I MINA'TRENTA NA LIHESLATURAN GUAHAN 2010 (SECOND) Regular Session

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

This is to certify that Substitute Bill No. 304-30 (COR), "AN ACT TO ADD A NEW SUBSECTION (g) TO §55102, CHAPTER 55, DIVISION 3, TITLE 10 OF THE GUAM CODE ANNOTATED; AND TO AMEND §5.55(g) OF ARTICLE 2, CHAPTER 5, TITLE 8, GUAM CODE ANNOTATED, RELATIVE TO INCLUDING THE CRIMINAL INVESTIGATION SUPERVISOR, TAX INVESTIGATORS, ASSISTANT TAX INVESTIGATORS, COMPLIANCE INSPECTION SUPERVISOR AND COMPLIANCE INSPECTORS OF THE **REVENUE** DEPARTMENT AND TAXATION. OF **AND** ENTOMOLOGIST AND THE COMMODITY INSPECTORS OF THE DEPARTMENT OF AGRICULTURE IN THE COMPENSATION OF PUBLIC SAFETY AND LAW ENFORCEMENT OFFICERS," returned without approval of I Maga'lahen Guåhan, was reconsidered by I Liheslaturan Guåhan and after such consideration, did agree, on the 2ND day of July, 2010, to pass said bill notwithstanding the veto of I Maga'lahen Guåhan by a vote of ten (10) Members.

| Attested: Tina Rose Muña Barnes Legislative Secretary | Judith T. Won Pat, Ed. D. Speaker |
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| This Act was received by <i>I Maga'lahen Guåha</i> 2010, at | Assistant Staff Officer Maga/Jahi's Office |

Public Law No. ____

I MINA'TRENTA NA LIHESLATURÂN GUÂHAN 2009 (FIRST) Regular Session

Bill No. 304-30 (COR)

As substituted by the Committee on Appropriations, Taxation, Banking, Insurance, Retirement and Land, and further substituted on the Floor.

Introduced by:

Adolpho B. Palacios, Sr.

T. C. Ada

V. Anthony Ada

F. B. Aguon, Jr.

F. F. Blas, Jr.

E. J.B. Calvo

B. J.F. Cruz

J. V. Espaldon

Judith P. Guthertz, DPA

T. R. Muña Barnes

v. c. pangelinan

R. J. Respicio

Telo Taitague

Ray Tenorio

Judith T. Won Pat, Ed.D.

AN ACT TO ADD A NEW SUBSECTION (g) TO §55102. CHAPTER 55, DIVISION 3, TITLE 10 OF THE GUAM CODE ANNOTATED; AND TO AMEND §5.55(g) OF ARTICLE 2, CHAPTER 5, TITLE 8, GUAM CODE TO ANNOTATED, RELATIVE **INCLUDING** CRIMINAL INVESTIGATION SUPERVISOR, TAX INVESTIGATORS, ASSISTANT TAX INVESTIGATORS. COMPLIANCE **INSPECTION SUPERVISOR** AND COMPLIANCE INSPECTORS OF THE DEPARTMENT REVENUE AND TAXATION. AND THE **ENTOMOLOGIST** AND THE COMMODITY **OF** THE **INSPECTORS** DEPARTMENT OF AGRICULTURE IN THE COMPENSATION OF PUBLIC SAFETY AND LAW ENFORCEMENT OFFICERS.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. On August 14, 2008, *I Maga'lahen Guåhan* signed Public Law 29-105 that provided for a forty percent (40%) compensation increase, and appropriated funding for such, to public safety and law enforcement officials in order to enable the agencies to recruit and retain individuals to carry out public safety and enforcement services. The compensation increase was to be implemented incrementally over a four (4) year period.

I Liheslaturan Guåhan finds that the Department of Revenue and Taxation Criminal Investigation Supervisor, Tax Investigators, and Assistant Tax Investigators perform criminal investigations for tax fraud, conduct undercover operations and surveillance, interrogations, property forfeiture, prepare investigation reports, coordinate and participate in task force assignments with other federal and local law enforcement agencies and gather evidence related to the provisions of the Guam Territorial Tax Laws in accordance with the Organic Act of Guam, and further mandated under Title 11, Guam Code Annotated.

