

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

Bill No. 304-30(COR)

Introduced by:

Adolpho B. Palacios, Sr. 

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MC

**AN ACT TO INCLUDE THE CRIMINAL INVESTIGATION SUPERVISOR, TAX INVESTIGATORS, AND ASSISTANT TAX INVESTIGATORS OF THE DEPARTMENT OF REVENUE AND TAXATION IN THE COMPENSATION OF PUBLIC SAFETY AND LAW ENFORCEMENT OFFICERS BY AMENDING SECTIONS 3 AND 4 OF PUBLIC LAW 29-105; AND TO MAKE APPROPRIATIONS TO FUND SAID COMPENSATION.**

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

2 **SECTION 1. Legislative Findings and Intent.** On August 14, 2008, *I*  
3 *Maga'lahaen Guahan* signed Public Law 29-105 that provided for a 40% compensation  
4 increase and appropriated funding for such, to public safety and law enforcement officials  
5 in order to enable the agencies to recruit and retain individuals to carry out public safety  
6 and enforcement services. The compensation increase was to be implemented  
7 incrementally over a four year period.

8 *I Liheslaturan Guahan* finds that the Department of Revenue and Taxation  
9 Criminal Investigation Supervisor, Tax Investigators, and Assistant Tax Investigators  
10 perform criminal investigations for tax fraud, conduct undercover operations and  
11 surveillance, interrogations, property forfeiture, prepare investigation reports, coordinate  
12 and participate in task force assignments with other federal and local law enforcement  
13 agencies and gather evidence related to the provision of the Guam Territorial Tax Laws

1 in accordance with the Organic Act of Guam and further mandated under Title 11 Guam  
2 Code Annotated. In addition, *I Liheslaturan Guåhan* further finds that these positions are  
3 defined as peace officers under Title 8 Guam Code Annotated, Chapter 5, Subsection  
4 5.55 (h).

5 *I Liheslaturan Guåhan* believes that the very nature of work performed by these  
6 officers within the Tax Enforcement Division/Criminal Investigation Branch of the  
7 Department of Revenue and Taxation make them eligible for the compensation  
8 adjustment pursuant to the provisions of Public Law 29-105.

9 It is therefore the intent of *I Liheslaturan Guåhan* to include the Criminal  
10 Investigation Branch Supervisor, Tax Investigators, and Assistant Tax Investigators  
11 positions of the Department of Revenue and Taxation as part of the compensation of  
12 public safety and law enforcement provision by amending Section 3 and 4 to Public Law  
13 29-105 and to make the necessary appropriation to fund said compensation adjustment.

14 **SECTION 2. Section 3 of Public Law 29-105 is amended to read:**

15 “Section 3. §55102 (a) of Chapter 55, Title 10, Guam Code Annotated, is  
16 *amended* to read:

17 (a) The Director of Administration *shall* perform a review of the compensation,  
18 benefits, position requirements, and duties of public safety and law enforcement officers  
19 of the government of Guam, including those employed at the Courts of Guam, Guam  
20 Police Department, Guam Fire Department, Department of Corrections, Customs and  
21 Quarantine Agency, Jose D. Leon Guerrero Commercial Port Authority Police, A. B.  
22 Won Pat International Airport Authority Police, Department of Parks and Recreation,  
23 Department of Agriculture, Attorney General's Office, ~~and~~ the Department of Youth

1 Affairs, and the Department of Revenue and Taxation in order to provide internal equity  
2 and external competitiveness. The review *shall* develop a Compensation Plan which  
3 treats all aspects of compensation (base salaries, benefits, pay differentials, and other  
4 factors) as a total reward and incentive package for employees, with said Plan to be  
5 uniformly administered throughout the government.””

6 **SECTION 3. Section 4 of Public Law 29-105 is amended to read:**

7 “Section 4. §55102 (b) of Chapter 55, Title 10, Guam Code Annotated, is  
8 *amended* to read:

9 “(b) In conducting the review, the Director *shall* consult with and consider the  
10 views of the Administrator of the Courts, Chief of Police, Fire Chief, Director of  
11 Corrections, Chief of Customs and Quarantine, Chief of Jose D. Leon Guerrero  
12 Commercial Port Authority Police, Chief of Police of the A. B. Won Pat International  
13 Airport Authority, Guam, Director of Parks and Recreation, Director of Agriculture,  
14 Attorney General, ~~and~~ the Director of the Department of Youth Affairs, and the Director  
15 of the Department of Revenue and Taxation, and other interested persons, and *shall*  
16 conduct at least one (1) public hearing.”

17 **SECTION 4. Appropriation.** The amount of Sixty Five Thousand Eight  
18 Hundred Thirty-one Dollars (\$65,831) is hereby appropriated from General Fund  
19 revenues to the Department of Revenue and Taxation for the implementation of this Act.  
20 Such implementation shall be retroactive to October 1, 2008.