

I Mina'trentai Siette Na Liheslaturan Guðhan
APPOINTMENTS

| DOCUMENT NO. | APPOINTEE | POSITION | AGENCY | APPT. DATE | TERM LENGTH | DATE REFERRED | COMMITTEE REFERRED | PUBLIC HEARING DATE | DATE COMMITTEE REPORT FILED | SESSION DATE | DATE CONFIRMED | NOTES |
|--------------|-----------------|----------|------------------------------------|------------|--|---------------|--|---------------------|-----------------------------|--------------|----------------|-------|
| 37GL-24-1620 | Marie P. Lízama | Director | Department of Revenue and Taxation | 1/31/24 | To serve at the pleasure of the Governor | 2/6/24 | Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning | 5/7/24 1:00 p.m. | 6/6/24 3:30 p.m. | | | |



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

June 4, 2024

The Honorable Therese M. Terlaje

Speaker

I Mina'trentai Siette Na Liheslaturan Guåhan

163 Chalan Santo Papa

Hagåtña, Guam 96910

VIA: The Honorable Chris Barnett

Chairperson, Committee on Rules

RE: Committee Report on the Executive Appointment of Mrs. Marie P. Lizama to serve as a Director of the Department of Revenue and Taxation.

Håfa Adai Speaker Terlaje,

Transmitted herewith is the Committee Report on the **Executive Appointment of Mrs. Marie P. Lizama** to serve as **Director** of the **Department of Revenue and Taxation** who was referred to the Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning.

Committee votes are as follows:

- 4 TO DO CONFIRM
- 0 TO NOT CONFIRM
- 0 TO REPORT OUT ONLY
- 0 TO ABSTAIN
- 0 TO PLACE IN INACTIVE FILE



COMMITTEE ON RULES

Received:

June 4, 2024 4:41 p.m.

Beatrice Cruz

Si Yu'os ma'åse',

Sabina Flores Perez

Senator, *I Mina'trentai Siette Na Liheslaturan Guåhan*



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guahan • 37th Guam Legislature

COMMITTEE REPORT

Nomination of Marie P. Lizama

**To serve as Director of the
Department of Revenue and
Taxation**

**To serve at the pleasure of
the Governor**



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

June 4, 2024

MEMORANDUM

To: **All Members**
Committee on Environment, Revenue and Taxation, Labor, Procurement, and
Statistics, Research, and Planning

From: **Senator Sabina Flores Perez** *SFP*
Committee Chairperson

Subject: **Committee Report on Appointment of Mrs. Marie P. Lizama**

Håfa Adai,

Transmitted herewith for your consideration is the Committee Report on the appointment of **Mrs. Marie P. Lizama** to serve as **Director** of the **Department of Revenue and Taxation**.

This report includes the following:

- COR Referral Memorandum of the Appointment
- Appointment Letter to the Speaker from *I Maga'hågan Guåhan*
- Appointment Packet and Supporting Documents from *I Maga'hågan Guåhan*
- Notices of Public Hearing
- Public Hearing Agenda
- Public Hearing Sign-in Sheet
- Submitted Written Testimonies & Supporting Documents
- Committee Vote Sheet
- Committee Report Digest

Please take the appropriate action on the attached vote sheet. Your attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact me.



COMMITTEE ON RULES

Senator Chris Barnett, Chairperson
I Mina'trentai Siette Na Liheslaturan Guåhan
37th Guam Legislature

February 6, 2024

To: **Joaquin P. Taitague**
Clerk of the Legislature

Attorney Darleen Hiton
Legislative Legal Counsel

From: **Senator Chris Barnett** *DUB*
Chairperson, Committee on Rules

Subject: **Referral of Appointment**

Håfa Adai yan Biba Guåhan!

As per my authority as Chairperson of the Committee on Rules and subject to §9.01, Rule IX of our Standing Rules, I am forwarding the referral of the following appointment:

Appointee: **Marie P. Lizama**

Position: **Director**

Term Length: **At the pleasure of the Governor**

Please refer the following document:

“**Doc. No. 37GL-24-1620** – Office of the Governor – Appointment and Supporting Documents for Marie P. Lizama, Director, Department of Revenue and Taxation.”

Ensure the appointment is referred to the Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning chaired by Senator Sabina Flores Perez. I also request that the same be forwarded to Management Information Services (MIS) for posting on our website.

Should you have any questions or concerns, please feel free to contact Kamarin J.A. Nelson, Committee on Rules Director at 671-472-2461.





LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LT. GOVERNOR

UFISINAN I MAGA'HĀGAN GUĀHAN
OFFICE OF THE GOVERNOR OF GUAM

January 31, 2024

Doc. type **37GL-24-1620**
OFFICE OF THE SPEAKER
THERESE M. TERLAJE

Honorable Therese M. Terlaje
Speaker
I Mina'trentai Siette Na Liheslaturan Guĥhan
37th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932

FEB 05 2024
Time: **4:47pm**
Received:

RE: Cabinet Appointment

Hafa Adai Madame Speaker:

By virtue of the authority vested in me pursuant to the Organic Act of Guam, 5 GCA § 3114, and all applicable laws, I am pleased to transmit the following appointment and supporting documents:

APPOINTEE: Marie P. Lizama
POSITION: Director, Department of Revenue and Taxation
TERM LENGTH: To serve at the pleasure of the Governor

The appointment is subject to the advice and consent of *I Liheslaturan Guĥhan*. Please schedule a hearing at your earliest convenience.

Senseramente,

LOURDES A. LEON GUERRERO
Maga'hāgan Guĥhan
Governor of Guam



37GL-24-1620
Messages and Communications
RECEIVED
Committee on Rules
February 5, 2024
6:59 p.m.
Beatrice Cruz

cc: *Honorable* Joshua F. Tenorio, Lt. Governor of Guam

LOURDES A. LEON GUERRERO
GOVERNOR



JOSHUA F. TENORIO
LT. GOVERNOR

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

January 31, 2024

MARIE P. LIZAMA

RE: Appointment as Director, Department of Revenue & Taxation

Hafa Adai Ms. Lizama:

Pursuant to my authority under the Organic Act of Guam, 5 GCA § 3114, and all applicable laws, it is with pleasure that I appoint you to serve as:

DIRECTOR, DEPARTMENT OF REVENUE AND TAXATION (*at the pleasure of the Governor*)

Appointing you to this position comes with great responsibility because you will have a vital role to perform placing many demands on your time and energy. Integrity and honesty are virtues that I prioritize for my Administration to exemplify, and I know that you will do the same while in service to the people of Guam. Your responsibilities shall be significant and consequential, and I trust that you will fulfill your duties and set a standard for others to follow.

This appointment is subject to the advice and consent of *I Liheslaturan Guåhan*. Pending the consent of and confirmation of this appointment by *I Liheslaturan Guåhan*, you are hereby appointed to serve as Director in an acting capacity, effective November 11, 2023.

I appreciate your willingness to serve in this position. Should you have any questions, please contact the Office of the Governor.

Senseramente,

A handwritten signature in black ink, appearing to read "Lourdes A. Leon Guerrero".

LOURDES A. LEON GUERRERO
Maga'hågan Guåhan
Governor of Guam

cc: *Honorable* Joshua F. Tenorio, Lt. Governor of Guam



OFFICE OF THE GOVERNOR OF GUAM Nomination and Appointment Information Sheet

The following information is required for submission to the
Speaker of *I Liheslaturan Guåhan* in accordance with Title 4, Guam Code Annotated Section 2103

NOMINEE INFORMATION

| | | |
|---|-------------------------------------|-------------------------------|
| Last Name Lizama | First Name Marie | Middle Initial P |
| Mailing Address [REDACTED] | | Apartment/Unit # |
| City [REDACTED] | State [REDACTED] | Zip Code [REDACTED] |
| Phone [REDACTED] | E-mail Address [REDACTED] | |
| Position to which Appointment is Made Director, Guam Department of Revenue and Taxation | | |
| Are you a citizen of the United States? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | | |
| If no, are you authorized to work in the United States? Yes <input type="checkbox"/> No <input type="checkbox"/> | | |

EDUCATION

| SCHOOL (Name, City and State) | DATES OF ATTENDANCE | TYPE OF DEGREE | YEAR EARNED |
|---|--------------------------------|--------------------------|-------------|
| High School George Washington High School | August 1982 - June 1985 | High School Diploma | 1985 |
| College University of Guam | August 1989 - December 1995 | B.B.A. - Marketing | 1995 |
| Graduate School | | | |
| Other Degree International Business College | July 1985 - July 1986 | Airline-Hotel Diploma | 1986 |

EMPLOYMENT HISTORY

| | |
|--|--|
| Name of Present/Last Employer and Mailing Address Government of Guam - Dept. of Revenue and Taxation 1240 Army Drive Barrigada, GU 96913 | Position Title Deputy Director |
| | Dates Held July 2021 - Present |

| | |
|---|---|
| Previous Employer and Mailing Address Government of Guam - Dept. of Labor 414 West Soledad Avenue Suite 808, GCIC Building Hagatna, GU 96910 | Position Title Business Service Unit Lead (SPC) |
| | Dates Held March 2021 - July 2021 |

| | |
|---|--|
| Previous Employer and Mailing Address Delta Air Lines 1030 Delta Boulevard Atlanta, GA 30354-1989 | Position Title Sales Manager - Guam |
| | Dates Held December 2004 - June 2018 |

| | |
|---|---|
| Previous Employer and Mailing Address Worldspan (Company no longer in existence) | Position Title Account Manager |
| | Dates Held March 1998 - December 2004 |

| | |
|---|--|
| Previous Employer and Mailing Address Northwest Airlines GSA (Pacair, Ltd.) (No existing office) | Position Title Passenger Sales Account Executive |
| | Dates Held 1991 - March 1998 |

PRIOR GOVERNMENT OF GUAM SERVICE

| | | | |
|----------------------------------|------------------|-----------------------|--|
| Agency or Department Name | | Position Title | |
| Address | Phone No. | Dates Held | |

| | | | |
|----------------------------------|------------------|-----------------------|--|
| Agency or Department Name | | Position Title | |
| Address | Phone No. | Dates Held | |

PRIOR GOVERNMENT SERVICE (EXCLUDING GOVERNMENT OF GUAM)

| | | | |
|----------------------------------|------------------|-----------------------|--|
| Agency or Department Name | | Position Title | |
| Address | Phone No. | Dates Held | |

| | | | |
|----------------------------------|------------------|-----------------------|--|
| Agency or Department Name | | Position Title | |
| Address | Phone No. | Dates Held | |

TRAINING

| INSTITUTE/SEMINARS/ON-THE-JOB TRAINING | DATE |
|---|-------------|
| Situational Self-Leadership (Ken Blanchard) | June 2012 |
| The 5 Choices to Extraordinary Productivity (Franklin Covey) | June 2009 |
| Time Management / Customer Service / Best Practices for Sales | July 2006 |
| Anti-Trust Compliance / Cybersecurity | Annually |

AWARDS

| |
|--|
| List all educational, professional, civic awards, and recognition for public service: |
| University of Guam Distinguished Alumni Leadership Award |

PROFESSIONAL INVOLVEMENT

| |
|--|
| List involvement on a local/national/international level. List organizations, activities participated in, and offices held: |
| |

COMMUNITY / CIVIC INVOLVEMENT

| <i>List organizations, activities participated in, and offices held:</i> |
|--|
| Santa Teresita Church - Lector / Confraternity of Christian Doctrine (CCD) Teacher Ministry to the Homeless (formerly Kamalen Karidat) - Volunteer / Event Chairperson Humanities Guahan - Vice-Chairperson / Member Guam and Saipan Chambers of Commerce - Member Andersen Civilian Advisory Council - Business Community Member Tourism Education Council - Member University of Guam School of Business & Public Administration Advisory Council - Member |

PUBLICATIONS AND PRESENTATIONS

| <i>List any published articles, papers delivered at professional meetings, etc.:</i> |
|--|
| |

MILITARY SERVICE (Please attach Form DD-214)

| <i>BRANCH</i> | <i>DATES OF SERVICE</i> | <i>RANK AT DISCHARGE</i> | <i>TYPE OF DISCHARGE</i> |
|---------------|-------------------------|--------------------------|--------------------------|
| | | | |

OTHER INFORMATION

(1) Have you ever been found guilty of a felony in any court, whether within or without the United States?

