EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

JUN 15 2015

Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina'trentai Tres Na Liheslaturan Guåhan
155 Hesler Street
Hagåtña, Guam 96910

Dear Madame Speaker:

Transmitted herewith is Bill No. 31-33 (COR) **"AN ACT TO *AMEND* § 26120 OF ARTICLE 1, CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OR FURNISHED BY THE TAXPAYER"** which lapsed into law on June 13, 2015, as **Public Law 33-52.**

Senseramente,

EDDIE BAZA CALVO

33-15-0542
Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 06-15-15
Time: 4:15pm
Received By: [illegible]

0542

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I MINA'TRENTAI TRES NA LIHESLATURAN GUÅHAN
2015 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LAHEN GUÅHAN*

This is to certify that **Bill No. 31-33 (COR), "AN ACT TO *AMEND* § 26120 OF ARTICLE 1, CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OR FURNISHED BY THE TAXPAYER,"** was on the 29th day of May 2015, duly and regularly passed.

Judith T. Won Pat, Ed.D.
Speaker

Attested:

Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'lahen Guåhan* this 1st day of June, 2015, at 5:20 o'clock P.M.

Assistant Staff Officer
Maga'lahi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'lahen Guåhan

Date: JUN 1 0 2015

Public Law No. 33-52

I MINA'TRENTAI TRES NA LIHESLATURAN GUÅHAN
2015 (FIRST) Regular Session

Bill No. 31-33 (COR)
As amended on the Floor.

Introduced by:

B. J.F. Cruz
T. C. Ada
V. Anthony Ada
Frank F. Blas, Jr.
FRANK B. AGUON, JR.
James V. Espaldon
Brant T. McCreadie
Tommy Morrison
T. R. Muña Barnes
R. J. Respicio
Dennis G. Rodriguez, Jr.
Michael F.Q. San Nicolas
Mary Camacho Torres
N. B. Underwood, Ph.D.
Judith T. Won Pat, Ed.D.

AN ACT TO *AMEND* § 26120 OF ARTICLE 1, CHAPTER 26 OF TITLE 11, 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 Article 1, 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 *I Liheslatura* (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 in the administration of his or her duties to access tax returns and other information required to be filed or furnished by the taxpayer, *unless* such information is *specifically* privileged by the Internal Revenue Code of the United States. Any information provided to the Public Auditor or any person employed by the Public Auditor under this Section *shall* be considered "privileged" pursuant to § 1909.1 of Chapter 19, Title 1, GCA. Disclosure of a privileged communication or privileged information in violation of this Section *shall* be a felony of the third degree."