

I Mina'trentai Siette Na Lihelaturan 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)	Amanda L. Shelton Roy A.B. Quinata Joe S. San Agustin Jesse A. Lujan Tina Rose Muña Barnes Sabina Flores Perez Dwayne T.D. San Nicolas William A. Parkinson	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.						

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

Bill No. 120-37 (COR)

Introduced by:

Amanda L. Shelton 
Roy A.B. Quinata 
Joe S. San Agustin 
Jesse A. Lujan 
Tina Rose Muña Barnes 
Sabina Flores Perez 
Dwayne T.D. San Nicolas 
William A. Parkinson 

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.

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

2 **Section 1. Legislative Findings and Intent.**

3 *I Liheslaturan Guåhan* finds that the Guam Registered Apprenticeship
4 Program (GRAP), established by Public Law 28-142, has provided eligible
5 businesses with gross receipt tax (GRT) incentives to encourage businesses to recruit
6 and retain apprentices in high skilled trades since 2006.

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

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

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

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

13 **“§ 10113. Tax Credit Sunset Provision.**

14 (a) §§ 10108, 10109, and 10110 of this Article shall remain in effect until
15 December 30, ~~2024~~ 2029. Any Guam Registered Apprenticeship Program tax credits
16 certified for a period expiring after December 30, ~~2019~~ 2024, but no later than
17 December 30, ~~2024~~ 2029, shall remain in full force and effect until the period expires
18 or the credit is cancelled on other grounds.

19 (b) Tax credits that have not been applied to business privilege tax liability
20 that remains after the effective date of Subsection (a) hereof may be carried forward
21 until such tax credit is exhausted for the tax year if any part of the tax year falls
22 before December 30, ~~2024~~ 2029.”

23
24 **Section 3. Effective Date.** This Act shall be effective upon enactment.