

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
225-38 (COR) As amended by the Committee on Economic Investment, Military Buildup, Regional Relations, Technology, Regulatory Affairs, Justice, Elections, and Retirement.	Eulogio Shawn Gumataotao	AN ACT TO <i>AMEND</i> § 58110 OF ARTICLE 1, AND TO <i>AMEND</i> § 58205 OF ARTICLE 2, BOTH OF CHAPTER 58, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXPANDING PUBLIC INVESTMENTS AND COMMUNITY CONTRIBUTIONS UNDER GUAM'S QUALIFYING CERTIFICATES LAW TO INCLUDE EMERGENCY RESPONSE RESOURCES.	11/17/25 9:49 a.m.	11/25/25	Committee on Economic Investment, Military Buildup, Regional Relations, Technology, Regulatory Affairs, Justice, Elections, and Retirement.	Request: 11/25/25 Waiver: 12/9/25	2/11/26 9:00 a.m.	6/4/26 As Amended.	
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	PUBLIC LAW NO.	DATE SIGNED	NOTES	
	8/17/26	AN ACT TO <i>AMEND</i> § 58110 OF ARTICLE 1, CHAPTER 58, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXPANDING PUBLIC INVESTMENTS AND COMMUNITY CONTRIBUTIONS UNDER GUAM'S QUALIFYING CERTIFICATES LAW FOR EMERGENCY RESPONSE RESOURCES, PUBLIC HEALTH, PUBLIC EDUCATION, CULTURAL PRESERVATION, AND ECONOMIC DEVELOPMENT RESOURCES.	8/19/26	8/20/26	9/1/26	38-139	9/1/26	Received: 9/1/26 Mess and Comm. Doc. No. 38GL-26-2827	

LOURDES A. LEON GUERRERO
GOVERNOR



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

JOSHUA F. TENORIO
LT. GOVERNOR

38GL-262827
OFFICE OF THE SPEAKER
FRANK F. BLAS JR.

Transmitted via Email to: speakerblas@guamlegislature.org

September 1, 2026

SEP 01 2026

Time: 2:20 PM
Received: RLG

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. 225-38 (COR), "AN ACT TO AMEND § 58110 OF ARTICLE 1, CHAPTER 58, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXPANDING PUBLIC INVESTMENTS AND COMMUNITY CONTRIBUTIONS UNDER GUAM'S QUALIFYING CERTIFICATES LAW FOR EMERGENCY RESPONSE RESOURCES, PUBLIC HEALTH, PUBLIC EDUCATION, CULTURAL PRESERVATION, AND ECONOMIC DEVELOPMENT RESOURCES."

Håfa Adai Mr. Speaker,

When businesses receive tax incentives through the Qualifying Certificate (QC) program, they are investing in Guam's economic future. It is only right that a fair share of those incentives helps maintain the essential public services that make that business activity possible.

Guam's emergency response systems are crucial to our citizens' safety and the tourism industry, but the Guam Fire Department (GFD) faces severe operational constraints. As testified by Fire Chief Daren Burier, GFD only has nine out of fifteen fire trucks operational, yet some of these trucks are over 20 years old. In 2025 alone, GFD responded to over 22,000 emergency calls while operating on an aging fleet. While the QC program previously allowed for public safety contributions, GFD received roughly two percent of those grant funds over a five-year period.

This bill corrects that imbalance, amending the QC law so that public investments and community contributions are prioritized for public safety resources. However, the use of the QC contributions should never be used as a justification for not properly funding GFD through the regulated budget process. Therefore, I sign Bill No. 225-38 (COR) into law as **Public Law No. 38-139**.

Senseramente,

JOSHUA F. TENORIO
I Åkto Maga'låhen Guåhan
Acting Governor of Guam



38GL-26-2827
Messages and Communications

RECEIVED
COMMITTEE ON RULES
September 1, 2026

3:19 p.m.

Marie Crisostomo

Enclosure(s): Bill No. 225-38 (COR) nka P.L. 38-139
cc via email: *Honorable* Joshua F. Tenorio, *Sigundo Maga'låhen Guåhan*, Lt. Governor of Guam
Compiler of Laws

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. 225-38 (COR), "AN ACT TO AMEND § 58110 OF ARTICLE 1, CHAPTER 58, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXPANDING PUBLIC INVESTMENTS AND COMMUNITY CONTRIBUTIONS UNDER GUAM'S QUALIFYING CERTIFICATES LAW FOR EMERGENCY RESPONSE RESOURCES, PUBLIC HEALTH, PUBLIC EDUCATION, CULTURAL PRESERVATION, AND ECONOMIC DEVELOPMENT RESOURCES,"** was on the 19th day of August 2026, duly and regularly passed.



