


I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN
2014 (Second) Regular Session

Bill No. 26132 (COR)

Introduced by:

B. J.F. Cruz 

**AN ACT TO ADD A NEW § 76405 TO ARTICLE 4 OF
CHAPTER 76 OF TITLE 11 OF THE GUAM CODE
ANNOTATED; RELATIVE TO REQUIRING A TAX
CLEARANCE FOR PROFESSIONAL LICENCES.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. A new §76405 is hereby *added* to Article 4 of Chapter 76 of Title 11 of the Guam Code Annotated to read:

“§ 76405. Tax Clearance required for Professional Licenses.

No person may obtain or renew a Medical License under 10 GCA Chapter 12; an Attorney’s License under 7 GCA Chapter 9 and 9A; an Accountant’s License under 22 GCA Chapter 35; or a license as a Professional Engineer, Architect, or Land Surveyor under 22 GCA Chapter 32 without clearance from the Director of the Department of Revenue & Taxation that all income tax returns, business privilege tax returns and withholding tax returns which are due from that person have been filed (or that an extension has been approved or granted thereon by the Director of the Department of Revenue & Taxation, and that such extension has not expired), and that all taxes due thereon have been paid or arrangements have been made with the Director for payment thereon and such arrangements are current.”

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1 **Section 2. Instruction to the Compiler of Laws.**
2 The Compiler of Laws *shall* insert the provisions of Section 1 of this Act
3 within each of the following Chapters of the Guam Code Annotated:
4 1) 10 GCA Chapter 12
5 2) 7 GCA Chapter 9
6 3) 22 GCA Chapter 35
7 4) 22 GCA Chapter 32