

# **GUAM CODE ANNOTATED**

## **TITLE 11**

### **FINANCE & TAXATION**

**UPDATED THROUGH P.L. 37-011  
(MAY 12 , 2023)**

# **TABLE OF CONTENTS**

## **TITLE 11 FINANCE & TAXATION**

### **DIVISION 1 DEPARTMENT OF REVENUE AND TAXATION**

Chapter 1.	Administration. §§ 1101-1114
Chapter 2.	Weights & Measures.
Article 1.	General Law. §§ 2100-2119
Article 2.	Weighmaster. §§ 2200-2219
Article 3.	Petroleum Sale, Accounting and Inspection. §§ 2301-2304
Chapter 3.	Alcoholic Beverage Control.
Article 1.	General Provisions. §§ 3100-3126
Article 2.	Licenses. §§ 3200-3229
Article 3.	Issuance of Licenses. §§ 3300-3323
Article 4.	Standards. §§ 3400-3428
Article 5.	Administration. §§ 3500-3519
Article 6.	Enforcement. §§ 3600-3619
Article 7.	Prohibitions on Importations. §§ 3701-3703
Chapter 4.	Guam Finance Commission. §§ 4100-4105
Chapter 5.	[Gaming Activities.]
Article 1.	§§ 5101-5102
Article 2.	§§ 5201-5205
Chapter 6.	Tobacco Control Act of 2006.
Article 1.	General Provisions. §§ 6101-6103
Article 2.	Licenses. §§ 6201-6209
Article 3.	Issuance of Licenses. §§ 6301-6308
Article 4.	Sale or Distribution to Persons Under Twenty-One (21) Years of Age Prohibited. §§ 6401-6407
Article 5.	Enforcement. §§ 6501-6507
Article 6.	Prohibition on Importation. §§ 6601-6603
Article 7.	Cigarette Stamp Tax Law. §§ 6701-6710
Article 8.	Stamping of Cigarettes. §§ 6801-6816
Chapter 7.	Guam Unarmed Combat Commission Act of 2009.
Article 1.	Definitions. §§ 7100-7110
Article 2.	Medical Advisory Board. §§ 7200-7202

- Article 3. Guam Unarmed Combat Commission. §§ 7300-7305
- Article 4. Licensing and Control of Contests and Exhibitions of Unarmed Combat. §§ 7400-7424
- Article 5. Applicability of Chapter; Penalties. §§ 7500-7502
- Chapter 8. Guam Cannabis Industry Act. §§ 8101-8120
- Chapter 9. Cannabis Control Board. §§ 9101-9110

## DIVISION 2 TAXES

- Chapter 15. General Provisions. §§ 15101-15103
- Chapter 20. Documents Tax. §§ 20101-20105
- Chapter 22. Annual Excise and Admission Taxes.
  - Article 1. General. §§ 22101-22105
  - Article 2. Tax on Amusement Devices. §§ 22201-22211
  - Article 3. Admission Tax. [Repealed].
  - Article 4. Tax on Recreation Facilities. §§ 22401-22404
- Chapter 24. Real Property Tax.
  - Article 1. General Provisions. §§ 24101-24116
  - Article 2. Tax Liens. §§ 24201-24204
  - Article 3. Tax Assessor. §§ 24301-24324
  - Article 4. Exemptions. §§ 24401-24413
  - Article 5. Board of Equalization. §§ 24501-24520
  - Article 6. Tax Collector. §§ 24601-24621
  - Article 7. Delinquent Taxes. §§ 24701-24712
  - Article 8. Tax Sold Property. §§ 24801-24828
  - Article 9. Adjustments, Corrections and Refunds. §§ 24901-24913
- Chapter 26. Business Privilege Tax Law.
  - Article 1. General Provisions. §§ 26101-26120
  - Article 2. Business Privilege Taxes. §§ 26201-26216
  - Article 3. Alcoholic Beverage Tax. §§ 26301-26307
  - Article 4. Liquid Fuel Tax. §§ 26401-26408
  - Article 5. Automotive Surcharges. §§ 26501-26504
  - Article 6. Tobacco Tax. §§ 26601-26609
  - Article 7. General Sales Tax. §§ 26701-26704

