

I MINA' TRENTA NA LIHESLATURAN GUÅHAN  
2009 (FIRST) Regular Session

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MVM

Bill No. 30-173 (cor)

Introduced by:

Telo Taitague  
E. B. Calvo

**AN ACT TO ADD A NEW ARTICLE 6 TO CHAPTER 6 4GCA  
RELATIVE TO THE PERSONNEL EMPLOYED FOR THE PURPOSE  
OF ENFORCING THE *GUAM TERRITORIAL INCOME TAX LAW*.**

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

**Section 1.** A new Article 6 is *added* to Chapter 6 of 4GCA to read as follows:

**Article 6**

**Compensation of Personnel That Enforce  
The Guam Territorial Income Tax**

**§6601. Legislative Intent.** *I Liheslaturan Guåhan* finds that the United States *Internal Revenue Code* is one of the most complex set of laws every created. The *Guam Territorial Income Tax Law* created by Section 1421h of the Organic Act is identical to the *Internal Revenue Code*. As such, the job descriptions of certain personnel employed by the Guam Department of Revenue and Taxation tasked with the operation, enforcement, and interpretation of The *Guam Territorial Income Tax Law* are identical in every way to their counterparts employed by the Internal Revenue Service.

1 *I Liheslatura* further finds that Income Taxes derived from the operation of the *Guam*  
2 *Territorial Income Tax Law* make up the single largest source of Revenues for the  
3 Government of Guam. Over the years, Government Officials charged with the collection of  
4 income taxes have noticed frequent declines and stagnation of General Fund revenues.  
5 These officials often attribute these loses to the Department of Revenue and Taxation's  
6 difficulty with recruiting and retaining Revenue Agents, Officers, Tax Attorneys and  
7 Criminal Investigators.

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9 It is the intent of *I Liheslatura* to provide the Department of Revenue with similar tools  
10 utilized by the United States Internal Revenue Service for the recruitment, compensation  
11 and retention of Income Tax Personnel.

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13 **§6602. Pay Plan.** The Department of Administration shall create a pay plan, separate and  
14 apart from pay plan authorized by Article 2 of this Chapter for the following position at the  
15 Department of Revenue and Taxation related to the enforcement of the provisions of the  
16 *Guam Territorial Income Tax* (48 U.S.C.: 1421i)

17  
18 **§6603. Applicable Positions.** The pay plan created by §6602 of this Chapter shall apply to  
19 those positions that are *substantially similar* to following classes of positions within the  
20 Internal Revenue Services of the United States Department of the Treasury. These  
21 positions include but are not limited to the following:

- 22  
23 (a) Accounting/Business/Finance Positions including the following:
- 24 Internal Revenue Agent
  - 25 Internal Revenue Agent, Entry Level
  - 26 Sr. Internal Revenue Agent, Large and Mid-Size Business Division
  - 27 Internal Revenue Officer
  - 28 Tax Specialist

- 1 Sr. Tax Specialist
- 2 Tax Compliance Officer
- 3 Appeals Officer
- 4 Contact Representative
- 5 Engineer (Internal Revenue Service)
- 6 Tax Examiner

7 (b) Tax Law Specialist positions

8 (c) IRS Criminal Investigation (CI) Special Agent Positions

9 For purposes of this Chapter, jobs that are *substantially similar* are such jobs where more  
10 than Seventy five percent (75%) the work in a forty (40) hour work week is devoted to the  
11 enforcement of the *Guam Territorial Income Tax/ United States Internal Revenue Code*.

12  
13 **§6604. Inapplicable Positions.** The pay plan created by §6602 of this Chapter shall *not*  
14 apply to any position within the Department of Revenue and Taxation or other agency of  
15 the Government of Guam that is not *substantially similar* to the enforcement of the *Guam*  
16 *Territorial Income Tax/ United States Internal Revenue Code*.

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18 **§6605. Compensation Schedules, Practices and Policies.** Notwithstanding the  
19 provisions of Article 2 of this Chapter, the Department of Administration shall create and  
20 adopt compensation schedules, recruitment practices and retention policies of the *United*  
21 *States Internal Revenue Service* for positions described in §6603 of this Chapter for  
22 *substantially similar* positions at the Department of Revenue and Taxation.

23  
24 **§6606. Authorization to Add to Personnel Rules and Regulations.** Where, warranted;  
25 the Civil Service Commission is authorized, in a manner consistent with Public Law, to  
26 add new rules and regulations to the Government of Guam Personnel Rules and  
27 Regulations. The Civil Service Commission is authorized to limit the scope of such  
28 Personnel Rules and Regulations, *supra*, to the positions covered by this Chapter.