of his father, Guam football legend Hal Shiroma, the Shiroma family has taken up the brunt of the work maintaining Hal’s Angels Field, he said.

“I tell you, it’s grueling and difficult work because it’s dependent on private donators and we don’t have the money to keep funding it.”

Coaches and parents donate their time to keep up with bush cutting and keeping the lights on at the field can cost \$500 a night, Shiroma said.

Tamuning Steelers coach Alan Blend, GNYFF vice president, said the federation has over 1,000 kids in its program in any given season.

“The sport is thriving and the kids are doing well. But imagine what we can do if we give them the right type of playing field for practice and games, where their potential can be taken.”

Bill 332

Through Bill 332, Sen. James Moylan, who is running for Guam delegate, has proposed giving \$5 million in tax credits over the course of five fiscal years to help rehabilitate and rebuild the five fields operated by the football federation:

- Tamuning Field
- Tiyan Field
- Eagles Field
- Hal's Angels Field
- Tala'fo'fo' Field

Businesses that contribute to the cost of design, labor and materials for the rehab of the fields would be eligible for the credits, applicable to up to \$3 million in business privilege taxes or \$2 million in excise taxes. Credits would be distributed evenly, at up to \$1 million per field.

Guam Packers coach Andrew Apatang asked for consideration of teams in the league that only have practice fields. He said his organization has been practicing at the Wusstig Park for years, where kids have to play around exposed concrete and glass on an uneven field that's caused numerous injuries.

“And unlike the other fields, we don’t have any lights. We have one single streetlight,” Apatang said.

Sen. Telo Taitague said she would have rather appropriated the money to GNYFF upfront, but was uncertain whether the government could afford the program.

“You’re guaranteed to get that appropriation. Not a tax credit, where you’re crossing your fingers, that you hope you get this funding needed,” she said.

The tax credits would still amount to less money for government operations.

Moylan, in his closing statements, said there was nothing wrong with a tax credit program.

“It’s been too long since we’ve addressed the conditions of these fields, which volunteers have been trying so hard to maintain and the government hasn’t been there to help them.”

Reach reporter Joe Taitano II at

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Pacific Daily News



What you need to know this week: Oct. 10

Elyssa Cuevas/PDN Oct 11, 2022

MORE INFORMATION



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Joe Taitano II

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