

Re: Messages & Communications Doc. No. 38GL-26-2174 through 2191.

From: Guam Legislature Clerks <clerks@guamlegislature.gov>  
 Date: Thu 4/9/2026 4:47 PM  
 To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



**Kiana E. B. Wusstig**  
**Clerks Office**

*I Mina'trentai Ocho na Liheslaturan Guåhan*  
 Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910  
 Voice: (671) 472-3465/3460 Fax: (671) 472-3524  
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 Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>  
 Sent: Thursday, April 9, 2026 4:08 PM  
 To: Guam Legislature Clerks <clerks@guamlegislature.gov>  
 Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>  
 Subject: Messages & Communications Doc. No. 38GL-26-2174 through 2191.

Håfa Adai Clerks Office,

Please see attached, Messages & Communications Doc. No. 38GL-26-2174 through 2191 for processing:

✓	38GL-26-2174	Office of the Governor of Guam	Override of Bill No. 176-38 (COR), assigned as Public Law No. 38-106.
✓	38GL-26-2175	Office of the Governor of Guam	Bill No. 65-38 (COR), Vetoed.
✓	38GL-26-2176	Office of the Governor of Guam	Bill No. 279-38 (COR), Vetoed.
✓	38GL-26-2177	Office of the Governor of Guam	Bill No. 234-38 (COR), signed into law as Public Law No. 38-109.
✓	38GL-26-2178	Office of the Governor of Guam	Bill No. 131-38 (COR), signed into law as Public Law No. 38-110.
✓	38GL-26-2179	Office of the Governor of Guam	Bill No. 142-38 (COR), signed into law as Public Law No. 38-111.
✓	38GL-26-2180	Office of the Governor of Guam	Bill No. 205-38 (COR), signed into law as Public Law No. 38-112.
✓	38GL-26-2181	Office of the Governor of Guam	Bill No. 218-38 (COR), signed into law as Public Law No. 38-113.
✓	38GL-26-2182	Office of the Governor of Guam	Bill No. 228-38 (COR), signed into law as Public Law No. 38-114.
✓	38GL-26-2183	Office of the Governor of Guam	Bill No. 231-38 (COR), signed into law as Public Law No. 38-115.
✓	38GL-26-2184	Office of the Governor of Guam	Bill No. 233-38 (COR), signed into law as Public Law No. 38-116.
✓	38GL-26-2185	Office of the Governor of Guam	Bill No. 245-38 (COR), signed into law as Public Law No. 38-117.
✓	38GL-26-2186	Office of the Governor of Guam	Bill No. 246-38 (COR), signed into law as Public Law No. 38-118.
✓	38GL-26-2187	Office of the Governor of Guam	Bill No. 262-38 (COR), signed into law as Public Law No. 38-119.
✓	38GL-26-2188	Office of the Governor of Guam	Bill No. 263-38 (COR), signed into law as Public Law No. 38-120.
✓	38GL-26-2189	Office of the Governor of Guam	Bill No. 141-38 (COR), lapsed into law as Public Law No. 38-121.
✓	38GL-26-2190	Office of the Governor of Guam	Bill No. 214-38 (COR), lapsed into law as Public Law No. 38-122.
✓	38GL-26-2191	Office of the Governor of Guam	Bill No. 254-38 (COR), lapsed into law as Public Law No. 38-123.

Please retrieve Doc. No. 38GL-26-2182 through 2191 from link below:

[Messages & Communications Physical Scanned Copy - Google Drive](#)

Kindly reply to this email



*Si Yu'os ma'åse',*  
**Marie Crisostomo**  
 Committee on Rules Assistant  
**COMMITTEE ON RULES**  
 Vice Speaker V. Anthony Ada, Chairperson  
*I Mina'trentai Ocho Na Liheslaturan Guåhan*  
 38<sup>th</sup> Guam Legislature

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**Messages and Communications 38GL-26-2180.**

2 messages

**Speaker Frank Blas Jr.** <speakerblas@guamlegislature.gov>  
To: 38th Committee On Rules <committeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Thu, Apr 9, 2026 at 2:25 PM

*Håfa Adai,*

Please see attached M&amp;C Doc. No. 38GL-26-2180

38GL-26-2180	Office of the Governor of Guam	Bill No. 205-38 (COR), signed into law as Public Law No. 38-112.
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*Si Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant

**Office of Speaker Frank F. Blas, Jr.**I Mina'trentai Ocho na Liheslaturan Guåhan 38<sup>th</sup> Guam Legislature


Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)

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 **38GL-26-2180.pdf**  
1826K

**38th Committee On Rules** <committeonrules@guamlegislature.gov>  
To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Thu, Apr 9, 2026 at 2:52 PM

*Håfa Adai,*

Received, and thank you.

