

GOVERNMENT OF GUAM  
Office of the Governor  
Agana, Guam

EXECUTIVE ORDER NO. 68-24

ORGANIZATION AND FUNCTIONS OF  
THE DEPARTMENT OF REVENUE AND TAXATION

WHEREAS, Section 9(c) of the Organic Act of Guam provides that the Governor shall from time to time examine the organization of the Executive Branch of the Government of Guam, and shall determine and carry out such changes as are necessary to promote effective management; and

WHEREAS, there exists a need to consolidate and concentrate all tax revenue and licensing functions under one centralized entity within the Government of Guam; and

WHEREAS, Public Law 9-228 is intended to accomplish these objectives; and

WHEREAS, Public Law 9-228 establishes and creates the Department of Revenue and Taxation; and

WHEREAS, it is necessary to clearly establish and set forth the organization and functions of the newly-created Department of Revenue and Taxation;

NOW, THEREFORE, in view of the foregoing, it is hereby ordered as follows:

1. The organization and functions of the Department of Revenue and Taxation as attached hereto and made a part hereof are hereby approved and promulgated and shall be in force and effect as of the date hereof.
2. All prior memoranda, Executive Orders, and Director's Orders which are in conflict with the organization and functions of the Department of Revenue and Taxation as herein promulgated are hereby superseded.

This order shall be effective October 1, 1968.

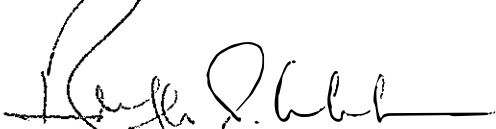
Dated at Agana, Guam, this 1st day of

October, 1968.



DENVER DICKERSON  
Acting Governor of Guam

COUNTERSIGNED:



RUDOLPH G. SABLAN  
Acting Secretary  
of Guam

ORGANIZATIONS AND FUNCTIONS OF  
THE DEPARTMENT OF REVENUE AND TAXATION

Section 1. The Department of Revenue and Taxation shall consist of the Office of the Director, the Office of the Deputy Director which shall be charged with the supervision and administration of the Insurance and Securities Division and the Inspection Division, and the Office of the Deputy Commissioner which shall be charged with the supervision and administration of the General Taxes Division and the Real Property Tax Division.

Section 2. Administration

A. Office of the Director. This office shall be staffed by the Director, the Secretary to the Director, and other administrative personnel as are deemed necessary. This office shall supervise and establish policy for the Department of Revenue and Taxation. The Director shall be the chief official of the Department of Revenue and Taxation. He is empowered to appoint, reprimand, or remove any employee of the Department. The Director shall be charged with the overall management, supervision, direction, and control of the Department of Revenue and Taxation and shall have general authority, responsibility, and accountability for appraisal, assessment and collection of taxes, issuance of various licenses, examination of insurance, securities, etc. The administration of all laws or statutes, rules and regulations, executive orders, policies, procedures, and all other authority and responsibility assigned to the Department of Revenue and Taxation shall be enforced by the Director. He is responsible for long-range planning, management improvement, and any final decision of the department affecting its employees, the public, or other branches of the government. Ex Officio, the Director is the Commissioner of Revenue and Taxation, the Insurance Commissioner, the Securities Administrator, the Alcoholic Beverage Control Administrator, the Tax Assessor and Collector, the Commissioner of

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Licenses and Registration, the Savings and Loan Commissioner, and any other position established by law or regulation. The Director shall also be responsible for the continuing review of the department's organizational and operational structure and shall initiate whatever internal organizational expansion or changes are needed. The Director shall establish a tax research bureau within his office to conduct studies and surveys for the improvement of tax legislation and administration.

Section 3. Office of the Deputy Director. This office shall consist of the Deputy Director, a secretary, and other personnel as required. The Deputy Director shall be in the unclassified service and shall be appointed by and shall serve at the pleasure of the Director of Revenue and Taxation. The Deputy Director shall be Chief of Administration for the Department of Revenue and Taxation. He shall be responsible for the administrative functions of the department and shall assume and exercise all other powers and duties as are delegated and assigned to him by the Director. The Office of the Deputy Director shall be responsible for the preparation of the department's budget; the departmental allotment of funds and control of expenditures; development of in-service training programs; recruitment, staffing, and procurement of equipment and supplies; department personal property and records management; formulation, development, and maintenance of a central mailing service; issuance of Director's Orders; review of reports from all divisions and operational manuals of the department; salary increments and other meritorious grants to employees of the department; and the implementation of all other allied functions assigned to him by the Director. The Deputy Director shall also be directly responsible and accountable for the supervision, control, and administration of the Insurance and Securities Division and the Inspection Division. These divisions and all branches, units, and employees thereof shall be accountable to the Deputy Director

for their performance. By delegation of authority, he shall coordinate the day-to-day activities of the department.

