

11 GCA FINANCE & TAXATION
CH. 32 RECIPROCAL TAX CLAIMS ACT

CHAPTER 32
RECIPROCAL TAX CLAIMS ACT

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§ 32101. Definitions.

As used in this Chapter:

(a) *State* shall include any state, territory, or possession of the United States, and the District of Columbia.

(b) *Tax* shall include any and all assessments lawfully made, whether based on a return or other disclosure of the taxpayer, upon the information and belief of the taxing authority, or otherwise; any and all penalties lawfully imposed pursuant to taxing statute; and any interest charges lawfully added to the tax liability which constitutes the subject of the action.

SOURCE: GC § 19800.

§ 32102. Right to Bring Suit.

Any state of the United States or any political subdivision thereof shall have the right to sue in the District Court of Guam to recover any tax which may be owing to it when the like right is accorded to the government of Guam by such other state. The certificate of the Secretary of State of such other state, to the effect that the officials of such other state and its political subdivisions have the authority to collect the taxes so to be collected, shall be conclusive proof of such authority.

SOURCE: GC § 19800.1.

§ 32103. Authority of Attorney General.

The Attorney General of Guam may bring suits in the courts of other states, in the name of the government of Guam, to collect taxes due the government of Guam.

SOURCE: GC § 19800.2.

§ 32104. Short Title.

This Chapter may be cited and referred to as the *Reciprocal Tax Claims Act*.

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SOURCE: GC § 19800.3.
