



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

JAN 08 2015

33-15-71
Office of the Speaker
Judith T. Won Pat, Ed.D.

Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina'trentai Dos Na Liheslaturan Guåhan
155 Hesler Street
Hagåtña, Guam 96910

Date: 01-15-15
Time: 4:01 PM
By: [Signature]

2015 JAN 15 PM 4:04

Dear Madame Speaker:

Transmitted herewith is Bill No. 344-32 (COR) "AN ACT TO ADD NEW SUBSECTIONS (e) AND (f) TO § 21116 OF CHAPTER 21, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE DEPARTMENT OF ADMINISTRATION TO PUBLISH INFORMATION ON UNCLAIMED INCOME TAX REFUND CHECKS; AND TO ADD A NEW § 1114 TO CHAPTER 1, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE INCOME TAX REFUND ASSISTANCE HOTLINE, TO BE KNOWN AS THE "TAXPAYER ASSISTANCE CLAIM SUPPORT ACT OF 2014" which lapsed into law on January 2, 2015, as Public Law 32-234.

Senseramente,


EDDIE BAZA CALVO

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I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2014 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LAHEN GUÅHAN*

This is to certify that Substitute Bill No. 344-32 (COR), "AN ACT TO ADD NEW SUBSECTIONS (e) AND (f) TO § 21116 OF CHAPTER 21, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE DEPARTMENT OF ADMINISTRATION TO PUBLISH INFORMATION ON UNCLAIMED INCOME TAX REFUND CHECKS; AND TO ADD A NEW § 1114 TO CHAPTER 1, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE INCOME TAX REFUND ASSISTANCE HOTLINE, TO BE KNOWN AS THE "TAXPAYER ASSISTANCE CLAIM SUPPORT ACT OF 2014," was on the 17th day of December, 2014, duly and regularly passed.



Judith T. Won Pat, Ed.D.
Speaker

Attested:



Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'lahen Guåhan* this 21 day of Dec.

2014, at

6:30 o'clock P.M.



Assistant Staff Officer
Maga'lahi's Office

APPROVED:



EDWARD J.B. CALVO
I Maga'lahen Guåhan

Date:

JAN 02 2015

Public Law No. 32-234

I MINA'TRENTAI DOS NA LIHESLATURAN GUÁHAN
2014 (SECOND) Regular Session

Bill No. 344-32 (COR)

As substituted by the Committee on Appropriations,
Public Debt, Legal Affairs, Retirement, Public Parks,
Recreation, Historic Preservation and Land.

Introduced by:

Vicente (ben) C. Pangelinan

T. C. Ada

V. Anthony Ada

FRANK B. AGUON, JR.

B. J.F. Cruz

Chris M. Dueñas

Michael T. Lintiacó

Brant T. McCreadie

Tommy Morrison

T. R. Muña Barnes

R. J. Respicio

Dennis G. Rodriguez, Jr.

Michael F. Q. San Nicolas

Aline A. Yamashita, Ph.D.

Judith T. Won Pat, Ed.D.

AN ACT TO ADD NEW SUBSECTIONS (e) AND (f) TO § 21116 OF CHAPTER 21, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE DEPARTMENT OF ADMINISTRATION TO PUBLISH INFORMATION ON UNCLAIMED INCOME TAX REFUND CHECKS; AND TO ADD A NEW § 1114 TO CHAPTER 1, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING THE INCOME TAX REFUND ASSISTANCE HOTLINE, TO BE KNOWN AS THE "TAXPAYER ASSISTANCE CLAIM SUPPORT ACT OF 2014."

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

2 **Section 1. Title.** This Act *shall* be cited and referred to as the "Taxpayer
3 Assistance Claim Support (TACS) Act of 2014."

1 **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
2 that in 2013, there were more than six thousand (6,000) income tax refund checks
3 that remained largely unclaimed by the people of Guam due to various reasons,
4 including probate and incorrect addresses. During 2013, it was found that there
5 were unclaimed income tax refund checks that had dated back to 2009. On April
6 26, 2013, in an effort to ensure that monies were returned to their rightful owners,
7 a list of taxpayer names, addresses, and dates to claim income tax refund checks
8 was published to the general public, as well as links to websites where the list
9 could also be viewed.

