

NINTH GUAM LEGISLATURE  
1968 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This certifies that Bill No. 493, "An Act to amend Titles V and VI of, and to enact a new Title XLVIII to the Government Code of Guam, relative to creation of a Department of Revenue and Taxation", was on the 9th day of July, 1968, duly and regularly passed.

*W. D. L. Flores*

W. D. L. FLORES  
Vice-Speaker

ATTESTED:

*F. T. Ramirez*

F. T. RAMIREZ  
Legislative Secretary

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This Act was received by the Governor this 26<sup>th</sup> day  
of July, 1968 at 4:05 o'clock P.M.

/s/ David D. L. Flores

*Acting* Secretary of Guam

APPROVED:

/s/ MANUEL F. L. GUERRERO

Governor of Guam

DATED: August 7, 1968

6:45 p.m.

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NINTH GUAM LEGISLATURE  
1968 (SECOND) Regular Session

Bill No. 493

Introduced by:

Committee on Rules, by request  
of the Governor in accordance  
with Section 6(b) of the  
Organic Act of Guam.

AN ACT TO AMEND TITLES V AND VI OF, AND TO  
ENACT A NEW TITLE XLVIII TO THE GOVERNMENT  
CODE OF GUAM, RELATIVE TO CREATION OF A  
DEPARTMENT OF REVENUE AND TAXATION.

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

2 Section 1. A new item is hereby added to Section 4106, Chapter 2, Title V,  
3 Government Code of Guam, to read as follows:

4 "Director of Revenue and Taxation \$15,750."

5 Section 2. A new Section 5113 is hereby added to Chapter 2, Title VI,  
6 Government Code of Guam, to read as follows:

7 "Section 5113. Department of Revenue and Taxation. There is within  
8 the Executive Branch of the Government of Guam a Department of Revenue and  
9 Taxation. The Director of Revenue and Taxation is the head of the Department  
10 of Revenue and Taxation. The Director of Revenue and Taxation is appointed  
11 by the Governor with the consent of the Legislature."

12 Section 3. A new Title XLVIII is hereby added to the Government Code of  
13 Guam to read as follows:

14 "TITLE XLVIII

15 DEPARTMENT OF REVENUE AND TAXATION

16 Chapter 1

17 Administration

18 Section 49100. Title. This Act may be cited as the Department of  
19 Revenue and Taxation Act.

20 Section 49101. Definitions. As used in this Title:

21 (a) 'Director' means the Director of Revenue and Taxation;

22 (b) 'Department' means the Department of Revenue and Taxation.

23 Section 49102. Purpose of Department. The Department shall be  
24 responsible for the administration of this Title and the performance of the

1 responsibilities and duties assigned by law. It shall be charged with  
2 the enforcement of the tax laws of Guam and the collection of revenue.  
3 It shall also be the government agency generally responsible for licensing  
4 and registration as well as allied and connected enforcement functions.

5 Section 49103. Functions.

6 (a) Income Tax. The Department shall be responsible under the  
7 Governor for the enforcement of the Guam Territorial Income Tax set out  
8 in Section 1421 of Title 48, U.S.C.A.

9 (b) General Taxes. The Department shall be responsible for the  
10 administration and enforcement of Title XX, Government Code of Guam and  
11 the taxes levied therein.

12 (c) Business License Law. The Department shall be responsible for  
13 the administration and enforcement of the Business License Law set out in  
14 Title XVII, Government Code of Guam.

15 (d) Vehicle Registration. The Department shall be responsible for  
16 all functions formerly assigned the Department of Finance under the Vehicle  
17 Code of Guam, Title XXIV, Government Code of Guam.

18 (e) Alcoholic Beverage Control. The Department shall be responsible  
19 for all functions formerly assigned the Department of Finance under the  
20 Alcoholic Beverage Control Act, Title XXVI, Government Code of Guam.

21 (f) Savings and Loan. The Department shall be responsible for the  
22 administration and enforcement of the Savings and Loan Association Act,  
23 Title XXXVII, Government Code of Guam.

24 (g) Insurance. The Department shall be responsible for the  
25 administration and enforcement of the Insurance Law of Guam, Title XXXIX,  
26 Government Code of Guam.