Yes No If so, please specify in detail: _____

Address of the Court: _____

Date(s) of Conviction: _____

Specific Infraction Committed: _____

(2) Have you ever been declared mentally incompetent by any court, whether within or without the United States?

Yes No If so, please specify in detail the reasons and facts related to such declaration:

(3) Have you ever been found not guilty or not punishable in any criminal proceedings by reason of insanity?

Yes No

(4) Have you ever been confined to a mental institution for any reason?

Yes No If so, please specify in why the appointing authority believes you that you are not suffering from any mental illness or affliction:

AFFIDAVIT / DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned, do hereby depose and say that: (1) I have read and reviewed the information contained in the attached Appointment/Nomination letter from the Governor of Guam; (2) that the matters contained in the Appointment/Nomination letter, together with all attachments thereto, are true and correct and that I am competent to testify to said matters; and (3) that this Declaration is made for the purpose of complying with the requirements of 4 G.C.A. Section 2103.5.

I declare under penalty of perjury under the laws of Guam (4 G.C.A. Section 4308) that the foregoing is true and correct.

Marie P. Lizama



Print Name and Signature

01/31/24

Date



Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individual(s) whose information has been included as part of this transmission.

Government of Guam

**GUAM POLICE DEPARTMENT
RECORDS & IDENTIFICATION SECTION**

P.O. Box 23909
Guam Main Facility, Guam 96921



December 6, 2023

SUBJECT: CRIMINAL HISTORY RECORD

| | | | |
|--------------------------|---|----------------------|------------|
| NAME: | Marie P. LIZAMA | | |
| DATE OF BIRTH: | [REDACTED] | FINGERPRINT#: | [REDACTED] |
| <input type="checkbox"/> | The individual has no record of criminal conviction(s) in GPD files that are subject to Guam law and rules and regulations of the Department. | | |

*****NOTHING FOLLOWS*****

THIS INFORMATION MAY BE LIMITED TO A LOCAL CRIMINAL OFFENSE ONLY AND IS NOT INTENDED FOR USE FOR ANY LOCAL, STATE, OR FEDERAL LAW ENFORCEMENT AGENCY.

2

By Direction: von

**STEPHEN C. IGNACIO
Chief of Police**

The absence of an original GUAM POLICE seal invalidates this police clearance.
REVISED 08/03/16



SUPERIOR COURT OF GUAM

Guam Judicial Center | 120 West O'Brien Drive | Hagåtña, Guam 96910 | (671) 475-3370 | Fax: (671) 475-0078

Name: MARIE PANGELINAN LIZAMA

Driver's License ID #: [REDACTED]

DOB: [REDACTED]

CERTIFICATE OF SEARCH

The undersigned Clerk hereby certifies the following results of a diligent search of the records of this Court:

Criminal Cases:
No Cases Found

Civil Cases:

Request for further information may be addressed at the Records Division of the Superior Court of Guam, Guam Judicial Center, 120 West O'Brien Drive, Hagåtña, Guam. Hours of operation are Monday - Friday, 9:00 a.m. to 4:00 p.m. Closed Saturdays, Sundays and local/federal holidays. **Court Clearances are Non-Refundable.**

Dated: 12/07/2023

Sophia Santos Diaz
Clerk of Court

By: James Borja
James R. Borja, Deputy Clerk
Supervisor
Prepared by: ACT



The absence of an
Original Court Seal
Invalidates this
document. 17832



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

April 30, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research,
and Planning

Subject: **1st Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.**

The Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research and Planning will be conducting a confirmation hearing and public hearing on **Tuesday, May 7, 2024, 9:00 a.m.** The hearings will take place in the Guam Congress Building, Public Hearing Room. The agenda is as follows:

1:00 p.m.

The Executive Appointment of Marie P. Lizama to serve as the Director of the Department of Revenue and Taxation

The Executive Appointment of Cynthia V. Ecube, Esq. to serve as a Member on the Board of Equalization.

2:00 p.m.

Bill No. 265-37 (COR) – Therese M. Terlaje - AN ACT TO PROVIDE TAX RELIEF TO PROPERTY OWNERS OF R1 AND A ZONES BY DEFERRING INCREASES IN PROPERTY TAX ASSESSMENT RESULTING FROM THE 2024-2025 ISLAND-WIDE PROPERTY REVALUATION.

Bill No. 266-37 (COR) – Therese M. Terlaje - AN ACT TO IMPLEMENT A GRADUAL PROPERTY TAX INCREASE FOR R1 AND A-ZONE PROPERTIES FOLLOWING THE 2024-2025 ISLAND-WIDE REAL PROPERTY REVALUATION TO MAINTAIN AFFORDABILITY AND STABILITY IN HOUSING AND FOOD.

Those interested in participating, please confirm your attendance by contacting the Office of Senator Sabina Flores Perez via email at office@senatorperez.org or via phone at (671) 989-2968, no later than **Friday, May 3rd, 2024**, for further guidance.

Testimonies should be addressed to Senator Sabina Flores Perez, Chairperson, and will be accepted via hand delivery to our mailbox at the Guam Congress Building at 163 Chalan Santo Papa, *Hagåtña*, Guam 96910, or via email to office@senatorperez.org, no later than **4:00pm, Tuesday, May 14th, 2024**. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Sabina Flores Perez at (671) 989-2968. The hearing will broadcast on local television, GTA Channel 21, Docomo Channel 117 and stream online via *I Liheslaturan Guåhan*'s live feed on YouTube. A recording of the hearing will be available online via Guam Legislature Media on YouTube after the hearing. We look forward to your participation!



Evan San Nicolas <evan@senatorperez.org>

1st Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

1 message

Office of Senator Sabina Perez <office@senatorperez.org>
To: phnotice@guamlegislature.org
Bcc: evan@senatorperez.org

Tue, Apr 30, 2024 at 8:00 AM

April 30, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning

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GovGuam Public Notice Portal

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Si Yu'os Ma'åse,



**Office of
Senator Sabina Flores Perez**

37th Guam Legislature • *I Mina'Trentai Siette na Liheslaturan Guåhan*
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics,
Research, and Planning






Tel: (671) 989-2968 | (671) 472-3499

Location: 163 Guam Congress Building, 2nd Floor *Hagåtña*, Guam 96910

Website: www.senatorperez.org

Social Media : [Senator Sabina Flores Perez](#)

5 attachments

-  **1st Public Notice (3).pdf**
172K
-  **Nomination Packet MPL.pdf**
2316K
-  **Nomination Packet CVE.pdf**
2486K
-  **Bill No. 265-37 (COR).pdf**
1026K
-  **Bill No. 266-37 (COR).pdf**
975K



PO BOX 368, HAGATNA, GUAM 96932

T. +1 671.637.KUAM
F. +1 671.637.9865

New Order Revised/Add-On Info. Update

Advertiser Name I Liheslaturan Guahan - 37TH GUAM LEGISLATURE

Address Guam Congress Building
163 Chalan Santo Papa Hagatna, Guam 96910

Point of Contact Office of Senator Sabina Flores Perez

Order Number GL37.R46
Order Entry Date 4.26.24
Customer PO #
Product Code

RECEIVABLES ACCOUNT

X Cash Trade Other

ORDER DESCRIPTION

PRODUCTION INFORMATION

Cart # Title: Length:

FOR INTERNAL PURPOSES ONLY

Media Consultant KUAM

Notary Required YES NO x
Billing Per Spot X Package Trade

| Station | Inc Acct | Rate | Start Date | End Date | AbsTime/Prog. Event | Length | Spot Type | Cart # | M | T | W | TH | F | SA | SU | Per Wk | Total # | Total \$ | |
|---------|----------|-----------|------------|-----------|---------------------|--------|--|--------|---|---|---|----|---|----|----|--------|---------|----------|-----------|
| 93.9FM | | \$ 153.60 | 4/30/2024 | 4/30/2024 | 07:00-07:30 | 2:12 | COENVIRON: PH: 5DAY NOTICE: 4.30.24 (5.7.24) | 8126 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | \$ 153.60 |
| 93.9FM | | \$ - | 4/30/2024 | 4/30/2024 | 17:30-17:50 | 2:12 | COENVIRON: PH: 5DAY NOTICE: 4.30.24 (5.7.24) | 8126 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | \$ - |
| 93.9FM | | \$ 153.60 | 5/5/2024 | 5/5/2024 | 07:00-07:30 | 2:12 | COENVIRON: PH: 48 HOUR NOTICE: 5.5.24 (5.7.24) | 8126 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | \$ 153.60 |
| 93.9FM | | \$ - | 5/5/2024 | 5/5/2024 | 17:30-17:50 | 2:12 | COENVIRON: PH: 48 HOUR NOTICE: 5.5.24 (5.7.24) | 8126 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | \$ - |
| PROD | | \$ 120.00 | 4/26/2024 | 4/26/2024 | N/A | 2:12 | COENVIRON: PH: 5 DAY & 48 HOUR NOTICE: 5.5.24 (5.7.24) | 8126 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | \$ 120.00 |
| end | | | | | | | | | | | | | | | | | | | |

BILL AS INDICATED

SPECIAL INSTRUCTIONS

ORDER TOTALS

Total Spots 4
Total Dollars \$ 427.20

TV COMMERCIAL FORMAT: We ask that all commercials be formatted to originate in HD 1920x1080 and conform to a 4x3 pillar for Title Safe dimensions for graphics.

