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
357-38 (COR)	Vincent A.V. Borja	AN ACT TO *AMEND* PUBLIC LAW 38-136 TO INCREASE THE REVENUE ESTIMATE FOR SECTION 30 FEDERAL INCOME TAX COLLECTIONS AND TO APPROPRIATE TWENTY MILLION DOLLARS ($20,000,000) IN ADDITIONAL SECTION 30 REVENUES TO THE GUAM DEPARTMENT OF EDUCATION FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2027.	9/3/26 9:25 a.m.						

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

Bill No. 357-38 (COR)

Introduced by: Vincent A.V. Borja

AN ACT TO *AMEND* PUBLIC LAW 38-136 TO INCREASE THE REVENUE ESTIMATE FOR SECTION 30 FEDERAL INCOME TAX COLLECTIONS AND TO APPROPRIATE TWENTY MILLION DOLLARS ($20,000,000) IN ADDITIONAL SECTION 30 REVENUES TO THE GUAM DEPARTMENT OF EDUCATION FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2027.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the condition of Guam's public schools is not the result of a single fiscal year, a single administration, or a single decision. It is the consequence of decades of deferred maintenance, aging infrastructure, inconsistent capital investment, delayed procurement, and a government-wide failure to establish and sustain a long-term plan for public school facilities.

I Liheslaturan Guåhan further finds that for too long, successive legislatures and administrations have approached school infrastructure as a crisis to be funded only after roofs leak, air-conditioning systems fail, health and safety deficiencies are identified, or a campus faces the threat of closure. While prior appropriations have addressed individual emergencies and provided temporary relief, one-time infusions of funding have not kept pace with the deterioration of Guam's aging public school facilities.

The result has been a cycle of deferred maintenance, emergency appropriations, temporary repairs, and shifting responsibility from one branch or administration to the next. Guam's students, teachers, school employees, and families have ultimately borne the consequences of that failure.

During an August 26, 2026 oversight hearing, the Guam Department of Education presented facility condition assessments identifying more than Four Hundred Twenty-Seven Million Dollars ($427,000,000) in estimated costs to bring Guam's public school facilities into good condition. This assessment makes clear that no single appropriation, budget cycle, or fiscal year can reasonably address the entirety of Guam's public school infrastructure needs.

I Liheslaturan Guåhan finds that the responsible path forward is therefore a phased, sustained, and accountable investment strategy that prioritizes the most serious health, safety, sanitation, structural, electrical, plumbing, and other facility deficiencies while establishing a long-term commitment to systematically rehabilitate Guam's public schools.

I Liheslaturan Guåhan further finds that the United States Department of the Interior has announced the advance payment of approximately One Hundred Five Million Dollars ($105,000,000) in Section 30 revenues to the government of Guam. The receipt of revenues above previously anticipated levels provides an opportunity to make an additional investment in public education without reducing appropriations already provided for essential government services.

Therefore, it is the intent of *I Liheslaturan Guåhan* to recognize additional Section 30 revenues and appropriate Twenty Million Dollars ($20,000,000) to the Guam Department of Education as the first phase of a multi-year commitment to restoring Guam's public schools.

This appropriation is not intended to suggest that Twenty Million Dollars ($20,000,000) will resolve a facilities backlog exceeding Four Hundred Twenty-Seven Million Dollars ($427,000,000). Rather, it represents a commitment to begin addressing that backlog in a disciplined and measurable manner, with priority given to projects necessary to protect the health and safety of students and employees and to maintain clean, safe, functional, and code-compliant classrooms.

It is further the intent of *I Liheslaturan Guåhan* that this appropriation mark a departure from the practice of governing from one school emergency to the next. Guam can no longer afford to wait for the next failed inspection, leaking roof, broken restroom, electrical failure, or school closure before acting.

The people of Guam deserve more than another temporary repair. They deserve a government with a plan. This Act begins that plan**.**

Section 2. Section 3 of Chapter I of Public Law 38-136 is hereby *amended* to read as follows:

Section 3. Estimated Revenues for Fiscal Year 2027. Notwithstanding § 22436, Chapter 22, Title 5 Guam Code Annotated, *I Liheslaturan Guåhan*, the Guam Legislature, adopts the following revenue estimates for Fiscal Year 2027 as the basis for the appropriations contained in this Act.

