States in Guam, except that which is transferred to the
government of Guam by or pursuant to section 28 (a) of
the Organic Act of Guam, which on the date of this
order is in the custody or control of the Department of
the Army, the Department of the Navy, the Depart-
ment of the Air Force, the Coast Guard, or any other
department or agency of the United States; and all
such personal property shall remain in the custody and
control of the department or agency having custody
and control thereof on the date of this order.

HARRY S TRUMAN.

§ 1421f–1. Acknowledgment of deeds

(a) Public health services

Subject to the laws of Guam, the Governor
shall establish, maintain, and operate public
health services in Guam, including hospitals,
dispensaries, and quarantine stations, at such
places in Guam as may be necessary, and he
shall promulgate quarantine and sanitary regu-
lations for the protection of Guam against the
importation and spread of disease.

(b) Public educational system

The Government of Guam shall provide an
adequate public educational system of Guam,
and to that end shall establish, maintain, and
operate public schools according to the laws of
Guam.

c) Office of Public Prosecutor; Office of Public
Auditor

The Government of Guam may by law estab-
lish an Office of Public Prosecutor and an Office
of Public Auditor. The Public Prosecutor
and Public Auditor may be removed as provided by
the laws of Guam.

(d) Attorney General

(1) The Attorney General of Guam shall be the
Chief Legal Officer of the Government of Guam.

At such time as the Office of the Attorney Gen-
eral of Guam shall next become vacant, the At-
torney General of Guam shall be appointed by
the Governor of Guam with the advice and con-
sent of the legislature, and shall serve at the
pleasure of the Governor of Guam.

(2) Instead of an appointed Attorney General,
the legislature may, by law, provide for the elec-
tion of the Attorney General of Guam by the
qualified voters of Guam in general elections
after 1998 in which the Governor of Guam is
elected. The term of an elected Attorney Gen-
eral shall be 4 years. The Attorney General may
be removed by the people of Guam according to
the procedures specified in section 1422d of this
title or may be removed for cause in accordance
with procedures established by the legislature in
law. A vacancy in the office of an elected Attor-
ney General shall be filled—

(A) by appointment by the Governor of
Guam if such vacancy occurs less than 6
months before a general election for the Office
of Attorney General of Guam; or

(B) by a special election held no sooner than
3 months after such vacancy occurs and no
later than 6 months before a general election
for Attorney General of Guam, and by appoint-
ment by the Governor of Guam pending a spe-
cial election under this subparagraph.

(Aug. 1, 1950, ch. 512, § 29, 64 Stat. 392; Pub. L.
99–396, §§ 5, 13, Aug. 27, 1986, 100 Stat. 839, 842;

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“according to the laws of Guam” for “at such places in
Guam as may be necessary”.

Pub. L. 99–396, § 5, substituted “Government of
Guam” for “Governor”.


§ 1421h. Duties, taxes, and fees; proceeds col-
lected to constitute fund for benefit of Guam;
prerequisites, amount, etc., remitted prior to
commencement of next fiscal year

All customs duties and Federal income taxes
derived from Guam, the proceeds of all taxes
collected under the internal-revenue laws of the
United States on articles produced in Guam and
transported to the United States, its Territories,
or possessions, or consumed in Guam, and the
proceeds of any other taxes which may be levied
by the Congress on the inhabitants of Guam (in-
cluding, but not limited to, compensation paid
to members of the Armed Forces and pensions
paid to retired civilians and military employees
of the United States, or their survivors, who are
residents of, or who are domiciled in, Guam),
and all quarantine, passport, immigration, and
naturalization fees collected in Guam shall be
covered into the treasury of Guam and held in
account for the government of Guam, and shall
be expended for the benefit and government of
Guam in accordance with the annual budgets;
except that nothing in this chapter shall be con-
strued to apply to any tax imposed by chapter 2
or 21 of the Internal Revenue Code of 1986 [26
U.S.C. 1401 et seq., 3101 et seq.). Beginning as
soon as the government of Guam enacts legisla-
tion establishing a fiscal year commencing on
October 1 and ending on September 30, the Sec-
retary of the Treasury, prior to the commence-
ment of any fiscal year, shall remit to the gov-
ernment of Guam the amount of duties, taxes,
and fees which the governor of Guam, with the
concurrence of the government comptroller of
Guam, has estimated will be collected in or de-
rived from Guam under this section during the
next fiscal year, except for those sums covered
directly upon collection into the treasury of
Guam. The Secretary of the Treasury shall de-
duct from or add to the amounts so remitted the
difference between the amount of duties, taxes,
and fees actually collected during the prior fis-
cal year and the amount of such duties, taxes,
and fees as estimated and remitted at the begin-
ing of that prior fiscal year, including any de-
ductions which may be required as a result of
the operation of Public Law 94–395 (90 Stat. 1199)
or Public Law 88–170, as amended (82 Stat. 863).