RESTRICTIONS: 48-hour deadline is KUAM's quality control to ensure that your advertisement airing meets the highest standards. If there is a rush, KUAM is not responsible for quality and standard concerns on behalf of the client.

PAYMENT IS DUE UPON RECEIPT OF NOTICE. In the event of cancellation of this contract prior to its scheduled expiration date and/or failure to remit payment of invoice[s] within 60 days of invoice date, all spots that have run prior to the cancellation date and/or schedules adhered to will be billed at the Rate Card. Client understands and agrees that a finance charge of 1.5% per month shall accrue on all accounts remaining unpaid one [1] month after invoice date. Client agrees to pay a USD\$25.00 service fee per returned check. If payment is not made as required, KUAM may, its option, without notice or demand payment, declare Client's credit account in default, in which case Client's entire balance[s] that are due and payable will be forwarded for collection. Client agrees to accept all consequences and to pay all costs, including attorney's fees, court fees, court costs and other expenses incurred as deemed necessary by KUAM to settle the account.

NON DISCRIMINATION CLAUSE: KUAM/Pacific Telestations, LLC does not discriminate on the basis of race or ethnicity in the placement, scheduling and completion of purchase of advertising. Any order for advertising that includes any such restriction will not be accepted.

ACCEPTED BY CLIENT

ACCEPTED BY STATION


1st Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

 PRINT

1st Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

PUBLIC HEARING



 **Posted on:** 04/30/2024 08:00 AM

 **Posted by:** Nicky Leann Fernandez, Office Manager

 **Public Hearing Date:** 05/07/2024 01:00 PM

 **Department(s):**
GUAM LEGISLATURE (/notices?department_id=92)

 **Division(s):**
OFFICE OF SENATOR SABINA FLORES PEREZ (/notices?
division_id=265)

 **Notice Topic(s):** PUBLIC HEARING (/notices?topic_id=74)

 **Types of Notice:** PUBLIC HEARING (/notices?type_id=7)

 **For Audience(s):** PUBLIC (/notices?public=1)

 **Share this notice**

April 30, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor,
Procurement, and Statistics, Research, and Planning

Subject: **1st Notice of Confirmation Hearing and
Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.**

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1:00 p.m.

The Executive Appointment of Marie P. Lizama to serve as the Director of the Department of Revenue and Taxation

The Executive Appointment of Cynthia V. Ecube, Esq. to serve as a Member on the Board of Equalization.

1:00 p.m.

Bill No. 265-37 (COR) – Therese M. Terlaje - AN ACT TO PROVIDE TAX RELIEF TO PROPERTY OWNERS OF R1 AND A ZONES BY DEFERRING INCREASES IN PROPERTY TAX ASSESSMENT RESULTING FROM THE 2024-2025 ISLAND-WIDE PROPERTY REVALUATION.

Bill No. 266-37 (COR) – Therese M. Terlaje - AN ACT TO IMPLEMENT A GRADUAL PROPERTY TAX INCREASE FOR R1 AND A-ZONE PROPERTIES FOLLOWING THE 2024-2025 ISLAND-WIDE REAL PROPERTY REVALUATION TO MAINTAIN AFFORDABILITY AND STABILITY IN HOUSING AND FOOD.

4:00 p.m.

Bill No. 269-37 (COR) – Sabina Flores Perez - AN ACT TO ADD A NEW ARTICLE 2 TO CHAPTER 53 TITLE 10 GUAM CODE

NEW ARTICLE 2 TO CHAPTER 33, TITLE 10, GUAM CODE
ANNOTATED, RELATIVE TO STANDARDIZING LABELING AND
TESTING OF BOTTLED WATER.

Those interested in participating, please confirm your attendance by contacting the Office of Senator Sabina Flores Perez via email at office@senatorperez.org or via phone at (671) 989-2968, no later than **Friday, May 3rd, 2024**, for further guidance.

Testimonies should be addressed to Senator Sabina Flores Perez, Chairperson, and will be accepted via hand delivery to our mailbox at the Guam Congress Building at 163 Chalan Santo Papa, *Hagåtña*, Guam 96910, or via email to office@senatorperez.org, no later than **4:00pm, Tuesday, May 14th, 2024**. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Sabina Flores Perez at (671) 989-2968. The hearing will broadcast on local television, GTA Channel 21, Docomo Channel 117 and stream online via / *Liheslaturan Guåhan's* live feed on YouTube. A recording of the hearing will be available online via Guam Legislature Media on YouTube after the hearing. We look forward to your participation!



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guahan • 37th Guam Legislature

May 5, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research,
and Planning

Subject: **2nd Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.**

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OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

Channel 21, Docomo Channel 117 and stream online via *I Liheslaturan Guåhan*'s live feed on YouTube. A recording of the hearing will be available online via Guam Legislature Media on YouTube after the hearing.



Evan San Nicolas <evan@senatorperez.org>

2nd Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

1 message

Office of Senator Sabina Perez <office@senatorperez.org>

Sun, May 5, 2024 at 8:00 AM

To: phnotice@guamlegislature.org

Bcc: evan@senatorperez.org

May 5, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and PlanningSubject: **2nd Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.**

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GovGuam Public Notice Portal

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Si Yu'os Ma'åse,



**Office of
Senator Sabina Flores Perez**

37th Guam Legislature • *I Mina'Trentai Siette na Liheslaturan Guåhan*
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics,
Research, and Planning







Tel: (671) 989-2968 | (671) 472-3499

Location: 163 Guam Congress Building, 2nd Floor *Hagåtña*, Guam 96910

Website: www.senatorperez.org

Social Media : [Senator Sabina Flores Perez](#)

6 attachments

-  **2nd Public Notice .pdf**
174K
-  **Bill No. 265-37 (COR).pdf**
1026K
-  **Bill No. 266-37 (COR).pdf**
975K
-  **Bill No. 269-37 (COR).pdf**
943K
-  **Nomination Packet MPL.pdf**
2316K
-  **Nomination Packet CVE.pdf**
2486K


2nd Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

 PRINT

2nd Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

PUBLIC HEARING



 **Posted on:** 05/05/2024 08:00 AM

 **Posted by:** Nicky Leann Fernandez, Office Manager

 **Public Hearing Date:** 05/07/2024 01:00 PM

 **Department(s):**
[GUAM LEGISLATURE \(/notices?department_id=92\)](/notices?department_id=92)

 **Division(s):**
[OFFICE OF SENATOR SABINA FLORES PEREZ \(/notices?division_id=265\)](/notices?division_id=265)

 **Notice Topic(s):** [PUBLIC HEARING \(/notices?topic_id=74\)](/notices?topic_id=74)

 **Types of Notice:** [PUBLIC HEARING \(/notices?type_id=7\)](/notices?type_id=7)

 **For Audience(s):** [PUBLIC \(/notices?public=1\)](/notices?public=1)

 **Share this notice**

May 5, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor,
Procurement, and Statistics, Research, and Planning

Subject: **2nd Notice of Confirmation Hearing and
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OFFICE OF SENATOR SABINA FLORES PEREZ
Chairperson
Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning
I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

AGENDA
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Tuesday, May 7th, 2024, at 1:00 p.m.
Guam Congress Building, Public Hearing Room

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Committee on Environment, Revenue and Taxation, Labor, Procurement,
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I Mina'trentai Siette Na Liheslaturan Guahan • 37th Guam Legislature

Public Hearing

Tuesday, May 7th, 2024, 1:00 p.m.

Guam Congress Building, Public Hearing Room

The Executive Appointment of Marie P. Lizama to serve the Director of the Department of Revenue and Taxation.

| NAME (please print) | AGENCY/ ORGANIZATION | ORAL TESTIMONY | WRITTEN TESTIMONY | IN FAVOR | NOT IN FAVOR | CONTACT INFORMATION |
|------------------------|-------------------------|-------------------|----------------------|-------------|-----------------|---------------------|
| JOHN Q. LIZAMA | | | | ✓ | | |
| JUAN B. LIZAMA | | | | ✓ | | |
| DOMINIC J. LIZAMA | | | | ✓ | | |
| Margaret Asuncion | | | | ✓ | | |
| Rafael Asuncion | | | | ✓ | | |
| Antoinette Asuncion | | | | ✓ | | |



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
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|------------------------|-------------------------|-------------------|----------------------|-------------|-----------------|---------------------|
| Leonora Leo Quenaro | | | | ✓ | | |
| Karla Agnon | | | | ✓ | | |
| Kim Koro | | | | ✓ | | |
| MARIE LIZAMA | DRT | ✓ | | | | |
| Laurie S. Duenas | | | | ✓ | | |
| FRED A. ANGELINAY | | | | ✓ | | |



OFFICE OF SENATOR SABINA FLORES PEREZ

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|------------------------|-------------------------|-------------------|----------------------|-------------|-----------------|---------------------|
| Eleanor Quenga-Rios | PDSC | | | ✓ | | |
| Sabel J. Gambon | DRJ | | | ✓ | | |
| Eugen A. Riles | Clean Plus | | | ✓ | | |
| Dafne M. Shimizu | | | ✓ | ✓ | | |
| | | | | | | |
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OFFICE OF SENATOR SABINA FLORES PEREZ

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Committee on Environment, Revenue and Taxation, Labor, Procurement,
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|------------------------|-------------------------|-------------------|----------------------|-------------|-----------------|---------------------|
| David Dell'Isola | GDOL | | | ✓ | | DOL |
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|------------------------|-------------------------|-------------------|----------------------|-------------|-----------------|---------------------|
| Michele B. Santos | DRT | | | ✓ | | [REDACTED] |
| | | | | | | |
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Office of Senator Sabina Perez <office@senatorperez.org>

A testimonial for Marie Lizama's confirmation as Director of Department of Revenue and Taxation

3 messages

Charliza Allison <[REDACTED]>

Mon, May 6, 2024 at 1:35 PM

To: office@senatorperez.org

Good day, Ma'am,

I had the pleasure of working with Marie Lizama at PacAir Ltd in Guam from approximately 1991 to 1993. She served as our Lead Customer Service Representative in the Reservations Department. Even early in her career, Marie demonstrated a remarkable ability to lead and motivate. She fostered a productive and collaborative team environment, where individuals were empowered to achieve their best work. Her strong interpersonal skills were instrumental in building positive relationships within the team. I am proud to be able to send this email in hopes that it will validate her professional abilities and seal her confirmation as Director of Department of Revenue and Taxation.

V/R

Charliza L Allison (nee Capati)
Commissary Management Specialist
Defense Commissary Agency
[REDACTED]

Sent from my iPhone

May 7, 2024

Senator Sabina Flores Perez, Chairwoman
Committee on Environment, Revenue and Taxation,
Labor, Procurement, and Statistics, Research and Planning

Re: Testimony in Support of Executive Appointment of Marie P. Lizama as Director of the
Department of Revenue and Taxation

Hafa Adai Honorable Senator Sabina Flores Perez, Chairwoman, and members of the 37th Guam
Legislature,

Thank you for this opportunity to provide testimony in support of the appointment of Mrs. Marie P.
Lizama as the Director of the Guam Department of Revenue and Taxation.