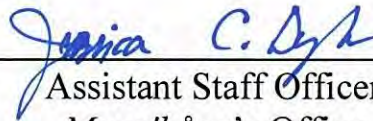
Frank F. Blas, Jr.
Speaker

Attested:



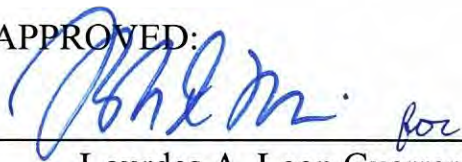
Sabrina Salas Matanane
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 20th day of August, 2026, at 1:00 o'clock P.M.



Assistant Staff Officer
Maga'håga's Office

APPROVED:



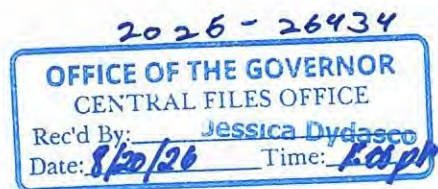
Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date:

9/1/2026

Public Law No.

38-139



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

Bill No. 225-38 (COR)

As amended by the Committee on Economic Investment,
Military Buildup, Regional Relations, Technology,
Regulatory Affairs, Justice, Elections, and Retirement.

Introduced by:

Eulogio Shawn Gumataotao

V. Anthony Ada

Chris Barnett

Frank F. Blas, Jr.

Vincent A.V. Borja

Shelly V. Calvo

Christopher M. Dueñas

Jesse A. Lujan

Tina Rose Muña-Barnes

William A. Parkinson

Sabina Flores Perez

Sabrina Salas Matanane

Joe S. San Agustin

Telo T. Taitague

Therese M. Terlaje

AN ACT TO *AMEND* § 58110 OF ARTICLE 1, CHAPTER 58, TITLE 12, GUAM CODE ANNOTATED, RELATIVE TO EXPANDING PUBLIC INVESTMENTS AND COMMUNITY CONTRIBUTIONS UNDER GUAM'S QUALIFYING CERTIFICATES LAW FOR EMERGENCY RESPONSE RESOURCES, PUBLIC HEALTH, PUBLIC EDUCATION, CULTURAL PRESERVATION, AND ECONOMIC DEVELOPMENT RESOURCES.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds

that through discussions with the Chief of the Guam Fire Department (GFD)

1 regarding emergency response capabilities within Tumon, the island's tourism
2 district, GFD has recommended for the Committee on Public Safety, Emergency
3 Management, and Guam National Guard (Committee) to amend Guam's Qualifying
4 Certificates (QC) Law. GFD is seeking to have the QC Law modified so that public
5 investments and community contributions, which are required as a condition for
6 receiving certain tax incentives, are prioritized for resources which are needed
7 particularly in response to firefighting and rescue services involving high-rise hotels.

8 *I Liheslatura* finds that according to GFD's FY 2026 Budget Request, the
9 Department had only seven (7) out of its fifteen (15) fire trucks operational as of
10 April 2025. Two (2) of the seven (7) fire trucks are 2024 models and the remaining
11 five (5) fire trucks are older models from 2011, 2006 (x2), 2005, and 2000,
12 respectively. As of November 2025, GFD received \$5 million in federal funding
13 from the U.S. Department of the Interior for the procurement of fuel-efficient fire
14 engines.

15 *I Liheslatura* finds that based on information provided by the Guam Economic
16 Development Authority (GEDA), the QC Law already allows for public investments
17 to be used for public safety vehicles, subject to the terms and conditions of the QC
18 and the availability of funds. However, according to GEDA records, between 2020
19 and 2025, GFD received \$50,000 or approximately 2% of \$2,461,129.88 in QC
20 Grant Funding for the same period.

