

EDDIE BAZA CALVO

RAY TENORIO Lieutenani Governor

Office of the Governor of Guam.

JAN 0 8 2015

Honorable Judith T. Won Pat, Ed.D. Speaker I Mina'trentai Dos Na Liheslaturan Guåhan 155 Hosler Street Hagåtña, Guam 96910 33-15-71 Cillian of the Specifical Judiction of the Ed.D

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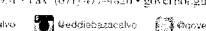
Dear Madame Speaker:

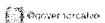
Transmitted herewith is Bill No. 344-32 (COR) "AN ACT TO ADD NEW SUBSECTIONS (e) AND (f) TO § 21116 OF CHAPTER 21, TITLE 5, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE DEPARTMENT OF ADMINISTRATION TO PUBLISH INFORMATION ON UNCLAIMED INCOME TAX REFUND CHECKS; AND TO ADD A NEW § 1114 TO CHAPTER 1, TITLE 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.

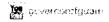
Senseramente,

EDĎIE BAZÁ CALVO

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

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÂHAN

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 Guahan this day of Lec. 2014, at 5:88 o'clock £ Assistant Staff Officer Maga'lahi's Office APPROVED: EDWARD J.B. CALVO I Maga'lahen Guåhan JAN 0 2 2015 Date:

Public Law No. 32-234

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN 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:

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Vicente (ben) C. Pangelinan
T. C. Ada
V. Anthony Ada
FRANK B. AGUON, JR.
B. J.F. Cruz
Chris M. Dueñas
Michael T. Limtiaco
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."

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."

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

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

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

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

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

"(e) Publishing Unclaimed Tax Refund Checks.

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

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

- (1) taxpayer name;
- (2) address; and
- (3) date to claim check.
- and all unclaimed or outstanding government of Guam checks or drafts specific to the payment of income tax refunds may be demanded by the lawful claimant thereof within ten (10) years after cancellation, and the funds from such unclaimed or outstanding checks or drafts which shall have been unclaimed or outstanding for more than ten (10) years from the date of the audit, shall be deposited into the Income Tax Refund Efficient Payment Trust Fund (Trust Fund), established pursuant to Chapter 51 of Title 11 GCA, and shall be administered pursuant to § 51102, Chapter 51, Title 11 GCA. Such deposits to the Trust Fund herein shall be considered separate and apart from any required deposits in Chapters 50 and 51, Title 11 GCA; and shall not be credited toward any required deposits in Chapters 50 and 51 of Title 11 GCA."

1	Section 4. A new § 1114 is hereby <i>added</i> 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.