

*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>231-38 (COR)</b> As amended by the Committee on Finance and Government Operations; and further amended in the Committee of the Whole.	Joe S. San Agustin Tina Rose Muña-Barnes Christopher M. Dueñas William A. Parkinson Eulogio Shawn Gumataotao Vincent A. V. Borja Jesse A. Lujan Frank F. Blas, Jr. V. Anthony Ada	AN ACT TO <i>ADD</i> A NEW ARTICLE 8, CHAPTER 26; AND TO <i>ADD</i> A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.	11/19/25 2:29 p.m.	12/2/25	Committee on Finance and Government Operations.	Request: 11/26/25  12/11/2025	2/6/26 9:00 a.m.	3/3/26	
	<b>SESSION DATE</b>	<b>TITLE</b>	<b>DATE PASSED</b>	<b>TRANSMITTED</b>	<b>DUE DATE</b>	<b>PUBLIC LAW NO.</b>	<b>DATE SIGNED</b>	<b>NOTES</b>	
	3/23/26	AN ACT TO <i>ADD</i> A NEW ARTICLE 8 TO CHAPTER 26, AND TO <i>ADD</i> A NEW § 24713 TO CHAPTER 24 ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.	3/27/26	3/27/26	4/8/26	38-115	4/8/26	Received: 4/8/26 Mess and Comm. Doc. No. 38GL-26-2183	

LOURDES A. LEON GUERRERO  
GOVERNOR



JOSHUA F. TENORIO  
LT. GOVERNOR

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

38GL-26-2183  
OFFICE OF THE SPEAKER  
FRANK F. BLAS JR.

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

APR 08 2026

April 8, 2026

Time: 4:22pm  
Received: dericksatan

**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: Bill No. 231-38 (COR), "AN ACT TO ADD A NEW ARTICLE 8 TO CHAPTER 26, AND TO ADD A NEW § 24713 TO CHAPTER 24 ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES."**

*Håfa Adai* Mr. Speaker,

Currently, the Department of Revenue and Taxation (DRT) must rely on routine enforcement and case-by-case compliance initiatives when dealing with delinquent taxpayers. While it is true that DRT has a wide array of tools when dealing with delinquent taxpayers, such as waivers, abatements, installment agreements, and rebates, the Department lacks an island-wide and mass taxpayer tool to resolve delinquencies.

Bill No. 231-38 (COR) would resolve this oversight by empowering DRT with statutory authority to adopt regulations for another time-limited Tax Amnesty Program (TAP). TAPs have historically been used by tax administrators, including DRT, as a tool to bring delinquent taxpayers into compliance. For example, in 1999, 2007, and 2018 DRT successfully carried out Guam's previous TAPs that gave delinquent taxpayers the opportunity to come into compliance. The last TAP collected \$30.1 million for the general fund alone.

By codifying this authority, the Legislature distinguishes between individualized enforcement discretion and a mass amnesty program designed to resolve a significant volume of delinquent accounts. Ultimately, this bill provides taxpayers the opportunity to come back into compliance while supporting our near-term revenue needs.

//

//

RICARDO J. BORDALLO GOVERNOR'S COMPLEX

513 W. Marine Corps Drive Hagåtña, Guam 96910

[governor.guam.gov](http://governor.guam.gov) | (671) 472-8931

Doc. No. 38GL-26-2183.\*

To: The Hon. Frank Blas, Jr., *Speaker*  
Fr: The Hon. Lourdes A. Leon Guerrero, *Governor of Guam*  
Date: April 8, 2026  
Re: Bill No. 231-38 (COR)

Page 2 of 2

---

For these reasons, I sign Bill No. 231-38 (COR) into law as ***Public Law No. 38-115.***

*Senseramente,*



**LOURDES A. LEON GUERRERO**

*I Maga'hågan Guåhan*

Governor of Guam

Enclosure(s): Bill No. 231-38 (COR) nka P.L. 38-115

cc via email: *Honorable* Joshua F. Tenorio, *Segundo Maga'låhen Guåhan*, Lt. Governor of Guam  
Compiler of Laws



**38GL-26-2183**  
Messages and Communications

**RECEIVED**  
COMMITTEE ON RULES  
April 9, 2026

12:02 p.m.  
*Marie Crisostomo*

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

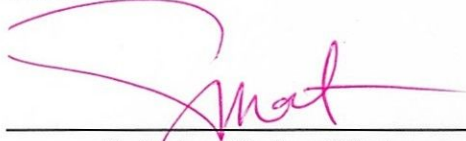
**CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'HÅGAN GUÅHAN***

This is to certify that **Bill No. 231-38 (COR)**, "AN ACT TO **ADD A NEW ARTICLE 8 TO CHAPTER 26, AND TO ADD A NEW § 24713 TO CHAPTER 24 ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES,**" was on the 27<sup>th</sup> day of March 2026, duly and regularly passed.



