

Re: Messages & Communications Doc. No. 38GL-26-2216 through 2218.

From Guam Legislature Clerks <clerks@guamlegislature.gov>
Date Fri 4/17/2026 11:13 AM
To 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



Elijah Untalan
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
guamlegislature.gov

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Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Sent: Friday, April 17, 2026 10:59 AM
To: Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>
Subject: Messages & Communications Doc. No. 38GL-26-2216 through 2218.

Håfa Adai Clerks Office,

Please see attached, Messages & Communications Doc. No. 38GL-26-2216 through 2218 for processing:

✓	38GL-26-2216	Office of the Governor of Guam	Bill No. 1 (6-S), signed into law as Public Law No. 38-124.
✓	38GL-26-2217	Office of the Governor of Guam	Executive Order No. 2026-02 Relative to Providing Temporary Income Tax, Business Privilege Tax, Property Tax, and Other Tax Filing and Payment Relief in Anticipation of the Impacts of Typhoon Sinlaku*
✓	38GL-26-2218	Office of the Governor of Guam	Amended Executive Order No. 2026-02 Relative to Providing Temporary Income Tax, Business Privilege Tax, Other Tax Filing and Payment Relief in Anticipation of the Impacts of Typhoon Sinlaku*



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
38th Guam Legislature

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Messages and Communications 38GL-26-2218*

2 messages

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

Mon, Apr 13, 2026 at 3:37 PM

Håfa Adai,

Please see attached M&C Doc. No. 38GL-26-2218

38GL-26-2218	Office of the Governor of Guam	Amended Executive Order No. 2026-02 Relative to Providing Temporary Income Tax, Business Privilege Tax, Other Tax Filing and Payment Relief in Anticipation of the Impacts of Typhoon Sinlaku*
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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 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagåtña

(671)969-6456

speakerblas@guamlegislature.gov

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----- Forwarded message -----

From: **Kevin Lizama-Reyes** <kevin.lizama-reyes@guam.gov>

Date: Mon, Apr 13, 2026 at 12:50 PM

Subject: AMENDED Executive Order No. 2026-02

To: <speakerblas@guamlegislature.gov>, <vincespeakertonyada@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>Cc: Gov. Lourdes A. Leon Guerrero <governor@guam.gov>, Joshua F Tenorio <joshua.tenorio@guam.gov>, LT. GOVERNOR Joshua F. Tenorio <lt.governor@guam.gov>, Jon Junior Calvo <jon.calvo@guam.gov>, Clynton Ridgell <clynton.ridgell@guam.gov>, Cabinet Members <cabinet@guam.gov>, Rikki Orsini <rikki.orsini@guam.gov>, John Ryan <john.ryan@guam.gov>, Carlo Branch <carlo.branch@guam.gov>, Daylin Pelletier <daylin.pelletier@guam.gov>, Eliza G. Dames <eliza.dames@guam.gov>, Shamra L.A. Chargualaf <shamra.chargualaf@guam.gov>, Josephine C. Cepeda <josephine.cepeda@guam.gov>, Stephanie G. Flores <stephanie.flores@guam.gov>, Kathleen C. Cepeda <kathleen.cepeda@guam.gov>, Lester Carlson <lester.carlson@bbmr.guam.gov>, BBMR Administrative Staff <admin@bbmr.guam.gov>, Anayn Eustaquio <anayn.eustaquio@bbmr.guam.gov>, Davina Sayama-Chargualaf <davina.sayama-chargualaf@guam.gov>, Jessica Cruz <jessica.cruz@guam.gov>, Elaine Tajalle <elaine.tajalle@guam.gov>, Jean S. Taitano <jean.taitano@guam.gov>, Geraldine A. Cepeda <gcepeda@guamcourts.gov>, Guam Compiler of Laws <guamcompiler@gmail.com>, <jdolorie@guamcourts.gov>, Keith Taliugyan <keith.taliugyan@guam.gov>, Legal <legal@guam.gov>*Håfa Adai* Mr. Speaker,Please find attached letter dated April 13, 2026, from *I Maga'hågan Guåhan's* Legal Counsel, Leslie A. Travis, with enclosed AMENDED Executive Order No. 2026-02:**AMENDED EXECUTIVE ORDER NO. 2026-02**

RELATIVE TO PROVIDING TEMPORARY INCOME TAX, BUSINESS PRIVILEGE TAX, AND OTHER TAX FILING AND PAYMENT RELIEF IN ANTICIPATION OF THE IMPACTS OF TYPHOON SINLAKU

The original letter and Executive Order will be delivered to your office.

