

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
144-38 (COR) As amended on the Floor.	Sabrina Salas Matanane V. Anthony Ada Chris Barnett Shelly V. Calvo Christopher M. Dueñas Eulogio Shawn Gumataotao Jesse A. Lujan Tina Rose Muña Barnes Sabina Flores Perez Joe S. San Agustin Telo T. Taitague Therese M. Terlaje	AN ACT TO <i>AMEND</i> §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION.	5/16/25 11:31 a.m.	5/23/25	Committee on Finance and Government Operations.	Request: 5/23/25  5/30/25	9/15/25 9:00 a.m.	9/18/25	
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	PUBLIC LAW NO.	DATE SIGNED	NOTES	
	9/25/29	AN ACT TO <i>AMEND</i> §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION.	10/3/25	10/7/25	10/18/25	38-71	10/17/25	Received: 10/17/25 Mess and Comm. Doc. No. 38GL-25-1360	

LOURDES A. LEON GUERRERO  
GOVERNOR



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

JOSHUA F. TENORIO  
LT. GOVERNOR

OFFICE OF THE SPEAKER  
FRANK F. BLAS JR.

OCT 17 2025

Time: 4:30 PM  
Received: [Signature]  
**38GL-25-1360**

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

October 17, 2025

**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. 144-38 (COR), "AN ACT TO AMEND §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION."**

*Håfa Adai* Mr. Speaker,

Bill No. 144-38 (COR) advances Guam's investment in youth development, community wellness, and athletic opportunities by extending the authorized tax credits for the rehabilitation and improvement of football fields operated by the Guam National Youth Football Federation, the measure ensures that facilities serving hundreds of young athletes continue to receive the resources needed to remain safe, modern, and accessible. These fields are more than venues for sports — they are spaces where teamwork, discipline, and leadership are cultivated and developed, helping to shape the next generation of community leaders.

However, the Legislature unfortunately abandons fiscal discipline with the extension of these tax credits. While Bill No. 144-38 in Section 2 authorizes up to One Million Dollars (\$1,000,000) in business privilege tax (BPT) credits, PL 38-60 —the recently enacted budget law for fiscal year 2026 — only appropriated Five Hundred Thousand Dollars (\$500,000) for BPT credits. This will result in an unbalanced budget caused by this unappropriated expenditure. To properly account for this increase in the amount of BPT credits the budget should have been amended with a comparable reduction in other appropriations being made.

I am signing this bill into law because I do not believe the youth of Guam should be denied the benefits of one of the most successful youth programs on Guam due to the legislature's lack of fiscal discipline. I am concerned that with the reduction in the BPT this lack of fiscal discipline will continue to erode our strong fiscal position and our standing in the financial markets.

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To: The Hon. Frank Blas, Jr., *Speaker*  
Fr: The Hon. Joshua F. Tenorio, *Acting Governor of Guam*  
Date: October 17, 2025  
Re: Bill No. 144-38 (COR)

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For these reasons, I sign Bill No. 144-38 (COR) into law as ***Public Law No. 38-71.***

*Senseraamente,*



**JOSHUA F. TENORIO**

*I Äkto Maga'låhen Guåhan*  
Acting Governor of Guam

Enclosure(s): Bill No. 144-38 (COR) nka P.L. 38-71

cc via email: The *Honorable* Lourdes A. Leon Guerrero, *Maga'hågan Guåhan*, Governor of Guam  
Compiler of Laws



**38GL-25-1360**  
Messages and Communications

**RECEIVED**  
COMMITTEE ON RULES  
October 20, 2025

10:02 a.m.

*Marie Crisostomo*



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

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

This is to certify that **Bill No. 144-38 (COR), "AN ACT TO AMEND §§ 771403 AND 771405 OF CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE AUTHORIZED TAX CREDITS FOR THE REHABILITATION AND IMPROVEMENTS OF THE FOOTBALL FIELDS OPERATED BY THE GUAM NATIONAL YOUTH FOOTBALL FEDERATION,"** was on the 3<sup>rd</sup> day of October 2025, duly and regularly passed.



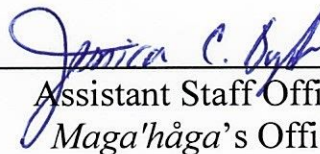
**Frank F. Blas, Jr.**  
**Speaker**

Attested:



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

This Act was received by *I Maga'hågan Guåhan* this 7<sup>th</sup> day of October, 2025, at 4:40 o'clock P.M.



**Jessica C. Dyas**  
**Assistant Staff Officer**  
**Maga'håga's Office**

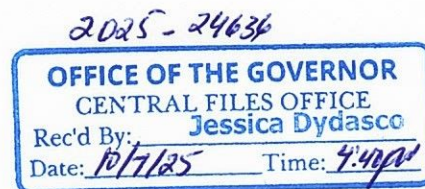
APPROVED:



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

Date: 10-17-2025

Public Law No. 38-71



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

**Bill No. 144-38 (COR)**

As amended on the Floor.