**Frank F. Blas, Jr**  
**Speaker**

Attested:



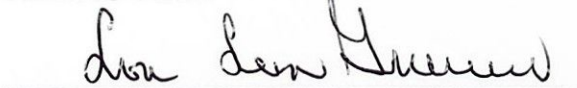
**Sabrina Salas Matanane**  
**Legislative Secretary**

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:

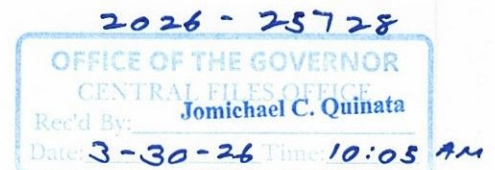


Lourdes A. Leon Guerrero  
*I Maga'hågan Guåhan*

*PO III Jesse V. Castro*  
*Executive Security*

Date: 4/8/2026

Public Law No. 38-115



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

**Bill No. 231-38 (COR)**

As amended by the Committee on Finance and Government Operations; and further amended in the Committee of the Whole.

Introduced by:

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

**AN ACT TO *ADD* A NEW ARTICLE 8 TO CHAPTER 26,  
AND TO *ADD* A NEW § 24713 TO CHAPTER 24 ALL OF  
TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO  
ESTABLISHING A GUAM TAX AMNESTY PROGRAM  
FOR TAX LIABILITIES.**

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

2           **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that the Government of Guam continues to face significant fiscal challenges  
4 stemming from a fragile and undiversified economy, exacerbated by the sharp  
5 contraction in the tourism sector. Though the U.S. military construction boom has

1 temporarily offset some of the economic impact, that boom is now plateauing. Much  
2 of the excess revenue collected in recent fiscal years has been tied to federal military  
3 expenditures, while private sector activity, especially among small and mid-sized  
4 businesses reliant on tourism, remains suppressed.

5 As per the University of Guam 2018 Guam Economic Report - the purpose  
6 of the 2018 Tax Amnesty Program was “(t)o increase and accelerate the collection  
7 of delinquent taxes and to encourage voluntary compliance from all taxpayers,  
8 including individual and business taxpayers...” by requiring (“full payment of  
9 principal taxes and will allow for the abatement of penalty and interest.” (Guam  
10 Department of Revenue and Taxation, 2018 May 4). The program was announced  
11 on May 4 on the Guam Department of Revenue and Taxation official website and  
12 began accepting applications on May 7 until the original deadline of May 27, which  
13 was extended to June 19 and then again to June 26. Payments were originally due  
14 by August 6 but were extended to September 5 and extended again to September 28.  
15 Department of Revenue and Taxation director “confirmed that \$30.1 million was  
16 collected out of the \$35.2 million pledged by nearly 900 delinquent taxpayers ...  
17 (w)e’re very happy with the results” (The Guam Daily Post, 2018 October 9).

18 In addition, *I Liheslaturan Guåhan* finds that properly structured tax amnesty  
19 programs can accelerate the collection of outstanding liabilities, improve long-term  
20 compliance, and provide near-term liquidity. This Act will remove the necessity of  
21 ad hoc administrative action by codifying the authority for tax amnesty in law, while  
22 still affording the Department of Revenue and Taxation the flexibility to implement  
23 such programs when it deems appropriate. By easing penalties and interest, the  
24 program will help to reduce the financial burden on taxpayers struggling under  
25 Guam's high cost of living. In times of major economic downturn—whether driven  
26 by sharp declines in tourism, destructive typhoons, a pandemic event such as  
27 COVID-19, or global recessions — both the community and the government of

1 Guam can derive significant relief and revenue benefits from the timely use of a  
2 legislatively authorized tax amnesty program.

3 With the continued drawdown of federal grant and loan assistance under the  
4 Trump administration, there is a critical need for localized revenue strategies to  
5 support government services without raising new taxes. A well-structured Tax  
6 Amnesty Program in 2025 offers an equitable and efficient opportunity for  
7 delinquent taxpayers to resolve their liabilities while giving the Government of  
8 Guam a necessary injection of general fund revenue.

9 Therefore, it is the intent of *I Liheslaturan Guåhan* to authorize a 2025 Tax  
10 Amnesty Program that provides for the waiver of penalties and interest on tax  
11 obligations incurred on or before a date established at the discretion of the Guam  
12 Department of Revenue and Taxation (DRT), to be administered by DRT. The  
13 program shall include incentives for early payment and limited installment plans for  
14 eligible participants. The program shall apply to all taxes administered under  
15 Chapter 26 and Chapter 24 of Title 11, Guam Code Annotated.

