#### I Mina'trentai Siette 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
120-37 (COR) As amended by the	Jesse A. Lujan Tina Rose Muña Barnes Sabina Flores Perez Dwayne T.D. San Nicolas William A. Parkinson Thomas J. Fisher	AN ACT TO AMEND \$10113 OF ARTICLE 1, CHAPTER 10, TITLE 22, GUAM CODE ANNOTATED, RELATIVE TO STRENGTHENING WORKFORCE DEVELOPMENT BY EXTENDING THE SUNSET PROVISION OF THE GUAM REGISTERED APPRENTICESHIP PROGRAM FOR AN ADDITIONAL FIVE (5) YEARS.	5/16/23 10:15 a.m.	5/18/23	Committee on General Government Operations and Appropriations	Request: 5/18/23 6/12/23	10/2/23 3:00 p.m.	10/19/23 2:39 p.m. As amended by the Committee on General Government Operations and Appropriations	
further amended in the		TITLE	DATE PASSED	TRANSMITTED	DUE DATE	PUBLIC LAW NO.	DATE SIGNED	NOTES	
Committee of the Whole	11/27/23	AN ACT TO AMEND § 10113 OF ARTICLE 1, CHAPTER 10, TITLE 22, GUAM CODE ANNOTATED, RELATIVE TO STRENGTHENING WORKFORCE DEVELOPMENT BY EXTENDING THE SUNSET PROVISION OF THE GUAM REGISTERED APPRENTICESHIP PROGRAM FOR AN ADDITIONAL FIVE (5) YEARS.	11/30/23	12/1/23	12/13/23	37-53	12/13/23	Received: 12/13/23 Messages and Communications Doc. No. 37GL-23-1336	

CLERKS OFFICE Page 1

#### LOURDES A. LEON GUERRERO GOVERNOR



JOSHUA F. TENORIO LI. GOVERNOR

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

Transmitted via email to: speaker@guamlegislature.org

December 13, 2023

Honorable Therese M. Terlaje, Speaker I Mina'trentai Siette Na Liheslaturan Guåhan 37<sup>th</sup> Guam Legislature Guam Congress Building 163 Chalan Santo Papa Hagåtña, Guam 96910

31GL-23-1336 OFFICE OF THE SPEAKER THERESE M. TERLAJE

DEC 1 3 2023

Time: 4:55 pm
Received: 5N

Re: Bill No. 120-37 (COR) - AN ACT TO AMEND § 10113 OF ARTICLE 1, CHAPTER 10, TITLE 22, GUAM CODE ANNOTATED, RELATIVE TO STRENGTHENING WORKFORCE DEVELOPMENT BY EXTENDING THE SUNSET PROVISION OF THE GUAM REGISTERED APPRENTICESHIP PROGRAM FOR AN ADDITIONAL FIVE (5) YEARS

Håfa Adai Madame Speaker,

Bill No. 120-37 (COR) authorizes the extension of the Guam Registered Apprenticeship Program ("GRAP") tax credit for an additional five years, now to expire no later than December 30, 2029.

Since 2009, GRAP has provided \$52.7 million in tax credits to companies participating in this Department of Labor program that employs and trains apprentices in skilled high-demand fields, including telecommunications, engineering, finance, electrical, and healthcare. The program allows the participating individuals to learn valuable skills while earning a salary. The program also helps the participants secure a full-time position and provides the participating businesses a valuable tool for growing their skilled workforce. Bill No. 120-37 will continue to provide incentives to eligible Guam businesses to recruit and train apprentices in high-demand fields.

Workforce development is a key component of our Administration's goal of growing our economy and strengthening our community. We continue to support the expansion of Guam's workforce and hope to see many more graduates from the Guam Registered Apprenticeship Program in the near future.

For these reasons, I sign Bill No. 120-37 (COR) into law as *Public Law No. 37-53*.