21 *I Liheslatura* further finds that similar capacity challenges exist across
22 Guam's public health infrastructure, including but not limited to the need for modern
23 healthcare equipment and facilities; public education infrastructure, including but
24 not limited to educational programs and facilities; cultural preservation initiatives;
25 and economic development initiatives, including, but not limited to workforce
26 training programs. These sectors, like public safety, are essential to the well-being
27 of residents and the sustainability of Guam's economic development.

1 Consistent with the intent and spirit of Guam's QC Law, 12 GCA, Chapter
2 58, which recognizes that large-scale projects place undue pressure on the island's
3 infrastructure, *I Liheslatura* seeks to strengthen support for the critical needs of
4 Guam's public safety, health and education agencies, cultural preservation, and
5 economic development. Through this Act, *I Liheslatura* recognizes the importance
6 of ensuring that responsible economic development occurs together with
7 investments into emergency response capabilities, public health and education
8 infrastructure, cultural preservation, and economic development initiatives
9 necessary to support Guam's long-term growth and resilience.

10 **Section 2.** § 58110 of Article 1 of Chapter 58, Title 12, Guam Code
11 Annotated, is *amended*, to read:

12 **“§ 58110. Conditions of Benefits.** In its recommendation of specific
13 tax benefits, the Authority shall consider the following as possible terms and
14 conditions to such benefits:

15 (a) Percentage of Investment. Limiting the tax benefits to a
16 percentage of the capital investment in Guam to be made by the
17 Beneficiary;

18 (b) Variable Rate. Varying the rate of tax benefits over the
19 term of the Qualifying Certificate;

20 (c) Limitation on Amount. Limiting the tax benefits to a fixed
21 dollar amount;

22 (d) Public Investments. Conditioning the tax benefits on the
23 Beneficiary's investing in or creating public improvements separate
24 from its proposed activities, including programs and projects sponsored
25 or proposed by a village's Mayor or Municipal Planning Council, and
26 investments that are made in support of:

1 (1) Public Safety emergency response resources of the
2 Government of Guam, including but not limited to, aerial ladder
3 fire trucks, ambulances, police vehicles, water rescue equipment
4 and training;

5 (2) Public Health infrastructure, including but not
6 limited to, healthcare equipment and facilities;

7 (3) Public Education infrastructure, including but not
8 limited to, educational programs and facilities;

9 (4) Cultural preservation initiatives; and

10 (5) Economic development initiatives, including but
11 not limited to, workforce training programs.

12 The Authority shall develop or amend established policies
13 requiring that a portion of Public Investments be prioritized to support
14 the immediate and long-term resource needs of the Government of
15 Guam for public safety, public health, public education, cultural
16 preservation and economic development. These Public Investments
17 authorized by the Authority shall complement, not substitute, for
18 federal grants or appropriations by *I Liheslaturan Guåhan*.

19 (e) Local Shareholders. Requiring the Beneficiary to offer ten
20 percent (10%) or more of its corporate equity to qualified residents of
21 Guam on terms and conditions to be established by the Authority;

22 (f) Profit-Sharing, etc. Requiring the Beneficiary to establish
23 profit-sharing and stock ownership programs and other similar benefits
24 for its employees;

25 (g) Training. Requiring the Beneficiary to (1) utilize locally-
26 based and locally-owned training services as needed; or (2) establish
27 in-house training programs that consult with locally-based experts to

1 ensure compliance of pertinent local rules and regulations as needed; or
2 (3) make contributions to an independent training or scholarship fund.
3 Initial consideration for locally-owned, locally-based training
4 businesses or services shall be given before considering and soliciting
5 businesses or services outside of Guam.

6 (h) Local Purchaser. Requiring the Beneficiary to procure
7 services or products supplied by Guam licensed vendors if the total cost
8 of the same does not exceed one hundred ten percent (110%) of the cost
9 of the same services or products available from off-island vendors.

10 (i) Local Professional Advice and Support. Requiring the
11 Beneficiary to procure and utilize Guam-licensed entities or employ
12 Guam residents that provide professional advice and support in the
13 areas of records access and legal services. Such service providers shall
14 include, but not be limited to, accountants, attorneys and auditors.
15 GEDA shall have the authority to determine which services are subject
16 to this provision of law.”

17 **Section 3. Effective Date.** This Act shall become effective upon enactment,
18 and the provisions of Section 2 shall apply prospectively to Qualifying Certificates
19 which are approved by *I Maga'hågan/Maga'låhi Guåhan* after the enactment of this
20 Act.