16 It is also the intent of *I Liheslaturan Guåhan* to reaffirm that this Act does not  
17 amend, supersede, or conflict with the Guam Territorial Income Tax administered  
18 under 48 U.S.C. § 1421i (the ‘mirror code’). Any waiver, abatement, or reduction of  
19 penalties or interest related to GTIT liabilities shall be carried out exclusively by the  
20 Department of Revenue and Taxation pursuant to that authority and applicable  
21 federal guidance.

22 **Section 2.** A new Article 8 is hereby *added* to Chapter 26 of Title 11, Guam  
23 Code Annotated, to read as follows:

24 **“ARTICLE 8**

25 **BUSINESS PRIVILEGE TAX LAW**

26 Article 1. General Provisions.

27 Article 2. Business Privilege Taxes.

- 1 Article 3. Alcoholic Beverage Tax.
- 2 Article 4. Liquid Fuel Tax.
- 3 Article 5. Automotive Surcharges.
- 4 Article 6. Tobacco Tax.
- 5 Article 7. General Sales Tax. [Repealed.]
- 6 Article 8. Guam Tax Amnesty Program.

7 **ARTICLE 8**

8 **GUAM TAX AMNESTY PROGRAM**

9 **§ 26801.** Title. This Article shall be known and cited as the ‘2025 Guam  
10 Tax Amnesty Program.’

11 **§ 26802. Establishment of Amnesty.** The Department of Revenue and  
12 Taxation is authorized to establish and administer a tax amnesty program,  
13 commencing at the discretion of the Guam Department of Revenue and Taxation  
14 (DRT).

15 **§ 26803. Applicability.** This Program shall apply to all taxes under Title  
16 11 of the Guam Code Annotated, including but not limited to:

- 17 (a) Business Privilege Tax (BPT);
- 18 (b) Corporate and Individual Income Taxes;
- 19 (c) Real Property Taxes governed under Chapter 24;
- 20 (d) Alcohol, Tobacco, Liquid Fuel, Occupancy, Use, and Gaming  
21 Taxes;
- 22 (e) Other tax types as identified by DRT.

23 **§ 26804. Eligibility and Exemptions.**

24 (a) Tax liabilities incurred on or before a date established at the discretion  
25 of DRT shall be eligible.

26 (1) Taxpayers currently under an existing payment plan with the  
27 Department of Revenue and Taxation shall be eligible; and

1           (2) Such participation shall not require termination of their existing  
2 plan. Payments made under the amnesty shall be credited toward their  
3 outstanding principal balance, with penalties and interest waived accordingly.

4           (b) The Program shall not apply to:

5                 (1) Taxpayers involved in criminal tax investigations or litigation;

6                 (2) Taxpayers with current appeals or litigation unless they  
7 withdraw such claims;

8                 (3) Taxpayers who defaulted on prior tax amnesty agreements;

9                 (4) Taxpayers under active audit or criminal tax investigation.

10         **§ 26805.** Waiver of Penalties and Interest.

11           (a) DRT is authorized to waive all civil penalties and interest on eligible  
12 delinquent taxes for approved applicants.

13           (b) The underlying principal tax must be paid in full or according to an  
14 approved installment agreement.

15         **§ 26807.** Application and Processing Requirements.

16           (a) Taxpayers must file all unfiled returns for eligible periods.

17           (b) Taxpayers must submit an application on forms prescribed by DRT.

18           (c) DRT shall notify applicants of approval or denial within thirty (30) days  
19 of receipt.

20           (d) DRT is authorized to assess a reasonable, cost-based administration  
21 processing fee for applications under this Section to offset operational costs  
22 associated with implementation of the Amnesty Program.

23           (e) DRT may limit participation, stagger application intake, or establish  
24 additional procedural requirements as necessary to ensure efficient administration of  
25 the program.

26         **§ 26808.** Enforcement and Post-Amnesty Collection.

1 (a) The Program shall not affect DRT's authority to collect unpaid taxes  
2 outside the amnesty period.

3 (b) After the close of the amnesty period, DRT shall resume full  
4 enforcement, including liens, garnishments, and penalties.

5 **§ 26809.** Reporting Requirements. DRT shall provide a report to *I*  
6 *Liheslaturan Guåhan* within ninety (90) days after the program concludes, detailing:

7 (a) Total amount of principal taxes collected;

8 (b) Total penalties and interest waived;

9 (c) Number and category of participating taxpayers;

10 (d) Any recommendations for future amnesty or compliance programs.

11 **§ 26810.** Savings Clause for Guam Territorial Income Tax (GTIT). For  
12 any liability subject to the Guam Territorial Income Tax under 48 U.S.C. § 1421i  
13 (the “mirror code”), nothing in this Section shall be construed to amend, supersede,  
14 or conflict with the Internal Revenue Code as in force in Guam. Any waiver,  
15 abatement, or reduction of penalties or interest on GTIT liabilities shall be  
16 administered by the Department of Revenue and Taxation solely pursuant to  
17 authority provided under 48 U.S.C. § 1421i and applicable federal regulations and  
18 guidance.

