WHEREAS, pursuant to Section 49275(a) of the Government Code of Guam, the Director of the Department of Revenue and Taxation is authorized to establish such divisions or other organizational units as he may determine to be necessary for the efficient and effective administration and operation of the Department. Each such division or organizational unit shall be subject to the supervision and direction of the Director and shall have jurisdiction of such matters, exercise such powers, and perform such duties as may be assigned to it by the Director or otherwise by applicable law; and

WHEREAS, the Director of the Department of Revenue and Taxation has determined that the operation of the Department of Revenue and Taxation can be handled more efficiently and effectively by reassigning the various duties, responsibilities and functions, and

WHEREAS, pursuant to Section 10 of Public Law 17-4, the Executive Branch of the Government of Guam shall institute a plan addressing efficiency and cost-saving measures; and

WHEREAS, the government must immediately implement cost-saving measures to avoid severe financial crisis,

NOW, THEREFORE, I, RICARDO J. BORDALLO, Governor of Guam, by virtue of the authority vested in me by the Organic Act of Guam and Public Law 17-4, do hereby approve and promulgate, as attached hereto, the organization and functions of the Department of Revenue and Taxation.
All prior rules, regulations, policies memoranda or executive orders in contravention with this Order are hereby superseded.

This Order shall be effective upon approval of the Governor. Signed and promulgated at Agana, Guam this 22nd day of June, 1983.

RICARDO L. BORRISALLO
Governor of Guam

COUNTERSIGNED:

EDWARD D. REYES
Lieutenant Governor of Guam