


**MINA' TRENTAI TRES NA LIHESLATURAN GUÁHAN**  
**2015 (FIRST) Regular Session**

Bill No. 31-33 (COR)

Introduced by:

B.J.F. Cruz 

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**AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11  
OF THE GUAM CODE ANNOTATED; RELATIVE TO THE  
INSPECTION OF TAX RETURNS AND OTHER  
INFORMATION REQUIRED TO BE FILED OR FURNISHED  
BY THE TAXPAYER.**

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

**Section 1.** § 26120 of Chapter 26 of Title 11, Guam Code Annotated is hereby *amended* to read:

**“§ 26120. Inspection of Tax Returns and Information:**  
**Prohibition.** Tax returns and other information required to be filed or furnished by the taxpayer, or any other person, shall not be open for public inspection or divulged except when testifying in any judicial or administrative proceeding in which the government of Guam, or any of its officials in an official capacity, are a party, and in which the government of Guam has an interest in the result; except that any committee of the Legislature, duly created, authorized by resolution of the Legislature, may require that it be furnished any data contained in any tax return for use by such committee in executive session only. Nothing in this section shall limit the ability of the Public Auditor to access tax returns and other information required to be filed or furnished by the taxpayer in the administration of his duties, unless such information is specifically privileged by the Internal Revenue Code of the United States.”

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