Saina Ma'åse yan Senseramente,**KEVIN J. LIZAMA-REYES**Staff Assistant | Office of Legal Counsel
FOIA Officer | Office of the Governor of Guam
Government Notary in and for Guam, USA*Ufjsinan I Maga'hågan Guåhan***Office of the Governor of Guam**

513 West Marine Corps Drive

Ricardo J. Bordallo Governor's Complex

Hagåtña, Guam 96910

Office: 671.473.1117/8


Kevin.Lizama-Reyes@guam.gov

Guñai pribilehu yan konfedensia este siha na mensåhi. Solo espesialmente para hågu ma entensioña pat ma aturisa para unrisibi. Sen prubidu kumu ti un ma aturisa para manribisa, na setbe, pat mandespåcha. Yanggen lachi rinisibu-mu nu este na mensåhi, pui fabot ago' guatu gi I numa 'hoyong gi as kevin.lizama-reyes@guam.gov yan despues destrosa todü siha I kopian mensåhi. Si Yu'os ma'åse'. This e-mail message is intended only for the use of the individual or entity named above and

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2 attachments

 **AMENDED EXECUTIVE ORDER NO. 2026-02.pdf**
1070K

 **38GL-26-2218.pdf**
725K

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

Fri, Apr 17, 2026 at 10:37 AM

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

38th Guam Legislature

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[Quoted text hidden]



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

AMENDED Executive Order No. 2026-02

1 message

Kevin Lizama-Reyes <kevin.lizama-reyes@guam.gov>

Mon, Apr 13, 2026 at 12:50 PM

To: speakerblas@guamlegislature.gov, vicespeakertonyada@guamlegislature.gov, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Cc: "Gov. Lourdes A. Leon Guerrero" <governor@guam.gov>, Joshua F Tenorio <joshua.tenorio@guam.gov>, "LT. GOVERNOR Joshua F. Tenorio" <lt.governor@guam.gov>, Jon Junior Calvo <jon.calvo@guam.gov>, Clynton Ridgell <clynton.ridgell@guam.gov>, Cabinet Members <cabinet@guam.gov>, Rikki Orsini <rikki.orsini@guam.gov>, John Ryan <john.ryan@guam.gov>, Carlo Branch <carlo.branch@guam.gov>, Daylin Pelletier <daylin.pelletier@guam.gov>, "Eliza G. Dames" <eliza.dames@guam.gov>, "Shamra L.A. Chargualaf" <shamra.chargualaf@guam.gov>, "Josephine C. Cepeda" <josephine.cepeda@guam.gov>, "Stephanie G. Flores" <stephanie.flores@guam.gov>, "Kathleen C. Cepeda" <kathleen.cepeda@guam.gov>, Lester Carlson <lester.carlson@bbmr.guam.gov>, BBMR Administrative Staff <admin@bbmr.guam.gov>, Analyn Eustaquio <analyn.eustaquio@bbmr.guam.gov>, Davina Sayama-Chargualaf <davina.sayama-chargualaf@guam.gov>, Jessica Cruz <jessica.cruz@guam.gov>, Elaine Tajalle <elaine.tajalle@guam.gov>, "Jean S. Taitano" <jean.taitano@guam.gov>, "Geraldine A. Cepeda" <gcepeda@guamcourts.gov>, Guam Compiler of Laws <guamcompiler@gmail.com>, jdelorie@guamcourts.gov, Keith Taliugyan <keith.taliugyan@guam.gov>, Legal <legal@guam.gov>

Håfa Adai Mr. Speaker,

Please find attached letter dated April 13, 2026, from *I Maga'hågan Guåhan's* Legal Counsel, Leslie A. Travis, with enclosed AMENDED Executive Order No. 2026-02:

AMENDED EXECUTIVE ORDER NO. 2026-02

RELATIVE TO PROVIDING TEMPORARY INCOME TAX, BUSINESS PRIVILEGE TAX, AND OTHER TAX FILING AND PAYMENT RELIEF IN ANTICIPATION OF THE IMPACTS OF TYPHOON SINLAKU

The original letter and Executive Order will be delivered to your office.

