

*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
237-38 (COR)	Telo T. Taitague Therese M. Terlaje Chris Barnett Shelly V. Calvo Sabina Flores Perez	AN ACT TO ADD A NEW CHAPTER 8, DIVISION 1, TITLE 17 OF THE GUAM ADMINISTRATIVE RULES AND REGULATIONS, RELATIVE TO THE DEPARTMENT OF LABOR PROMULGATION OF RULES AND REGULATIONS FOR THE IMPLEMENTATION AND ENFORCEMENT OF THE GUAM REGISTERED APPRENTICESHIP PROGRAM PURSUANT TO PUBLIC LAW 35-39.	11/26/25 2:22 p.m.	12/4/25 4:25 p.m.	Committee on Economic Investment, Military Buildup, Regional Relations, Technology, Regulatory Affairs, Justice, Elections, and Retirement.	Request: 12/4/25  12/12/25			



## COMMITTEE ON RULES

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

December 12, 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. 237-38 (COR)**

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*Håfa Adai!*

Find the attached, Fiscal Note for the following bill:

**Bill No. 237-38 (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. 237-38 (COR)**

**AN ACT TO ADD A NEW CHAPTER 8, DIVISION 1, TITLE 17 OF THE GUAM ADMINISTRATIVE RULES AND REGULATIONS, RELATIVE TO THE DEPARTMENT OF LABOR PROMULGATION OF RULES AND REGULATIONS FOR THE IMPLEMENTATION AND ENFORCEMENT OF THE GUAM REGISTERED APPRENTICESHIP PROGRAM PURSUANT TO PUBLIC LAW 35-39.**

Department/Agency Appropriation Information	
Dept./Agency Affected: Department of Labor (DOL)	Dept./Agency Head: David Dell'Isola, Director
Department's General Fund (GF) appropriation(s) to date: Operations-\$238,581, and Workers Compensation Fund - \$400,000	\$638,581
Department's Other Fund (Specify) appropriation(s) to date: Manpower Development Fund (MDF)	\$3,630,669
<b>Total Department/Agency Appropriation(s) to date:</b>	<b>\$4,269,250</b>

Fund Source Information of Proposed Appropriation			
	General Fund:	Special Fund:	Total:
FY 2025 Unreserved Fund Balance		\$0	\$0
FY 2026 Adopted Revenues	\$0	\$0	\$0
FY 2026 Appro. (P.L. 38-60)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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
MDF	1/	1/	1/	1/	1/	1/
<b>Total</b>	<b>1/</b>	<b>1/</b>	<b>1/</b>	<b>1/</b>	<b>1/</b>	<b>1/</b>

- Does the bill contain "revenue generating" provisions? /X/ Yes      // 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: <u>JTC</u> Jasmine C. Tereas, BMA II	Date: <u>12/10/25</u>	Director: <u>Lester L. Carlson, Jr.</u> Lester L. Carlson, Jr.	Date: <u>DEC 12 2025</u>
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**Comments:**  
 1/ See attached comments for Bill No. 237-38 (COR).

Bureau of Budget and Management Research  
Comments on Bill No. 237-38 (COR)

Bill No. 237-38 (COR) seeks to add a new Chapter 8, Division 1, Title 17 of the Guam Administrative Rules and Regulations, relative to the Department of Labor (DOL) promulgation of rules and regulations for the implementation and enforcement of the Guam Registered Apprenticeship Program (GRAP) pursuant to Public Law 35-39, the “Guam Registered Apprenticeship Program Law.”

As mandated by PL 35-39, the “Guam Registered Apprenticeship Program Law,” the Bill proposes to formally adopt the rules and regulations promulgated by the Guam DOL by which it will accept, investigate, and adjudicate complaints of violations of the Act in compliance with the Administrative Adjudication Law in 5 GCA Chapter 9. The Bill also imposes a 2.5% processing fee once calculating the amount of 50% of the eligible training costs claimed on the application for tax credit purposes.

Based on the average collections over the past 5 years, the Guam DOL anticipates a fiscal impact of \$208,000 from fees on the total tax credits. The increased participation will likely lead to increased activity for the staff managing the program. The DOL expects this will result in a revenue-neutral or potentially positive fiscal impact for the Government of Guam. The data provided by the Guam DOL is shown in the table below:

Fiscal Year	Tax Credit Amount	2.5% Fee
2020-2021	\$3 million	\$75,000
2021-2022	\$4.7 million	\$117,500
2022-2023	\$10.5 million	\$262,500
2023-2024	\$10.8 million	\$270,000
2024-2025	\$12.6 million	\$315,000
	<b>Average:</b>	<b>\$208,000</b>

It should be noted that §10107(d)(1), Chapter 10, Title 22, Guam Code Annotated specifies that the processing fees be collected by the Guam DOL and be deposited into the Manpower Development Fund (MDF) to be used exclusively for the operations of DOL’s apprenticeship activities. The Bureau recommends that specific language as to the deposit of the fees collected into the MDF be also included under the §8105. GRAP Tax Credit Certification for the Guam Registered Apprenticeship Program Law, of the proposed Act.