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**I MINA' BENTE OCHO NA LIHESLATURAN GUAHAN  
2005 (FIRST) REGULAR SESSION**

Bill No. 95 (EC)

Introduced by:

B.J.F. Cruz 

**AN ACT TO AUTHORIZE THE DIRECTOR OF THE  
DEPARTMENT OF REVENUE AND TAXATION TO  
HIRE AN ATTORNEY TO REPRESENT THE  
DEPARTMENT IN LITIGATION CONCERNING THE  
AFFAIRS OF THE DEPARTMENT AND TO  
APPROPRIATE THE SUM OF ONE HUNDRED  
THOUSAND DOLLARS FOR SUCH PURPOSE**

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

2 **Section 1. Legislative Intent.** *I Liheslaturan Guahan* finds that  
3 the Department of Revenue & Taxation is in need of an in-house legal  
4 counsel to advise it on all matters relative to its operations and  
5 mandates pursuant to Guam law. Passage of this Act will allow the  
6 Director of Revenue & Taxation to hire an attorney pursuant to the  
7 government of Guam merit system.

8 **Section 2.** §1106 of Chapter 11, Division 1 of the Guam Code  
9 Annotated is hereby *amended* as follows:

10 **"§1106. Organization and Personnel.** (a) The Director may  
11 establish such divisions or other organizational units as he may  
12 determine to be necessary for the efficient and effective  
13 administration and operation of the Department. Each such

1 division or organizational unit shall be subject to the  
2 supervision and direction of the Director and shall have  
3 jurisdiction of such matters, exercise such powers, and perform  
4 such duties as may be assigned to it by the Director or  
5 otherwise by applicable law.

6 (b) The Director may appoint and remove officers and other  
7 employees within the Department in accordance with the  
8 provisions of the Personnel Policy and the Civil Service  
9 Commission, 4 GCA Chapter 4.

10 (c) The Director may delegate authority for the performance of  
11 any of his powers or duties to any officer or employee under  
12 his direction and supervision.

13 (d) The Director may appoint an attorney within the merit  
14 system, who shall serve at his pleasure and whose  
15 compensation shall be consistent with the local laws governing  
16 attorneys' salaries. The Director may appoint one assistant to  
17 the attorney. The Attorney, who must have been admitted to  
18 the practice of law in Guam, shall advise the Director on all  
19 legal matters to which the Department is a party or in which  
20 the Department is legally interested, and may represent the  
21 Department in connection with legal matters before the  
22 Legislature, Boards and other Agencies of the government of  
23 Guam or of the United States. The Attorney for the Department  
24 shall represent the Department in litigation concerning the  
25 affairs of the Department."

1           **Section 3. Appropriation.** The Sum of One Hundred Thousand  
2 Dollars (\$100,000) is hereby appropriated from the General Fund to  
3 the Department of Revenue & Taxation for the purpose of hiring an  
4 Attorney pursuant to this Act.