I first met Marie in 2021 when she was selected to be the Deputy Director of the Department of Revenue
and Taxation. I hadn't met her before and what I knew of her was that she was retired from
Delta/Northwest and that she had extensive experience in business and in particular, in the area of
customer service.

What we came to discover, however, is that Marie and I have a large circle of common friends. And as I
talked with people who know both Marie and me, the resounding theme was that she was kind, generous,
loving, patient, and committed to her family and to God. And as I worked very closely with her, I found
out first-hand that these were all accurate descriptions of Marie.

The role of the DRT Director can be quite challenging. There are so many different areas that the Guam
Director of DRT, in particular, oversees outside of income taxes – for example, Passport, Commercial
Motor Vehicles, Driver's License, Weights and Measures, and ABC – that DRT directors in other
jurisdictions do not oversee.

To be successful in this role requires so much. Ultimately, however, it takes someone who is courageous
– who doesn't shy away from the difficult issues or conversations – and who has the drive and
motivation to get things done. From the day that Marie began with DRT she had huge tasks to
undertake. And she demonstrated that she is not only courageous, driven, and motivated, she is
compassionate and kind and takes the time to do her homework and to understand the issues.

In closing, I humbly ask that you support Marie's appointment as DRT Director.

Un Dangkulu Na Si Yu'us Ma'ase,


Dafne Mahsapit-Shimizu



Office of Senator Sabina Perez <office@senatorperez.org>

Marie Lizama - Director, Department of Revenue and Taxation

3 messages

Richard Parsons <[REDACTED]>

Mon, May 13, 2024 at 4:32 PM

To: "office@senatorperez.org" <office@senatorperez.org>, Richard Parsons <[REDACTED]>

Dear Senator Sabina Perez,

This note is to share my personal experience with Marie Lizama, during and after her time working with me at Northwest Airlines and subsequently Delta Air Lines. I found Marie to be a person of great moral character and always willing to go the extra mile for our team and customers. In her airline leadership role, Marie was very much for the people of Guam, always looking for ways to mutually benefit the Company we represented and her native island residents. Without any reservations, I am confident that Marie's honesty, her willingness to take on difficult challenges, combined with her desire to make a positive difference in the lives of the people of Guam, will serve her well in this important role.

Sincerely,

Richard Parsons
[REDACTED]



MONEY RESOURCES INC.
HELPING CREATE PERSONAL WEALTH



Mary 20, 2024

To: Senator Sabrina Perez

From: L. Carl Peterson

**Subject: Endorsement of Marie Lizama for Director
Revenue and Taxation**

When someone is very responsible, completely honest, and is willing to work hard to get the job done, very few words are required to endorse them because nothing has to be made up!

I have known Marie for a very long time – since she first started to work for Northwest Airlines back in the day before computers did all the work. Whenever I had problems with reservations, she willingly took on the challenge and resolved whatever problem I had, and everyone was happy.

I understand that she is like that at Revenue and Tax also. That she ‘fears not’ when given difficult tasks and resolves them constructively for the Department, the customer, and the community. For sure she is not malicious with anyone and solves situations with a kind heart and satisfaction from all parties.

I do not hesitate to strongly endorse a great person.

Carl Peterson



OFFICE OF SENATOR SABINA FLORES PEREZ

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Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guahan • 37th Guam Legislature

COMMITTEE VOTE SHEET

**Nomination of
Mrs. Marie P. Lizama
To serve as Director of the Department of Revenue and Taxation
To serve at the pleasure of the Governor**

| COMMITTEE MEMBERS | SIGNATURE AND DATE | TO DO CONFIRM | TO NOT CONFIRM | TO REPORT OUT ONLY | TO ABSTAIN | TO PLACE IN INACTIVE FILE |
|---|-------------------------------|--------------------------|---------------------------|---------------------------------------|-----------------------|--|
| SENATOR SABINA FLORES PEREZ Chairperson | <i>SFP</i> 6/4/2024 | ✓ | | | | |
| SENATOR THOMAS J. FISHER Vice Chairperson | | | | | | |
| SPEAKER THERESE M. TERLAJE Member | | | | | | |
| SENATOR CHRIS BARNETT Member | | | | | | |
| SENATOR JOE S. SAN AGUSTIN Member | E-Vote 6/4/2024 | ✓ | | | | |
| SENATOR TELO T. TAITAGUE Member | E-Vote 6/4/2024 | ✓ | | | | |
| SENATOR JESSE A. LUJAN Member | E-Vote 6/4/2024 | ✓ | | | | |



Evan San Nicolas <evan@senatorperez.org>

Request for E-Vote for the Nomination of Mrs. Marie P. Lizama to serve as the Director of the Department of Revenue and Taxation

4 messages

Evan San Nicolas <evan@senatorperez.org>

Tue, Jun 4, 2024 at 2:48 PM

To: Senator Thomas Fisher <senatorfisher@guamlegislature.org>, Senator Therese Terlaje <senatorterlajeguam@gmail.com>, Senator Darrel Christopher Barnett <malafunkshun@guamlegislature.org>, "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, Senator Telo Taitague <senatortelot@gmail.com>, Senator Jesse Lujan <senatorlujan@guamlegislature.org>
Cc: Sabina Perez <sabina@senatorperez.org>, "Nicky Leann B. Fernandez" <nicky@senatorperez.org>

Håfa Adai Committee Members,

Please see attached Committee Report for **Mrs. Marie P. Lizama** to serve as a **Director** of the **Department of Revenue and Taxation**.

Please indicate your preferred action, based on the following options:

- To Do Confirm;
- To Not Confirm;
- To Report Out Only;
- To Abstain; or
- To Place in Inactive File.

Please submit your response as soon as possible. Your responses will be logged into the Committee Report Vote Sheet for Marie P. Lizama, which will be filed with the Committee on Rules.

--
Saina Ma'åse',



Evan C. San Nicolas
Chief of Staff

Office of Senator Sabina Flores Perez
37th Guam Legislature • *I Mina'Trentai Siette na Liheslaturan Guåhan*
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics,
Research, and Planning

Tel: (671) 989-2968

Location: 163 Guam Congress Building, 2nd Floor, Chalan Santo Papa, *Hagåtña*, Guam
96910

Email: evan@senatorperez.org

Website: www.senatorperez.org

Social Media : [Senator Sabina Flores Perez](#)



Committee Report - Nomination of Marie P. Lizama to serve as the Director of the Department of Revenue and Taxation CMTE .pdf

8442K

Joe S. San Agustin <senatorjoessanagustin@gmail.com>

Tue, Jun 4, 2024 at 3:13 PM

To: Evan San Nicolas <evan@senatorperez.org>

Cc: Senator Thomas Fisher <senatorfisher@guamlegislature.org>, Senator Therese Terlaje <senatorterlajeguam@gmail.com>, Senator Darrel Christopher Barnett <malafunkshun@guamlegislature.org>, Senator Telo Taitague <senatortelot@gmail.com>, Senator Jesse Lujan <senatorlujan@guamlegislature.org>, Sabina Perez <sabina@senatorperez.org>, "Nicky Leann B. Fernandez" <nicky@senatorperez.org>

To Do Confirm

The Office of Senator Joe S. San Agustin

Committee on General Government Operations & Appropriations

I Mina'trentai Siette na Liheslaturan Guåhan

37th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910

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Senator Telo Taitague <senatortelot@gmail.com>
To: Evan San Nicolas <evan@senatorperez.org>

Tue, Jun 4, 2024 at 3:44 PM

To do confirm

Si Yu'os Ma'åse,

Create a Great Day!

Senator Telo T. Taitague

37th Guam Legislature

Republican Minority Whip

Vice Chair on General Government

Operations & Appropriations

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On Tue, 4 Jun 2024 at 14:48, Evan San Nicolas <evan@senatorperez.org> wrote:

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Senator Jesse Lujan <senatorlujan@guamlegislature.org>
To: "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>

Tue, Jun 4, 2024 at 4:16 PM

Cc: Evan San Nicolas <evan@senatorperez.org>, Senator Thomas Fisher <senatorfisher@guamlegislature.org>, Senator Therese Terlaje <senatorterlajeguam@gmail.com>, Senator Darrel Christopher Barnett <malafunkshun@guamlegislature.org>, Senator Telo Taitague <senatortelot@gmail.com>, Sabina Perez <sabina@senatorperez.org>, "Nicky Leann B. Fernandez" <nicky@senatorperez.org>

To Do Confirm

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Si Yu'os Ma'åse',



Senator Jesse A. Lujan

Vice Chair, Committee on Maritime Transportation, Air Transportation, Parks, Tourism, Higher Education, and the Advancement of Women, Youth, and Senior Citizens

37th Guam Legislature

I Mina'trentai Siette Na Liheslaturan Guåhan

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OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

COMMITTEE REPORT DIGEST

I. OVERVIEW

The Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning convened a public hearing on May 7, 2024, at 1:00 p.m. in the Guam Congress Building, Public Hearing Room. Among the items on the agenda was the consideration of the appointment of Mrs. Marie P. Lizama to serve as Director of the Department of Revenue and Taxation, of whose appointment is as follows:

- Appointed by Governor Lourdes A. Leon Guerrero on January 31, 2024, to serve at the pleasure of the Governor.
- Appointment packet was forwarded to *I Liheslaturan Guåhan* on February 5, 2024.
- Appointment packet forwarded to this Committee for public consideration on February 6, 2024.

Public Notice Requirements

Public Hearing notices were disseminated via email to all Senators and all main media broadcasting outlets on April 30th, 2024, and again on May 5th, 2024, fulfilling the 5-Day Notice and 48-Hour Notice of the Open Government Law requirements respectively.

Senators Present

| | |
|-----------------------------|-----------------------------------|
| Senator Sabina Flores Perez | <i>Committee Chairperson</i> |
| Senator Thomas J. Fisher | <i>Committee Vice Chairperson</i> |
| Speaker Therese M. Terlaje | <i>Committee Member</i> |
| Senator Telo T. Taitague | <i>Committee Member</i> |
| Senator Roy A.B. Quinata | <i>Legislative Member</i> |

Oral Testimony

| | |
|-----------------|----------------|
| Marie P. Lizama | <i>Nominee</i> |
|-----------------|----------------|

II. SUMMARY OF TESTIMONY AND DISCUSSION

The public hearing was Called-to-Order at 1:05 p.m.

Senator Sabina Flores Perez, Chairperson: Good afternoon. The Committee on Environment, Revenue and Taxation, Labor, Procurement, Statistics, Research, and Planning is calling this confirmation hearing and public hearing to order.

It's Tuesday, May 7, 2024. The time is now 1:05 p.m. In compliance with Open Government Law, notices of today's public hearing were broadcasted on KUAM, provided via email to Senators,

stakeholders, and local media, and posted to the Government of Guam public notices website on April 30th for the 5-day notice and May 5th for the 48-hour notice.