I. GENERAL FUND REVENUES AMOUNT

TOTAL GENERAL FUND REVENUE **~~$1,053,222,320~~** **$1,073,222,320**

GENERAL FUND PROVISION FOR TAX REFUND PAYMENTS **($25,359,760)**

TOTAL GENERAL FUND REVENUE AVAILABLE FOR OPERATIONS **~~$1,027,862,560~~** **$1,047,862,560**

A. TAXES

Income Tax

Individual (*not* including the Additional Child Tax Credit)	$111,777,351
Corporate	$161,244,600
Withholding Taxes, Interest, and Penalties	$333,036,063
Provision for Tax Refund Payments:	
Gross Provision for Tax Refund Payments [Federal and General Funds]	($143,690,874)
Earned Income Tax Credit Federal Receipts	$53,811,589
Child Tax Credit/Additional Child Tax Credit Federal Receipts	$64,519,525
General Fund Provision for Tax Refund Payments	($25,359,760)
TOTAL INCOME TAXES	**$580,698,254**
Business Privilege Tax	$340,242,781
GMHA Pharmaceuticals Fund (§ 26208, Article 2, Chapter 26 of Title 11 GCA)	($21,061,028)
Tax Credits:	
GMHA Medical Supplies (P.L. 35-138)	($1,000,000)
Guam National Youth Football Federation (P.L. 36-129)	($500,000)
Enhancing Tourism Aesthetics Program (P.L. 38-114)	($5,000,000)
Other Taxes	$8,529,125
Guam National Youth Football Federation (P.L. 36-129)	($375,000)
TOTAL BUSINESS PRIVILEGE TAX	**$320,835,878**
TOTAL TAXES	**$901,534,132**

B. FEDERAL SOURCES

Federal Income Tax Collection Section 30 Funds	~~$85,187,739~~ $105,187,739

Immigration Fees and Other Federal Sources	$2,507,408
TOTAL FEDERAL SOURCES	**~~$87,695,147~~ $107,695,147**
C. USE OF MONEY AND PROPERTY	**$4,277,561**
D. LICENSES, FEES, AND PERMITS	
Licenses, Fees, and Permits	$5,053,075
Licenses, Fees, and Permits (Better Public Service Fund) (Chapter 161 of Title 11 GCA)	($505,308)
TOTAL LICENSES, FEES, AND PERMITS	**$4,547,767**
E. DEPARTMENT CHARGES	**$1,366,617**
TOTAL GENERAL FUND REVENUE	**~~$999,421,224~~ $1,019,421,224**
F. RAINY DAY FUND	**($6,868,536)**
TOTAL GENERAL FUND REVENUE AVAILABLE FOR APPROPRIATION	**~~$992,552,688~~ $1,012,552,688**

II. SPECIAL FUND REVENUES

A.	Banking and Insurance Enforcement Fund	$504,183
B.	Better Public Service Fund	$1,465,286
C.	Chamorro Land Trust Operations Fund	$1,032,313
D.	Chamorro Land Trust Survey and Infrastructure Fund	$347,318
E.	Corrections Revolving Fund	$1,121,084
F.	Customs, Agriculture, and Quarantine Inspection Services Fund	$7,696,311
G.	Enhanced 911 Emergency Reporting System Fund	$1,850,622
H.	Environmental Health Fund	$1,812,482
I.	Fire, Life, and Medical Emergency Fund	$733,466
J.	GMHA Pharmaceuticals Fund	$21,061,028
K.	Guam Ancestral Lands Commission Survey,	

	Infrastructure, and Development Fund	$648,396
L.	Guam Board of Accountancy Fund	$896,600
M.	Guam Contractors License Board Fund	$862,027
N.	Guam Educational Facilities Fund	$35,566,403
O.	Guam Environmental Trust Fund	$352,488
P.	Guam Highway Fund (GHF)	$14,250,808
	(a) GHF (Better Public Service Fund; Chapter 161 of Title 11 GCA)	($959,978)
	(b) GHF (GIAA – Pursuant to Federal Register Vol. 79, 66282)	($1,066,323)
	Total Guam Highway Fund	$12,224,507
Q.	Guam Invasive Species Inspection Fee Fund	$1,690,985
R.	Guam Plant Inspection and Permit Fund	$109,515
S.	Health Professional Licensing Office Revolving Fund	$344,376
T.	Healthy Futures Fund	$23,114,705
U.	Host Community Fund	$300,000
V.	Indirect Cost Fund	$1,391,474
W.	Land Survey Revolving Fund	$2,519,784
X.	Limited Gaming Fund	$1,091,062
Y.	Manpower Development Fund	$11,536,138
Z.	Mental Health and Substance Abuse Services Fund	$416,750
AA.	Office of Vital Statistics Revolving Fund	$221,035
AB.	Police Patrol Vehicle and Equipment Revolving Fund	$345,081
AC.	Police Services Fund	$1,142,044
AD.	Professional Engineers, Architects, and Land Surveyors Board Fund	$292,525
AE.	Public Recreation Services Fund	$71,958

