

I Mina'trentai Ocho Na Liheslaturan Guåhan
BILL STATUS

| BILL NO. | SPONSOR | TITLE | DATE INTRODUCED | DATE REFERRED | CMTE REFERRED | FISCAL NOTES | PUBLIC HEARING DATE | DATE COMMITTEE REPORT FILED | NOTES |
|--------------|---|---|-----------------------|----------------------|---|--------------|---------------------|-----------------------------|-------|
| 231-38 (COR) | Joe S. San Agustin Tina Rose Muña-Barnes Christopher M. Dueñas William A. Parkinson Eulogio Shawn Gumataotao Vincent A. V. Borja Jesse A. Lujan | AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES. | 11/19/25 2:29 p.m. | 12/2/25 3:31 p.m. | Committee on Finance and Government Operations. | 12/11/25 | | | |




COMMITTEE ON RULES

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

December 11, 2025

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

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

Subject: **Fiscal Note for Bill No. 231-38 (COR)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 231-38 (COR).

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



**Bureau of Budget & Management Research
Fiscal Note of Bill No. 231-38 (COR)**

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

Department/Agency Appropriation Information

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

Fund Source Information of Proposed Appropriation

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

Estimated Fiscal Impact of Bill

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

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

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

Notes:
1/ See Additional Comments.

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

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

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

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