Introduced by:

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

**AN ACT TO *AMEND* §§ 771403 AND 771405 OF  
CHAPTER 77, TITLE 12, GUAM CODE ANNOTATED,  
RELATIVE TO EXTENDING THE AUTHORIZED TAX  
CREDITS FOR THE REHABILITATION AND  
IMPROVEMENTS OF THE FOOTBALL FIELDS  
OPERATED BY THE GUAM NATIONAL YOUTH  
FOOTBALL FEDERATION.**

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

**Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
that Guam's football fields require extensive rehabilitation to foster youth  
development by promoting healthier lifestyles, instilling a competitive spirit, and

1 building character. The existing football facilities necessitate significant  
2 improvements, and the allocation of direct public funding for such projects may  
3 impose on government resources. The use of tax credits is determined to be an  
4 effective mechanism for facilitating public-private partnerships, thereby distributing  
5 the costs of rehabilitation over multiple years while ensuring that these facilities  
6 adequately meet community needs.

7 **Section 2.** § 771403 of Chapter 77, Title 12, Guam Code Annotated, is  
8 hereby *amended* to read as follows:

9 **“§ 771403. Cap on Business Privilege Tax Credits for the**  
10 **Rehabilitation and Improvements of Football Fields Operated by the**  
11 **Guam National Youth Football Federation.**

12 (a) The total amount of credits against unpledged business  
13 privilege taxes pursuant to § 771402 of this Article for the rehabilitation  
14 and improvements of the football fields operated by the GNYFF  
15 authorized herein shall not exceed Three Million Dollars (\$3,000,000)  
16 over a five (5) year period, and shall be executed as follows:

17 (1) For the first (1st) year, beginning in Fiscal Year  
18 2026 which commences on October 1, 2025, up to One Million  
19 Dollars (\$1,000,000) in tax credits shall be authorized.

20 (2) For years two (2), three (3), four (4), and five (5)  
21 which commence on October 1, 2026, October 1, 2027, October  
22 1, 2028, and October 1, 2029, respectively, no more than Five  
23 Hundred Thousand Dollars (\$500,000) in tax credits shall be  
24 authorized for each year of the program.

25 (3) No more than Six Hundred Thousand Dollars  
26 (\$600,000) in unpledged business privilege tax credits pursuant



1 to § 771402 of this Article shall be issued for any one (1) field  
2 within the five (5) year period pursuant to this Section.

3 (b) If, at the expiration of the five (5) year period authorized pursuant  
4 to this Section, there are still unclaimed authorized tax credits, *I Liheslaturan*  
5 *Guåhan* may, in its discretion, extend the eligible period until such time that  
6 all eligible tax credits are exhausted.

7 (c) *I Liheslaturan Guåhan* may, in its discretion, extend the term and  
8 modify any part of the program based on future improvement plans and  
9 demand in this location.

10 (d) Construction and professional services, equipment, and materials  
11 shall be competitively procured.

12 **Section 3.** § 771405 of Chapter 77, Title 12, Guam Code Annotated, is  
13 hereby *amended* to read as follows:

14 **“§ 771405. Cap on Excise Tax Credits for the Rehabilitation and**  
15 **Improvements of the Football Fields Operated by the GNYFF.**

16 (a) The total amount of credits against excise taxes, not  
17 inclusive of those pledged for the Healthy Futures Fund pursuant to §  
18 771404 of this Article for the rehabilitation and improvements of the  
19 football fields operated by the GNYFF authorized herein, shall not  
20 exceed the cumulative total of Two Million Dollars (\$2,000,000) over  
21 a five (5) year period, and shall be executed as follows:

22 (1) For the first (1st) year, beginning in Fiscal Year  
23 2026 which commences on October 1, 2025, up to Five Hundred  
24 Thousand Dollars (\$500,000) in tax credits shall be authorized.

25 (2) For years two (2), three (3), four (4), and five (5)  
26 which commence on October 1, 2026, October 1, 2027, October  
27 1, 2028, and October 1, 2029, respectively, no more than Three

1                   Hundred Seventy-five Thousand Dollars (\$375,000) in tax  
2                   credits shall be authorized for each year of the program.

3                   (3) No more than Four Hundred Thousand Dollars  
4                   (\$400,000) in excise tax credits pursuant to § 771404 of this  
5                   Article shall be issued for any one (1) field within the five (5)  
6                   year period pursuant to this Section.

7                   (b) If, at the expiration of the five (5) year period authorized  
8                   pursuant to this Article, there are still unclaimed authorized tax credits,  
9                   *I Liheslaturan Guåhan* may, in its discretion, extend the eligible period  
10                  until such time that all eligible tax credits are exhausted.

11                  (c) *I Liheslaturan Guåhan* may, in its discretion, extend the  
12                  term and modify any part of the program based on future improvement  
13                  plans and demand in this location.

14                  (d) Construction and professional services, equipment and  
15                  materials shall be competitively procured.”

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

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