Saina Ma'åse yan Senseramente,



KEVIN J. LIZAMA-REYES

Staff Assistant | Office of Legal Counsel
FOIA Officer | Office of the Governor of Guam
Government Notary in and for Guam, USA

Ufisinan I Maga'hågan Guåhan

Office of the Governor of Guam

513 West Marine Corps Drive

Ricardo J. Bordallo Governor's Complex

Hagåtña, Guam 96910

Office: 671.473.1117/8

Kevin.Lizama-Reyes@guam.gov

Doc Type: 38GL-26-2218
OFFICE OF THE SPEAKER
FRANK F. BLAS, JR.

April 13, 2026
Time: 12:50 PM
Received:

Gumai pribilehu yan konfedensia este siha na mensåhi. Solo espesiåmente para hågu ma entensioña pat ma aturisa para unrisibi. Sen prubidu kumu ti un ma aturisa para manribisa, na setbe, pat mandespåtcha. Yanggen lachi rinisibu-mu nu este na mensåhi, put fabot ago 'guatu gi I numa 'huyong gi as kevin.lizama-reyes@guam.gov yan despues destrosa todú siha I kopian mensåhi. Si Yu'os ma'åse'. This e-mail message is intended only for the use of the individual or entity named above and may contain confidential and privileged information. If you are not the intended recipient, any disclosure, copying, distribution, or use of the information contained in this transmission is strictly PROHIBITED. If you have received this transmission in error, please immediately notify us by replying to kevin.lizama-reyes@guam.gov and delete the message immediately. Thank you very much.

AMENDED EXECUTIVE ORDER NO. 2026-02.pdf
1070K

LOURDES A. LEON GUERRERO
GOVERNOR



JOSHUA F. TENORIO
LT. GOVERNOR

UFISINAN I MAGA'HÅGAN GUÅHAN
OFFICE OF THE GOVERNOR OF GUAM

VIA HAND DELIVERY
AND E-MAIL TO: speakerblas@guamlegislature.org

April 13, 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


Re: **AMENDED EXECUTIVE ORDER NO. 2026-02**

Håfa Adai Mr. Speaker,

Pursuant to Public Law 34-16, transmitted herewith is the following Executive Order:

AMENDED EXECUTIVE ORDER NO. 2026-02
**RELATIVE TO PROVIDING TEMPORARY INCOME TAX, BUSINESS
PRIVILEGE TAX, OTHER TAX FILING AND PAYMENT RELIEF IN
ANTICIPATION OF THE IMPACTS OF TYPHOON SINLAKU**

Senseramente,


LESLIE A. TRAVIS
Legal Counsel



38GL-26-2218
Messages and Communications

RECEIVED
COMMITTEE ON RULES
April 13, 2026

3:37 p.m.
Marie Crisostomo

Enclosure: Amended Executive Order No. 2026-02

CC via email: The Hon. Lourdes A. Leon Guerrero, *I Maga'hågan Guåhan*, Governor of Guam
The Hon. Joshua F. Tenorio, *Segundo Maga'låhen Guåhan*, Lt. Governor of Guam
The Hon. Katherine Maraman, Chief Justice of Guam
Compiler of Law
Central Files
Cabinet Members



ISLAND OF GUAM
OFFICE OF THE GOVERNOR
HAGATNA, GUAM 96932
U.S.A.

AMENDED EXECUTIVE ORDER NO. 2026-02

**RELATIVE TO PROVIDING TEMPORARY INCOME TAX,
BUSINESS PRIVILEGE TAX, AND OTHER TAX FILING AND
PAYMENT RELIEF IN ANTICIPATION
OF THE IMPACTS OF TYPHOON SINLAKU**

WHEREAS, on April 10, 2026, the National Weather Service, Guam Weather Forecast Office (“NWS”), forecast that Super Typhoon Sinlaku, a high Category 4 typhoon, is steadily intensifying and maintaining a track toward the Mariana Islands, with its closest point of approach to Guam presently anticipated at 3:00 PM on Tuesday, April 14, 2026; and

WHEREAS, while Sinlaku’s track has shifted northward, Guam is currently under a tropical storm warning and a typhoon watch. The likelihood of typhoon conditions on Guam depends on any southward shift in Sinlaku’s track; and

WHEREAS, the potential exists for destructive winds, heavy rainfall, and dangerous seas and surf beginning on or about April 13–14, 2026, with tropical-storm-force and potentially typhoon-force winds capable of causing island-wide power outages, damage to infrastructure, and disruption of transportation and communications throughout Guam; and

WHEREAS, based on this information, I elevated our island to Condition of Readiness (COR) 2 on Sunday, April 12, 2026, at 5:00 PM. Under COR2, Government offices will be closed with the exception of essential services, and many private businesses, including financial institutions and tax preparers, will likely close until Sinlaku passes our island and we are restored to COR4; and

