

*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>59-38 (COR)</b>	Christopher M. Dueñas Y. Anthony Ada Frank F. Blas, Jr. Jesse A. Lujan Vincent A. Borja Eulogio S. Gumataotao Joe S. San Agustin Sabrina Salas Matanane	AN ACT TO ADD A NEW § 26110.2 TO CHAPTER 26, DIVISION 2, OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE ITEMIZATION OF BUSINESS PRIVILEGE TAX ON ALL SALES RECEIPTS, INVOICES AND OTHER DOCUMENTATION PROVIDED TO CUSTOMERS, AND TO ESTABLISH PENALTIES FOR NON-COMPLIANCE, TO BE KNOWN AS THE "BUSINESS PRIVILEGE TAX TRANSPARENCY ACT OF 2025."	2/13/25 3:32 p.m.  2/27/25 4:31 p.m.	3/4/25	Committee on Finance and Government Operations.	Request: 3/4/25  3/11/25			




## COMMITTEE ON RULES

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

March 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. 59-38 (COR)**

---

*Håfa Adai!*

Find the attached, Fiscal Note for the following bill:

**Bill No. 59-38 (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 forward the same to Management Information Services (MIS) for posting on our website.



**Bureau of Budget & Management Research  
Fiscal Note of Bill No. 59-38 (COR)**

**AN ACT TO ADD A NEW § 26110.2 TO CHAPTER 26, DIVISION 2, OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE ITEMIZATION OF BUSINESS PRIVILEGE TAX ON ALL SALES RECEIPTS, INVOICES AND OTHER DOCUMENTATION PROVIDED TO CUSTOMERS, AND TO ESTABLISH PENALTIES FOR NON-COMPLIANCE, TO BE KNOWN AS THE "BUSINESS PRIVILEGE TAX TRANSPARENCY ACT OF 2025."**

**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>	\$14,837,221
	<u>\$2,898,268</u>
<b>Total Department/Agency Appropriation(s) to date:</b>	\$17,735,489

**Fund Source Information of Proposed Appropriation**

	General Fund:	Special Fund:	Total:
FY 2024 Unreserved Fund Balance	\$0	\$0	\$0
FY 2025 Adopted Revenues	\$0	\$0	\$0
FY 2025 Appr. (P.L. 37-125)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
<b>Total:</b>	\$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	\$0	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	1/	\$0	\$0	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions? // 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  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  No
- Will the enactment of this Bill require new physical facilities? // Yes  No
- Was Fiscal Note coordinated with the affected dept/agency? /X/ Yes // No  
If no, indicate reason: \_\_\_\_\_ // Other  
/X/ Requested agency comments not received by due date: DRT

Analyst: Raymond Rieta, BMA IV Date: 3/11/25 Director: Lester L. Carlson, Jr., Director Date: MAR 11 2025

Notes:  
1/ See Additional Comments.

**Bureau of Budget & Management Research**  
**Comments on Bill No. 59-38 (COR)**

Bill No. 59-38 is an act to add a new § 26110.2 to Chapter 26, Division 22, of Title 11, Guam Code Annotated, relative to requiring all persons paying Business Privilege Taxes (BPTs) to separately state and display the amount of BPTs applicable to the sale on any receipt, invoice, or other document provided to the customer at the time of sale. For non-compliance, the Bill proposes penalties of Five Hundred dollars (\$500) for each violation, not to exceed Ten Thousand Dollars (\$10,000) per calendar year. Additionally, the legislation assigns the Department of Revenue and Taxation (DRT) to promulgate rules and regulations to implement this section within ninety (90) days of enactment with the section to take effect six (6) months after implementation.

Based on the legislation, it is assumed that associated costs for the required updating of point-of-sale systems and staff training on the new requirements will be the responsibility of the business paying BPT. Furthermore, the DRT may incur additional administrative and operational costs to promulgate the rules and regulations for implementation, perform inspections for compliance, and enforce penalties as result of the addition of § 26110.2. However, absent comment from the DRT and historical information relative to the inclusion of BPT amounts on receipts and invoices to customers, the Bureau is unable to ascertain the fiscal impact of Bill. No. 59-38.