

EXECUTIVE ORDER 83-003

TO ISSUE, IN PART, THE TEXT OF THE INCOME TAX LAWS IN FORCE IN GUAM AND TO AUTHORIZE THE DIRECTOR OF REVENUE AND TAXATION TO SERVE AS THE DELEGATE OF THE GOVERNOR FOR PURPOSES OF THE TERRITORIAL INCOME TAX

WHEREAS, the income tax laws in force in the United States of America are likewise in force in Guam under Section 31(a) of the Organic Act of Guam (48 USC 1421i(a)); and

WHEREAS, the income tax laws in force in Guam include but are not limited to the following provisions of the Internal Revenue Code of 1954, as amended, where not manifestly inapplicable or incompatible with the intent of Section 31 of the Organic Act of Guam: Subtitle A (not including Chapter 2 of Section 931); Chapters 24 and 25 of Subtitle C with reference to the collection of income tax at source on wages; and all provisions of Subtitle F which apply to the income tax, including provisions as to crimes, other offenses, and forfeitures contained in Chapter 75, as provided by Section 31(d)(1) of the Organic Act of Guam; and

WHEREAS, the Governor of Guam has the authority to issue, from time to time, in whole or in part, the text of the income tax laws in force in Guam, pursuant to Section 31(d) of the Organic Act of Guam; and

WHEREAS, in applying as the Guam Territorial Income Tax applicable provisions of the United States Internal Revenue Code of 1954, as amended, certain changes in nomenclature and other language are required by Section 31(e) of the Organic Act of Guam; and

WHEREAS, it is desirable to issue a portion of the text of the income tax laws in force in Guam at this time; and

WHEREAS, any function needful to the administration and enforcement of the Guam Territorial Income Tax shall be performed by any officer or employee of the Government of Guam duly authorized by the Governor of Guam by virtue of Section 31(c) of the Organic Act of Guam; and

WHEREAS, the Department of Revenue and Taxation is responsible under the Governor for the enforcement of the Guam Territorial Income Tax by reason of Section 49273 of the Government Code of Guam; and

WHEREAS, it is desirable to proclaim by Executive Order the existing authority of the Director of Revenue and Taxation to enforce the Guam Territorial Income Tax;

NOW, THEREFORE, I, RICARDO J. BORDALLO, Governor of Guam, by virtue of the authority vested in me by the Organic Act of Guam, do hereby promulgate, proclaim and order that:

1. That portion of the text of the income tax laws in force in Guam attached hereto is hereby issued and promulgated as a part of the Guam Territorial Income Tax as the text of the respective sections or portions thereof.

2. The sections and subsections issued under paragraph 1 of this order are based upon the following sections of the United States Internal Revenue Code of 1954, as amended, through November 1, 1982:

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| Sections | 11 |
| | 32-33 |
| | 118(a) |
| | 163(f) |
| | 861-864 |
| | 871-875 |
| | 881-884 |
| | 935 |
| | 1441-1442 |
| | 4701 |
| | 7121 |
| | 7701(a) (4), (11), (12), (13), |
| | (27), (29), (30), and (31) |
| | 7805 |

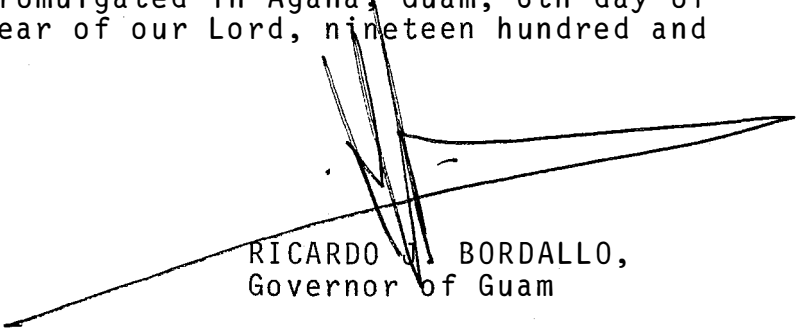
3. The effective dates of the provisions of the Guam Territorial Income Tax are based upon the comparable effective dates of the income tax laws in force in the United States. Amendments to the income tax laws of the United States that have heretofore been enacted or may hereafter be enacted are likewise in force in Guam.

4. The Director of Revenue and Taxation is hereby authorized (1) to perform any function needful to the administration and enforcement of the Guam Territorial Income Tax; (2) to serve as the delegate of the Governor and to exercise all powers and carry out all responsibilities conferred by the Guam Territorial Income Tax upon the "Governor or his Delegate"; and (3) to authorize other officers and employees of the Government of Guam to exercise the authority hereby conferred by one or more redelegations of such authority.

5. Nothing contained herein shall give rise to any presumption concerning the text of the Guam Territorial Income Tax or the powers of the Director of Revenue and Taxation for any period prior to the issuance of this order.

6. Nothing contained herein shall give rise to any presumption that any section or any portion of any section of the United States Internal Revenue Code of 1954, as amended, other than those hereby promulgated is or is not part of the Guam Territorial Income Tax.

Signed and promulgated in Agana, Guam, 6th day of January, in the year of our Lord, nineteen hundred and eight-three.



RICARDO J. BORDALLO,
Governor of Guam

COUNTERSIGNED:



EDWARD D. REYES,
Lieutenant Governor of Guam

TO INITIAL DATE

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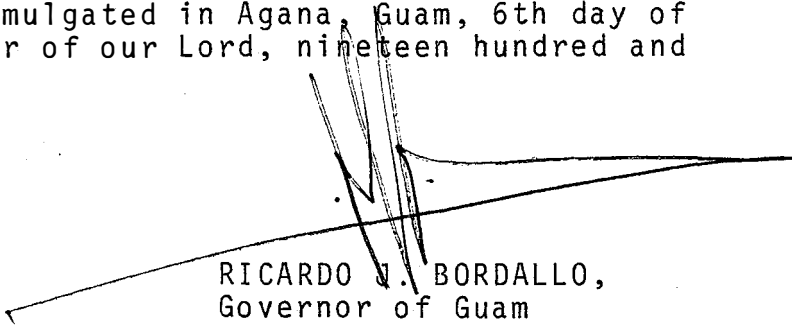
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Signed and promulgated in Agana, Guam, 6th day of January, in the year of our Lord, nineteen hundred and eight-three.



RICARDO J. BORDALLO,
Governor of Guam

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EDWARD D. REYES,
Lieutenant Governor of Guam