References in Text

The internal-revenue laws of the United States, re-
ferred to in text, are classified generally to Title 26, In-
ternal Revenue Code.

Public Law 94–395 (90 Stat. 1199), referred to in text,
was enacted Sept. 3, 1976, and amended section 1423a of
this title.

Public Law 88–170, as amended (82 Stat. 863), referred
to in text, is Pub. L. 88–170, Nov. 4, 1963, 77 Stat. 302, as
Stat. 2095.)

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1986—Pub. L. 99–514 substituted "Internal Revenue
Code of 1986" for "Internal Revenue Code of 1954".

1984—Pub. L. 98–454 inserted "(including, but not lim-
ited to, compensation paid to members of the Armed
Forces and pensions paid to retired civilians and mili-
itary employees of the United States, or their survivors,
who are residents of, or who are domiciled in, Guam)"
"after "inhabitants of Guam" in first sentence.

1978—Pub. L. 96–348 inserted provisions relating to au-
thorization, amount, computation, etc., of remittance,
prior to commencement of any fiscal year, of duties,
taxes, and fees to be collected in or derived from Guam
under this section during that next fiscal year.

1960—Pub. L. 86–778 inserted clause providing that
nothing in this chapter shall be construed to apply to
any tax imposed by chapter 2 or 21 of title 26.

§ 1421i. Income tax

(a) Applicability of Federal laws; separate tax

The income-tax laws in force in the United
States of America and those which may here-
after be enacted shall be held to be likewise in
force in Guam: Provided, That notwithstanding
any other provision of law, the Legislature of
Guam may levy a separate tax on all taxpayers
in an amount not to exceed 10 per centum of
their annual income tax obligation to the Gov-
ernment of Guam.

(b) Guam Territorial income tax

The income-tax laws in force in Guam pursu-
ant to subsection (a) of this section shall be
deemed to impose a separate Territorial income
tax, payable to the government of Guam, which
tax is designated the "Guam Territorial income
tax".

(c) Enforcement of tax

The administration and enforcement of the
Guam Territorial income tax shall be performed
by or under the supervision of the Governor. Any
function needful to the administration and
enforcement of the income-tax laws in force in
Guam pursuant to subsection (a) of this section
shall be performed by any officer or employee of
the government of Guam duly authorized by the
Governor (either directly, or indirectly by one
or more redelegations of authority) to perform
such function.

(d) "Income-tax laws" defined; administration
and enforcement; rules and regulations

(1) The income-tax laws in force in Guam pur-
suant to subsection (a) of this section include
but are not limited to the following provisions of
the Internal Revenue Code of 1986, where not
manifestly inapplicable and not inconsistent with
the intent of this section: Subtitle A [26 U.S.C. 1
et seq.] (not including chapter 2 [26 U.S.C. 1401
et seq.] and section 931 [26 U.S.C. 931]); chapters
24 and 25 of subtitle C [26 U.S.C. 3401 et seq. and
3501 et seq.], with reference to the collection of
income tax at source on wages; and all provi-
sions of subtitle F [26 U.S.C. 6001 et seq.] which
apply to the income tax, including provisions as
to crimes, other offenses, and forfeitures con-
tained in chapter 75 [26 U.S.C. 7201 et seq.]. For
the period after 1950 and prior to the effective
date of the repeal of any provision of the Inter-

nal Revenue Code of 1939 which corresponds to
one or more of those provisions of the Internal
Revenue Code of 1986 which are included in the
income-tax laws in force in Guam pursuant to
subsection (a) of this section, such income-tax
laws include but are not limited to such provi-
sions of the Internal Revenue Code of 1939.

(2) The Governor or his delegate shall have the
same administrative and enforcement powers
and remedies with regard to the Guam Terri-

torial income tax as the Secretary of the Treas-
ury, or other United States officials of the ex-
ecutive branch, have with respect to the United
States income tax. Needful rules and regulations
not inconsistent with the regulations prescribed
under section 7654(e) of the Internal Revenue
Code of 1986 [26 U.S.C. 7654(e)] for enforcement of
the Guam Territorial income tax shall be pre-
scribed by the Governor. The Governor or his
delegate shall have 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
subsection (a) of this section.

(3) In applying as the Guam Territorial income
tax the income-tax laws in force in Guam pursu-
ant to subsection (a) of this section, the rate
of tax under sections 871, 881, 884, 1441, 1442, 1443,
1445, and 1446 of the Internal Revenue Code of
1986 [26 U.S.C. 871, 881, 884, 1441, 1442, 1443, 1445,
and 1446] on any item of income from sources
within Guam shall be the same as the rate which
would apply with respect to such item were
Guam treated as part of the United States for
purposes of the treaty obligations of the United
States. The preceding sentence shall not apply