I'd like to acknowledge my colleagues that are here today, Senator Roy Quinata, Senator Telo Taitague, and Senator Tom Fisher. The purpose of this hearing is to hear the following agenda items:

- To receive testimony in the Executive Appointment of Marie P. Lizama to serve as Director of the Department of Revenue and Taxation.
- To receive testimony on the Executive Appointment of Cynthia V. Ecube, Esquire, to serve as a member of the Board of Equalization.
- The third item on our agenda is to hear testimony on Bill 265-37 (COR), sponsored by Speaker Therese M. Terlaje. It's an Act to provide tax relief to property owners of R1 and A zones by deferring increases in property tax assessments resulting from the 2024-2025 island-wide property revaluation.
- The fourth item of our agenda is to receive testimony on Bill 266-37 (COR), sponsored by Speaker Therese M. Terlaje. It's an Act to implement a gradual property tax increase for R1 and A zone properties following the 2024-2025 island-wide real property revaluation, to maintain affordability and stability in housing and food.
- At 4 pm, we will hear testimony on Bill 269-37 (COR), sponsored by Senator Sabina Flores Perez. It's an Act to add a new Article 2 to Chapter 53, Title 10 Guam Code Annotated, relative to standardizing, labeling, and testing of bottled water.

Rules of conduct are as follows:

- Those called to testify will be in order beginning with government agencies and then followed by those who confirmed in advance with my office on May 3rd, and then according to the sign-in sheet.
- To ensure all public comments are captured, I ask that all written testimonies be provided to my staff so they can be easily disseminated to the public and also incorporated into the committee report.
- When you are testifying, please state your name first, your organization, and position, if relevant, for record-keeping purposes.
- Senators will be given an opportunity to ask questions of each panel.
- Questions and testimony shall be confined to the substance and nature of the agenda. Personal inference as to character or motive of any Senator or person testifying is not permitted.

Now to begin our agenda to hear testimony on the Executive Appointment of Acting Director Marie P. Lizama to serve as Director of the Department of Revenue and Taxation at the pleasure of the Governor.

The Department of Revenue and Taxation's mission is to apply and enforce licensing and taxation laws with integrity and fairness and encourage voluntary compliance by educating customers to enhance and maintain public confidence.

The Director is responsible for the administration and performance of the following mandates, which are quite large:

- They include income tax administration in order to enforce the Guam territorial income tax laws.
- General tax oversight to administer and enforce a variety of general taxes as specified in Title 11.
- Business licensing, which oversees the issuance and regulations of business licenses.
- Vehicle registration to manage all functions related to vehicle registration and licensing.
- Alcoholic beverage control, to regulate all aspects of alcoholic beverage control.
- Real property tax, to administer and enforce laws relating to the assessment and collection of real property taxes.
- Business privilege taxes, to administer and collect taxes from businesses operating in Guam.
- Excise taxes, implement and collect excise taxes on specific goods like tobacco, alcohol, and cannabis.
- Gaming regulation, oversee and regulate gaming activities.
- Cannabis regulation, managing the legal framework for cannabis cultivation, distribution, and sale.
- Weights and measures enforcement, to ensure accuracy in commercial measurements and safety for commercial vehicles.
- Bank savings and loans credit union regulation, to oversee bank savings and loan credit unions. Of course, we have a commissioner now, but this could be in the absence of a commissioner.
- Insurance regulation, also we have a current commissioner, but the Director oversees this department to regulate the insurance industry.

- Securities oversight, to administer the Uniform Securities Act.
- Corporate regulation, enforce compliance with general corporation law.
- Tax preparers regulation, to regulate tax preparers to ensure they meet professional standards.
- Passport services, to provide passport acceptance services.
- Collection of public debt, to oversee the collection of all public debts owed to the government.
- Tax credits and incentives administration, to manage tax credits and incentives for economic growth.
- Enforcement of non-tax revenue laws.
- The Examination branch, which conducts audits to ensure tax compliance and identify tax evasion.
- Criminal investigation division, investigate and support the prosecution of tax related crimes.
- Tax collection, ensure enhanced efforts to collect due taxes and minimize defaults and evasion.
- Legal and regulatory compliance, ensure that all taxation practices comply with legal standards and that the Department's actions are legally defensible.
- Driver's license division, to oversee the issuance, renewal, and regulation of driver's licenses.

So this is a huge, huge responsibility that the Director holds. We're here to provide the opportunity for testimony. At this point, we do have one, basically the nominee herself. But there are others that have supplied written testimony in favor of Acting Director Marie Lizama. Is there anyone here that would like to provide testimony that hasn't indicated so at this time? Otherwise, we are going to allow this opportunity for Acting Director Lizama. Marie, you're recognized.

Marie Lizama, Acting Director of the Department of Revenue and Taxation/Nominee: *Håfa Adai* and good afternoon, Madam Chair, members of the 37th Guam Legislature, Senator Quinata, Senator Fisher, Madam Speaker, and Senator Taitague.

Thank you for the opportunity to provide my personal testimony. And also I'd like to thank my husband John, my son Dominic, members of my family, some of my closest friends, and my former director, Dafne Shimizu.

My name is Marie Lizama. I was appointed as the Acting Director of the Department of Revenue and Taxation by Governor Leon Guerrero upon the former director's departure from the agency. I humbly come before you today in the hope of getting confirmed to that position. I graduated from the University of Guam in 1995 with a Bachelor of Business Administration and Marketing degree.

I was already employed in the travel industry and continued in that career until my retirement in 2018, after my employer Delta Airlines ceased its operations in Guam, Palau, and Saipan. I re-entered the workforce in early 2021 to lead the business services unit at the Department of Labor. After several months there, I was asked by the Leon Guerrero-Tenorio administration to take on the Deputy Director position at the Department of Revenue and Taxation.

It was a tough decision to make, especially since my work experience was almost entirely in the private sector. It was also daunting to know that I would help to lead an agency with compliance, taxation, and regulatory responsibilities, carrying out different mandates with 21 different branches, approximately 165 employees, and the important job of bringing in the majority of the government of Guam's general fund revenues.

Not only was I new to public sector service, I didn't think I could actually take on the responsibilities of the deputy director position. After some thought, I decided to take on the challenge. I reasoned that if I was sincere in wanting to help, then I certainly shouldn't be selective as to where to do so. Additionally, I believed I could bring, I was able to bring, an outside perspective.

Nearly three years later, I'm here before you, having gained more knowledge about the agency, thanks to former director Dafne Mansapit Shimizu, the administrators, the supervisors, and the employees. There are others with more qualifications than I, and while there may not seem to be any similarity between the travel industry and public sector work, the skills I accumulated during my previous career have certainly proven useful in this government position.

They include, but are not limited to, problem-solving, employing sound fiscal practices, carrying out effective communication, and conducting service recoveries. I'm also a firm believer that education is essential. Taxpayers, customers, and even you, the legislators, expect and deserve information in order to make informed decisions. Being a director is not easy. While I have never aspired to be one, I have been asked, and I am willing to continue to lead. There is, undoubtedly, more work that needs to be done.

The dedicated DRT employees have endured, and endure many things because they know the agency and its mission are vital to virtually all who call Guam home. They deserve stability and continuity in leadership. I humbly ask you to confirm my nomination so that I can continue to be their advocate, their voice, and their ear, and so that we can continue to work together for the people of Guam. Thank you.

Chairperson Perez: *Si Yu'os ma'åse*, Acting Director Marie Lizama, for your testimony. I noticed some people came in a little later. If anybody would like to provide testimony at this time. Feel free if you would like to, if you change your mind in the course of this.

But at this point, then we are going to open the floor for questions. I think what's really important, we all want to see a DRT that's thriving. The pandemic hit us pretty hard, and your predecessor really stepped up to the plate to ensure that our people were provided the economic relief. There's been trying times with DRT. Like any other agency, DRT has issues in regards to staffing that is critical to ensure that DRT is functioning to its fullest, as well as, the automation. It's unfortunate that, maybe not in hindsight, the FMIS system was not contemplated to incorporate DRT's needs. I think that's another huge thing that we need to improve.

There's a lot of improvement happening within the agency. There are more online users. For instance, BPT is fully online at this point, which is huge, considering the backlog of paperwork that had to be dealt with. Also, the almost instantaneous release of tax refunds is another huge accomplishment of DRT. So, there have been strides that DRT has made, considering the last Inspector General report, but a lot of the issues still remain. So, these questions are really going to pertain to how do we move DRT forward into a thriving agency? I guess there are some questions that I have prepared here. My colleagues have prepared some questions as well. But I do want to recognize Speaker Terlaje.

You were talking in your testimony how you moved from the private sector to DRT. Can you discuss how your previous experiences, including your experiences as a deputy, prepared you for this role as a director?

Acting Director Lizama: Yes. So in my private sector experience, I came from an airline actually, that was not the hometown carrier here. It actually had a smaller structure and so with that smaller structure I was actually able to interact with the larger organization, the headquarters and so forth. In preparing for some of the activities that we had on an annual basis- whether it was revenue strategy meetings or whether it was our general global sales meetings- there were practices that kind of carried over.

It's the networking, it's actually the problem solving, it's having to make do with perhaps a budget that is limited somewhat in scope, and so forth. It's also having to take employees and perhaps try to cross-utilize them or train them, and so forth. I don't know if you're aware, but actually on the organizational chart for the agency, the deputy director actually doesn't oversee the tax groups.

However, I am grateful to my predecessor for having taken me under her wing and exposing me to enough of those transactions and meetings such that I'm able to at least have, I'm able to participate while she is absent or while she is away. Those kinds of experiences and, believe me, I continue to learn as I'm on the job. Those kinds of experiences, along with the staff that have the technical expertise, allow me to be able to continue the operations of the agency.

I can't do it alone and really the people that are there are the true hard-working heroes of the agency. They put up with quite a bit. They've endured so much for so long and I just want to be able to be their advocate.

Chairperson Perez: I appreciate that response. The next question is tax compliance. So what strategies do you plan to implement to enhance tax compliance across all sectors?

Acting Director Lizama: Well, now that we have some movement that we do need to make. Through attrition, we've lost some very talented and knowledgeable people, and so, prior to even the Director, former Director Shimizu's departure, we had set out on a plan to ensure that our staffing is supplemented, if you will. Our staffing pattern and again going back to probably cross-utilization and so forth, and along with the Administrator's help for the tax enforcement and taxpayer services areas, we want to kind of go back and revamp or perhaps revisit some of the policies that leave some gaps.

So that is the plan, is to continue that and, of course, now that we have in-house legal counsel, we are certainly looking to take closer looks or a closer look at some of those long-standing policies or perhaps probably even practices that people have come to believe is part of the "law."

Chairperson Perez: There have been many public auditor reports highlighting some of those gaps. That's something we'll definitely follow up with. As far as technology, how do you intend to use technology to improve the efficiency and transparency of tax collections and administration?