Section 4. Insurance and Securities Division. This Division shall be composed of the Office of the Chief, the Insurance Branch, the Securities Branch, and the Banking Branch.

A. Office of the Chief, Insurance and Securities Division. This office shall be staffed by the Chief, Insurance and Securities Division, a clerk stenographer, and other clerical help as may be needed. The Chief shall be vested with the responsibility of organizing, planning, controlling, coordinating, and directing the operations of the Insurance and Securities Division. He shall be directly responsible to the Deputy Director of Revenue and Taxation. He shall exercise all authority, perform all duties, carry out all responsibilities, and administer and implement all laws which are delegated to him in connection with the functions and objectives of the Insurance and Securities Division. He shall prepare all insurance and securities licenses to be reviewed by the Deputy Director for the signature of the Director.

(1) Insurance Branch. This branch shall be responsible for the administration and implementation of the Insurance Law of Guam. It shall be charged with the licensing of insurers, general agents, sub-agents, brokers, and solicitors. It shall cause the examination of insurance companies and agencies as required by law. It shall be responsible for the review and analysis of policies and insurance forms as well as all rate proposals and recommend approval or disapproval thereof to the Insurance Commissioner through the chain of command. It shall prepare and submit reports as are required to the Deputy Director via the division chief. It shall draft rules, regulations, and proposed legislation as it shall deem necessary for the proper and efficient operation of the branch.

(2) Securities Branch. This branch shall be vested with the responsibility of implementing the Uniform Securities Act. It shall be responsible for the licensing of broker-dealers, investment advisers, and agents. It shall examine and recommend action on all petitions for registration of securities. It shall review all stock and securities transactions to insure conformity with the law and the protection of investors. This scrutiny shall include, but shall not be limited to, advertisements, prospecti, and other modes of public offering or sale. The branch shall also take every measure to prevent fraudulent acts in the selling and offering of stocks and other securities to the public. The Securities Branch shall prepare and submit reports pursuant to the requirements of the Uniform Securities Act and other reports as are required by the Deputy Director via the division chief.

(3) Banking Branch. The branch shall be responsible for the administration, implementation, and enforcement of the Savings and Loan Association Act, the Uniform Consumer Credit Code, and all laws pertaining to banking, small loan businesses, or finance companies. The branch shall employ examiners and other technical personnel to audit all banking and other financing institutions as often as is deemed necessary. The branch shall institute systems and procedures for its operation and shall prepare and submit reports to the Deputy Director via the division chief as required.

Section 5. Inspection Division. This Division shall consist of the following branches: Office of the Chief, Compliance Branch, and Licenses and Registration Branch.

A. Office of the Chief, Inspection Division. The Chief shall be the principal official of this division. He shall have a clerk stenographer and other clerical help as may be required. The Chief shall supervise and control the Compliance Branch and the Licenses and Registration Branch. He shall be assisted by the Senior Compliance Officer in the administration and enforcement of the functions of the division. He shall be directly responsible and accountable

to the Deputy Director. He shall be the Executive Secretary of the Cockpit License Board. As delegate of the Deputy Director, he shall be responsible for the administration and enforcement of the Alcoholic Beverage Control Act, the Motor Vehicle Code, the Business License Law, the Transfer Tax Law, and all other statutes which the Deputy Director may deem to place under his cognizance. He shall issue upon review of the Deputy Director all licenses and other documents as required by law.

B. Compliance Branch. This branch shall be principally involved in the enforcement of the Alcoholic Beverage Control Act. It shall also provide logistic support to the ABC Board. It shall likewise perform all enforcement and inspection functions of the Licenses and Registration Branch. It shall also be responsible for the administration and enforcement of the Narcotic Drug Tax Laws and other drug abuse control laws and the Weights and Measures Act as required under Chapter 3, Title XLIV, Government Code of Guam. It shall prepare and submit reports as required.

