

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-26-2182\*Rescind and Replace\***

2 messages

**Speaker Frank Blas Jr.** <speakerblas@guamlegislature.gov>

Thu, Apr 9, 2026 at 2:33 PM

To: 38th Committee On Rules &lt;committeeonrules@guamlegislature.gov&gt;, Sabrina Salas Matanane &lt;office.senatorbri@guamlegislature.gov&gt;

*Håfa adai,*

Please see attached M&amp;C Doc. No. 38GL-26-2182 to rescind and replace email sent on 4/9/26 at 11:35 a.m.

38GL-26-2182	Office of the Governor of Guam	Bill No. 228-38 (COR), signed into law as Public Law No. 38-114.
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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-26-2182.pdf**  
3343K

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**38th Committee On Rules** <committeeonrules@guamlegislature.gov>

Thu, Apr 9, 2026 at 2:50 PM

To: "Speaker Frank Blas Jr." &lt;speakerblas@guamlegislature.gov&gt;

*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'HÅGAN GUÅHAN  
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 Guåhan*  
38th Guam Legislature  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

38GL-26-2182  
OFFICE OF THE SPEAKER  
FRANK F. BLAS JR.

APR 08 2026

Time: 4:23pm  
Received: Frank Blas

**Re: Bill No. 228-38 (COR), "AN ACT TO ADD A NEW ARTICLE 15 TO CHAPTER 77 OF TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE 'ENHANCING TOURISM AESTHETICS PROGRAM'."**

*Håfa Adai* Mr. Speaker,

It's no secret that the appearance of local buildings influences the experience of tourists and visitors. Buildings that appear worn and unkempt reflect a locale inhospitable to visitors, while clean, aesthetically-pleasing facades and signage can demonstrate a community that is proud of their home.

Bill 228-38 encourages private investment in the beautification process of public-facing structures – specifically targeting small and medium enterprises – through Tax Incentive Certificates. The bill also mandates that recipients of the certificates undergo an evaluation process and maintain the improvements for three years.

Ultimately, this modernization and beautification effort supports long-term economic growth by increasing property values and stimulating the local economy, thereby aesthetic improvement across the island and fostering island pride.

For these reasons, I sign Bill No. 228-38 (COR) into law as **Public Law No. 38-114**.

*Senseramente,*

LOURDES A. LEON GUERRERO  
*I Maga'hågan Guåhan*  
Governor of Guam



38GL-26-2182  
Messages and Communications

RECEIVED  
COMMITTEE ON RULES  
April 9, 2026

2:33 p.m.

*Marie Crisostomo*

Enclosure(s): Bill No. 228-38 (COR) nka P.L. 38-114  
cc via email: Honorable Joshua F. Tenorio, *Segundo Maga'låhen Guåhan*, Lt. Governor of Guam  
Compiler of Laws

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

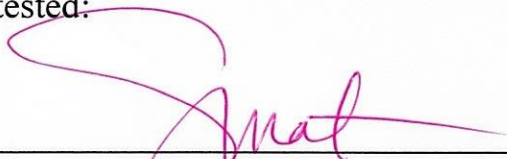
**CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'HÅGAN GUÅHAN**

This is to certify that **Bill No. 228-38 (COR)**, "AN ACT TO ADD A NEW ARTICLE 15 TO CHAPTER 77 OF TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE 'ENHANCING TOURISM AESTHETICS PROGRAM'," was on the 27<sup>th</sup> day of March 2026, duly and regularly passed.



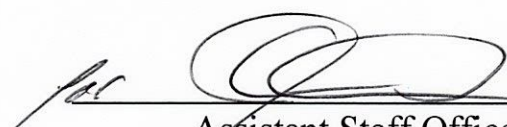
Frank F. Blas, Jr  
Speaker

Attested:



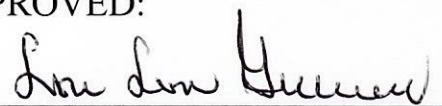
Sabrina Salas Matanane  
Legislative Secretary

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

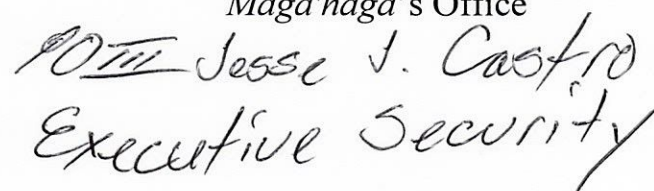


Assistant Staff Officer  
*Maga'håga's Office*

APPROVED:



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



Executive Security

Date:

4/18/2026

Date Transmitted 4/8/2026 ✓

Public Law No. 38-114

2026-25729

OFFICE OF THE GOVERNOR  
CENTRAL FILES OFFICE  
Rec'd By: Jessica Dydasco  
Date: 3/30/26 Time: 10:05 AM

***I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN***  
**2025 (FIRST) Regular Session**

**Bill No. 228-38 (COR)**

As amended by the Committee on Transportation, Tourism,  
Customs, Utilities, and Federal and Foreign Affairs;  
and further amended in the Committee of the Whole.

Introduced by:

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

**AN ACT TO *ADD* A NEW ARTICLE 15 TO CHAPTER 77  
OF TITLE 12, GUAM CODE ANNOTATED, RELATIVE  
TO ESTABLISHING THE “ENHANCING TOURISM  
AESTHETICS PROGRAM”.**

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

2           **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that the visual condition of Guam’s commercial buildings and public-facing business  
4 establishments has a direct and significant impact on the island’s tourism image,  
5 property values, and community pride. Nearly every village in Guam contributes to  
6 the visitor experience, whether through hotels, restaurants, retail corridors, or scenic

1 coastal businesses. Encouraging private investment in exterior beautification, façade  
2 renovation, signage improvement, and landscaping will not only elevate Guam’s  
3 visual appeal but also stimulate small business activity, strengthen local employment  
4 in construction and creative trades, and promote a cleaner, more attractive  
5 environment for both residents and visitors.

6 *I Liheslaturan Guåhan* further finds that this program supports Guam’s long-  
7 term economic diversification goals by enhancing the island’s competitiveness as a  
8 tourism and business destination. While existing hotel incentive programs pursuant  
9 to Article 2 of this Chapter target large-scale development, this measure extends  
10 similar opportunities to small and medium enterprises that make up the fabric of  
11 Guam’s commercial landscape. By modernizing storefronts and public-facing  
12 structures, this Act ensures that economic growth and aesthetic improvement occur  
13 together in every district.

14 It is the intent of *I Liheslaturan Guåhan* to establish a flexible, performance-  
15 based tax incentive program that promotes responsible private-sector investment,  
16 while maintaining fiscal discipline through an annual program cap, per-applicant  
17 limitations, a five-year sunset provision, and mandatory evaluation. This Act is  
18 designed to enhance Guam’s image, stimulate local trades, and foster pride in our  
19 island’s visual identity.

20 **Section 2.** A new Article 15 is hereby *added* to Chapter 77 of Title 12,  
21 Guam Code Annotated, to read as follows:

22 **“ARTICLE 15**

23 **ENHANCING TOURISM AESTHETICS PROGRAM**

24 § 771501. Short Title.

25 § 771502. Definitions.

26 § 771503. Scope and Purpose.

27 § 771504. Tax Incentive Menu Options.



1 (d) 'Project Cost' means the verified total cost of materials, labor,  
2 and professional services directly related to a qualified improvement.

3 (e) 'Applicant' means either the property owner or a tenant with  
4 written consent from the property owner.

5 **§ 771503. Scope and Purpose.**

6 The Program shall apply island-wide to qualified commercial structures that  
7 are visible to the public and contribute to Guam's tourism image and community  
8 environment. GEDA shall assign priority consideration to projects located within  
9 designated tourism and village revitalization corridors, including but not limited to  
10 *Tumon, Hagåtña*, along Guam Highway 1 (Marine Corps Drive), and other high-  
11 visibility commercial areas. Nothing in this section shall preclude other tourism-  
12 related facilities located outside of *Tumon, Hagåtña*, or anywhere other than along  
13 Guam Highway 1 (Marine Corps Drive) from availing of this program.

14 **§ 771504. Tax Incentive Menu Options.**

15 (a) A qualified business may apply for tax incentives on qualified  
16 improvements pursuant to this Article under one or more of the following categories,  
17 subject to verification and fiscal caps:

18 (1) Business Privilege Tax Credit: A credit against the unpledged  
19 portion of the Business Privilege Tax (BPT) owed.

20 (2) Real Property Tax Abatement: A one hundred percent (100%)  
21 abatement for up to three (3) years on the assessed value of improvements to  
22 the property.