*Si Yu'os ma'åse',*

Marie Crisostomo

Committee on Rules Assistant

**COMMITTEE ON RULES**

Vice Speaker V. Anthony Ada, Chairperson

*I Mina'trentai Ocho Na Liheslaturan Guåhan**38<sup>th</sup> Guam Legislature*

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[Quoted text hidden]

LOURDES A. LEON GUERRERO  
GOVERNOR



JOSHUA F. TENORIO  
LT. GOVERNOR

UFISINAN I MAGA'HAGAN GUAHAN  
OFFICE OF THE GOVERNOR OF GUAM

Transmitted via Email to: [speakerblas@guamlegislature.org](mailto:speakerblas@guamlegislature.org)

April 8, 2026

**THE HON. FRANK BLAS, JR., Speaker**  
*I Mina'trentai Ocho Na Liheslaturan Guahan*  
38th Guam Legislature  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

38GL-26-2180  
OFFICE OF THE SPEAKER  
FRANK F. BLAS JR.

APR 08 2026

Time: 4:22pm  
Received: derek saltan

Re: **Bill No. 205-38 (COR), "AN ACT TO AMEND § 6802(e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS."**

*Håfa Adai* Mr. Speaker,

In 2017, Public Law 34-55 established the Cigarette Stamp Tax Program, requiring a physical stamp to be affixed to every tobacco product prior to distribution in order to ensure prepayment of taxes. At that time, the tobacco tax stamp discount was set at 0.4% (four tenths of a percent) to offset the expenses associated with affixing the stamps to tobacco products.

Since the bill was enacted, Guam, like the rest of the United States, has experienced the negative effects of skyrocketing inflation across all industries. As presented in the bill's testimony, the process of affixing a stamp is fairly involved, requiring costly investments in stamp machinery and labor.

Bill 205-38 raises the discount to 3.75%, ensuring that license holders are adequately and fairly supported in meeting the financial obligations associated with compliance, concurrent with the government's duty to collect taxes on the cigarette sales.

For these reasons, I sign **Bill No. 142-38 (COR)** into law as **Public Law No. 38-112**.

*Senseramente,*

*LOURDES A. LEON GUERRERO*

**LOURDES A. LEON GUERRERO**  
*I Maga'hagan Guahan*  
Governor of Guam

*What Bill No.?*



38GL-26-2180  
Messages and Communications

RECEIVED  
COMMITTEE ON RULES  
April 9, 2026

2:25 p.m.  
*Marie Crisostomo*

Enclosure(s): Bill No. 205-38 (COR) nka P.L. 38-112  
cc via email: *Honorable* Joshua F. Tenorio, *Segundo Maga'låhen Guahan*, Lt. Governor of Guam  
Compiler of Laws

*I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN*  
2026 (SECOND) Regular Session

**CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'HÅGAN GUÅHAN***

This is to certify that **Bill No. 205-38 (COR)**, "AN ACT TO *AMEND* § 6802(e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS," was on the 27<sup>th</sup> day of March 2026, duly and regularly passed.



Frank F. Blas, Jr  
Speaker

Attested:



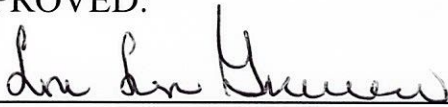
Sabrina Salas Matanane  
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 27 day of March 2026, at 8:24 o'clock P.M.