C. Licenses and Registration Branch. This branch shall be responsible for the issuance of licenses and the registration of such documents which are prescribed to be issued or registered by the Department of Revenue and Taxation. It shall administer the Financial Responsibility Law, the Business License Law, the registration and licensing features of the Motor Vehicle Code. The branch shall also be charged with the responsibility of registering and licensing foreign and domestic corporations pursuant to the General Corporation Law; licensing physicians and dentists in accordance with the requirements of the Medical Practices Act; licensing canines and notaries public; issuing marriage licenses; and registering trust receipts, chattel mortgages, patents, copyrights, and trademarks. The branch shall carry out the mandates of all laws assigned thereto for administration to include the registration requirements of the various

excise and admissions tax laws. The branch shall prepare and submit reports as required.

Section 6. Office of the Deputy Commissioner of Revenue and Taxation.

This office shall consist of the Deputy Commissioner of Revenue and Taxation, a clerk stenographer, and other personnel as are required. The Deputy Commissioner shall be charged with the direct supervision, control, and administration of the General Taxes Division and the Real Property Tax Division. The Deputy Commissioner shall be directly responsible and accountable to the Director of Revenue and Taxation. He shall also be the Director's Deputy Assessor and Collector for all taxes.

Section 7. General Taxes Division. This Division shall consist of the Office of the Chief, the Taxpayer Assistance and Processing Branch, the Delinquent Accounts and Returns Branch, and the Tax Audit Branch.

A. Office of the Chief, General Taxes Division. This office shall be charged with the supervision of the personnel and functions of the General Taxes Division. The chief official of the division shall be the Chief, General Taxes Division. Under authority vested in him as a delegate of the Deputy Commissioner of Revenue and Taxation, the Chief shall be responsible for the administration and operation of the tax laws of Guam which include the Guam Territorial Income Tax, Business Privilege Tax, Use Tax, and Social Security Tax under assignment with the federal government, and any other taxes delegated for enforcement. In connection therewith, he generally administers, plans, organizes, coordinates, controls, and directs the activities of the division.

B. Taxpayer Assistance and Processing Branch. This branch shall be responsible for initiating and effecting an adequate program for taxpayer assistance with respect to income taxes, business privilege taxes, use taxes, and social security taxes. In this connection, the branch shall receive, collect,



and process all returns, forms, documents, and applications. It shall also establish a Records and Accounts Unit to centralize all records and documents and to handle the maintenance of accounts pertaining to all functions of the branch. Furthermore, the branch shall institute measures and procedures for the implementation of its work programs and for the accomplishment of its objectives; it shall submit reports as required with respect to its operations and accomplishments; it shall make plans and conduct studies in order to maintain an efficient operation at all times; and it shall periodically review its activities to insure compliance with existing tax regulations and laws. The branch shall also perform other duties as required.

C. Delinquent Accounts and Returns Branch. This branch shall be charged with the responsibility of collecting delinquent income taxes, social security taxes, withholding taxes, use taxes, and business privilege taxes. It shall also be responsible for seeking out and contacting delinquent taxpayers to see that returns are filed as required by the tax laws of Guam; it shall issue liens and levies as prescribed by laws and regulations; it shall initiate payroll deduction and payment agreements; it shall recommend and process seizures as warranted; its personnel may be appointed as Deputy Marshals of the Island Court of Guam; it shall cause the investigation or examination of taxpayers' financial statements; and it shall investigate and initiate the prosecution of individuals who fail to comply with collection enforcement requirements. The branch shall also maintain subsidiary records of delinquent accounts and shall prepare and submit activity reports and perform other duties as required.

D. Tax Audit Branch. This branch shall be responsible for the technical audit of income tax, use tax, and business privilege tax returns and claims thereof. It shall also utilize the conference procedures directed toward securing agreements to adjustments made by the examiners and shall lay the basis for

defense of such adjustments in the event of hearings or appeals. The branch shall also issue reports to taxpayers concerned, issue preliminary notices to allow taxpayers time to file written protests in cases where taxpayers did not concur fully with the conclusions of the examiner, and prepare statutory notices of adjustment in order to allow taxpayers to petition the District Court of Guam for redetermination of any deficiency in tax to which no concurrence or agreement was reached. It shall cause the investigation and examination of a taxpayer for fraud or criminal prosecution where this is warranted. The branch shall also submit reports of activities and perform other duties as required.

Section 8. Real Property Tax Division. This division shall be responsible for the enforcement of the Real Property Tax Law and the collection of taxes thereof. The principal official of the division shall be the Chief. He shall have supervision and control over the personnel and functions of the division, and he will be assisted by the Senior Property Tax Appraiser. Under authority vested in him by statute and as delegate of the Deputy Commissioner, this officer is responsible for the administration and enforcement of the Real Estate Tax Laws of Guam such as making appraisals and assessments of all taxable land and buildings, determining eligibility for home exemption, preparing assessment rolls and delinquent tax lists, and planning and instituting effective measures for adequate work programs and exercising general supervision thereof.

