


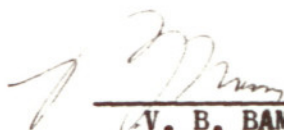
FIFTH GUAM LEGISLATURE  
1960 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Bill No. 292, "An Act to amend the Business Privilege Tax Law by repealing Sections 19506 through 19511, Government Code of Guam, and to add new Sections 19506 and 19507 to Chapter 6, Title XX, Government Code of Guam, abolishing the Tax Appeal Board, providing for a court review of assessments in lieu thereof, and for other purposes", was on the 9th day of August, 1960, duly and regularly passed.

  
A. B. WON PAT  
Speaker

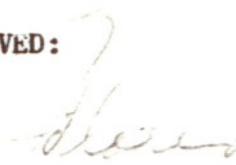
ATTESTED:

  
V. B. BAMBA  
Legislative Secretary

-----  
This Act was received by the Governor this 19<sup>th</sup> day  
of August, 1960 at 9:48 o'clock A. M.

  
MANUEL F. L. GUERRERO  
Assistant Secretary of Guam

APPROVED:

  
JOSEPH FLORES  
Governor of Guam

DATED: AUG 29 1960

1700 (SECOND) Regular Session

AN ACT TO AMEND THE BUSINESS PRIVILEGE  
TAX LAW BY REPEALING SECTIONS 19506  
THROUGH 19511, GOVERNMENT CODE OF GUAM,  
AND TO ADD NEW SECTIONS 19506 AND 19507  
TO CHAPTER 6, TITLE XX, GOVERNMENT CODE  
OF GUAM, ABOLISHING THE TAX APPEAL BOARD,  
PROVIDING FOR A COURT REVIEW OF ASSES-  
MENTS IN LIEU THEREOF, AND FOR OTHER  
PURPOSES.

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

2 Section 1. Sections 19506, 19507, 19508, 19509, 19510 and  
3 19511 of Chapter 6, Title XX, Government Code, are hereby repealed,  
4 except that with regard to appeals presently pending before the Tax  
5 Appeal Board, the taxpayer shall have the option of continuing such  
6 appeal according to the procedures heretofore provided, or, within  
7 thirty (30) days after the effective date of this Act, of withdrawing  
8 such appeal and instituting an action in the District Court of Guam or  
9 the Island Court of Guam pursuant to Section 19506.01 as enacted by  
10 Section 2 of this Act. Provided, however, that in all such appeals  
11 presently pending before the Tax Appeal Board on the effective date of  
12 this Act in which the taxpayer exercises his option to continue an appeal  
13 before the Board, both the taxpayer and the Tax Commissioner shall, within  
14 thirty (30) days of the Board's ruling, have the right to file an action  
15 for review in accordance with Section 19506.01 of this Act.

16 Section 2. A new Section 19506 is hereby added to Subchapter A,  
17 Chapter 6, Title XX, Government Code, as follows:

18 "Section 19506. Review.

19 .01. If the Tax Commissioner's decision is  
20 adverse to the taxpayer, in whole or in part, the  
21 taxpayer shall have the right within thirty (30) days  
22 from the date of such decision to institute an action  
23 for review, irrespective of the amount, in the District  
24 Court of Guam or the Island Court of Guam. Such courts



1 shall have concurrent jurisdiction of all causes of action  
2 arising under this section. Such action shall be  
3 commenced by filing a petition setting forth assignments  
4 of all errors alleged to have been committed by the  
5 Tax Commissioner in his determination of the  
6 assessment, the facts relied upon to sustain such  
7 assignments of errors, and a prayer for appropriate  
8 relief. The Tax Commissioner or his successor in  
9 office shall be the respondent in such proceeding.  
10 Such action shall be tried by the Court without a  
11 jury, and the petitioner shall have the burden of  
12 proof except with regard to any finding of fraud.

13 .02. When the decision of the Court becomes  
14 final, or any appeal therefrom, the Tax Commissioner  
15 shall, upon presentation of a certified copy of  
16 the decree, make such adjustments as are necessary  
17 to correct, amend or abate the assessment in  
18 conformity therewith, including the taking of action  
19 in accordance with Subsection 19501.0212 where  
20 appropriate.

21 .03. The Court shall have jurisdiction to  
22 redetermine the correct amount of the deficiency,  
23 even if the amount so determined is greater than  
24 the amount of the assessment, and to determine  
25 whether any additional amount should be assessed.

26 .04. Where the assessment is paid, in whole  
27 or in part, after the filing of the petition, the  
28 Court shall not thereby be deprived of jurisdiction.

29 .05. The Court shall have authority to implement  
30 by rule proceedings authorized by this section."

1           Section 3. A new Section 19507 is hereby added to Chapter 6,  
2 Title XX, Government Code, to read as follows:

3           "Section 19507. Stay of Collection. Pending  
4 decision under an informal hearing pursuant to  
5 Section 19504, or pending a review pursuant to  
6 Section 19506, the taxpayer may stay collection of  
7 an assessment by furnishing a bond or other security  
8 in such amount as the Tax Commissioner may deem  
9 necessary, not exceeding double the amount of the tax,  
10 with penalties and interest, as to which the stay is  
11 desired."

12          Section 4. A new Subsection .02 is hereby added to Section  
13 19504, Chapter 6, Title XX, Government Code, to read as follows:

14          ".02. The informal hearing provided by  
15 this section may be waived by the taxpayer within  
16 thirty (30) days of notice of the assessment.  
17 Such waiver shall be made by written notice to  
18 the Tax Commissioner, and shall state that such  
19 informal hearing is waived. When such informal  
20 hearing is waived in accordance with this subsection  
21 the taxpayer may, within thirty (30) days from the  
22 date of such notice of waiver, bring an action for  
23 review of the assessment in accordance with  
24 Section 19506."

25          Section 5. This Act shall take effect on the first day of the  
26 first month following approval by the Governor.

27          Section 6. This Act is an urgency measure.