10 *I Liheslaturan Guåhan* also finds that incorrect addresses have become a
11 growing issue within our community with recent operational changes made
12 effective by the United States Postal Service. These changes included the
13 installation of high-speed, computerized sorting machines that have automatically
14 rejected mail with addresses not recognized by the new system. The rejected pieces
15 of mail due to address problems have prevented thousands of island residents from
16 receiving mail and may potentially delay the receipt of income tax refund checks.

17 *I Liheslaturan Guåhan* further finds that many residents are unable to readily
18 access their personal income tax information via telephone due to the lack of a
19 dedicated point of contact at the Department of Revenue and Taxation.

20 It is, therefore, the intent of *I Liheslaturan Guåhan* to ensure proper
21 communication is provided by the Department of Administration to the people of
22 Guam regarding income taxes through the annual publishing of all unclaimed
23 income tax refund checks, and for the Department of Revenue and Taxation to
24 establish an income tax refund assistance hotline to facilitate the dissemination of
25 income tax refund information and updates.

26 **Section 3.** New Subsections (e) and (f) are hereby *added* to § 21116 of
27 Chapter 21, Title 5, Guam Code Annotated, to read as follows:

1 “(e) Publishing Unclaimed Tax Refund Checks.

2 Within ninety (90) days of the enactment of this Subsection, the Department
3 *shall* create and enact a policy establishing guidelines for the reporting and
4 publishing of unclaimed tax refund checks. The publishing of unclaimed tax
5 refund checks *shall* be made in a publication of general circulation and *shall*
6 be posted on the official Department website within six (6) months after
7 each annual tax filing deadline. Such unclaimed tax refund check postings
8 on the official Department website *shall* be updated *not less than* semi-
9 annually.

10 Information to be included in each publication and posting *shall* contain:

- 11 (1) taxpayer name;
12 (2) address; and
13 (3) date to claim check.

14 (f) Notwithstanding any other provision of law or this Section, any
15 and all unclaimed or outstanding government of Guam checks or drafts
16 specific to the payment of income tax refunds may be demanded by the
17 lawful claimant thereof within ten (10) years after cancellation, and the
18 funds from such unclaimed or outstanding checks or drafts which *shall* have
19 been unclaimed or outstanding for more than ten (10) years from the date of
20 the audit, *shall* be deposited into the Income Tax Refund Efficient Payment
21 Trust Fund (Trust Fund), established pursuant to Chapter 51 of Title 11
22 GCA, and *shall* be administered pursuant to § 51102, Chapter 51, Title 11
23 GCA. Such deposits to the Trust Fund herein *shall* be considered separate
24 and apart from any required deposits in Chapters 50 and 51, Title 11 GCA;
25 and *shall not* be credited toward any required deposits in Chapters 50 and 51
26 of Title 11 GCA.”

1 **Section 4.** A new § 1114 is hereby *added* to Chapter 1 of Title 11, Guam
2 Code Annotated, to read as follows:

3 “§ 1114. **Taxpayer Assistance Claim Support Act of 2014.** The
4 Director of the Department of Revenue and Taxation *shall* establish an
5 income tax refund assistance automated telephonic hotline, and establish
6 reasonable security measures for the protection of taxpayer privacy in
7 accordance with local and federal statutes and regulations. The automated
8 hotline *shall* include the following:

9 (a) information to taxpayers on the status of the processing
10 of income tax return(s);

11 (b) information to taxpayers relative to any income tax
12 refunds owed to them, including the amount and the tax year; and

13 (c) information to taxpayers on whether the income tax
14 return is an ‘A-status return’.”

15 **Section 5. Effective Date.** This Act *shall* become effective upon
16 enactment.

17 **Section 6. Severability.** *If* any provision of this Act or its application to
18 any person or circumstance is held invalid, the invalidity *shall not* affect other
19 provisions or applications of this Act which can be given effect without the invalid
20 provision or application and to this end the provisions of this Act is severable.