

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
356-38 (COR)	William A. Parkinson	AN ACT TO APPROPRIATE SIXTEEN MILLION EIGHT HUNDRED THOUSAND DOLLARS (\$16,800,000) FROM FISCAL YEAR 2027 SECTION 30 REVENUES RECEIVED ABOVE THE LEVEL ADOPTED IN PUBLIC LAW 38-136 TO THE GUAM POWER AUTHORITY FOR A THREE (3)-MONTH EXTENSION OF THE PRUGRAMAN AYUDA PARA I TAOTAO-TA ENERGY CREDIT PROGRAM, RELATIVE TO PROVIDING CUSTOMERS WITH ONE HUNDRED DOLLARS (\$100) IN MONTHLY ENERGY CREDITS FOR SEPTEMBER, OCTOBER, AND NOVEMBER 2026.	9/3/26 8:00 a.m.	9/4/26	Committee on Finance and Government Operations.	Request: 9/4/26 9/11/26 Addendum: 9/15/26			



COMMITTEE ON RULES

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

September 15, 2026

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

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

Subject: **Addendum to the Fiscal Note for Bill No. 356-38 (COR)**

Håfa Adai!

Find the attached, Addendum to the Fiscal Note for the following bill:

Bill No. 356-38 (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
ADDENDUM to Fiscal Note of Bill Nos.: 356-38 (COR); 357-38 (COR); 358-38 (COR)

REFER TO THE PROPOSED BILLS FOR THE RESPECTIVE PREAMBLES.

Department/Agency Appropriation Information	
Dept./Agency Affected: Guam Department of Education (GDOE) / Guam Power Authority	Dept./Agency Head: Judith T. Won Pat Ed.D., Superintendent / John M. Benavente, P.E., General Manger
Department's General Fund (GF) appropriation(s) to date: P.L. 38-60: Operations (\$228,187,734); School Maintenance & Repairs (\$10,000,000); Chamoru Studies (\$513,824); Menstrual Hygiene Products (\$25,000); Textbooks from UOG Press (\$481,578); and Y Kuantan Salappe Prinsepap (\$1,200,000)	240,408,136
Department's Other Fund (Specify) appropriation(s) to date: Guam Educational Facilities Fund (\$11,328,487); Public School Library Resources Fund (\$815,331); Healthy Futures Fund (\$891,754); School Lunch/Child Nutritional Meal Reimbursement Fund (\$12,504,000); Limited Gaming Fund (\$343,564)	25,883,136
	266,291,272

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

Estimated Fiscal Impact of Bill						
	One Full Fiscal Year	For Remainder of FY 2026 (if applicable)	FY 2027	FY 2028	FY 2029	FY 2030
General Fund 1/	\$0	\$0	\$56,685,394	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$56,685,394	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions? / / Yes / X / No
If Yes, see attachment 1/
- Is amount appropriated adequate to fund the intent of the appropriation? / / N/A /X/ 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? /X/ Yes / / 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: William P. Fairclough, Acting BMA Supvr. Date: 9/15/26 Director: Lester L. Carlson, Jr., Director Date: SEP 15 2026

Footnotes:

1/ The Bureau would like to provide clarification on the funding source for Bill Numbers 356-38 (COR), 357-38 (COR) and 358-38 (COR) relative to comments noted regarding the reconciliation of the \$105,073,133 in Section 30 funds. Be advised that only the initial FY 2027 Cash Advance Request of \$85,187,739 is subject to reconciliation. The additional \$19,885,394 in Section 30 funds received is the result of a reconciliation already completed by the Department of Interior and is not subject to additional reconciliation as may have been misinterpreted in the Bureau's comments on the proposed measures. See the letter from the U.S. Department of Interior attached for reference.



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, DC 20240

SEP 01 2026

The Honorable Lourdes A. Leon Guerrero
Governor of Guam
Executive Chamber
P.O. Box 2950
Agana, Guam 96932

Dear Governor Leon Guerrero:

I received your letter requesting that the Office of Insular Affairs (OIA) advance \$85,187,739 for estimated fiscal year 2027 Section 30 income tax collections. I am pleased to notify you that an advance payment of **\$105,073,133** will be transferred to Guam's designated bank account on September 15, 2026.

OIA calculated adjustments to the 2027 estimate provided by your office to reflect delayed certifications received from the Internal Revenue Service (IRS). These adjustments include fiscal year 2022-2024 actuals for Federal Agency Cover Over actuals, as well as 2018 Military Home of Record (filers) and 2018 Military Cover Over (non-filers) actuals. These adjustments result in a net increase of \$19,885,394 over the FY27 advance estimate provided.

	Adjustment
2022 Federal Agency Cover Over	- \$4,966,035
2023 Federal Agency Cover Over	+ \$8,995,242
2024 Federal Agency Cover Over	+ \$9,470,987
2018 Military Home of Record (filers)	+ \$3,029,155
2018 Military Cover Over (non-filers)	+ \$3,356,045
NET ADJUSTMENT	+ \$19,885,394

To date, IRS certifications for 2025 Federal Agency Cover Over, 2020 Military Home of Record (filers), 2020 Military Cover Over (non-filers), and 2019 Private Sector Source Income have yet to be received by OIA.

If you have any questions, please contact me or have your staff contact Julianna Rice at Julianna_Rice@ios.doi.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Angel Demapan", written over a circular stamp or seal.

Angel Demapan
Deputy Assistant Secretary
Insular, International, and Ocean Affairs

cc: The Honorable James C. Moylan, Delegate, U.S. House of Representatives