**[Repealed by P.L. 34-113:1 (July 17, 2018)]**
- Chapter 28. Use Tax Law. §§ 28101-28112

- Chapter 30. Monthly Excise Tax on Occupancy of Hotel and Similar Lodging House Facilities. §§ 30101-30111
- Chapter 31. District Improvement Fund. §§ 31101-31112
- Chapter 32. Reciprocal Tax Claims Act. §§ 32101-32104
- Chapter 34. Tax Rebates. §§ 34101-34108
- Chapter 35. American Investors Act. §§ 35101-35107
- Chapter 36. Court Jurisdiction in Tax Matters. §§ 36101-36102
- Chapter 38. Tax Credit in Lieu of Cash Payment. §§ 38101-38102
- Chapter 40. Registration, Bonding and Regulation of Tax Preparers. §§ 40101-40117
- Chapter 41. State Wage Information and Collection Agency. §§ 41101-41110
- Chapter 42. Earned Income Program. §§ 42101-42104
- Chapter 43. Educator Appreciation Act. §§ 43101-43108
- Chapter 44. The COLA Settlement Awardee Appreciation Act Tax Rebates for COLA Settlement Awardees. §§ 44101-44105
- Chapter 50. Income Tax Refund Reserve Fund. §§ 50101-50108
- Chapter 51. Income Tax Refund Efficient Payment Trust Fund Act of 2002. §§ 51101-51108
- Chapter 52. Department of Education Operations Fund. §§ 52101 - 52102
- Chapter 53. Guam ABLE Savings Program. §§ 53101-53109

**DIVISION 3**  
**BUSINESS LICENSE LAW**

- Chapter 70. General Provisions. §§ 70101-70133
- Chapter 71. The Cash Economy Enforcement Act. §§ 71101 - 71114

- Chapter 72. Commercial Licenses. §§ 72101-72111  
Article 1. General Classes. §§ 72101-72111  
Article 2. Special Commercial Classes. §§ 72150-72157
- Chapter 74. Scrap Dealers. §§ 74101-74110
- Chapter 76. Service Licenses.  
Article 1. General Class. §§ 76101-76105  
Article 2. Special Service Classes. §§ 76201-76224  
Article 3. Tourist Licenses. §§ 76301-76305  
Article 4. Professional Licenses. §§ 76401-76404  
Article 5. [Foreign] Traders. §§ 76501-76505
- Chapter 78. Foreign Sales Corporation Licenses.  
§§ 78101-78106

**DIVISION 4**  
**BANKS AND BANKING**

- Chapter 100. Short Title, Definitions and Miscellaneous.  
§§ 100101-100108
- Chapter 103. Office of Commissioner of Banking and Insurance. §§ 103101-103120
- Chapter 104. Automated Teller Machine Entities.  
§§ 104101-104103
- Chapter 106. Banks.  
Article 1. Banking Practices. §§ 106101-106191  
Article 2. Organization and Corporate Functions of Banks.  
§§ 106201-106222  
Article 3. Merger, Consolidation and Conversion of National and Trust Companies. §§ 106301-106312  
Article 4. Liquidation, Dissolution and Reorganization.  
§§ 106401-106404  
Article 5. Prohibited Practices, Sanctions. §§ 106501-106514  
Article 6. Branch Banks, and International Banking Corporations. §§ 106601-106605.  
Article 7. Foreign Banking Corporation. §§ 106701-106742.
- Chapter 109. Foreign Exchange. §§ 109101-109123

**SAVINGS AND LOANS ASSOCIATIONS**

- Chapter 110. Definitions. §§ 110101-110103
- Chapter 113. Organization. §§ 113101-113110

Chapter 116.	Withdrawable Shares. §§ 116101-116107
Chapter 119.	Guarantee Stock. §§ 119101-119103
Chapter 121.	Investment Certificates. §§ 121101-121104
Chapter 124.	Withdrawals. §§ 124101-124106
Chapter 127.	Miscellaneous Provisions Affecting Investors. §§ 127101-127116
Chapter 130.	Investments, Loans and Borrowing. §§ 130101-130121
Chapter 133.	Accounts, Reports, Audits and Statements. §§ 130101-130109
Chapter 136.	Agents, Salesmen and Collectors. § 136101
Chapter 139.	Miscellaneous Provisions Affecting Associations. §§ 139101-139104
Chapter 141.	Savings and Loan Commissioner. §§ 141101-141118
Chapter 143.	Miscellaneous. §§ 143101-143107
Chapter 146.	Reorganization. §§ 146101-146107
Chapter 160.	Guam-Based Trust Companies Act.
Article 1.	General Provisions. §§ 160101-160103
Article 2.	Organization and Licensing. §§ 169201-160212
Article 3.	Powers and Miscellaneous Provisions. §§ 160301-160312
Article 4.	Examination and Regulation. §§ 160401-160404
Article 5.	Unlawful Acts; Penalties. §§ 160501-160503
Chapter 161.	Better Public Service Fund. §§ 161101 - 161102
Chapter 162.	Collective Investment Funds Act. §§ 162101-162111

