

**MINA' TRENTAI TRES NA LIHESLATURAN GUAHAN**  
**2016 (SECOND) Regular Session**

Bill No. 339-33 (LS)

Introduced by:

D.G. RODRIGUEZ, JR. *an*

**AN ACT AMEND § 26110.1 OF ARTICLE 1, CHAPTER 26,  
TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE  
ELECTRONIC FILING OF BUSINESS PRIVILEGE TAXES.**

**Be it enacted by the People of Guam:**

**Section 1. Legislative Finding and Intent.** *I Liheslaturan Guåhan finds*

that providing for the of electronic filing of Business Privilege Taxes will facilitate timely tracking and capture of taxes due by Department of Revenue and Taxation.

An electronic filing system will promote taxpayer convenience in filing. Most businesses, even very small businesses, have IT capabilities. However, any assistance required for small businesses lacking IT capabilities would be made up by DRT providing for the convenient availability of computer kiosks or terminals at DRT.

**Section 2.** § 26110.1 of Article 1, Chapter 26, Title 11, Guam Code Annotated, is *amended* to read:

**“§ 26110.1. Electronic Filing of Monthly Returns Required Allowed.**

(a) All businesses shall electronically file monthly returns for Business Privilege Taxes required under 11 GCA § 26110(b). The Department of Revenue and Taxation *shall* provide for the electronic filing of monthly returns filed by Business Privilege Taxpayers ~~required under 11 GCA § 26110(b)~~, commencing with returns submitted after the month of December 2016 ~~October 2004~~; ~~provided,~~ however, that such provision shall not prohibit Business Privilege Taxpayers from

1 ~~opting to file non-electronic returns.~~ The Department shall within ninety (90) days  
2 of the enactment of this Act, establish policies which shall include, at a minimum:

3 (1) The establishment of an online system for the electronic filing of monthly  
4 returns filed by Business Privilege Taxpayers;

5 (2) Provisions that will provide terminal kiosks at the Department for  
6 taxpayers to utilize in the filing of their taxes. These terminal kiosks shall  
7 additionally provide for the ability of the taxpayer to electronically scan  
8 their tax return form into the Department's e-filing system and to be  
9 issued a printed receipt acknowledging the filing of the return; and

10 (3) The establishment of an online system for the electronic filing of monthly  
11 returns filed by the Business Privilege Taxpayers.

12 (b) The mandatory application of this Section shall become effective within  
13 thirty (30) days of the published public notification by the Department that the e-  
14 filing system and services is online and available.

15 **Section 3. Severability.** If any provision of this Act or its application to  
16 any person or circumstance is found to be invalid or contrary to law, such  
17 invalidity shall not affect other provisions or applications of this Act which can be  
18 given effect without the invalid provisions or application, and to this end the  
19 provisions of this Act are severable.

20 **Section 4. Effective Date.** This Act shall be effective immediately upon  
21 enactment.