



I Mina'Trentai Kuattro Na Liheslaturan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
281-34 (COR)	Joe S. San Agustin Dennis G. Rodriguez, Jr.	AN ACT TO AMEND § 26110.1 OF ARTICLE 1, CHAPTER 26, TITTLE 11, GUAM CODE ANNOTATED, BY LABELLING THE CURRENT SECTION § 26110.1 TO BE § 26110.1(a) AND ADDING NEW §§ 26110.1(b) AND 26110.1(c), RELATIVE TO REQUIRING THE ELECTRONIC FILING OF BUSINESS PRIVILEGE TAXES EFFECTIVE DECEMBER, 2018.	5/4/18 3:51 p.m.						

I MINA'TRENTAI KUÁTTRO NA LIHESLATURAN GUÅHAN
2018 (SECOND) Regular Session

281-34
BILL No. _____ (COR)

Introduced by:

Joe S. San Agustin 
Dennis G. Rodriguez, Jr. 

AN ACT TO AMEND § 26110.1 OF ARTICLE 1, CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, BY LABELLING THE CURRENT SECTION § 26110.1 TO BE § 26110.1(a) AND ADDING NEW §§ 26110.1(b) AND 26110.1(c), RELATIVE TO REQUIRING THE ELECTRONIC FILING OF BUSINESS PRIVILEGE TAXES EFFECTIVE DECEMBER, 2018.

BE IT ENACTED BY THE PEOPLE OF GUAM:

1 **Section 1. Legislative Finding and Intent.** *I Liheslaturan Guåhan* finds
2 that providing for the of electronic filing of Business Privilege Taxes will facilitate
3 timely tracking and IT capabilities in the capture of taxes due by the Department of
4 Revenue and Taxation.

5 An electronic filing system will promote taxpayer convenience in filing.
6 Most businesses, even very small businesses, have IT capabilities. However, any
7 assistance required for small businesses lacking IT capabilities would be made up
8 by DRT providing for the convenient availability of computer kiosks or terminals
9 at DRT.

10 **Section 2. Amendment of § 26110.1 of Article 1, Chapter 26, Title 11 of**
11 **the Guam Code Annotated.** § 26110.1 of Article 1, Chapter 26, Title 11, Guam
12 Code Annotated, is *amended* to read:

13
14 **“§ 26110.1 Electronic Filing of Monthly Returns Allowed After October**
15 **2004, Required After December 2018.**
16

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1 (a) Except as provided in Subsection (b) of this Section, the Department of
2 Revenue and Taxation *shall* provide for the electronic filing of monthly returns
3 filed by Business Privilege Taxpayers required under 11 GCA § 26110(b),
4 commencing with returns submitted after the month of October 2004 provided;
5 however, that such provision shall not prohibit Business Privilege Taxpayers from
6 opting to file non electronic returns.

7 (b) Effective December 2018, all monthly returns of Business Privilege
8 Tax shall be filed electronically.

9 (c) The Department shall, within ninety (90) days of the enactment of
10 Subsection (b) of this Section, establish policies which shall include, at a
11 minimum:

12 (1) The establishment of an online system for the electronic filing of
13 monthly returns filed by Business Privilege Taxpayers;

14 (2) Provisions that will provide terminal kiosks at the Department for
15 taxpayers to utilize in the filing of their taxes. These terminal kiosks
16 shall additionally provide for the ability staff assistance, first time
17 registration, and the ability to print copies for taxpayer's record.

18 (3) Fees for online convenience shall be charged for the use of a credit or
19 debit card; however, this fee shall be waived if the filing and payment of
20 a Business Privilege Tax return is made online on or before the due date
21 of the return. E-filing and payment after the due date of the return will
22 be assessed a penalty under §26111.

23 (4) A fee of Twenty-five Dollars (\$25) shall be charged for physically filing
24 or payment of a Business Privilege Tax return at the Department or at
25 any Treasurer of Guam location, and in addition the convenience fee
26 shall be charged if a credit or debit card is used for payment.”