Senseramente,

LOURDES A. LEON GUERRERO

Maga'hågan Guåhan Governor of Guam

Enclosure: Bill No. 120-37 (COR) nka P.L. 37-53

cc via email: Honorable Joshua F. Tenorio, Sigundo Maga'låhen Guåhan, Lt. Governor of Guam

Compiler of Laws

## I MINA'TRENTAI SIETTE NA LIHESLATURAN GUÅHAN 2023 (FIRST) Regular Session

## CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'HÂGAN GUÂHAN

This is to certify that Bill No. 120-37 (COR), "AN ACT TO AMEND § 10113 OF ARTICLE 1, CHAPTER 10, TITLE 22, GUAM CODE ANNOTATED, RELATIVE TO STRENGTHENING WORKFORCE DEVELOPMENT BY EXTENDING THE SUNSET PROVISION OF THE GUAM REGISTERED APPRENTICESHIP PROGRAM FOR AN ADDITIONAL FIVE (5) YEARS," was on the 30<sup>th</sup> day of November 2023, duly and regularly passed.

	Therese M. Terlaje Speaker				
Attested:  Amanda I Shelton Legislative Secretary	Брешке				
This Act was received by <i>I Maga'hågan G</i> 2023, at 3:23 o'clock P.M.  APPROVED:	Assistant Staff Officer  Maga'håga's Office				
Lourdes A. Leon Guerrero  I Maga'hågan Guåhan  Date: 12/13/23  Public Law No. 37-53					
	2023-20399				

OFFICE OF THE GOVERNOR CENTRAL FILES Elaine Tajalle

# I MINA'TRENTAI SIETTE NA LIHESLATURAN GUÅHAN 2023 (FIRST) Regular Session

### Bill No. 120-37 (COR)

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

Introduced by:

1

Roy A. B. Quinata
Joe S. San Agustin

Jesse A. Lujan

Tina Rose Muña Barnes

Sabina Flores Perez

Amanda L. Shelton

Dwayne T.D. San Nicolas

William A. Parkinson

Thomas J. Fisher

Christopher M. Dueñas

Chris Barnett

Frank Blas, Jr.

Joanne Brown

Telo T. Taitague

Therese M. Terlaje

AN ACT TO AMEND § 10113 OF ARTICLE 1, CHAPTER 10, TITLE 22, GUAM CODE ANNOTATED, RELATIVE TO STRENGTHENING WORKFORCE DEVELOPMENT BY EXTENDING THE SUNSET PROVISION OF THE GUAM REGISTERED APPRENTICESHIP PROGRAM FOR AN ADDITIONAL FIVE (5) YEARS.

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

- 2 Section 1. Legislative Findings and Intent. I Liheslaturan Guåhan finds
- 3 that the Guam Registered Apprenticeship Program (GRAP) established by Public
- 4 Law 28-142 has provided eligible businesses with gross receipt tax (GRT) incentives

to encourage businesses to recruit and retain apprentices in highly-skilled trades since 2006.

I Liheslaturan Guahan further finds that eligible businesses that partake in the program are entitled to tax credits against their gross receipts tax liability equal to fifty percent (50%) of the eligible training costs paid or incurred by the business, including the direct wages of apprentices, direct fringe benefits, journeyman's wages, instructor costs, training costs, and personal protective equipment.

In the last thirteen (13) years, GRAP has provided approximately Forty-three Million Dollars (\$43,000,000) in tax credits to over a dozen companies that have actively recruited apprentices in high demand career fields, such as telecommunications, engineering, finance, electrical, and healthcare.

Therefore, it is the intent of *I Liheslaturan Guåhan* to continue to support the employment and training of highly-skilled workers by extending the sunset provision of GRAP for an additional five (5) years; and this Act supports *I Liheslatura*'s continued prioritization of tax incentive programs which help to build and sustain our island's workforce.

**Section 2.** § 10113 of Article 1, Chapter 10, Title 22, Guam Code Annotated, is hereby *amended* to read as follows:

## "§ 10113. Tax Credit Sunset Provision.

- (a) Notwithstanding any other provision of law, §§ 10108, 10109, and 10110 of this Article shall remain in effect until December 30, 2029. Any Guam Registered Apprenticeship Program tax credits certified for a period expiring after December 30, 2024, but no later than December 30, 2029, shall remain in full force and effect until the period expires or the credit is canceled on other grounds.
- (b) Notwithstanding any other provision of law, tax credits that have not been applied to business privilege tax liability that remains after the

- effective date of Subsection (a) hereof may be carried forward until such tax credit is exhausted for the tax year if any part of the tax year falls before December 30, 2029."
- 4 **Section 3. Effective Date.** This Act shall be effective upon enactment.