**11 GCA FINANCE & TAXATION  
CH. 1 ADMINISTRATION**

**DIVISION 1  
DEPARTMENT OF REVENUE AND TAXATION**

- Chapter 1. Administration.
- Chapter 2. Weights & Measures.
- Chapter 3. Alcoholic Beverage Control.
- Chapter 4. Guam Finance Commission.
- Chapter 5. Gaming.
- Chapter 6. Tobacco Control.
- Chapter 7. Guam Unarmed Combat Commission Act of 2009.
- Chapter 8. Guam Cannabis Industry Act.
- Chapter 9. Cannabis Control Board

**CHAPTER 1  
ADMINISTRATION**

- § 1101. Title.
- § 1102. Definitions.
- § 1103. Purpose of Department.
- § 1104. Functions.
- § 1105. References.
- § 1106. Organization and Personnel.
- § 1106.1. Office of the Principal Guam Territorial Income Tax Attorney.
- § 1107. General Powers and Duties of Director.
- § 1108. Transfer of Records and Equipment.
- § 1109. Transfer of Officers and Employees.
- § 1110. Effective Date.
- § 1111. Creation of Tax Collection Enhancement Fund, Commingling.
- § 1112. Income Tax Service Fees.
- § 1113. Office of the Taxpayer Advocate.
- § 1114. Taxpayer Assistance Claim Support Act of 2014.

**§ 1101. Title.**

This Chapter may be cited as the Department of Revenue and Taxation Act.

**SOURCE:** GC § 49270.

**§ 1102. Definitions.**

**11 GCA FINANCE & TAXATION**  
**CH. 1 ADMINISTRATION**

As used in this Chapter:

(a) Director means the Director of Revenue and Taxation;

(b) Department means the Department of Revenue and Taxation.

**SOURCE:** GC § 49271.

**§ 1103. Purpose of Department.**

The Department shall be responsible for the administration of this Chapter and the performance of the responsibilities and duties assigned by law. It shall be charged with the enforcement of the tax laws of Guam and the collection of revenue. It shall also be the government agency generally responsible for licensing and registration as well as allied and connected enforcement functions.

**SOURCE:** GC § 49272.

**§ 1104. Functions.**

(a) Income Tax. The Department shall be responsible under the Governor for the enforcement of the Guam Territorial Income Tax set out in §1421 of Title 48, U.S.C.A.

(b) General Taxes. The Department shall be responsible for the administration and enforcement of Division 2 of this Title and the taxes levied therein.

(c) Business License Law. The Department shall be responsible for the administration and enforcement of the Business License Law set out in Division 3 (beginning with Chapter 70) of this Title.

(d) Vehicle Registration. The Department shall be responsible for all functions formerly assigned the Department of Finance under the Vehicle Code of Guam, Title 16 Guam Code Annotated.

(e) Alcoholic Beverage Control. The Department shall be responsible for all functions formerly assigned the Department of Finance under the Alcoholic Beverage Control Act, Chapter 3 of this Title.

(f) Savings and Loan. The Department shall be responsible for the administration and enforcement of the Savings and Loan



**11 GCA FINANCE & TAXATION**  
**CH. 1 ADMINISTRATION**

Association Act, [Title 22 of this Code].

(g) Insurance. The Department shall be responsible for the administration and enforcement of the Insurance Law of Guam, [Title 22 of this Code].

(h) Securities. The Department shall be responsible for the administration and enforcement of the Uniform Securities Act [Title 22 of this Code].

(i) Weights and Measures. The Department shall be responsible for the administration and enforcement of weights and measures, Chapter 2 of this Title.

(j) Corporations. The Department shall be responsible for the administration and enforcement of the General Corporation Law, Part 1 of Title 18 of this Code.

(k) [Reserved.]

(m) Tax Preparers. The Department shall be responsible for the administration and enforcement of the Tax Preparers Act, 11 GCA Chapter 40, including but not limited to the adoption of rules and regulations under the provisions of the Administration Adjudication Act.

