

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

Bill No. 344-32(COR)

Introduced by:

V.C. Pangelinan 

**AN ACT TO ADD A §1114 AND §1115 TO CHAPTER 1 OF TITLE 11 AND A NEW ITEM (E) TO CHAPTER 21, DIVISION 2, TITLE 5 GUAM CODE ANNOTATED RELATIVE TO REQUIRING THE DEPARTMENT OF REVENUE AND TAXATION TO PUBLISH UNCLAIMED INCOME TAX REFUND CHECKS AND TO ESTABLISH THE INCOME TAX REFUND ASSISTANCE HOTLINE ALSO KNOWN AS THE TAXPAYER ASSISTANCE CLAIM SUPPORT ACT OF 2014.**

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

2           **Section 1. Title.** This Act *shall* be cited and referred to as the “Taxpayer  
3 Assistance Claim Support (TACS) Act of 2014.”

4           **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
5 that in 2013, there were more than 6,000 Income Tax Refund checks that remained  
6 largely unclaimed by the people of Guam due to various reasons including probate  
7 and incorrect addresses. During 2013, it was found that there were unclaimed  
8 Income Tax Refund checks that had dated back to 2009. On April 26, 2013, in an  
9 effort to ensure that monies were returned to their rightful owners, a list of  
10 taxpayer names, addresses and dates to claim checks was published to the general  
11 public as well as links to websites where the list could also be viewed.

12           *I Liheslaturan Guåhan* also finds that incorrect addresses have become a  
13 growing issue within our community with recent operational changes made

1 effective by the United States Postal Service. These changes included the  
2 installation of high-speed, computerized sorting machines that have automatically  
3 rejected mail with addresses not recognized by the new system. The rejected pieces  
4 of mail due to address problems have prevented thousands of island residents from  
5 receiving mail and may potentially delay the receipt of Income Tax Refund checks.

6 *I Liheslaturan Guåhan* further finds that many residents are unable to readily  
7 access their personal income tax information via telephone due to the lack of a  
8 dedicated point of contact at the Department of Revenue and Taxation.

9 It is therefore the intent of *I Liheslaturan Guåhan* to ensure proper  
10 communication is provided by the Department of Revenue and Taxation to the  
11 people of Guam regarding income taxes through the annual publishing of all  
12 unclaimed income tax refunds and to establish an income tax refund assistance  
13 hotline to facilitate the dissemination of income tax refund information and  
14 updates.

15 **Section 2.** § 1114 is hereby added to Chapter 1 of Title 11 of the Guam  
16 Code Annotated to read as follows:

17 **“§1114 Publishing Unclaimed Tax Refund Checks.**

18 Within ninety (90) days of the enactment of this section, the Department  
19 *shall* create and enact a policy establishing guidelines for reporting and publishing  
20 of unclaimed tax refund checks. The publishing of unclaimed tax refund checks  
21 *shall* be made in a publication of general circulation and *shall* be posted on the  
22 official Department website within six (6) months after each annual tax filing  
23 deadline. Such unclaimed tax refund check postings on the official Department  
24 website *shall* be updated *not less* than semi-annually.

25 (a) Information to be included in each publication and posting *shall*  
26 contain:

- 27 (1) taxpayer name;

1 (2) address; and

2 (3) date to claim check.”

3 **Section 3.** § 1115 is hereby added to Chapter 1 of Title 11 of the Guam  
4 Code Annotated to read as follows:

5 **“§1115 Income Tax Refund Assistance Hotline.** The Director of the  
6 Department of Revenue and Taxation *shall* establish an income tax refund  
7 assistance automated telephonic hotline and establish reasonable security measures  
8 for the protection of taxpayer privacy in accordance with local and federal statutes  
9 and regulations. The automated hotline *shall* include the following:

10 (a) Information to taxpayers on the status of processing of income tax  
11 return(s);

12 (b) Information to taxpayers relative to any income tax refunds owed to  
13 them, including the amount and the tax year;

14 (c) Information whether the income tax return is an ‘A-status return.’”

15 **Section 4.** A new item (e) is hereby added to Chapter 21, Division 2, Title  
16 5 of the Guam Code Annotated to read as follows:

17 “(e) Notwithstanding any other provision of law or this section, any and all  
18 government of Guam checks or drafts specific to the payment of income tax  
19 refunds which *shall* have been unclaimed or outstanding for more than ten (10)  
20 years from the date of the audit, *shall* be deposited into the *Income Tax Refund*  
21 *Efficient Payment Trust Fund* (Trust Fund) established pursuant to Chapter 52 of  
22 11 GCA, and *shall* be administered pursuant to § 51102, Chapter 52, 11 GCA.  
23 Such deposits to the Trust Fund herein *shall* be considered separate and apart from  
24 any required deposits in Chapters 50 and 51, 11 GCA and *shall not* be credited  
25 toward any required deposits in Chapters 50 and 51, 11 GCA.”

26 **Section 5. Effective Date.** This Act *shall* become effective upon enactment.

1           **Section 6. Severability.** *If* any provision of this Act or its application to  
2 any person or circumstance is held invalid, the invalidity *shall not* affect other  
3 provisions or applications of this Act which can be given effect without the invalid  
4 provision or application and to this end the provisions of this Act is severable.

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