

*I Mina'Trentai Dos Na Liheslaturan Received*  
**Bill Log Sheet**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
432-32 (COR)	B. J.F. Cruz, Michael F.Q. San Nicolas	AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OR FURNISHED BY THE TAXPAYER.	12/01/14 3:04 p.m.	12/02/14	Committee on Aviation, Ground Transportation, Regulatory Concerns, and Future Generations			



## COMMITTEE ON RULES

*I Mina'trentai Dos na Liheslaturan Guåhan* • The 32nd Guam Legislature  
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December 2, 2014

### MEMORANDUM

**To:** **Rennae Meno**  
*Clerk of the Legislature*

**Attorney Therese M. Terlaje**  
*Legislative Legal Counsel*

**From:** **Senator Rory J. Respicio**   
*Chairperson of the Committee on Rules*

**Subject:** **Referral of Bill No. 432-32(COR)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 432-32(COR)**.

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of *I Mina'trentai Dos na Liheslaturan Guåhan*.

Should you have any questions, please feel free to contact our office at 472-7679.

*Si Yu'os Ma'åse!*

Attachment

*MINA' TRENTAI DOS NA LIHESLATURAN GUÅHAN*  
2014 (SECOND) Regular Session

2014 DEC -1 PM 3:04P

Bill No. 432-32 (cor)

Introduced by:

B.J.F. Cruz   
M.F.Q. San Nicolas 

**AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OR FURNISHED BY THE TAXPAYER.**

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1.** § 26120 of Chapter 26 of Title 11, Guam Code Annotated is  
3 hereby *amended* to read:

4 “§ 26120. **Inspection of Tax Returns and Information:**  
5 **Prohibition.** Tax returns and other information required to be filed or  
6 furnished by the taxpayer, or any other person, shall not be open for public  
7 inspection or divulged except when testifying in any judicial or  
8 administrative proceeding in which the government of Guam, or any of its  
9 officials in an official capacity, are a party, and in which the government of  
10 Guam has an interest in the result; except that any committee of the  
11 Legislature, duly created, authorized by resolution of the Legislature, may  
12 require that it be furnished any data contained in any tax return for use by  
13 such committee in executive session only. Nothing in this section shall limit  
14 the ability of the Public Auditor to access tax returns and other information  
15 required to be filed or furnished by the taxpayer in the administration of his  
16 duties, unless such information is specifically privileged by the Internal  
17 Revenue Code of the United States.”