

# I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN

2025 (FIRST) Regular Session

## VOTING RECORD

<b>Bill No. 59-38 (COR)</b> As amended on the Floor.	Speaker Antonio R. Unpingco Legislative Session Hall Guam Congress Building June 3, 2025					
NAME	Yea	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused
Vice Speaker V. Anthony Ada	✓					
Senator Chris Barnett		✓				
Speaker Frank F. Blas, Jr.	✓					
Senator Vincent A.V. Borja	✓					
Senator Shelly V. Calvo	✓					
Senator Christopher M. Dueñas	✓					
Senator Eulogio Shawn Gumataotao	✓					
Senator Jesse A. Lujan	✓					
Senator Tina Rose Muña Barnes	✓					
Senator William A. Parkinson		✓				
Senator Sabina Flores Perez		✓				
Senator Sabrina Salas Matanane	✓					
Senator Joe S. San Agustin	✓					
Senator Telo T. Taitague	✓					
Senator Therese M. Terlaje		✓				

TOTAL

11

4

Yea

Nay

Not Voting/  
Abstained

Out During  
Roll Call

Absent

Excused

CERTIFIED TRUE AND CORRECT:

RENNAE V. C. MENO  
Clerk of the Legislature

I = Pass

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

**Bill No. 59-38 (COR)**

As amended on the Floor.

\*

Introduced by:

Christopher M. Dueñas  
Frank F. Blas, Jr.  
V. Anthony Ada  
Jesse A. Lujan  
Vincent A.V. Borja  
Eulogio Shawn Gumataotao  
Joe S. San Agustin  
Sabrina Salas Matanane  
Shelly V. Calvo

**AN ACT TO *ADD* A NEW § 26110.2 TO CHAPTER 26, DIVISION 2, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE ITEMIZATION OF BUSINESS PRIVILEGE TAX ON ALL SALES RECEIPTS, INVOICES AND OTHER DOCUMENTATION PROVIDED TO CUSTOMERS, AND TO ESTABLISH PENALTIES FOR NON-COMPLIANCE, TO BE KNOWN AS THE “BUSINESS PRIVILEGE TAX TRANSPARENCY ACT OF 2025.”**

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

**Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds that the Business Privilege Tax (BPT) is a significant source of revenue for the government of Guam but is largely invisible to consumers at the point of sale. This lack of transparency makes it difficult for consumers to understand the full tax burden included in their purchases and creates confusion about pricing.

1        *I Liheslatura* further finds that transparency in taxation is fundamental to good  
2 governance and informed consumer decision-making. When consumers can clearly  
3 see the taxes they pay, they are better equipped to understand both the true cost of  
4 their purchases and their contribution to government operations. The business  
5 community, through organizations such as the Guam Chamber of Commerce, has  
6 consistently advocated for greater transparency in tax collection and reporting.

7        Research into other jurisdictions demonstrates the benefits and feasibility of  
8 tax transparency requirements. Hawaii’s General Excise Tax disclosure requirement  
9 has been successfully implemented, providing consumers with clear information  
10 about tax charges on their purchases. Similarly, New Mexico’s Gross Receipts Tax  
11 disclosure requirements have enhanced consumer awareness without creating undue  
12 burden on businesses. Washington State’s requirement to separately state Business  
13 & Occupation Tax charges has proven beneficial for both consumers and businesses,  
14 while the Commonwealth of the Northern Mariana Islands has successfully  
15 implemented Value Added Tax disclosure requirements.

16        *I Liheslaturan Guåhan* intends to enhance transparency in Guam’s tax system  
17 by requiring businesses to clearly display the Business Privilege Tax on all sales  
18 receipts and invoices. This requirement will help businesses better communicate tax  
19 costs to their customers while improving public understanding of Guam’s tax  
20 structure. The six-month implementation period following the promulgation of  
21 regulations will provide businesses with adequate time to update their point-of-sale  
22 systems and train their staff on the new requirements.

23        **Section 2.** A new § 26110.2 is hereby *added* to Chapter 26, Division 2, of  
24 Title 11, Guam Code Annotated, to read:

25                **“§ 26110.2. Business Privilege Tax Transparency Act of 2025.**

26                (a) Every person required to pay Business Privilege Tax under this  
27 Chapter shall separately state and display the amount of Business Privilege

1 Tax applicable to the sale on any receipt, invoice, or other document provided  
2 to the customer at the time of sale.

3 (b) The tax amount shall be clearly identified as “Business Privilege  
4 Tax” or “BPT” and displayed as a separate line item.

5 (c) For purposes of calculating the displayed tax amount, the person  
6 shall multiply the total sale amount by the applicable Business Privilege Tax  
7 rate.

8 (d) Failure to comply with this section shall result in a penalty of  
9 Five Hundred Dollars (\$500) for each violation, not to exceed Ten Thousand  
10 Dollars (\$10,000) per calendar year.

11 (e) The Department of Revenue and Taxation shall promulgate rules  
12 and regulations necessary to implement the provisions of this Act, pursuant to  
13 Title 5, Chapter 9 (the Administrative Adjudication Act), within six (6)  
14 months of enactment.

15 (f) This Section shall take effect six (6) months after the completion  
16 of the requirements set forth in subsection (e).”

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

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