AF. Public School Library Resources Fund	$1,129,478
AG. Rabies Prevention Fund	$55,827
AH. Safe Streets Fund	$29,701
AI. Sanitary Inspection Revolving Fund	$510,221
AJ. School Lunch/SAE/Child Nutritional Meal Reimbursement Fund – Federal Sources (100% Federal Grant)/ Cash Collections	$12,504,000
AK. Solid Waste Operations Fund	$28,404,390
Host Community Fund (§ 51405, Article 4, Chapter 51 of Title 10 GCA)	($300,000)
Total Solid Waste Operations Fund	$28,104,390
AL. Street Light Fund	$4,190,000
AM. Tax Collection Enhancement Fund	$1,130,978
AN. Tourist Attraction Fund	$34,868,794
AO. Water Research and Development Fund	$83,974
TOTAL SPECIAL FUND REVENUE	**$215,369,309**

III. FEDERAL MATCHING GRANTS-IN-AID REVENUES

Federal Grants-In-Aid Requiring Local Match:

A. Customs and Quarantine Agency	$1,875,000
B. Department of Integrated Services for Individuals with Disabilities	$2,771,127
C. Department of Labor	$47,000
D. Department of Military Affairs	$2,178,570
E. Department of Public Health and Social Services	$188,801,303
F. Guam Council on the Arts and Humanities Agency	$426,950
G. Guam Police Department	$4,202,656

H. Office of the Attorney General $6,439,964

I. University of Guam $6,742,835

TOTAL FEDERAL MATCHING GRANTS-IN-AID REVENUE **$213,485,405**

REVENUE SUMMARY:

TOTAL GENERAL FUND REVENUE AVAILABLE FOR APPROPRIATION **~~$992,552,688~~** **$1,012,552,688**

TOTAL SPECIAL FUND REVENUE **$215,369,309**

TOTAL FEDERAL MATCHING GRANTS-IN-AID REVENUE **$213,485,405**

GRAND TOTAL **~~$1,421,407,402~~** **$1,441,407,402**

Section 3. Section 1, Part I, Chapter II of the bill is *amended* to read:

"**Section 1. Appropriation.** It is the intent of *I Liheslaturan Guåhan* to provide a lump sum appropriation to the Guam Department of Education (GDOE) for Fiscal Year 2027. Pursuant to §§ 52101 and 52102, Chapter 52, Division 2, Title 11 GCA, the sum of Two Hundred Ninety-two ~~Two Hundred Seventy-two~~ Million One Hundred Ninety-five Thousand Five Hundred Sixty-nine Dollars ($292,195,569 ~~$272,195,569~~) is appropriated to the Guam Department of Education (GDOE) Operations Fund for Fiscal Year 2027. This sum is composed of Two Hundred Sixty-six ~~Two Hundred Forty-six~~ Million Seven Hundred Eight Thousand Nine Hundred Twenty-five Dollars ($266,708,925 ~~$246,708,925~~) from the General Fund for Fiscal Year 2027, and Twenty-five Million Four Hundred Eighty-six Thousand Six Hundred Forty-four Dollars ($25,486,644) from the Public School Library Resources Fund, the Guam Educational Facilities Fund, the Healthy Futures Fund, the Limited Gaming Fund, and the School Lunch/SAE/Child Nutritional Meal

Reimbursement Fund. This appropriation shall be expended in accordance with the cash disbursement schedules required by § 52101(b), Chapter 52, Title 11 GCA.

SUMMARY OF APPROPRIATION FUNDING SOURCE

GENERAL FUND	$266,708,925 ~~$246,708,925~~
HEALTHY FUTURES FUND	$891,754
LIMITED GAMING FUND	$345,503
PUBLIC SCHOOL LIBRARY RESOURCES FUND	$790,635
SCHOOL LUNCH/CHILD NUTRI. MEAL REIMB. FUND	$12,504,000
GUAM EDUCATIONAL FACILITIES FUND	$10,954,752
TOTAL	**$292,195,569** ~~**$272,195,569"**~~

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

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