WHEREAS, while the filing deadline for income tax returns is scheduled for April 15, 2026, conditions are reasonably expected to interfere with the ability of individuals and businesses to gather records and timely file income tax returns and remit payments by the April 15, 2026 deadline; and

WHEREAS, the federal tax code authorizes the postponement of certain tax deadlines for affected taxpayers, including the filing of returns and payment of taxes, upon a Presidential emergency declaration. Because Guam’s tax code mirrors the federal code, this measure is similarly available to our island upon a Presidential emergency declaration; and



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HAGATNA, GUAM 96932
U.S.A.

WHEREAS, on April 13, 2026, President Donald J. Trump approved my request for a pre-landfall Presidential emergency declaration for Guam related to Typhoon Sinlaku, confirming the serious threat that this storm poses to our island and the need for federal assistance and resources; and

WHEREAS, in light of the Presidential declaration and the anticipated disruptions associated with Typhoon Sinlaku, Lt. Governor Joshua F. Tenorio and I find that it is in the best interest of our island to provide temporary relief from income tax filing and payment deadlines that would otherwise fall on April 15, 2026, and from penalties and interest on other territorial tax obligations due in April 2026, to avoid penalizing taxpayers for delays caused by storm-related conditions and to allow them to focus on protecting life, health, and property; and

WHEREAS, accordingly, I intend to direct the Department of Revenue and Taxation (“DRT”) to implement all necessary measures and issue all relevant notices to carry out the intent of this Order.

NOW, THEREFORE, I, LOURDES A. LEON GUERRERO, I Maga'hågan Guåhan, Governor of Guam, by virtue of the authority vested in me by the Organic Act of Guam, as amended, and the laws of Guam, do hereby order as follows:

1. Extension of Territorial Income Tax Filing and Payment Deadlines.

- a. The April 15, 2026 deadline to file Guam territorial income tax returns, including but not limited to individual, corporate, and other business entity returns, is hereby extended for a period of thirty (30) days to May 15, 2026.
- b. The April 15, 2026 deadline to pay Guam territorial income tax, including any balance due with returns, is likewise extended for a period of thirty (30) days to May 15, 2026.

2. Temporary Suspension of Penalties and Interest on Territorial Income Tax During the Extension Period.

- a. DRT shall not impose failure-to-file or failure-to-pay penalties on any Guam territorial income tax return filed or payment made on or before May 15, 2026.



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HAGATNA, GUAM 96932
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- b. For purposes of interest accrual on any unpaid Guam territorial income tax liability otherwise due on April 15, 2026, the due date is extended to May 15, 2026.
 - c. Returns filed or payments made after May 15, 2026 shall be subject to penalties and interest in accordance with applicable law, calculated as if the original due date were May 15, 2026.
 - d. For any Guam territorial income tax return required to be filed on or before the extended due date that is not filed on such date, penalties may apply as provided by law unless the failure is shown to be due to reasonable cause and not due to willful neglect. The Director of Revenue and Taxation may determine whether reasonable cause exists to permit relief from such penalties. This subsection is consistent with 26 U.S.C. § 6651.
- 3. Temporary Suspension of Penalties and Interest on Business Privilege Tax and Associated Tax Liabilities.**
- a. DRT shall not impose any late-payment or late-filing penalties, and no interest shall accrue or be assessed, for the Business Privilege Tax and any associated territorial tax liabilities, provided that the required returns, filings, and payments are made in full on or before May 31, 2026.
 - b. For purposes of interest accrual on such tax liabilities, the due date is extended to May 31, 2026.

4. Administrative Implementation.

The Director of Revenue and Taxation is directed to take all actions necessary to implement this Executive Order, including issuing public guidance, updating electronic filing and payment systems, and coordinating with tax preparers and financial institutions.

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ISLAND OF GUAM
OFFICE OF THE GOVERNOR
HAGATNA, GUAM 96932
U.S.A.

5. No Effect on Other Obligations.

Except as expressly provided in this Executive Order, all other obligations of taxpayers under Guam law, including information reporting and withholding obligations, shall remain in full force and effect.

SIGNED AND PROMULGATED at Hagåtña, Guam, this 13th day of April, 2026.

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

Attested by:

JOSHUA F. TENORIO
Segundo Maga'låhen Guåhan
Lt. Governor of Guam