GOVERNMENT OF GUAM  
Office of the Governor  
Agana, Guam

EXECUTIVE ORDER NO. 68-24a

ORGANIZATION AND FUNCTIONS OF THE DEPARTMENT OF LABOR

WHEREAS, Section 9(c) of the Organic Act of Guam provides that the Governor shall from time to time examine the organization of the Executive Branch of the Government of Guam, and shall determine and carry out such changes as are necessary to promote effective management; and

WHEREAS, Public Law 9-238 establishes and creates the Department of Labor; and

WHEREAS, it is necessary to clearly establish and set forth the organization and functions of the newly-created Department of Labor;

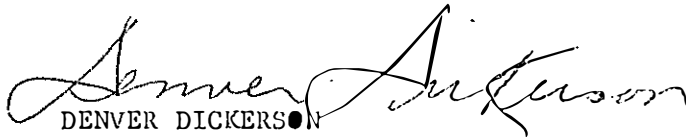
NOW, THEREFORE, in view of the foregoing, it is hereby ordered as follows:

1. The organization and functions of the Department of Labor as attached hereto and made a part hereof are hereby approved and promulgated and shall be in force and effect as of October 1, 1968.

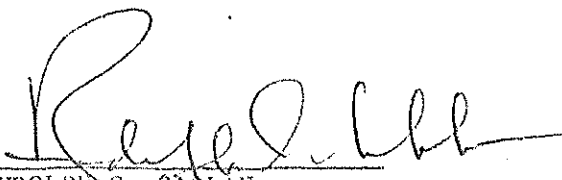
2. All prior memoranda, Executive Orders, and Director's Orders which are in conflict with the organization and functions of the Department of Labor as herein promulgated are hereby superseded.

This order shall be effective October 1, 1968.

Dated at Agana, Guam, this 2nd day of October,  
1968.

  
DENVER DICKERSON  
Acting Governor of Guam

COUNTERSIGNED:

  
RUDOLPH G. SAALAN  
Acting Secretary of Guam

DEPARTMENT OF LABOR

Organization and Functions -

The Department of Labor was created by Public Law 9-238 dated August 13, 1968; Second Regular Session, Ninth Guam Legislature. The purpose of the department shall be to foster, promote, and develop the welfare of the wage earners of Guam, to improve their working and living conditions, and to advance their opportunities for occupational training and profitable employment.

Section 1. Administration.

A. This office shall be staffed by the Director, Secretary to the Director, and other Administrative personnel as are deemed necessary. The Director shall be the chief official of the Department of Labor. General powers and duties of the Director are:

(1) Shall administer the Department; shall exercise and discharge the powers and duties of the Department through such divisions or other organizational units as he may establish; shall enforce the provisions of Public Law 9-238 and of any other laws imposing any power, duty, or function upon the Department; may, after notice and opportunity to be heard, make, amend, or repeal substantive or procedural rules and regulations of general application that he may deem necessary or appropriate to carry out the powers and duties vested in him or in the Department which rules and regulations shall be sent to the Governor and upon his approval and promulgation by Executive Order shall have the force and effect of law; may formulate and adopt rules necessary or proper for the internal administration of the Department; shall

cause proper investigations or inspections to be made of all matters prescribed by Public Law 9-238 and by any other laws within the jurisdiction of the Department; may require any employer, or his agent, who is affected by a law within the jurisdiction of the Department to submit full and correct statements in writing, including sworn statements, with respect to wages, hours, names, addresses, and such other information pertaining to his employees and their employment as the Director may deem necessary or appropriate; shall institute, or cause to be instituted, such legal proceedings as may be necessary properly to carry out any of his powers or duties; shall inquire into the cause of injuries arising out of and in the course of employment and advance measures for the prevention of such injuries and for the improvement of sanitary conditions in places of employment; shall encourage, promote, and develop occupational training opportunities for the citizens of Guam; may investigate the condition of aliens relative to their employment; shall promote friendly and cooperative relations between employers and employees; may inquire into and report on the causes of all strikes, lockouts, and other labor-management controversies or disputes; shall develop, implement, and promote informational and educational programs to acquaint employers, employees, and the public with the purposes and provisions of all labor laws; shall submit an annual report to the Governor of the Department's operations, and render such other reports as the Governor shall request or as may be required by law; and shall exercise and discharge such other powers and duties as may be prescribed by this Chapter or by any other law. Ex Officio, the Director is a member of the Guam Employment Relations Board which administers and enforces Chapter I of Title LVI, Government Code of Guam. The Director

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shall have general administrative supervision over the Board but shall not have the power to supervise or control the Board in the exercise of its powers or duties under the Guam Employment Relations Act. This office shall consist of an attorney for the purpose of assisting the Board in carrying out its functions and other personnel as required. The Board shall cooperate with the National Labor Relations Board and its Agents and representatives.

