

GOVERNMENT OF GUAM  
Office of the Governor  
Agana, Guam

EXECUTIVE ORDER NO. 14-58

WHEREAS, Section 31 of the Organic Act of Guam enacted a separate territorial income tax for the territory of Guam by stating, "The income-tax laws in force in the United States of America and those which may hereafter be enacted shall be held to be likewise in force in Guam"; and

WHEREAS, Executive Order No. 1-56, issued May 16, 1956, formally designated said income tax as the Guam Territorial Income Tax, and delegated the administration and enforcement of the same to the Director of Finance, with powers of delegation and redelegation of authority as desired and prescribed by him; and

WHEREAS, the Eighty-fifth Congress during its second Session clarified, by amendment, Section 31 of the Organic Act, specifically granting to the Governor, "any function needful to the administration and enforcement of the income-tax laws in force in Guam . . ." and legalizing all acts heretofore done to effectuate the assessment and collection of income taxes under such income tax laws by the authorities of the Government of Guam, and which amendment was signed into law by the President of the United States August 20, 1958, as Public Law 85-688;

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

1. The delegation of authority contained in Executive Order No. 1-56 to administer the income tax laws, including the acts done and powers exercised by the Director of Finance pursuant thereto, is hereby ratified.

2. The authority and duty vested in me to administer and enforce the Guam Territorial income tax laws by Section 31 of the Organic Act, as amended by Public Law 85-688, are hereby delegated to the Director of Finance, which authority and duties, or any part thereof, he may redelegate as he, in his sound discretion, thinks necessary or expedient to carry out the enforcement and administration of the Guam Territorial income tax laws now in force and which may hereafter be enacted, including the drafting of needful rules and regulations for their enforcement, which rules and regulations shall be approved and prescribed by the Governor.

3. It is the purpose of this Order to implement the amended Section 31 of the Organic Act, by continuing and improving the administrative procedures inaugurated prior to and ratified by Executive Order No. 1-56; to reiterate the authority therein delegated for purposes of continuity of administration and enforcement of the Internal Revenue Code provisions as intended by law, and to implement the Guam Territorial Income Tax in the spirit of the herein referred to amending legislation. This Order is declared to be additional and supplemental to said Executive Order No. 1-56.

Dated at Agana, Guam, this 5<sup>th</sup> day of November, 1958.

/s/ RICHARD BARRETT LOWE

RICHARD BARRETT LOWE  
Governor of Guam

COUNTERSIGNED:

/s/ MARC. BOSS

MARCELLUS GRAEME BOSS  
Secretary of Guam