

*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
<b>260-38 (COR)</b>	Vincent A. V. Borja Shelly V. Calvo Tina Rose Muña-Barnes	AN ACT TO <i>AMEND</i> § 7120.3(b) OF CHAPTER 7, TITLE 16, GUAM CODE ANNOTATED, RELATIVE TO ALLOWING CHILDREN TO RECEIVE SPECIAL GOLD STAR LICENSE PLATE.	1/23/26 3:52 p.m.	2/3/26	Committee on Economic Investment, Military Buildup, Regional Relations, Technology, Regulatory Affairs, Justice, Elections, and Retirement.	Request: 2/3/26  2/11/26			



## COMMITTEE ON RULES

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

February 11, 2026

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

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

**Subject:** **Fiscal Note for Bill No. 260-38 (COR)**

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*Håfa Adai!*

Find the attached, Fiscal Note for the following bill:

**Bill No. 260-38 (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. 260-38 (COR)**

**AN ACT TO AMEND § 7120.3(b) OF CHAPTER 7, TITLE 16, GUAM CODE ANNOTATED, RELATIVE TO ALLOWING CHILDREN TO RECEIVE SPECIAL GOLD STAR LICENSE PLATES.**

**Department/Agency Appropriation Information**

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

**Fund Source Information of Proposed Appropriation**

	General Fund:	Special Fund:	Total:
<b>FY 2025 Unreserved Fund Balance</b>	\$0	\$0	\$0
<b>FY 2026 Adopted Revenues</b>	\$0	\$0	\$0
<b>FY 2026 Appro. (P.L. 38-60)</b>	\$0	\$0	\$0
<b>Sub-total:</b>	\$0	\$0	\$0
<b>Less appropriation in Bill</b>	\$0	\$0	\$0
<b>Total:</b>	\$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
<b>General Fund</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Special Fund</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	1/	\$0	\$0	\$0	\$0	\$0

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

<b>Analyst:</b>  Raymond Rieta, BMA IV	<b>Date:</b> 2/1/26	<b>Director:</b>  Lester L. Carlson, Jr., Director	<b>Date:</b> FEB 11 2026
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**Notes:**  
 1/ As the Bill proposes to allow children to receive special gold star license plates acknowledging the loss of a parent in military service, the amendment appears administrative in nature by simply adding the words "and children" to the existing law. However, absent comment from the DRT relative to any additional expenses they may incur in ordering new license plates to reflect this change, the Bureau is unable to ascertain the fiscal impact of this proposed legislation.