The Department of Labor shall have enforcement jurisdiction over the subject of employment practices and discrimination made unlawful by Chapter II, Title LVI, Government Code of Guam.

B. Office of the Deputy Director. This office shall consist of the Deputy Director, and other personnel as are required. The Deputy Director shall be the executive and operational officer of the department. By delegation of authority, he shall plan, organize, and coordinate the day-to-day affairs of the department through the supervisors of the various divisions. The Deputy shall also be responsible for the administrative functions of the department and shall assume and exercise all other powers and duties as are delegated and assigned to him by the director. The Office of the Deputy shall be responsible for the preparation of the department's budget; the departmental allotment of funds and control of expenditures; development of departmental in-service programs; adequacy of staffing, equipment, and supplies; departmental personal property and records management; issuance of Director's Orders; review of reports and the operational manual; and the implementation of other allied functions as assigned by the Director. The Deputy Director shall also be directly responsible for the enforcement of Chapter II, Title LVI, Government Code of Guam.

Section 2. Guam Employment Service. This office is created as a division of the Department of Labor by Public Law 9-238. The Guam Employment Service shall establish and maintain free public employment offices in such places and in such manner as may be necessary for the proper and efficient administration of Chapter 1, Title XL, Government Code of Guam and as may be necessary to perform such duties and functions as are within the purview of the Wagner-Peyser Act. The Administrator shall be the chief official and the supervising head of the Guam Employment Service.

Manpower Development and Training Act (MDTA). This branch evaluates the manpower requirements and resources and assists in developing diversified training programs designed to develop skills which will qualify for employment those individuals who are unemployed and underemployed and who have been unable to secure full-time employment without training.

Work Incentive Program (WIN). This Branch provides the necessary counseling services and employment opportunities to Aide to Families of Dependent Children (AFDC) recipients so that they can become wage-earning members of society and restore their families to independence and useful roles in their communities.

Section 3. Research and Statistics Division. The Division shall make studies and investigations, collect and compile statistical information, and report upon the conditions of labor generally. Such studies may include, but are not limited to, studies of employment and unemployment, labor supply, manpower development and training, wages and hours, industrial relations, working and living conditions, cost of living and prices. The Administrator shall be the chief official and the supervising head of the division.

Section 4. Industrial Safety Division. The division shall inquire into the causes of injuries arising out of an in the course of employment and advance measures for the prevention of such injuries requiring such employment and place of employment to be safe, and requiring the protection of the life and safety of every employee in such employment or place of employment, and for the improvement of sanitary conditions in places of employment. The Administrator shall be the chief official and the supervising head of the division.

Section 5. Workmen's Compensation Division. The Workmen's Compensation Commission shall be under the cognizance of the Department of Labor and shall consist of a Commissioner, a Medical Officer, a Law Member, a Fiscal Member, and an Employee Member, all appointed by the Governor. The Director of Labor as Commissioner and head of the Workmen's Compensation Commission by appointment is charged with the administration and enforcement of the provisions of the Workmen's Compensation Law (Title XXXIII, Government Code of Guam). The division, by delegation, is responsible for providing compensation for injury, disability or death to employees arising out of and in the course of their employment pursuant to the Workmen's Compensation Law. The Administrator shall be the chief official and the supervising head of the division.

Section 6. Wage and Hour Division. The office of the Wage and Hour Division shall be responsible for the establishment of minimum wages, payment of wages and other employment standards. This office is also responsible for the enforcement of the provisions under the Minimum Wage and Hour Act of Guam (Title XLII, Government Code of Guam).

The Director of Labor who is the Minimum Wage Commissioner, is the



chief official of the Office of the Wage and Hour Division. The Administrator shall be the chief official and the supervising head of the division.

Section 7. Apprenticeship and Training Standards Division.

The Division shall consider problems of developing local skills in the various crafts and trades, and developing a program of apprenticeship training and apprenticeship standards in accord with standards established by, and acceptable for registration with the Government of Guam and/or the Bureau of Apprenticeship and Training, United States Department of Labor. The Administrator shall be the chief official and the supervising head of the division.

