

11 GCA FINANCE & TAXATION  
CH. 36 COURT JURISDICTION IN TAX MATTERS

**CHAPTER 36**  
**COURT JURISDICTION IN TAX MATTERS**

§ 36101. District Court Jurisdiction.

§ 36102. Cause of Action for Unpaid Taxes; Superior Court of Guam.

**§ 36101. District Court Jurisdiction.**

In addition to such other jurisdiction as the District Court of Guam has with respect to the income tax provided by §81 of the Organic Act of Guam [48 U.S.C.A. GC § 1421i] and pursuant to the United States Internal Revenue Code of 1954, as amended, and any future amendments thereto, the District Court of Guam shall also have the same jurisdiction with regard to the said income tax as the Tax Court of the United States has with respect to the United States income tax. The taxpayer may file a petition with the District Court of Guam for a redetermination of a deficiency within ninety (90) days after the notice of deficiency is mailed, or one hundred and fifty (150) days if the notice is mailed to a person outside the territory of Guam, (not counting Saturday, Sunday, or a legal holiday in Guam as the last day). The District Court of Guam shall implement this Chapter, as may be necessary, by rules of procedures.

**SOURCE:** GC § 19700.

**NOTE:** *Forbes v. Maddox* (1963), 212 F.Supp. 662; re ninety day notice see *Jones v. Ingling* (1961), 191 F.Supp. 559, also, *Murray v. Ingling* (1961), 190 F.Supp. 427.

**§ 36102. Cause of Action for Unpaid Taxes; Superior Court of Guam.**

At the discretion of the Director, any unpaid gross [sic] tax liability may be the basis for cause of action by the government of Guam in the Superior Court of Guam. Such action shall be initiated by complaint and shall be subject to the Rules of Civil Procedure.

**SOURCE:** Added by P.L. 19-10:28.

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