

GOVERNMENT OF GUAM  
Office of the Governor  
Agana, Guam

EXECUTIVE ORDER NO. 1-56

GUAM TERRITORIAL INCOME TAX

WHEREAS, Section 31 of the Organic Act of Guam enacts a separate territorial income tax for the territory of Guam consisting of the income tax laws of the United States as then in effect or subsequently enacted; and

WHEREAS, under Section 6(b) of the Organic Act of Guam the Governor of Guam has the authority and duty to execute the laws of the United States applicable to Guam, and the laws of Guam, and to issue executive regulations not in conflict with any applicable law, and under Section 9(b) of the Organic Act of Guam has the authority to appoint officers who shall have such powers and duties as may be conferred or imposed on them by law or executive regulation not inconsistent with any law; and

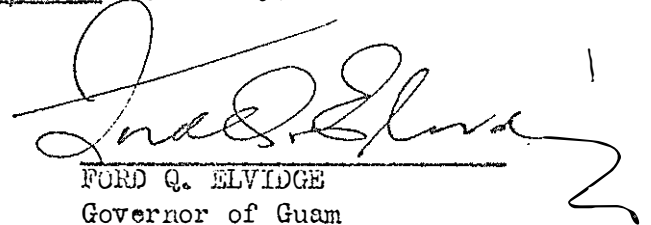
WHEREAS, the Director of Finance has been charged by the Governor of Guam with the responsibility of enforcing the territorial income tax enacted under Section 31 of the Organic Act of Guam since it was declared to be in effect, which enforcement has been carried out by his subordinate, the Commissioner of Revenue and Taxation since March, 1952, at which time the position of Commissioner of Revenue and Taxation was established;

NOW, THEREFORE, it is hereby ordered and directed as follows:

1. The separate territorial income tax enacted by Section 31 of the Organic Act of Guam is hereby formally designated the Guam Territorial Income Tax.
2. The administration and enforcement of the Guam Territorial Income Tax shall continue as heretofore to be performed by or under the Director of Finance, which duties and powers he may continue as heretofore

to delegate together with the power to redelegate. The Commissioner of Revenue and Taxation shall continue as heretofore to have such duties and powers with regard to the Guam Territorial Income Tax as may be prescribed by the Director of Finance. The duties and powers herein referred to include all the duties and powers as are authorized to be exercised and performed by the Secretary of the Treasury of the United States and the Commissioner of Internal Revenue of the United States with regard to the United States Income Tax, as such duties and powers are set forth in the United States Internal Revenue Code of 1954, and as since amended, and as may be hereafter amended, and all the duties and powers as are authorized to be exercised and performed by the Secretary of the Treasury of the United States, the Commissioner of Internal Revenue of the United States, Collectors of Internal Revenue, and Directors of Internal Revenue, as such duties and powers are set forth in the United States Internal Revenue Code of 1939, as amended, insofar as such Code remains in effect. This paragraph is further intended to state in written form the duties and powers of the Director of Finance and Commissioner of Revenue and Taxation with regard to the Guam Territorial Income Tax, as they have heretofore existed, and to ratify and confirm the authority of the Director of Finance and Commissioner of Revenue and Taxation as heretofore exercised.

Dated at Agana, Guam, this 16<sup>th</sup> day of May, 1956.

  
FORD Q. ELVIDGE  
Governor of Guam

ATTESTED:

  
WILLIAM T. CORBETT  
Secretary of Guam