I Liheslaturan Guåhan further finds that the Department of Revenue and Taxation Compliance Inspectors within the Compliance Branch of the Regulatory Division perform criminal investigations, inspections, prepare investigative reports, conduct undercover operations and surveillance, interrogations, property forfeiture, coordinate with and participate in task force assignments with other federal and local law enforcement agencies, all in relation to the regulation and compliance of alcohol, tobacco, gaming, amusement devices, and gambling laws related to provisions under Title 11, Guam Code Annotated. Compliance Inspectors carry firearms and also have the authority to close businesses and make arrests.

| l | In addition, I Liheslaturan Guahan finds that these positions are defined |
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| 2 | as peace officers under Title 8, Guam Code Annotated, Chapter 5, §5.55 (h). I |
| 3 | Liheslaturan Guåhan believes that the very nature of work performed by these |
| 4 | officers within the Tax Enforcement Division/Criminal Investigation Branch of |
| 5 | the Department of Revenue and Taxation make them eligible for the |
| 6 | compensation adjustment pursuant to the provisions of Public Law 29-105. |
| 7 | I Liheslaturan Guåhan further finds that the Department of Agriculture |
| 8 | USDA/Guam Plant Inspection Facility staff currently includes three (3) |
| 9 | Commodity Inspectors and one (1) Entomologist. These four (4) positions are |
| 10 | currently mandated to uphold and enforce both local and federal laws and |
| 11 | regulations and are critical for proper oversight in Guam of the importation and |
| 12 | exportation of agricultural items. |
| 13 | Section 2. Peace Officer Defined. §5.55(g) of Article 2, Chapter 5, |
| 14 | Title 8, Guam Code Annotated, is amended to read as follows: |
| 15 | "(g) The Chief of the Division of Aquatic and Wildlife Resources, |
| 16 | the Conservation Officers of the Division of Aquatic and Wildlife |
| 17 | Resources, the Entomologist, and the Commodity Inspectors of the |
| 18 | USDA/Guam Plant Inspection Facility of the Department of |
| 19 | Agriculture;" |
| 20 | Section 3. A new Subsection (g) is hereby added to §55102, Chapter |
| 21 | 55, Division 3, Title 10 of the Guam Code Annotated, to read: |
| 22 | "(g) The following positions at the Department of Revenue and |
| 23 | Taxation and the Department of Agriculture shall be included in the law |
| 24 | enforcement compensation adjustment mandated by this Section and |
| 25 | shall receive the adjustment retroactive to October 1, 2008: |
| 26 | (1) Department of Revenue & Taxation Criminal Investigation |
| 27 | Supervisor; |

| 1 | (2) Dep | artment of Revenue & Taxation Tax Investigator; |
|----|-------------------------|---|
| 2 | (3) Dep | artment of Revenue & Taxation Assistant Tax |
| 3 | Inve | stigator; |
| 4 | (4) Dep | artment of Revenue & Taxation Compliance Inspection |
| 5 | Supe | ervisor; |
| 6 | (5) Dep | artment of Revenue & Taxation Compliance Inspector; |
| 7 | (6) Dep | artment of Agriculture Commodity Inspector; and |
| 8 | (7) Dep | artment of Agriculture Entomologist." |
| 9 | Section 4. The | ten percent (10%) increase implemented in Public Law |
| 10 | 30-55, Chapter V, Sec | etion 1(i)(3) adjusting the compensation levels of the |
| 11 | above Revenue and | Taxation positions shall not be in addition to the |
| 12 | compensation adjusti | nents herein authorized. The Department of |
| 13 | Administration shall ca | alculate the adjustments authorized so that it does not |
| 14 | total more than the com | pensation adjustments authorized herein. |
| 15 | Section 5. App | ropriations. (a) The Director of Revenue and |
| 16 | Taxation may transfer | funds from any object class in the Base Operational |
| 17 | Appropriation in Public | Law 30-55, Chapter V, Section 1(i) up to the amount of |
| 18 | Eighty Six Thousand F | Four Hundred Thirty-three Dollars (\$86,433) to pay for |
| 19 | the obligations mandate | ed in Section 3 as follows: |
| 20 | (1) Sixt | y-five Thousand Eight Hundred Thirty-one Dollars |
| 21 | (\$65,831) for the | Criminal Investigation Supervisor, the Tax Investigator |
| 22 | and the Assistant | Tax Investigator; and |
| 23 | (2) Twe | nty Thousand Six Hundred Two Dollars (\$20,602) for |
| 24 | the Compliance I | nspection Supervisor and Compliance Inspectors. |
| 25 | (b) The Direc | for of Agriculture may transfer funds from any object |
| 26 | class in the Base Oper | ational Appropriation in Public Law 30-55, Chapter V, |

- 1 Section 1(p) up to the amount of Thirty-three Thousand Eight Hundred Sixty
- 2 Dollars (\$33,860) to pay for the obligations mandated herein.
- 3 Section 6. Severability. If any provisions of this Act or the application
- 4 thereof to any person or circumstance is held invalid, such invalidity shall not
- 5 affect any other provision or application of this Act which can be given effect
- 6 without the invalid provision or application, and to this end the provisions of
- 7 the Act are severable.