



Dipattamenton Kontribusion yan Adu'ana

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guahan

LOURDES A. LEON GUERRERO, Governor Maga'haga
JOSHUA F. TENORIO, Lt. Governor Sigundo Maga'lahi

DAFNE MANSAPIT-SHIMIZU, Director
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MARIE LIZAMA, Deputy Director
Sigundo Direktot

November 22, 2021

Troy Torres
troy@kanditnews.com

Re: Sunshine Act Request(s) dated November 16, 2021

Buenas yan Saluda,

The Department of Revenue & Taxation (DRT) acknowledges your request and is providing you the following response.

As stated on your request(s);

- *Via 10 Emails "copies of the check stubs, receipts, and other documents showing each tobacco distributor's payments of the cigarette tax in January 2021" through "October 2021"*

DRT is unable to disclose any documents pursuant to:

5GCA§10103(a)

§ 10103. Right of Inspection of Public Documents.

- (a) Every person has the right to inspect and take a copy of any public document on Guam, except as otherwise expressly prohibited in law, and except as provided in § 10108 of this Chapter.

5GCA§10108(i)

§ 10108. Limitation on Right of Inspection.

Except as provided in § 10109 of this Chapter, nothing in this Chapter shall be construed to require disclosure of records that are any of the following:

- (i) All existing privileges or confidential records or other information expressly protected under the law shall not be abrogated by this Act.

11GCA§26120.

§ 26120. Inspection of Tax Returns and Information: Prohibition.

Tax returns and other information required to be filed or furnished by the taxpayer, or any other person, shall not be open for public inspection or divulged except when testifying in any judicial or administrative proceeding in which the government of Guam, or any of its officials in an official capacity, are a party, and in which the government of Guam has an interest in the result;...

If you have any further questions, please don't hesitate to contact me at 635-1816 or email to marie.lizama@revtax.guam.gov.

Senseramente,

MARIE P. LIZAMA
Deputy Director