19 **§ 26811. Revenues in Support of the Department of Revenue and**  
20 **Taxation.** Ten percent (10%) of the tax collected through the administration of a  
21 Tax Amnesty Program pursuant to this Article, shall be allocated to the Department  
22 of Revenue and Taxation for the purposes of fulfilling their mandates as prescribed  
23 by Guam law. Funds shall be available upon the submission of the report pursuant  
24 to § 26809 of this Article. The Department of Revenue and Taxation shall prepare  
25 and submit a quarterly report presenting the balance of funds, itemizing of funds  
26 expended and ending balance to the Speaker of *I Liheslaturan Guåhan* due on the  
27 20<sup>th</sup> day of the new calendar quarter. Such funds are not subject to *I Maga'hågan*

1 *Guåhan*'s transfer authority, shall not lapse and shall remain available until fully  
2 expended.”

3 **Section 3.** A new § 24713 of Chapter 24, Title 11, Guam Code Annotated,  
4 is hereby *added* to read:

5 **“ARTICLE 7**

6 **DELINQUENT TAXES**

- 7 § 24701. Delinquent: Date: Penalties.  
8 § 24702. Same: Same: Same.  
9 § 24703. Same: Same: Exception.  
10 § 24704. Delinquent List: Payment for Preparation.  
11 § 24705. Same.  
12 § 24706. Same.  
13 § 24707. Roll: Certification.  
14 § 24708. Same: Effect.  
15 § 24709. Payment of Part of an Assessment.  
16 § 24710. Same: Entry on Roll.  
17 § 24711. Separate Valuation.  
18 § 24712. Same: Application.  
19 § 24713. Real Property Tax Amnesty Program  
20 **§ 24713. Real Property Tax Amnesty Program (2025).**

21 (a) **Findings and Purpose.** The *I Liheslaturan Guåhan* finds that Guam’s  
22 private sector—especially tourism-related businesses—has experienced severe  
23 downturns, while recent federal construction-related revenues are plateauing. A  
24 time-limited real property tax amnesty will accelerate collections, improve  
25 compliance, and provide near-term General Fund liquidity without permanent rate  
26 increases.

1           (b) **Definitions.** As used in this Section, “Amnesty Program” means the  
2 temporary program established herein to waive civil penalties and interest for  
3 eligible real property tax liabilities upon payment of principal tax due.

4           (c) **Scope. Covered Periods.** The Amnesty Program applies to delinquent  
5 real property tax liabilities on a date established at the discretion of DRT (the  
6 “Covered Period”).

7           (d) **Benefits.** For taxes within the Covered Period, all civil penalties and all  
8 accrued interest under Chapter 24 are waived upon full satisfaction of principal tax  
9 as provided in this Section.

10          (e) **Eligibility.** Owners or persons liable for real property taxes for the  
11 Covered Period are eligible, except that amnesty shall not apply where the taxpayer  
12 is (1) a party to a pending criminal tax case; (2) subject to an active court judgment  
13 for the same liability; (3) in an open bankruptcy unless the case is dismissed; or (4)  
14 under active audit or criminal tax investigation.

15                 (1) Taxpayers currently under an existing payment plan with the  
16 Department of Revenue and Taxation shall be eligible; and

17                 (2) Such participation shall not require termination of their existing  
18 plan. Payments made under the amnesty shall be credited toward their  
19 outstanding principal balance, with penalties and interest waived accordingly.

20          (f) **Application Window.** Applications must be filed with the Department  
21 of Revenue and Taxation’s Real Property Tax Division between start date and end  
22 date established at the discretion of DRT on a form prescribed by the Department;  
23 applications must include any returns or affidavits necessary to validate the liability  
24 and ownership. DRT shall announce the program start date thirty (30) days prior to  
25 the opening day of the program. Applications may be accepted for no longer than  
26 one hundred eighty (180) calendar days.

1           (g) **Liens and Releases.** Existing liens remain until principal is paid  
2 in full; upon full payment under this Section, liens shall be released for the  
3 covered liabilities.

4           (h) **No Refunds.** Amounts previously paid as penalties or interest  
5 before the effective date of this Section shall not be refunded.

6           (i) **Administration. Rules.** The Director of Revenue and Taxation  
7 may adopt rules under the Administrative Adjudication Law to implement this  
8 Section, consistent with the Director's authority to resolve delinquent  
9 property taxes.

10          (j) **Reporting.** Within ninety (90) days after the Amnesty Program  
11 ends, the Director shall report to *I Liheslaturan Guåhan* the number of  
12 participants, gross principal collected, penalties and interest waived, and  
13 compliance metrics.”

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

19          **Section 5. Effective Date.** This Act shall be effective upon enactment.