Acting Director Lizama: We hope to expand what we already have and what has been done previously. We hope to expand that such that, perhaps, there is more, if you will, interfacing between the branches, because sometimes, we know that there are people out there who go to a certain branch and then kind of get frustrated because yet another branch is telling them something different. We plan to use the technology to improve those difficulties and try to make for a smoother transition within the agency.

Chairperson Perez: Is the agency still undergoing manual entry?

Acting Director Lizama: There are some parts where there are manual entries, however, the business privilege tax, for example, by law they are supposed to file that online. There are certain things that are manual. The Driver's License Branch, for example, they are still in a position where customers fill out an application and our people are entering that manually. We were hopeful that we would have come to this, to the point such that we could have people enter data on their own and then have it come over to us and just be able to kind of pre-register, if you will. But it's still a work in progress.

Chairperson Perez: Yes, thank you. Thank you for your responses, by the way. And in regards to staff, I know this is something we've talked about in several meetings regarding, how do we ensure there's a pipeline going into DRT and working with our educational institutions such as

GCC, UOG to ensure a qualified pool into DRT? There's also the talk about increased parity in pay because some of the staff are leaving to even DOA for higher pay but less work, I was told. Those are obviously issues, but if you can maybe talk about what your plan is to bring in that pipeline into DRT.

Acting Director Lizama: Well, we have already gone into discussions with the Department of Administration's Director in the hope to try to kind of revamp some of the position description qualities or qualifications, I should say and take another look at that.

I mean, we are certainly not the only agency that's running into recruitment and retention issues. However, with that said, and to your point, we will explore the opportunity to work with our local institutions and see if we can create, perhaps, programs where someone can come right on into the agency.

Chairperson Perez: I'm definitely looking forward to working with you on that one with all the partners, stakeholders. Public service improvement. What measures will you take to improve customer services? So, while you were Acting Director, what changes have been made and what do you want to continue to do or what do you see as your next step in improving customer service?

Acting Director Lizama: Well, it's really just as simple as trying to get people to communicate. You know, many times when you have irate customers, and it's certainly no different in the airline industry, what people kind of know that they probably can't change the situation, but what they are upset about is the fact that nobody seems to listen or perhaps they're not being made or kept updated with the situation. First and foremost, it's always been about improved communication and it's also with how we interact with our customers.

We recognize that for too long, perhaps far too long, sometimes people— we're only human. We get tired, perhaps, of the same questions over and over again, forgetting that each person is different and while it's the same question, each person deserves to be treated with respect, you know, at the very least.

So, first and foremost, again, going back to that, it's really the improved communication parts, whether it's between the divisions, whether it's between us and another agency, and just to the public itself. We want to continue to improve in the way of technology and again, revisiting, revamping, perhaps even deleting some processes or practices that no longer serve its purpose.

Chairperson Perez: I've actually utilized the services of DRT and I noticed there is quick processing time, at least when I was there. So, do you have any metrics in place to measure that and just have continual improvement in DRT.

Acting Director Lizama: Metrics themselves. We re-implemented the use of the kiosk at the Driver's License Branch, although we have run into some issues with that. That particular kiosk does give us the ability to kind of take a look at how long it takes an examiner to process an

application from start to finish and so forth. So perhaps that is the only metric in place that we continue to try to work on.

In some of the other areas, there are certain things like technical time reports and so forth, and we still have a lot of progress to do or improvements to make in those areas.

Chairperson Perez: How do you intend to make those improvements?

Acting Director Lizama: First, we probably would need to meet regularly. Sometimes in our jobs we get so bogged down with the daily work and putting out these little fires here and there that we simply just need to make sure that we meet on a regular basis.

We- meaning the staff and just kind of going over all of the SOPs that have been in place and so forth, just revisiting those again to see what works, what doesn't work, where we can eliminate redundancies, and just could we do something perhaps in a different way that nobody has ever thought of?

So it's really a matter of getting the team together, but not just getting them together, but getting them together regularly.

Chairperson Perez: Thank you. For auditing, how can you ensure that audit processes are fair and transparent? I mean transparent to the point where you're not going to disclose the personal information, but transparent to those that are in the division- if that makes sense.

Acting Director Lizama: I believe that we do a fair job at this time, admittedly- and this was even something that former Director Shimizu and I talked about, and that was just to kind of perhaps create a different position, something more like a quality assurance officer, if you will, to oversee some of the branches. For that person to have close communication with the respective supervisors or administrators, and therefore be able to kind of keep everyone and keep things top of mind, just so that we don't get caught up in the day-to-day operations and forget important things. So that is one idea, certainly, and it's really again a matter of revisiting what we currently do.

Chairperson Perez: Revenue generation. What innovative methods do you propose to increase revenue without imposing new taxes?

Acting Director Lizama: I think, first and foremost, we probably should revisit- we certainly don't make policy. But my personal opinion is, there are some fees perhaps that we could go back and revisit. It's certainly been many years since some of those fees have been kind of changed, or it's remained in place.

For example, I'll tell you this- some of the business privilege tax people tell me it only costs, for example, a dollar to go and make a copy, but because some of the items that are being asked for were manually filed- this is way before the law had taken effect- that person is having to go and

sort through a whole bunch of boxes in order to find something. And of course, that takes away from their day-to-day operation or even having to serve the public.

There are probably different ways that we could generate money, but I think for me it's really going back to making sure that we collect what is owed as opposed to trying to increase things. Let's just go back and make sure that we're accurately correcting what is owed to the government.

Chairperson Perez: Okay, as far as crisis management, how would you handle a sudden financial downturn or budgetary crisis?

Acting Director Lizama: Well, I would probably have to call the team together. I would have to call the people that actually have the data and can confirm whether or not, or to ascertain, what the actual situation is. It's not something I would do myself, but it is something that, wherein I would head and kind of call the people that do have the information together so that we can come to a decision collectively.

Chairperson Perez: To stakeholder engagement. How do you plan to improve relations with taxpayers and the business community?

Acting Director Lizama: I've always been a proponent of education and awareness campaigns. I believe in doing that, in actually carrying that out, whether it's across different media. I believe that is probably key in improving relations, and I apologize because, you know, the airline industry is what I come from. I spent nearly 30 years there. But I, we would talk within the team and we would say things like, you always had to take that extra step. You had to anticipate.

You had to extend and ask questions such that if you could take care of something then and there, then you would do so. You wouldn't wait until that person came back upset because something didn't happen. And so I believe that that is probably the key, if not, probably the easiest thing to fix right now and it is certainly something that even the former director and I are strong believers in.

Chairperson Perez: My last question. What is your long-term vision for the Department of Revenue and Taxation?

Acting Director Lizama: Some may call this pie-in-the-sky thinking, but I've always envisioned that the Department of Revenue and Taxation would truly be like the IRS.

I want us to be at a place where when people come in, you have that sense of respect, you know that it's serious business, but certainly not unapproachable in trying to seek out solutions to any problems that taxpayers or customers may have, but that is my long-term goal.

Of course we want to improve things such that, and I used to often say this is you chip away, you chip away at everything, right, and then all of a sudden you find that you're suddenly where you need to be. That's my dream for the agency.

Chairperson Perez: *Si Yu'os ma'åse*, Acting Director Lizama, for your response and also stepping up to the plate to accept this nomination.

Acting Director Lizama: Thank you.

Chairperson Perez: I'm going to open up to my colleagues, probably in order of arrival. Senator Quinata. Senator Taitague.

Senator Telo Taitague: Thank you, Madam Chair, and good afternoon to my colleagues. Good afternoon, Marie. Hi. Our oversight Chairman of this Committee, she had a lot of great questions, so there's not a whole lot to ask.

I too would like to thank you for wanting to take this position. It's a very, very, very stressful position, and I want to also thank your family, your husband, especially for allowing you to do this. Because it sure does, it's more than eight to five. I know people call you late, and I've called you. I'm guilty as charged.

When there's a constituent who needs assistance, and you've always been there to answer that call. And I can't say that much about other directors who are willing to take that call at eight o'clock at night. They're tired, so I apologize again for doing that, but this constituent was really irate, and like you said, you're very good at customer service in the industry that you come from.

So there's no doubt about it, because a lot of times we get constituents who are very irate, like you said earlier, and you're right. They just need to be heard.

That brings me to the telephone system. Everyone talks about Rev and Tax, trying to get through on the telephone system. Is Rev and Tax looking at doing something to have somebody answer the call, or at least have some— there are areas and businesses today where you can go online and you can actually chat with an individual live- live chatting- to get the information you need. So what are you doing with respect to that, that telephone line system issue?

Acting Director Lizama: We started a discussion with OTECH with regard to upgrading our phone systems, and I believe that was in 2022, perhaps maybe even as early as late '21. And unfortunately, there was an issue or protest, if I'm not mistaken, with the procurement process. What we've done in the meantime, though, is we've tried to spread the word about the fact that we do have a call center, and that call center, although it's only staffed with four people, they handle quite a number of calls.

It looks like we probably need to go back and kind of pass along their information and as well as the email address, so that they can certainly route any issues they may have there. I do admit that the issues with the phones certainly affect our individual staff members ability to effectively answer them at times, and so what again we've tried to do is just kind of redirect those calls to the call center.

My personal dream actually is to expand that call center such that there would be a specialist for each, maybe not for each branch, but for some of the groups. So that when someone calls, and again, this is certainly not unlike what we call a system operations control center in an airline. You have this huge room and different areas, all dedicated to different types of aircraft, and so you have mechanics dedicated to a certain aircraft.

You have all these different people with specialties, dedicated to particular aircraft, and so they know all things about that. And my dream is to have something similar to that, in the sense that when you call, because there are times when the vast majority of calls are general in nature, it's things like what time do you close, what kind of form do I need and so forth, and they're not actually looking for a specific person per se to answer their call. So that is part of my long-term goal and I hope to be able to realize that while I'm hopefully if I'm still in this position.

Senator Taitague: Well, that's always been the one thing everybody talks about: Rev and Tax, trying to get through, just to have somebody hear what they need and answer the questions. So I know there's a long time goal. It sounds great, but I really need you to pull deep down. All your marketing school skills and everything that you have in there to do something now, today, because they really need that help today. I appreciate it. Whatever we can do to help you, I mean, it's not always throwing money in your department and giving it to you.

It's trying to think outside the box to make something work, even with less money. Yeah, I like that part a lot. The other question I have is: wait, are you still a member of the University of Guam School of Business and Public Administration?

Acting Director Lizama: That was when I was with the airline.

Senator Taitague: So you're no longer okay. I don't know how you'll find time for some of these things...

Acting Director Lizama: I was just about to say it's kind of difficult to, for me, and in fact, some of my family and my friends can tell you that I sometimes miss out on things just because of the work that I'm handling well.

Senator Taitague: Thank you for your dedication. I really appreciate it. I hope those who are listening realize that you do.