Assistant Staff Officer  
*Maga'håga's Office*

APPROVED:



Lourdes A. Leon Guerrero  
*I Maga'hågan Guåhan*

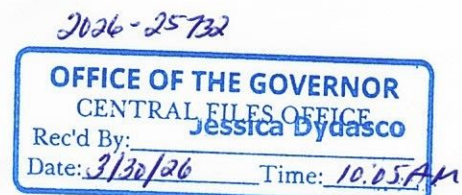
*POTI JESSE V. CASTRO*  
*Executive Security*

Date:

4/8/2026

Public Law No.

38-112



***IMINA'TRENTAIOCHO NA LIHESLATURAN GUÅHAN***  
**2025 (FIRST) Regular Session**

**Bill No. 205-38 (COR)**

Introduced by:

Joe S. San Agustin  
Tina Rose Muña-Barnes  
Christopher M. Dueñas  
V. Anthony Ada  
Chris Barnett  
Frank F. Blas, Jr.  
Vincent A.V. Borja  
Shelly V. Calvo  
Eulogio Shawn Gumataotao  
Jesse A. Lujan  
William A. Parkinson  
Sabrina Salas Matanane  
Telo T. Taitague  
Therese M. Terlaje

**AN ACT TO *AMEND* § 6802(e) OF ARTICLE 8, CHAPTER 6, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE DISCOUNT ON THE PURCHASE OF TOBACCO TAX STAMPS.**

1           **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2           **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that the current four-tenths of one percent (0.4%) discount on the purchase of  
4 tobacco tax stamps was established by Public Law 34-55 in 2017, no longer  
5 sufficiently offsets the expenses borne by licensees in the process of affixing such  
6 stamps due to inflation. This shortfall imposes a financial burden on businesses,  
7 potentially resulting in compliance challenges or operational straits. To support

1 continued lawful operations and economic sustainability for licensees, an adjustment  
2 to the existing discount structure is warranted.

3 *I Liheslaturan Guåhan* further finds that an adjustment of the current  
4 denominated value of each stamp purchased be adjusted to three and three quarters  
5 percent (3.75%). This change offers a more predictable and equitable form of  
6 compensation for the administrative and material costs associated with affixing tax  
7 stamps. This fixed-rate model more accurately reflects current economic conditions  
8 and ensures fair reimbursement to licensees.

9 Therefore, it is the intent of *I Liheslaturan Guåhan* to revise the tobacco tax  
10 stamp discount is a necessary to ensure that licensees are adequately supported in  
11 meeting the financial obligations associated with compliance. By implementing this  
12 adjustment, the government will promote continued regulatory adherence and  
13 contribute to the stability of the tobacco distribution sector in Guam.

14 **Section 2.** § 6802(e) of Article 8, Chapter 6, Title 11, Guam Code  
15 Annotated, is *amended* to read:

16 **“§ 6802. Affixation; Required Prior to Distribution; Method**  
17 **and Manner.**

18 (a) A licensee or the authorized agent or designee of a licensee shall  
19 affix a stamp to the bottom of each individual package of cigarettes prior to  
20 distribution.

21 (b) No individual package of cigarettes may be sold or offered for  
22 sale to the general public unless affixed with the stamp required under this  
23 Section.

24 (c) [Repealed.]

25 (d) The Department may adopt rules regarding the method and  
26 manner of affixing stamps to a cigarette package.

1           (e) For the purpose of allowing compensation for the costs  
2 necessarily incurred in affixing the proper tax stamps to each package of  
3 cigarettes prior to distribution, each licensee or authorized agent or a designee  
4 of a licensee purchasing stamps from the Department may purchase the  
5 stamps at a reduction of three and three quarters percent (3.75%) of the  
6 denominated value of each stamp purchased. The reduction shall be the only  
7 discount allowed to purchasers from the Department. If a purchaser does not  
8 comply with all of the provisions of Guam law, the licensee shall pay the full  
9 denominated value of the stamps purchased until the licensee has complied.”

10       **Section 3. Effective Date.** This Act shall be effective upon enactment.

11       **Section 4. Severability.** If any provision of this Act or its application to any  
12 person or circumstance is found to be invalid or inorganic, such invalidity shall not  
13 affect other provisions or applications of this Act that can be given effect without  
14 the invalid provision or application, and to this end the provisions of this Act are  
15 severable.