

I Mina'Trentai Tres Na Liheslaturan Received
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
31-33 (COR)	B. J.F. Cruz	AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OR FURNISHED BY THE TAXPAYER.	01/22/15 4:05 p.m.	01/23/15	Committee on Finance & Taxation, General Government Operations and Youth Development			



COMMITTEE ON RULES

I Mina'trentai Tres na Liheslaturan Guåhan • The 33rd Guam Legislature

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January 23, 2015

MEMORANDUM

To: **Rennae Meno**
Clerk of the Legislature

Attorney Therese M. Terlaje
Legislative Legal Counsel

From: **Senator Rory J. Respicio** 
Chairperson, Committee on Rules

Subject: Referral of Bill No. 31-33(COR)

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 31-33(COR)**.

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of *I Mina'trentai Tres na Liheslaturan Guåhan*.

Should you have any questions, please feel free to contact our office at 472-7679.


Si Yu'os Ma'åse!

Attachment

MINA' TRENTAI TRES NA LIHESLATURAN GUÁHAN
2015 (FIRST) Regular Session

Bill No. 31-33 (COR)

Introduced by:

B.J.F. Cruz 

**AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11
OF THE GUAM CODE ANNOTATED; RELATIVE TO THE
INSPECTION OF TAX RETURNS AND OTHER
INFORMATION REQUIRED TO BE FILED OR FURNISHED
BY THE TAXPAYER.**

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

2 **Section 1.** § 26120 of Chapter 26 of Title 11, Guam Code Annotated is
3 hereby *amended* to read:

4 **“§ 26120. Inspection of Tax Returns and Information:**
5 **Prohibition.** Tax returns and other information required to be filed or
6 furnished by the taxpayer, or any other person, shall not be open for public
7 inspection or divulged except when testifying in any judicial or
8 administrative proceeding in which the government of Guam, or any of its
9 officials in an official capacity, are a party, and in which the government of
10 Guam has an interest in the result; except that any committee of the
11 Legislature, duly created, authorized by resolution of the Legislature, may
12 require that it be furnished any data contained in any tax return for use by
13 such committee in executive session only. Nothing in this section shall limit
14 the ability of the Public Auditor to access tax returns and other information
15 required to be filed or furnished by the taxpayer in the administration of his
16 duties, unless such information is specifically privileged by the Internal
17 Revenue Code of the United States.”

2015 JAN 22 PM 4:05