You put other things aside so that you can get the job done and satisfy the needs of our people, especially a lot of them are having a difficult time, and that comes when there's certain laws that you have, guidelines, rules and regulations where you waive certain taxes. You have that ability to do that at Rev and Tax. But how do you ensure, even though it gives you the guidelines of what can be allowed to be waived, how do you ensure fairness that everybody that comes to Rev and Tax is treated fairly?

Because you hear these stories like you know John Doe over there got a waiver of this amount, but yet Cindy Doe did not. How do you ensure fairness at Rev and Tax, when it comes to waiving these fees?

Acting Director Lizama: So there are, well, there are certain things, I mean, let's use the Driver's License Branch for example. If a fee was to be waived and it's probably a minimum of \$5, right?

Senator Taitague: Let me, I'm talking about taxes. Let's go to taxation because fees like that is understandable.

Acting Director Lizama: I may have missed that. Well, there are processes in place whereby any request to waive tax is, first and foremost, we always advise people, there's certainly no shortage of people who come up looking for me, wanting to meet with me, thinking that I would simply just say okay to waive.

There's a process that's in place. I trust the collection supervisor, I trust the people in the tax enforcement and taxpayer groups. They follow a process, they each have their own process. A lot of that, I mean, there are forms. You have to certainly justify the ask. And in the end, though, I simply ask the administrators or the supervisors this: how would you have handled this if it was somebody else? What is your normal practice? Let's say, for example, it's somebody prominent. My instruction has been, and any of the staff can tell you that, I certainly go back and I say how would you handle this? What is a normal procedure? And then we take it from there. So I truly believe that the staff already practice fairness.

Senator Taitague: After they're agreed to sign off or waive these, do they ever go to the director's office to ensure John Doe, this is what he was waived for and then Cindy was waived for that. Did you ever have that opportunity to do the cross check to ensure that there is fairness at Rev and Tax? Is that something that you look at?

Acting Director Lizama: I believe, well, I myself don't look at that. I mean, I take that back. We do get something that, or we were getting things such as what's called a director's report. And the director's report will indicate if there was any abatement and so forth. It doesn't encompass the entire area with which things get waived, if you will, or abated. But there are some things in place that will actually do that. Now, could we always use more people, perhaps, to do more checks? Certainly. And that's something that we hope we get to.

Senator Taitague: Okay, well, you might want to look at that, just to, for a while, at least understand who are getting these waived paying taxes, while other people are paying taxes. Something you might want to look at, just to ensure it's being done fair. And like you said, cross-check and check and balances are so important. That being said, I know that you have a technical research and appeals administrator?

Acting Director Lizama: Yes.

Senator Taitague: Okay. Who oversees the Acting Deputy of tax commission?

Acting Director Lizama: So the person who is the Technical Research and Appeals Bureau administrator, she doubles as, she's currently doubling as the acting deputy tax commissioner.

Senator Taitague: Because who oversees her work? You know, who oversees the Technical Research and Appeals administrator?

Acting Director Lizama: Because she's doubling as that, then it would actually be me.

Senator Taitague: Okay, so you do check her work, because these two positions, they're the checks and balances. If the technical research and appeals administrator, who listens to appeals and makes decisions, then there's someone that's called the acting deputy tax commissioner who has to oversee that person's job. But if you have that same person in that position, that person can act like anything, I mean, do whatever they want without being checked upon.

Acting Director Lizama: That is correct. And we take steps to ensure that in the case of any conflict of interest, that I would actually step in. And just to let you know, we are going to address the issue of the lack of an actual deputy tax commissioner.

Senator Taitague: In the meantime, Marie, if I ask, because we were talking about checks and balances here within your agency, to please put that on the radar. There needs to be checks and balances in that area. My last question, of course you know, it's going to make it easy. I think it's important that whoever we confirm to sit in this position, the people of Guam want to make sure that we're putting qualified individuals and you, to me, have exemplified that kind of person to sit in this position, even to take this kind of job, because it's very difficult and I appreciate everything that you do. And there is a lot to do. You have one of the largest agencies to oversee and you are our pocketbook to Guam, so we're here to help you as well.

Acting Director Lizama: Thank you.

Senator Taitague: And we're also here to ensure that checks and balances again, are put into play. My last thing is cybersecurity. I mean, this is the latest in attacks, in ransomware and all that is going on that could really take our island down.

We saw it during Typhoon Mawar, when everything went down. And there was, once upon a time it happened, years ago, where there was information and data, tax information that was taken from Rev and Tax. I don't know if you remember way back, it happened and a lot of us were affected. Our information and data was given, our social security numbers were given, it was taken and a lot of us had identity thefts that we had to deal with. So what is Rev and Tax doing to ensure, there's none of this hacking into the system, stealing data and information? And are you set up with a private company to oversee your technology to ensure its safety on software? Or are you with OTECH?

Acting Director Lizama: So OTECH oversees that aspect of the agency. And we are certainly well aware of the issues of cybersecurity. In fact, we also just recently had the IRS in town with regard to its tri-annual safeguard review. And what do we do with federal tax information? So in working with those different groups, we have procedures in place, and so forth. Also just something as simple as reminding employees, when you get up to use the restroom, don't leave your computer. Pretty much you need to log off, simple practices perhaps that we need to be reminded of. In doing our part, it kind of helps with the larger picture. But certainly...

Senator Taitague: Do you have a dedicated office in Rev and Tax solely to...

Acting Director Lizama: There are two systems personnel that actually work, yes, that work with OTECH. So we do have two people that are there that...

Senator Taitague: What is ideal? But what is ideal in that area? How many individuals do you need in that area?

Acting Director Lizama: Gosh, I mean, of course, we could always use more individuals, right? Because if you're talking about an agency of 160, 165 employees, you know...

Senator Taitague: And the data that you have in your hands right now is very critical data. I mean, a lot of us— I was one of them. I was a victim to identity theft. And it was based on what had happened when Rev and Tax, that information was hacked and got out and sold to the highest bidder. I was one of those individuals. I think it was 2014 when this happened, if I'm not mistaken. I mean, you can imagine what damage they can do now, today. So let us know. Your budget's coming up.

Acting Director Lizama: Yes.

Senator Taitague: Budget hearings coming up.

Acting Director Lizama: I certainly will.

Senator Taitague: And that's an area you really need to amp up, is your cybersecurity. People don't realize, I mean, once that's down, it just freezes everything. Everybody's at a standstill. So again, Marie, I know you're doing a great job. Thank you for answering the calls and wanting again to step up. Keep up the good job. You know, keep up the good work, I meant. And my door is always open. Please know that.

Acting Director Lizama: Thank you.

Senator Taitague: You can always come to me if there's anything that you need help with.

Acting Director Lizama: I will.

Senator Taitague: And good luck to you. And thank you again to your family for letting you do this. Thank you.

Chairperson Perez: Thank you, Senator. Senator Quinata, do you have any questions for the nominee?

Senator Roy Quinata: No, I certainly just wanted to wish Ms. Lizama the best on her new post. I know you were working there as a Deputy, so I know if the former director is supporting you, then you should be doing a good job.

Acting Director Lizama: Thank you.

Senator Quinata: And if your husband and your son are supporting you, then you should be good with this job. And I wish you all the best again. If there's anything my office can do to support you, please let us know.

Acting Director Lizama: Thank you, Senator.

Senator Quinata: And God bless.

Chairperson Perez: All right, thank you, Senator. Senator Fisher, you're recognized.

Senator Thomas Fisher: Thank you, Chair. I know that one part of the discussion we've just engaged in is this idea of fairness, equality. What we're really talking about, ma'am, I think is this mechanism, offers and compromise. And as I understand it, because we are linked to the federal code, that your analysis of offers and compromise is tightly controlled by the, I think it's Revenue Agent Field Manual, rules and regs, and so forth and so on. So there is an actual, I guess, decisional treaty that you have to go through when you receive an offer in compromise.

Acting Director Lizama: Correct.

Senator Fisher: So an offer in compromise is, I just don't think I can pay it. You want \$150,000? I can come up with \$50,000. And then we would go through the process, correct?

Acting Director Lizama: Yes.

Senator Fisher: But the idea of fairness does, in my mind, I'd like to hear your comment, does not necessarily mean equal. Because if a rich man comes up to you and says, I've got an offer in compromise. I owe \$150,000. I'll give you \$25,000. But that guy can still pay it. You're probably going to reject that OIC.

Acting Director Lizama: Yeah, I mean, our people will likely have to take into consideration what exactly is being asked.

Senator Fisher: Ability to pay, that sort of thing?

Acting Director Lizama: The ability to pay, and so forth. I mean, there's a checklist, if you will, that they go through in order to determine whether or not they can do that, and the agents actually don't just make these decisions on their own. Of course, they're consulting with their supervisor, who in turn consults with the Tax Enforcement Administrator, and then, of course, the Director. So it goes through a process.

Senator Fisher: I guess the point I'd like to make on this point is that just because we have even tax bills, me and the taxpayer over there, does not necessarily mean that we're going to have the same outcome, nor does it mean that the process was unfair. Is that correct?

Acting Director Lizama: I'm sorry, I didn't hear the last part.

Senator Fisher: The fact that we have similar tax bills and we have similar outcomes does not mean that, or different outcomes rather, that doesn't mean that the process was unfair. Is that correct?

Acting Director Lizama: Right, it doesn't mean it wasn't fair. There are different factors in every person's situation. No two situations are alike or cases are alike.

Senator Fisher: And my understanding also, on behalf of your agency, is that your hands are tied to an extent on reaching compromises.

Acting Director Lizama: Correct, yeah.

Senator Fisher: Okay, and then on that issue, earlier we talked about perhaps tax-related crimes, civil or criminal, I suppose. Do you have attorneys on staff that have LLMs in tax?

Acting Director Lizama: We have three attorneys, none of which have a tax LLM. However, I can tell you that their workload is probably 90% non-tax. And we certainly go through a whole lot of different things with regard to, I mean, it ranges from something as small as determining whether or not a policy is accurate, or how we proceed in certain things, to actual litigation.

Senator Fisher: You said that 90% of the work is non-tax.

Acting Director Lizama: I would venture to say that it's more administrative in nature.

Senator Fisher: Administrative within the agency, though.

Acting Director Lizama: Within the agency and with our dealings with the public and with other agencies, as well.

Senator Fisher: How much are they getting paid?

Acting Director Lizama: I don't have that exact number with me, but I'm sure that it's probably comparable or on par with an attorney in any other Government of Guam agency.

Senator Fisher: Okay. Are you aware of whether or not any criminal actions have been undertaken on behalf of the agency in the last two or three years?

Acting Director Lizama: Criminal actions, meaning?

Senator Fisher: Did somebody have to go to the district court for enforcement or anything like that?

Acting Director Lizama: There is a case going on right now. That's the extent of it. We are awaiting a decision from the judge.