23 (3) Use Tax Exemption: A one hundred percent (100%) exemption  
24 on materials, equipment, and fixtures imported for use in the qualified  
25 improvement, if claimed within one (1) year of completion.

1 (b) The aggregate incentive value issued to any applicant shall not exceed  
2 twenty-five percent (25%) of verified project cost or Two Hundred Fifty Thousand  
3 Dollars (\$250,000), whichever is less.

4 (c) Approved credits not fully utilized in the first tax year may be carried  
5 forward for up to two (2) subsequent tax years.

6 **§ 771505. Application and Approval Process.**

7 (a) A qualified business shall submit an application to GEDA prior to  
8 commencing construction, including project description, cost estimates, timeline,  
9 renderings, proof of tax compliance, and, if applicable, written consent from the  
10 property owner.

11 (b) GEDA shall evaluate based on visual impact, contribution to tourism,  
12 environmental sustainability, compliance with building and zoning codes, and use  
13 of local labor.

14 (c) GEDA may approve, modify, or deny applications and shall issue a Tax  
15 Incentive Certificate upon completion.

16 (d) Credits may be released fifty percent (50%) upon verified completion  
17 and fifty percent (50%) after one (1) year, contingent upon continued maintenance.

18 (e) Each recipient shall maintain the approved improvements in good  
19 visual and structural condition for not less than three (3) years following completion  
20 and shall submit an annual self-certification of compliance to GEDA.

21 **§ 771506. Program Caps and Sunset Provision.**

22 (a) The aggregate value of all incentives issued under this Article shall not  
23 exceed Five Million Dollars (\$5,000,000) per fiscal year.

24 (b) Unused credits, not exceeding Two Hundred Fifty Thousand Dollars  
25 (\$250,000), may be carried forward for one (1) additional fiscal year.

26 (c) No single applicant or affiliated group shall receive incentives  
27 exceeding the per-applicant cap established pursuant to § 771504(b) of this Article.

1 (d) This Article shall expire five (5) years after enactment unless  
2 reauthorized by *I Liheslaturan Guåhan*.

3 (e) GEDA shall submit a comprehensive evaluation to the Governor and *I*  
4 *Liheslaturan Guåhan* six (6) months before sunset, including total incentives issued  
5 by type, private investment leveraged, jobs created, geographic distribution, and  
6 measurable tourism or business impact indicators.

7 **§ 771507. Recapture and Enforcement.**

8 GEDA and the Department of Revenue and Taxation (DRT) may recapture  
9 any incentives if improvements are incomplete, not maintained for three (3) years,  
10 or transferred without approval. Recaptured amounts shall be treated as unpaid tax  
11 liabilities.

12 **§ 771508. Rulemaking and Coordination.**

13 GEDA shall promulgate rules pursuant to this Article within One Hundred  
14 Twenty (120) days from enactment, in consultation with DRT, Department of  
15 Administration (DOA), Department of Public Works (DPW), the Mayors Council  
16 of Guam (MCOG), Guam Historic Preservation Office (GHPO), and Guam  
17 Environmental Protection Agency (GEPA). Agencies shall enter a Memorandum of  
18 Understanding (MOU) for coordinated oversight. Rulemaking shall include  
19 procedures for scoring, inspection standards, and the form of the Tax Incentive  
20 Certificate.

21 **§ 771509. Reporting and Transparency.**

22 GEDA shall submit an annual report to *I Liheslaturan Guåhan* detailing the  
23 applications received, the private investment leveraged, the incentives issued by  
24 type, the geographic distribution, and economic impact. A public list of approved  
25 applicants shall be published on its official website.

26 **§ 771510. Allocation for Guam Economic Development**  
27 **Authority (GEDA).**

1           GEDA may allocate up to two percent (2%) of the total value of tax incentives  
2 authorized under this Article within each fiscal year for administrative, verification,  
3 and reporting expenses. This administrative allocation shall be considered part of the  
4 overall annual program's cap established pursuant to § 771506 of this Article and  
5 shall not be charged to or deducted from any applicant's approved incentive amount.

6           **§ 771511. Severability.** If any provision of this Act or its application to any  
7 person or circumstance is found to be invalid or inorganic, such invalidity shall not  
8 affect other provisions or applications of this Act that can be given effect without  
9 the invalid provision or application, and to this end the provisions of this Act are  
10 severable.”

11           **Section 3. Effective Date.** This Act shall become effective upon enactment.