(n) Passports. The Department shall be responsible for providing Passport Acceptance Agents, provided that all funds collected, derived or received from the issuance of passports shall be deposited in the Fund created by § 1111 of this Title.

**SOURCE:** GC § 49273 as amended by P.L. 13-92 (Nov. 14, 1975). Subsection (n) added by P.L. 27-05:III:3 (Feb. 28, 2003).

**2015 NOTE:** Subsection (k) previously stated: “The Department shall be responsible for the administration and enforcement of the laws dealing with the taxing and registration of narcotic drugs.” In prior publications of the GCA, the former Compiler of Laws indicated that subsection (k) had been repealed by implication but did not specify the reasons therefor. However, the Compiler provided a Cross Reference note that stated: “9 GCA Chapter 67, Articles 3 and 5, provide a comprehensive scheme for the regulation of controlled substances, which include narcotic drugs. Enforcement powers are given to the Governor, who may delegate them to the appropriate agencies. Most regulatory functions are undertaken by the Department of Public Health & Social Services, which criminal enforcement is handled by the Guam Police Dept. and the Attorney General’s Office.”

**11 GCA FINANCE & TAXATION**  
**CH. 1 ADMINISTRATION**

**NOTE:** Former Gaming Commission Duties.

P.L. 19-5:118 transferred duties of the Greyhound Racing Commission (GC § 59001, et seq.) to the Director of Revenue & Taxation;

P.L. 19-5:119 transferred duties of the Guam Gaming Commission set forth in the Territorial Lottery Act, GC § 6230, et seq., to the Director of Revenue & Taxation;

P.L. 19-5:121 transferred records, property and employees from Guam Gaming Commission to the Department of Revenue & Taxation.

**§ 1105. References.**

All references to the Department of Finance in Titles XVII, XXXVII, and XXXIX, Government Code of Guam, in this Title or Title 16 of the Guam Code Annotated, and in Title 18, Part 1, of this Code, shall mean Department of Revenue and Taxation. All reference to the Director of Finance or Commissioner of Revenue and Taxation in such Titles and Chapters shall mean Director of Revenue and Taxation. All reference in Chapter III, Title XLIV, Government Code of Guam, to the Department of Commerce and Director of Commerce shall mean the Department of Revenue and Taxation and Director of Revenue and Taxation, respectively.

**SOURCE:** GC § 49274.

**NOTE:** References given reflect the current location of statutory material.

**§ 1106. Organization and Personnel.**

(a) The Director may establish such divisions or other organizational units as he may determine to be necessary for the efficient and effective administration and operation of the Department. Each such division or organizational unit shall be subject to the supervision and direction of the Director and shall have jurisdiction of such matters, exercise such powers, and perform such duties as may be assigned to it by the Director or otherwise by applicable law.

(b) The Director may appoint and remove officers and other employees within the Department in accordance with the provisions of the Personnel Policy and the Civil Service Commission, 4 GCA Chapter 4.

**11 GCA FINANCE & TAXATION**  
**CH. 1 ADMINISTRATION**

(c) The Director may delegate authority for the performance of any of his powers or duties to any officer or employee under his direction and supervision.

**SOURCE:** GC § 49275. Subsection (d) added by P.L. 28-068:II:V:3(e) (Sept. 30, 2005), and repealed by P.L. 28-175:2 (Jan. 29, 2007).

**§ 1106.1. Office of the Principal Guam Territorial Income Tax Attorney.**

There is within the Department of Revenue and Taxation the Office of the Principal Guam Territorial Income Tax Attorney.

(a) The Director shall appoint the Principal Guam Territorial Income Tax Attorney who shall be a member of the unclassified service who shall serve at his pleasure.

(b) The Director of Revenue and Taxation shall, pursuant to Title 48 U.S.C. § 1421i, supervise the Office of the Principal Guam Territorial Income Tax Attorney. The Director shall appoint, as members of the classified service, such Assistants to the Principal Guam Territorial Income Tax Attorney as may be required, to assist the Principal Guam Territorial Income Tax Attorney in the performance of his duties. The Principal Guam Territorial Income Tax Attorney and the Assistants Principal Tax Attorneys shall be compensated in accordance with Title 4 GCA § 6208.1.