Senator Fisher: I think that the attorney is working for DRT as well as your collection agencies or your collection agents. I think they have a duty to be aggressive but appropriately aggressive.

My experience, personal as well as on behalf of clients, has been that the agency, in fact, is aggressive but appropriately aggressive. This is our money, right? I've been impressed with the fact that...

Acting Director Lizama: We're certainly very happy to have them.

Senator Fisher: But I mean just your rank and file Collections Branch. They lean forward, which I'm grateful for, even if I have to write a check. And then I wanted to ask you, have you had, do you have an opinion? We've got the business privilege tax here on Guam. There's perennial discussions. Let's get rid of the GRT, the gross receipts tax, and sub it in with a sales tax. Do you have a professional opinion on that? And a follow-up question is, if you have had those discussions, have you been able to determine whether or not a sales tax would be a greater driver of revenue than a GRT?

Acting Director Lizama: I think we've had very little discussion on that. Certainly, again, it's not our agency's position to create policy and so forth. But, in my personal opinion, sometimes it might even be easier to have a sales tax, given that in other areas, for example, one day out of the week, 'oh, it'll be a no sales tax kind of day.' But again, that's not my position as the agency's current head, you know.

Senator Fisher: Does your agency have the ability to do the analytics behind determining whether or not a sales tax is going to be better for the island than it, than the GRT, or?

Acting Director Lizama: We probably could if we researched hard enough. But right now, we're really just trying to kind of clean up certain things and figure out whether or not there really is an issue and so forth. My concern really is just collecting what is owed to the agency.

Senator Fisher: Okay. This is probably the wrong word, but you are tasked with collecting the revenue. And naturally, people don't want to pay the revenue. They don't want to pay taxes, so they're all naturally looking for a way out, right? And some are appropriate. Yeah, it's fine, the old saw is tax avoidance is fine. In fact, you guys encourage us to avoid paying taxes, but we're not

allowed to evade taxes. So, my question would be, do you have any estimate of how much revenue is out there that we're just not capturing for one reason or another?

Acting Director Lizama: I don't have that information in front of me.

Senator Fisher: Would anybody in your, okay, fair enough, but you think, does anybody in your agency have a guesstimation on that?

Acting Director Lizama: I'm sure that the respective branch leaders probably may be able to take a look at that, and that's something, again, we need to work on together.

Senator Fisher: It's a formidable task, trying to figure out.

Acting Director Lizama: It is.

Senator Fisher: And then how to get it. Then this one is gonna, this is probably gonna be out of left field. You are aware that the Commerce Clause of the U.S. Constitution does not apply to Guam. I was reading an article in a tax review. You might not be comfortable answering this if you're not, I perfectly understand. The Ninth Circuit has held the Commerce Clause of the U.S. Constitution does not apply to Guam, which means that we can, in theory, regulate interstate commerce.

Well, I was reading a tax article that said, if Congress has waived Commerce Clause prohibitions as to the territories, the unincorporated territories, I think that's the Virgin Islands, United States. I don't know who else is unincorporated. Samoa? But they also said that because the Commerce Clause doesn't apply, the import-export clause doesn't apply, which means, bottom line, what that means is maybe on Guam, we can raise the use tax without violating the Constitution. I've had conversations with a couple of Senators in the 37th and some attorneys about the possibility. Again, this is out of left field. You weren't prepared for this question, I know it. Do you have any chance, an opinion on that, on whether or not, boiled down, that Guam could raise the use tax?

Acting Director Lizama: No. No, I don't. I apologize. I don't have that information. Honestly, we're really just trying to even collect the current use tax.

Senator Fisher: Okay, because if this conversation that I'm having, we're having, bears fruit, your agency and your opinion are key, I think, to whether or not we can move forward.

Acting Director Lizama: And we'd appreciate being brought into that discussion.

Senator Fisher: Who would you recommend that we talk to, with your permission, of course, on your staff about this issue?

Acting Director Lizama: That area would likely be the Taxpayer Services Administrator, who's Jerome Aguon.

Senator Fisher: Joe?

Acting Director Lizama: Jerome.

Senator Fisher: Okay. Jerome Aguon. Thank you very much. I appreciate the answer. Sorry for the left field question there.

Acting Director Lizama: It's okay. Something to think about now.

Senator Fisher: Yes, ma'am. You know, because money, I mean, it might be multi, multi millions. Thank you very much. I appreciate your answers, I appreciate your candor. And I appreciate your willingness to serve. Thank you.

Chairperson Perez: *Si Yu'os ma'ãse.* Speaker Terlaje, you're recognized.

Speaker Therese M. Terlaje: Thank you, Madam Chair. And thank you, Marie— Ms. Lizama, Director Lizama, for your testimony, and for all of those who submitted testimony in writing in support of her nomination; all of the written is in support. In fact, the former Director, Dafne Mansapit-Shimizu, concludes by saying, “ultimately, however, it takes someone who is courageous, who doesn't shy away from the difficult issues or conversations, and who has the drive and motivation to get things done. From the day that Marie began with DRT, she had huge tasks to undertake, and she demonstrated that she's not only courageous, driven, and motivated, she is compassionate and kind and takes the time to do her homework and to understand the issues.” And that has been my experience with you as well. So I want to thank you for that. I, like my colleague, find you as a director to be very responsive, which builds trust for us Senators trying to get information and just to get straight answers, and I very much appreciate that.

I think I tried to work with your office even for one of the bills I was trying to make, to more convenient for high school students to get their IDs. And your staff went above and beyond. I think because of your leadership, they came in with their own ideas and perfect solutions, I think. And they knew all the parameters that we had to work within. So it made it so efficient and much easier to get things done, I thought. So I just want to thank you for that and ask you to continue that. I have a couple of questions.

The online, I think, continues to improve. We continue to see improvements. So I appreciate that. That has been a game-changer, Dafne. Thank you for being here. I think that's been a game-changer for the people of Guam and for us. So thank you.

I just wanted to find out about the tobacco tax. We had a law passed to do tobacco stamps. We also have been trying to follow up with this for quite a while. There's been several initiatives over the years.

However, this all began with an audit saying that we weren't collecting enough on the tobacco because of the way we did transactions. We can't account for it. And so I just wanted to ask you,

do you have any conflict or impediment to implementing that tobacco tax stamp law? And what improvements have you found at DRT or made at DRT as a result of the audit findings in collecting tobacco taxes?

Acting Director Lizama: When we have the audit, we actually talked it over with the staff that conducted it. I'd like to think that we clarified some misconceptions with regard to the process.

We actually went through and explained the bonded warehouse process. By the way, the tobacco stamps, I mean we would have no issue with implementing that. It is the law and so, the stamps themselves, I mean I can't speak beyond the fact that you know we did go through the procurement process and once we are ready with that, we will certainly apprise the body of the outcome.

We continue to work with the wholesalers with regard to the process of coming in again, it's the bonded, the bonded process. We continue to have someone dedicated to that.

It certainly takes a lot of time to ensure that everything that's being shipped in is accounted for. Anytime something is withdrawn, it's accounted for. I think, if anything, it's a little disheartening to the staff to feel accused by some members of the public. I'm not certainly not saying that it's you, but some members of the public. There is a lot that is not being captured. They certainly are comfortable with what is going on right now.

I'm pretty sure once tax stamps are implemented that perhaps there would be a tightening of some of those things. But for the most part I think we're doing an okay job with collection.

Speaker Terlaje: All right, yeah, I think— well, it stemmed from the Auditor's report. So if you're saying you're comfortable and you're doing an okay job, I'm curious if he would agree. It's really him and it's actually some tobacco companies accusing. There is another market going on that we're not capturing.

Acting Director Lizama: It's been an ongoing thing. There are things that we differed on with the Public Auditors report, perhaps even the timing. So what we've actually recently gone back and done is: we're trying to do a reconciliation. We want to make sure that again, whatever is being reported is collected. And that's not just on tobacco stamps, it's on other things, and so we've actually had more discussions with customs: how can we more expeditiously reconcile some data? So it is a constant work in progress.

Speaker Terlaje: All right, that should help reconciling with customs more quickly, efficiently. Would you say that this remains one of the higher priorities? Do you think we're going to see those stamps?

Acting Director Lizama: Yes, it is. It is certainly an item that's on our weekly standing report.

Speaker Terlaje: Well, thank you, and thank you, Madam Chair, for your excellent questions. Those were very thorough. *Si Yu'os ma'åse.*

Acting Director Lizama: And ma'am, thank you for recognizing our hard-working employees. They don't often get to hear that. Thank you all of you for doing that. I know that some of them are watching and they are appreciative of that acknowledgement.

Chairperson Perez: Thank you, Speaker. So again, I just want to thank you, Acting Director, for stepping up to the plate, accepting this nomination. I'm a true believer in lifelong learning and being the fact that you were an understudy for the former director, I think that you were in a good position to pick up a lot of that information that is needed to serve as a director.

I think also what's important to note is that with any leader of an agency, it's important to know what one's limitations are and to look for expertise to help bridge that gap.

I think we all want the same thing, as far as what DRT is concerned, is to function at its highest level. My office has always been reaching out to DRT to assist in any way and I look forward to working with you to continually improve DRT.

Acting Director Lizama: Likewise.

Chairperson Perez: And I really like your vision. You want it to be like the IRS and I think that's a very lofty and ideal goal for DRT. Are there any further questions? There is one more question

Senator Fisher: It's an opinion. Do you have an opinion on de-linkage from the Internal Revenue Service?

Acting Director Lizama: Oh gosh, I mean, I'm a proponent of keeping it the way it is. I think some other areas have shown that de-linking is probably not a good idea. That's my personal opinion.

Chairperson Perez: Thank you for that response So being that there are no further testimonies or comments on the nomination of Marie P. Lizama to serve as Director of the Department of Revenue and Taxation, this confirmation has been duly heard.

The Committee will continue to receive written testimony until 4 p.m., May 14th 2024. Please address all testimony to Senator Sabina Flores Perez, Chairperson of the Committee on Environment, Revenue and Taxation, Labor, Procurement, Statistics, Research, and Planning, which could be dropped off at the mailboxes here the Guam Congress Building or emailed to office@senatorperez.org We would call for a moment's recess at this time. Thank you.

Acting Director Lizama: Thank you.

Chairperson Perez adjourned the confirmation hearing for Marie P. Lizama at 5:37 p.m.

Written Testimonies:

- Charliza L. Allison, Community Member
- Dafne Mansapit-Shimizu, Community Member
- Richard Parsons, Community Member
- Carl Peterson, Community Member

III. FINDINGS AND RECOMMENDATION

The Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning notes that per Mrs. Marie P. Lizama nomination packet, she will serve at the pleasure of the Governor.

The Committee on Environment, and Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning hereby reports out the appointment of **Mrs. Marie P. Lizama** to serve as **Director** of the **Department of Revenue and Taxation** with the recommendation **TO DO CONFIRM** .