

I MINA'TRENTAI SIETTE NA LIHESLATURAN GUÅHAN

2023 (FIRST) Regular Session

VOTING RECORD

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.

Speaker Antonio R. Unpingco Legislative Session Hall
 Guam Congress Building
 November 30, 2023

NAME	Aye	Nay	Not Voting/ Abstained	Out During Roll Call	Absent	Excused
Senator Chris Barnett	✓					
Senator Frank Blas, Jr.	✓					
Senator Joanne Brown	✓					
Senator Christopher M. Dueñas	✓					
Senator Thomas J. Fisher	✓					
Senator Jesse A. Lujan	✓					
Vice Speaker Tina Rose Muña Barnes	✓					
Senator William A. Parkinson	✓					
Senator Sabina Flores Perez	✓					
Senator Roy A. B. Quinata	✓					
Senator Joe S. San Agustin	✓					
Senator Dwayne T. D. San Nicolas	✓					
Senator Amanda L. Shelton	✓					
Senator Telo T. Taitague	✓					
Speaker Therese M. Terlaje	✓					

TOTAL

15

0

0

0

Aye

Nay

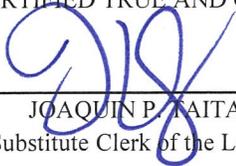
Not
Voting/
Abstained

Out
During
Roll Call

Absent

Excused

CERTIFIED TRUE AND CORRECT:



JOAQUIN P. TAITAGUE
 Substitute Clerk of the Legislature

I = Pass

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2023 (FIRST) Regular Session

Bill No. 120-37 (COR)

As amended by the Committee on General
Government Operations and Appropriations; and
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*

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
Thomas J. Fisher
Christopher M. Dueñas

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

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

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

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

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

17 **“§ 10113. Tax Credit Sunset Provision.**

18 (a) Notwithstanding any other provision of law, §§ 10108, 10109,
19 and 10110 of this Article shall remain in effect until December 30, 2029. Any
20 Guam Registered Apprenticeship Program tax credits certified for a period
21 expiring after December 30, 2024, but no later than December 30, 2029, shall
22 remain in full force and effect until the period expires or the credit is canceled
23 on other grounds.

24 (b) Notwithstanding any other provision of law, tax credits that have
25 not been applied to business privilege tax liability that remains after the
26 effective date of Subsection (a) hereof may be carried forward until such tax

1 credit is exhausted for the tax year if any part of the tax year falls before
2 December 30, 2029.”

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