

I MINA' BENTE NUEBI NA LIHESLATURAN GUÅHAN
2008 (SECOND) Regular Session

Bill No. 211(LS)

Introduced by:

Dr. David L.G. Shimizu *Shimizu*
TKMBones
J.T. Woullet, et al., et

AN ACT TO APPROPRIATE FUNDS TO
AUTHORIZE THE DEPARTMENT OF REVENUE
AND TAXATION TO HIRE NEW PERSONNEL
WITHIN VARIOUS DIVISIONS TO ENHANCE
COLLECTION EFFORTS AND COMPLIANCE WITH
LOCAL LAWS.

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 Section 1. Legislative findings and intent. I Liheslaturan

3 Guahan finds that the Department of Revenue and Taxation is
4 underemployed with reference to personnel who are able to monitor and
5 collect the payment of taxes due the government. In times when revenue is
6 scarce, it is counterproductive to cut back on the resources given to the
7 Department of Revenue and Taxation, because that is the department of the
8 government where money is taken in. If the government is not vigilant in
9 collecting taxes due and owing to it, it will be difficult to fund services
10 demanded by the public.

11 Based on prior analysis within the department, it has been shown
12 that hiring revenue agents and revenue officers more than makes up for the

1 cost of their salaries. For example, hiring six revenue agents will cost
2 approximately Two Hundred Thousand Dollars (\$200,000), yet those six
3 agents can bring in One Million Six Hundred Thousand Dollars (\$1,600,000) in
4 revenue for the government. By the same token, hiring 10 revenue officers will
5 cost the government approximately Three Hundred Thousand Dollars
6 (\$300,000), yet these same ten revenue officers can bring in over Six Million
7 Dollars (\$6,000,000) for the government. The results are obvious.

8 In addition to merely collecting taxes, more personnel are needed at the
9 Department of Revenue and Taxation for the purpose of regulating
10 compliance with the laws of Guam. For this reason, additional resources are to
11 be given to the Department of Revenue and Taxation.

12 **Section 2. Appropriations. (a) Tax enforcement.** From the increase
13 in actual revenues over revenue projections as shown by the most recent
14 month's revenue tracking report as required by Public Law 29-19, Nine
15 Hundred Thousand Four Hundred Sixteen Dollars (\$948,416) are
16 appropriated from the General Fund to the Department of Revenue and to
17 hire the following personnel:

18 Tax Investigator I (4 positions)

19 Revenue Agent III (5 positions)

20 Revenue Agent II (7 positions)

21 Revenue Officer II (5 positions)

22 Revenue Officer I (7 positions)

23 **(b) Taxpayer Advocate.** From the increase in actual revenues over
24 revenue projections as shown by the most recent month's revenue tracking
25 report as required by Public Law 29-19, Four Hundred Eighty-eight

1 Thousand Nine Hundred Ninety-six Dollars (\$488,996) are appropriated
2 from the General Fund to the Department of Revenue and Taxation to hire
3 the following personnel:

4 Income Tax Service Specialist III (1 position)

5 Income Tax Service Specialist II (1 position)

6 Income Tax Service Specialist I (4 position)

7 Tax Technician III (1 position)

8 Tax Technician I (2 positions)

9 Business Tax Service Specialist II (3 positions)

10 Tax Accounting Technician I (2 positions)

11 Tax Technician I (5 positions)

12 **(c) Real Property Tax:** From the increase in actual revenues over
13 revenue projections as shown by the most recent month's revenue tracking
14 report as required by Public Law 29-19, One Hundred Twenty-six
15 Thousand Nine Hundred Seventy Three Dollars (\$126,973) are
16 appropriated from the General Fund to the Department of Revenue and
17 Taxation to hire the following personnel:

18 Property Tax Technician II (1 position)

19 Property Tax Technician I (2 positions)

20 Property Tax Appraiser I (2 positions)

21 **(d) Regulatory:** From the increase in actual revenues over revenue
22 projections as shown by the most recent month's revenue tracking report as
23 required by Public Law 29-19, Three Hundred Ninety-two Thousand Seven
24 Hundred Seventy Dollars (\$392,770) are appropriated from the General

1 Fund to the Department of Revenue and Taxation to hire the following
2 personnel:

3 Regulatory Examiner Supervisor (1 Positions)

4 Regulatory Examiner I (5 positions)

5 License Officer II (1 positions)

6 License Officer I (1 Position)

7 Compliance Inspector I (3 positions)

8 Weights and Measures Inspector I (2 Positions)

9 **(e) Motor Vehicle:** From the increase in actual revenues over revenue
10 projections as shown by the most recent month's revenue tracking report as
11 required by Public Law 29-19, Two Hundred Thirty Thousand Ninety
12 Three Dollars (\$230,093) are appropriated from the General Fund to the
13 Department of Revenue and Taxation to hire the following personnel:

14 Driver's License Examiner II (2 positions)

15 Driver's License Examiner I (2 positions)

16 Vehicle Registration Officer II (2 positions)

17 Vehicle Registration Officer I (3 positions)

18 **(f) Technical Research and Appeals Bureau:** From the increase in
19 actual revenues over revenue projections as shown by the most recent
20 month's revenue tracking report as required by Public Law 29-19, Forty
21 One Thousand One Hundred Eighteen Dollars (\$41,118) are appropriated
22 from the General Fund to the Department of Revenue and Taxation to hire
23 the following personnel:

24 Research and Appeals Officer (1 position)

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