

(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 General of Guam shall next become vacant, the Attorney General of Guam shall be appointed by the Governor of Guam with the advice and consent 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 election 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 General 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 Attorney 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 appointment by the Governor of Guam pending a special 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; Pub. L. 105-291, §2, Oct. 27, 1998, 112 Stat. 2785.)

AMENDMENTS

1998—Subsec. (d). Pub. L. 105-291 added subsec. (d).

1986—Subsec. (b). Pub. L. 99-396, §13(a)(1), substituted “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”.

Subsec. (c). Pub. L. 99-396, §13(a)(2), added subsec. (c).

§ 1421h. Duties, taxes, and fees; proceeds collected 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 (including, 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 construed 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 legislation establishing a fiscal year commencing on October 1 and ending on September 30, the Secretary of the Treasury, prior to the commencement of any fiscal year, shall remit to the government 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 derived 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 deduct from or add to the amounts so remitted the difference between the amount of duties, taxes, and fees actually collected during the prior fiscal year and the amount of such duties, taxes, and fees as estimated and remitted at the beginning of that prior fiscal year, including any deductions 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).

(Aug. 1, 1950, ch. 512, §30, 64 Stat. 392; Pub. L. 86-778, title I, §103(u), Sept. 13, 1960, 74 Stat. 941; Pub. L. 95-348, §1(c), Aug. 18, 1978, 92 Stat. 488; Pub. L. 98-454, title VI, §601(h), Oct. 5, 1984, 98 Stat. 1736; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095.)

REFERENCES IN TEXT

The internal-revenue laws of the United States, referred to in text, are classified generally to Title 26, Internal 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 amended by Pub. L. 90-511, Sept. 24, 1968, 82 Stat. 863, which is not classified to the Code.

AMENDMENTS

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 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)” after “inhabitants of Guam” in first sentence.

1978—Pub. L. 95-348 inserted provisions relating to authorization, 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 hereafter 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 Government of Guam.

(b) Guam Territorial income tax

The income-tax laws in force in Guam pursuant to subsection (a) of this section shall be