(c) The Principal Guam Territorial Income Tax Attorney shall:

(1) Assist the Director and *I Maga'lahaen Guåhan* in administering and enforcing the Guam Territorial Income Tax;

(2) Represent *I Maga'lahaen Guåhan* in all civil actions arising from or pertaining to the Guam Territorial Income Tax, provided that the Principal Guam Territorial Income Tax Attorney may appear on behalf of the Director in a criminal action for the sole purpose of seeking restitution of funds or payment of overdue taxes;

(3) Represent the Director of Revenue and Taxation in court and administrative proceedings in

**11 GCA FINANCE & TAXATION**  
**CH. 1 ADMINISTRATION**

legal matters in which the Department is interested;

(4) Diligently protect the rights and property of the government of Guam in matters under the Director's purview;

(5) Perform such other tasks as the Director of Revenue and Taxation assigns to him;

(6) Nothing herein shall be construed to prevent the Principal Guam Territorial Income Tax Attorney from assisting and representing the Director of Revenue and Taxation regarding all legal matters in which the Department is interested, including tax, regulatory, licensing issues and personnel matters and all other legal matters within the Director's purview.

**SOURCE:** Added by P.L. 28-175:3 (Jan. 29, 2007).

**2017 NOTE:** Subitem/subsection designations added/alterd pursuant to the authority of 1 GCA § 1606.

**NOTE:** Pursuant the authority granted by 1 GCA § 1606, numbers and/or letters were altered to adhere to the Compiler's alpha-numeric scheme.

**§ 1107. General Powers and Duties of Director.**

As head of the Department, the Director:

(a) Shall administer the Department;

(b) Shall exercise and discharge the powers and duties of the Department through such divisions or other organizational units as he may establish pursuant to this Title or as otherwise provided by law;

(c) Shall enforce the provisions of this Title and of any other laws imposing any power, duty or other function upon the Department;

(d) May formulate and adopt rules necessary or proper for the internal administration of the Department.

(e) Shall expend fifty percent (50%), pro rata, of the funds in the Tax Collection Enhancement Fund to employ Attorneys, Tax Technicians, Revenue Agents, Revenue Officers and for other related expenses in order to increase

**11 GCA FINANCE & TAXATION**  
**CH. 1 ADMINISTRATION**

collection of taxes and for the salaries of employees serving as Passport Acceptance Agents. He shall deposit fifty percent (50%), pro rata, of the funds in the Tax Collection Enhancement Fund to the Public School Library Resources Fund created by 17 GCA § 4120.1.

(f) Shall provide a grace period for payment of fees due for renewal of Government of Guam licenses, permits, and certificates, to include, but not be limited to, drivers licenses and vehicle registrations, for a member of the Guam National Guard or Reserves, or a dependent of a member of the Guam National Guard or Reserves, while that member is on active service outside Guam and for the next one hundred eighty (180) days after completion of such service. No interest or penalties shall be assessed for any period prior to expiration of the one hundred eighty (180) days.

(g) Shall submit an annual report by July 15th of each year detailing all transactional information and amounts of any tax credits, rebates, abatements and offsets used from July 1 of each preceding year through June 30 of the following year to the Office of Finance and Budget, the Speaker of *I Liheslaturan Guåhan* and *I Maga'lahaen Guåhan*.

(h) The Director of Revenue and Taxation shall submit a written report and an electronic Microsoft Excel file to the Speaker of *I Liheslaturan Guåhan* and the Office of Finance and Budget of the status of income tax refunds, and shall utilize the template design in Appendix II of PL 32-068 segregated by individual and corporate income tax refunds. Such report shall include all the required data included in the aforementioned template design, and the DRT shall report such required data no later than the fifteenth (15th) day of each month.

**SOURCE:** GC § 49276. Subsection (e) added by P.L. 27-005:III:4 (Feb. 28, 2003). Subsection (e) repealed and reenacted by P.L. 28-068:IV:49 (Sept. 30, 2005). Subsection (f) added by P.L. 29-148:1 (Jan. 30, 2009). Subsection (g) added by P.L. 31-233:XII:20 (Sept. 7, 2012). Subsection (h) added by P.L. 33-185:XII:20 (Sept. 10, 2016).

**§ 1108. Transfer of Records and Equipment.**

**11 GCA FINANCE & TAXATION**  
**CH. 1 ADMINISTRATION**

Upon the transfer of functions as provided in this Act, all contracts, books, records, papers, maps, plans, documents, property and pending business heretofore made, used and acquired or conducted by the Departments of Finance and Commerce in the exercise of the functions transferred shall be transferred to the Department of Revenue and Taxation.