27 (h) Securities. The Department shall be responsible for the  
28 administration and enforcement of the Uniform Securities Act, Title XLI,  
29 Government Code of Guam.

30 (i) Weights and Measures. The Department shall be responsible for  
31 the administration and enforcement of weights and measures, Chapter 3,  
32 Title XLIV, Government Code of Guam.



1 (j) Corporations. The Department shall be responsible for the  
2 administration and enforcement of the General Corporation Law, Title 1,  
3 Part IV, Division First, Civil Code of Guam.

4 (k) Narcotics. The Department shall be responsible for the  
5 administration and enforcement of the laws dealing with the taxing and  
6 registration of narcotic drugs.

7 (l) In addition to the above set out functions, the Governor may  
8 assign to the Department by Executive Order licensing and registration  
9 duties conferred on other Departments or other agencies under the various  
10 laws of Guam which would be suitable and appropriate to fit within the  
11 purpose of the Department.

12 Section 49104. References. All references to the Department of  
13 Finance in Titles XX, XVII, XXIV, XXVI, XXXVII, XXXIX, and XLI, Government  
14 Code of Guam, and in Title 1, Part IV, Division First, Civil Code of Guam,  
15 shall mean Department of Revenue and Taxation. All reference to the  
16 Director of Finance or Commissioner of Revenue and Taxation in such titles  
17 and chapters shall mean Director of Revenue and Taxation. All reference in  
18 Chapter 3, Title XLIV, Government Code of Guam, to the Department of  
19 Commerce and Director of Commerce shall mean the Department of Revenue and  
20 Taxation and Director of Revenue and Taxation, respectively.

21 Section 49105. Organization and Personnel.

22 (a) The Director may establish such divisions or other organizational  
23 units as he may determine to be necessary for the efficient and effective  
24 administration and operation of the Department. Each such division or  
25 organizational unit shall be subject to the supervision and direction of the  
26 Director and shall have jurisdiction of such matters, exercise such powers,  
27 and perform such duties as may be assigned to it by the Director or otherwise  
28 by applicable law.

29 (b) The Director may appoint and remove officers and other employees  
30 within the Department in accordance with the provisions of the Personnel  
31 and Compensation Laws, Title V, Government Code of Guam.

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

4 Section 49106. General Powers and Duties of Director. As head  
5 of the Department, the Director:

6 (a) Shall administer the Department;

7 (b) Shall exercise and discharge the powers and duties of the  
8 Department through such divisions or other organizational units as he  
9 may establish pursuant to this Title or as otherwise provided by law;

10 (c) Shall enforce the provisions of this Title and of any other  
11 laws imposing any power, duty or other function upon the Department;

12 (d) May formulate and adopt rules necessary or proper for the  
13 internal administration of the Department.

14 Section 49107. Transfer of Records and Equipment. Upon the  
15 transfer of functions as provided in this act all contracts, books,  
16 records, papers, maps, plans, documents, property and pending business  
17 heretofore made, used and acquired or conducted by the Departments of  
18 Finance and Commerce in the exercise of the functions transferred shall  
19 be transferred to the Department of Revenue and Taxation.

20 Section 49108. Transfer of Officers and Employees. All officers  
21 and employees of the Department of Finance and Department of Commerce  
22 engaged in performing functions herein transferred shall be transferred  
23 to the Department of Revenue and Taxation. The Director, in the interest  
24 of improved departmental management and subject to the approval of the  
25 Civil Service Commission, shall have the power to abolish unnecessary  
26 offices and positions and to change the duties and titles of existing  
27 offices and positions.

28 Section 49109. Effective Date. This Act shall take effect upon  
29 its passage and approval but in order that there be no interruption of  
30 the administrative business of the government, the Governor may, for a  
31 period not to exceed six months, postpone the actual transfer of all or  
32 portion of the functions here involved, until such time as the organization

herein provided for can be put into full force and effect."

Section 4. All unexpended appropriations of the Department of Finance and Department of Commerce heretofore made for the performance of the functions herein transferred are transferred to the Department of Revenue and Taxation as this act is implemented by the Governor.