

11 GCA FINANCE & TAXATION
CH. 161 BETTER PUBLIC SERVICE FUND

CHAPTER 161
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SOURCE: Chapter added by P.L. 29-002:VI:6 (May 18, 2007).

§ 161101. Better Public Service Fund.

§ 161102. Use of Funds Defined.

§ 161101. Better Public Service Fund.

(a) There is hereby established, separate and apart from the General Fund, the “Better Public Service Fund.”

(b) Ten percent (10%) of all fee and license revenues received by the Department of Revenue and Taxation shall be deposited into said Fund.

(c) The Director of Revenue and Taxation shall use the Fund to improve and modernize systems that are used to provide Department services to the public, including on-line filing of all taxes, on-line renewal of licenses and permits, upgrades of computer hardware and software to improve record retrieval by members of the public, and the training of Department staff in technical skills and customer service.

(d) No moneys shall be expended from the Fund without legislative appropriation. The Fund shall not be subject to the transfer authority of I Maga’lahi.

§ 161102. Use of Funds Defined.

The moneys in the Fund *shall* be used for the following purposes:

(a) administering the operations of the Regulatory Division pursuant to Chapter 71 of Title 11, Guam Code Annotated;

(b) improving and modernizing systems that are used to provide Department services to the public, including on-line filing of all taxes, on-line renewal of licenses and permits, upgrades of computer hardware and software to improve record retrieval by members of the public, and the training of Department staff in technical skills and customer service.

(c) issuing comfort letters, letter rulings, written opinions, educational materials and guidance to taxpayers pursuant to Chapter 71 of Title 11, Guam Code Annotated; and

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(d) funding additional positions, including investigators, investigator assistants, and licensed attorneys, pursuant to Chapter 71 of Title 11, Guam Code Annotated.

(e) This Act does *not* affect rights and duties that matured, penalties that were incurred, and proceedings that were begun, before its effective date.

(f) No moneys shall be expended from the Fund without legislative appropriation. The Fund *shall not* be subject to the transfer authority of *I Maga'lahaen Guåhan*.

SOURCE: Added by P.L. 31-135:3 (Nov. 17, 2011).