**SOURCE:** GC § 49277.

**§ 1109. Transfer of Officers and Employees.**

All officers and employees of the Department of Finance and Department of Commerce engaged in performing functions herein transferred shall be transferred to the Department of Revenue and Taxation. The Director, in the interest of improved departmental management and subject to the approval of the Director of Administration, shall have the power to abolish unnecessary offices and positions.

**SOURCE:** GC § 49278. Effective January 1, 2006, reference to the “Civil Service Commission,” amended to “Director of Administration” pursuant to P.L. 28-068:IV:45 (Sept. 30, 2005).

**§ 1110. Effective Date.**

This Act shall take effect upon its passage and approval but in order that there be no interruption of the administrative business of the government, the Governor may, for a period not to exceed six (6) months, postpone the actual transfer of all or portion of the functions here involved, until such time as the organization herein provided for can be put into full force and effect.

**SOURCE:** GC § 49279.

**§ 1111. Creation of Tax Collection Enhancement Fund. No Commingling.**

There is hereby created, separate and apart from other funds of the government of Guam, a reserve fund known as the ‘Tax Collection Enhancement Fund (the ‘Fund’)’. The Fund shall not be commingled with any other fund of the government of Guam. Expenditures from the Fund shall be pursuant to 11 GCA § 1107(e).

**SOURCE:** Added by P.L. 27-005:III:5 (Feb. 28, 2003). Amended by P.L. 28-068:II:I:10 (Sept. 30, 2005).

**11 GCA FINANCE & TAXATION**  
**CH. 1 ADMINISTRATION**

**§ 1112. Income Tax Service Fees.**

The Income Tax and Processing Branch of the Department of Revenue and Taxation is authorized to charge service fees as follows:

No.	Description	Fee
(a)	For each page	\$1
(b)	W-1 Duplication Fee	\$5
(c)	Certification Notice to Taxpayer	\$3
(d)	Form F-500 Duplication Fee	\$3
(e)	SWICA	\$5

**SOURCE:** P.L. 29-002:V:I:1 (May 18, 2007).

**2017 NOTE:** Subitem/subsection designations altered pursuant to the authority of 1 GCA § 1606.

**§ 1113. Office of the Taxpayer Advocate.**

(a) Office of the Taxpayer Advocate. The Office of the Taxpayer Advocate (hereinafter referred to as the 'OTA') is hereby established as an office within the Guam Department of Revenue and Taxation.

(1) The OTA shall be a separate division within the Department, and may be physically located separate and apart from the primary office activities of the agency.

(2) The OTA shall be governed by the provisions set forth within Section 7803(c) of the Internal Revenue Code.

(b) Personnel Requirements.

(1) The Director of the Department of Revenue and Taxation shall establish, through the concurrence of the Director of Administration, appropriate positions and compensation necessary for the administration and operation of the OTA.

(2) Upon the approval of such positions and the appropriate compensation package, the Director shall provide *I Maga'lahañ Guåhan* and the Speaker of *I*

**11 GCA FINANCE & TAXATION**  
**CH. 1 ADMINISTRATION**

*Liheslaturan Guåhan* with a copy of said documents within ten (10) days of its receipt.

**SOURCE:** Added by P.L. 27-139:2 (Dec. 30, 2004). Effective January 1, 2006, reference to the “Civil Service Commission,” amended to “Director of Administration” pursuant to P.L. 28-068:IV:45 (Sept. 30, 2005).

**2017 NOTE:** Subitem designations added pursuant to the authority of 1 GCA § 1606.

**§ 1114. Taxpayer Assistance Claim Support Act of 2014.**

(a) The Director of the Department of Revenue and Taxation shall establish an income tax refund assistance automated telephonic hotline, and establish reasonable security measures for the protection of taxpayer privacy in accordance with local and federal statutes and regulations.

(b) The automated hotline shall include the following:

- (1) information to taxpayers on the status of the processing of income tax return(s);
- (2) information to taxpayers relative to any income tax refunds owed to them, including the amount and the tax year; and
- (3) information to taxpayers on whether the income tax return is an ‘A-status return’.

**SOURCE:** Added by P.L. 32-234:4 (Jan. 2, 2015).

**2017 NOTE:** Subsection/subitem designations added/altered pursuant to the authority of 1 GCA § 1606.

-----