

lected, under the income-tax laws in force in Guam, pursuant to subsection (a) of this section, may, regardless of the amount of claim, be maintained against the government of Guam subject to the same statutory requirements as are applicable to suits for the recovery of such amounts maintained against the United States in the United States district courts with respect to the United States income tax. When any judgment against the government of Guam under this paragraph has become final, the Governor shall order the payment of such judgments out of any unencumbered funds in the treasury of Guam.

(3) Execution shall not issue against the Governor or any officer or employee of the government of Guam on a final judgment in any proceeding against him for any acts or for the recovery of money exacted by or paid to him and subsequently paid into the treasury of Guam, in performing his official duties under the income-tax laws in force in Guam pursuant to subsection (a) of this section, if the court certifies that—

(A) probable cause existed; or

(B) such officer or employee acted under the directions of the Governor or his delegate.

When such certificate has been issued, the Governor shall order the payment of such judgment out of any unencumbered funds in the treasury of Guam.

(4) A civil action for the collection of the Guam Territorial income tax, together with fines, penalties, and forfeitures, or for the recovery of any erroneous refund of such tax, may be brought in the name of and by the government of Guam in the District Court of Guam or in any district court of the United States or in any court having the jurisdiction of a district court of the United States.

(5) The jurisdiction conferred upon the District Court of Guam by this subsection shall not be subject to transfer to any other court by the legislature, notwithstanding section 1424(a) of this title.

(Aug. 1, 1950, ch. 512, §31, 64 Stat. 392; Pub. L. 85-688, §1, Aug. 20, 1958, 72 Stat. 681; Pub. L. 92-606, §1(d), Oct. 31, 1972, 86 Stat. 1497; Pub. L. 95-134, title II, §203(c), Oct. 15, 1977, 91 Stat. 1162; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 107-212, §2(a), Aug. 21, 2002, 116 Stat. 1051.)

#### REFERENCES IN TEXT

The Internal Revenue Code of 1986, referred to in subsecs. (d) to (f), is classified generally to Title 26, Internal Revenue Code.

The Internal Revenue Code of 1939, referred to in subsecs. (d)(1), (e), and (f), was generally repealed by section 7851 of the Internal Revenue Code of 1986, Title 26. For table of comparisons of the 1939 Code to the 1986 Code, see Table I preceding section 1 of Title 26, Internal Revenue Code. See also section 7852(b) of Title 26, Internal Revenue Code, for provision that references in any other law to a provision of the 1939 Code, unless expressly incompatible with the intent thereof, shall be deemed a reference to the corresponding provision of the 1986 Code.

Subtitle A (not including chapter 2 and section 931) and chapters 24 and 25 of subtitle C, referred to in subsec. (d)(1), and subtitle F and chapter 75, referred to in subsecs. (d)(1) and (f), mean subtitle A (§1 et seq.),

chapter 2 (§1401 et seq.) of subtitle A, chapters 24 (§3401 et seq.) and 25 (§3501 et seq.) of subtitle C, subtitle F (§6001 et seq.) and chapter 75 (§7201 et seq.) of subtitle F, respectively, of Title 26.

#### AMENDMENTS

2002—Subsec. (d)(3). Pub. L. 107-212 added par. (3).

1986—Subsecs. (d) to (f). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954” wherever appearing.

1977—Subsec. (a). Pub. L. 95-134 inserted provision that the Legislature of Guam may levy a separate tax on taxpayers in an amount not to exceed 10 per centum of their annual income tax obligation to the Government of Guam.

1972—Subsec. (d)(2). Pub. L. 92-606 substituted “Needful rules and regulations not inconsistent with the regulations prescribed under section 7654(e) of the Internal Revenue Code of 1954” for “Needful rules and regulations”.

1958—Subsec. (a). Pub. L. 85-688 designated existing provisions as subsec. (a).

Subsecs. (b) to (h). Pub. L. 85-688 added subsecs. (b) to (h).

#### EFFECTIVE DATE OF 2002 AMENDMENT

Pub. L. 107-212, §2(b), Aug. 21, 2002, 116 Stat. 1051, provided that: “The amendment made by subsection (a) [amending this section] shall apply to amounts paid after the date of the enactment of the Act [Aug. 21, 2002].”

#### EFFECTIVE DATE OF 1972 AMENDMENT

Amendment by Pub. L. 92-606 applicable with respect to taxable years beginning after Dec. 31, 1972, see section 2 of Pub. L. 92-606, set out in part as a note under section 931 of Title 26, Internal Revenue Code.

#### EFFECTIVE DATE

Section became effective Jan. 1, 1951, by provision of Ex. Ord. No. 10211 eff. Feb. 6, 1951, 16 F.R. 1167.

AUTHORITY OF GUAM, AMERICAN SAMOA, AND THE NORTHERN MARIANA ISLANDS TO ENACT REVENUE LAWS

See section 1271 of Pub. L. 99-514, set out as a note under section 931 of Title 26, Internal Revenue Code.

RATIFICATION OF ASSESSMENTS AND COLLECTIONS MADE BEFORE AUGUST 20, 1958

Pub. L. 85-688, §2, Aug. 20, 1958, 72 Stat. 683, provided that income taxes assessed prior to Aug. 20, 1958, by the authorities of the government of Guam pursuant to, or under color of, this section, the collection of such taxes, and all acts done to effectuate such assessment and collection were legalized, ratified and confirmed as fully, to all intents and purposes, as if subsecs. (b) to (h) of this section, had then been in full force and effect.

#### § 1421j. Authorization of appropriations

There are authorized to be appropriated annually by the Congress of the United States such sums as may be necessary and appropriate to carry out the provisions and purposes of this chapter.

(Aug. 1, 1950, ch. 512, §32, 64 Stat. 392.)

ELIMINATION OF GENERAL FUND DEFICITS OF GUAM AND VIRGIN ISLANDS

For authorization of appropriations for assistance to the governments of Guam and the Virgin Islands in elimination of general fund deficits, see Pub. L. 96-597, title VI, §607, Dec. 24, 1980, 94 Stat. 3483, set out as a note under section 1641 of this title.

#### § 1421k. Designation of naval or military reservations; closed port

Nothing contained in this chapter shall be construed as limiting the authority of the Presi-