




I Mina'trentai Singko Na Liheslaturan Guåhan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
370-35 (COR)	Régine Biscoe Lee Sabina Flores Perez Clynton E. Ridgell	AN ACT TO AMEND § 26110.1 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE ELECTRONIC FILING OF MONTHLY RETURNS FOR BUSINESS PRIVILEGE TAXES AND FURTHER REQUIRING THE DEPARTMENT OF REVENUE AND TAXATION TO PROVIDE NOTICE OF THE SAME TO THE PUBLIC AND TO TAXPAYERS.	6/23/20 10:22 a.m.						

I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN
2020 (SECOND) Regular Session

Bill No. 370-35 (COR)

Introduced by:

Régine Biscoe Lee 
Sabina Flores Perez 
Clynton E. Ridgell 

AN ACT TO *AMEND* § 26110.1 OF CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO REQUIRING THE ELECTRONIC FILING OF MONTHLY RETURNS FOR BUSINESS PRIVILEGE TAXES AND FURTHER REQUIRING THE DEPARTMENT OF REVENUE AND TAXATION TO PROVIDE NOTICE OF THE SAME TO THE PUBLIC AND TO TAXPAYERS.

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

2 **Section 1. Legislative Findings and Intent.** Currently, businesses file
3 Business Privilege Tax returns on a monthly basis, either electronically or by filing
4 hard copies directly with the Department of the Revenue and Taxation. *I*
5 *Liheslaturan Guåhan* finds that the Office of Public Accountability, the Department
6 of Revenue and Taxation, and other government of Guam agencies have expressed
7 challenges with providing information and timely reporting relative to business
8 privilege taxes. *I Liheslaturan Guåhan* further finds that requiring electronic filing
9 will aid the government in addressing these challenges, in improving collection
10 efforts and in reducing opportunities for human error.

11 Therefore, it is the intent of *I Liheslaturan Guåhan* to require the electronic
12 filing of monthly returns for business privilege taxes, and to further require the
13 Department of Revenue and Taxation to provide notice of the same.

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

3 “**§ 26110.1. Electronic Filing of Monthly Returns ~~Allowed~~ Required.**

4 ~~The Department of Revenue and Taxation shall provide for the~~
5 ~~electronic filing of monthly returns filed by Business Privilege Taxpayers~~ The
6 business privilege tax required under 11 GCA § 26110(b) shall be
7 electronically filed with the Department of Revenue and Taxation,
8 ~~commencing with returns submitted after the month of October 2004;~~
9 ~~provided, however, that such provision shall not prohibit Business Privilege~~
10 ~~Taxpayers from opting to file non-electronic returns.”~~

11 **Section 3.** The Department of Revenue and Taxation *shall* publish three (3)
12 notices in a newspaper of general circulation within Guam informing the public of
13 the date of implementation of mandatory electronic filing of monthly returns prior
14 to the implementation of this Act. Additionally, the Department *shall* provide other
15 notices to adequately inform taxpayers of the implementation of mandatory
16 electronic filing of monthly returns, including the dissemination of notices to each
17 Business Privilege Taxpayer, at the time of filing of their monthly returns, and by
18 posting notices in no fewer than nineteen (19) public spaces. Notices for purposes
19 of this Section *shall* contain at least the following:

- 20 (a) The date of implementation of the mandatory electronic filing of
21 monthly returns;
- 22 (b) The web address for electronic filing of monthly returns; and
- 23 (c) The acceptable methods of payment and any corresponding
24 convenience fees for payments made electronically.

25 **Section 4.** The Department of Revenue and Taxation *shall* provide computer
26 kiosks at its main office location to allow for Business Privilege Taxpayers to
27 file electronic returns.

1 **Section 5. Effective Date.** This Act *shall* become effective on October 20,
2 2020.