

Guam Department of Revenue & Taxation's FY2024 Citizen-Centric Report

October 01, 2023 - September 30, 2024

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About Us

Hafa Adai!

The Department of Revenue and Taxation (DRT) is governed by Title 11 of the Guam Code Annotated. Our primary responsibility is to enforce tax laws and collect revenue on behalf of the Government of Guam. Additionally, we handle various licensing, registration, and renewal functions for both the public and the business community. Some examples are vehicle registration, business license renewals, and Guam identification card credentials.

We also perform regulatory and enforcement functions to ensure that businesses comply with our laws. This includes inspecting scales and other weighing devices in grocery stores and at gas pumps. Furthermore, we oversee the administration of real property tax laws, helping property owners understand their rights and responsibilities. Our agency also provides support to several boards and commissions, including the Alcohol Beverage Control Board, the Cannabis Control Board, the Board of Equalization, and the Banking and Insurance Board.

Our organization consists of five main divisions and 17 branches, employing 164 personnel dedicated to fulfilling our agency's mission. Below is a breakdown of our team.

Fiscal Year	Classified	Unclassified / Limited Term	Total
FY24	116	48	164
FY23	129	49	178
FY22	108	46	154



Employee Demographics

70.7% Classified Employees



29.3% Unclassified / LTA Employees

Fun Fact:



The Weights and Measures Branch protects consumers by ensuring they receive the correct quantities for what they purchase. Two employees are responsible for inspecting all gas station pumps across the island, as well as the scales found in stores and at the airport, along with the meters used in taxis.

We Are DRT

Mission Statement

To provide quality service in helping our Island community to understand and meet tax and licensing responsibilities by applying tax laws and business regulations with fairness and integrity to all.

Leadership



Marie P. Lizama
Director



Denise M. Mendiola
Deputy Director

OUR PERFORMANCE

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In addition to our tax-related functions, we provide a variety of other services critical to our Island. Here is a glimpse of our work performance and output.

Category	FY24 Quantity	FY 24 Amount	FY23 Quantity	FY23 Amount
Vehicle Registration				
New	11,437	\$660,759.91	10,409	\$703,694.35
Renewals	105,199	\$5,030,812.47	103,434	\$4,797,425.03
Transfers	15,116	\$2,384,945.04	14,268	\$2,461,084.14
Disability Placards	5,386	No Fee	6,847	No Fee
Driver's License & Identification Card 🗑️★🏠				
New	13,611	\$244,054.00	13,797	\$256,012.00
Renewals & Replacements	20,635	\$749,457.00	23,902	\$873,038.00
All Other Transactions	10,774	\$98,499.00	11,979	\$87,978.00
Motor Carrier Safety Assistance Program (MCSAP) 🚚👤				
Inspections Conducted	1,608		1,204	
Total Safety Violations	1,653		1,523	
Citations Issued	43		22	
Seatbelt Surveys Conducted	1,603		1,469	
Compliance * *				
Alcohol Beverage Control	2,961	\$745,290.00	2,775	\$710,700.00
Regulatory Inspections	395	\$18,000.00	139	\$15,000.00
Amusement & Recreational	965	\$243,858.87	1,050	\$252,845.00
Cannabis Industry	14	\$14,750.00	4	\$4,000.00
Insurance, Securities, Banking & Real Estate				
Insurance License Activity	970	\$527,583.00	1,291	\$349,398.00
Securities License Activity	1,246	\$634,885.00	1,190	\$578,100.00
Real Estate License Activity	260	\$53,139.00	344	\$77,230.00
Banking License Activity	46	\$161,825.00	N/A	N/A
Uniform Commerical Code Filings	492	\$9,523.00	502	\$18,502.00
Weights and Measures ↔ ↔				
Gas Pump Meter Inspections	1,359	\$13,590.00	630	\$9,140.00
Scale Inspections	640	\$4,460.00	588	\$4,188.00
Taxi Meter Inspections	199	\$3,980.00	204	\$4,080.00
Survey Vehicle Inspection Stations		\$321,684.00		\$303,473.00
Business License Branch ↑				
New Licenses Issued	2,668	\$147,133.75	3,010	\$1,560,647.00
Licenses Renewed	11,504	\$1,641,595.51	↔ 12,157	Included Above
Online Renewals	11,370	\$1,411,495.00	9,981	\$1,064,216.00
Annual Reports Filed	6,282	\$693,250.00	6,007	\$689,598.00
Corporate Registration & Filings	5,663	\$313,870.46	N/A	N/A
Tax Returns & Refunds				
Individual Returns Filed	73,849		71,923	
Individual Refunds Released	54,218	\$142,326,520.00	54,387	\$146,691,035.00
Corporate Taxes Filed	4,063		5,004	
Corporate Refunds Released	185	\$11,563,921.00	283	\$14,444,077.00
Business Privilege Taxes Filed	245,581		226,072	
Business Privilege Tax Revenue		\$411,688,000.00		\$368,613,000.00
Real Property Tax				
Tax Assessments	62,748	\$38,002,272.00	62,099	\$35,888,336.00
Director's Office				
Call Center	17,223		18,182	
Passport Applications Accepted	12,954	\$2,323,374.00	13,785	\$2,460,761.00

HIGHLIGHTS

- 🗑️ Waived 1,908 Veteran fees for driver's license & Guam ID transactions.
- ★ Total of 45,020 driver's license & Guam ID transactions processed.
- 🏠 Waived 237 Guam ID transaction fees for homeless individuals.
- 🚚 MCSAP conducted 42 educational outreach events.
- ↑ 14% increase in online business license renewals following its data tracking capability in FY23.
- 📄 Examination Branch completed 272 income tax and business privilege tax audits.
- 💰 Collection Branch received \$486,594,765.00 in delinquent taxes.

NOTES

- * Data changed to reflect FY instead of calendar year as reported in previous CCR.
- N/A: Not Previously Reported
- ↔ Data updated following the release of the previous CCR.

WE WANT TO HEAR FROM YOU!

What would you like to see reported on this page? Let us know by contacting pinadmin@revtax.guam.gov or call (671) 635-1840.

OUR BUDGET



\$ Total Appropriation

FY24 \$17,289,478.00 ↑ **8.43%** increase from FY23
 FY23 \$15,945,267.00
 FY22 \$14,047,120.00

*Reflects appropriation levels derived from the Budget Act for FY23 and FY22.

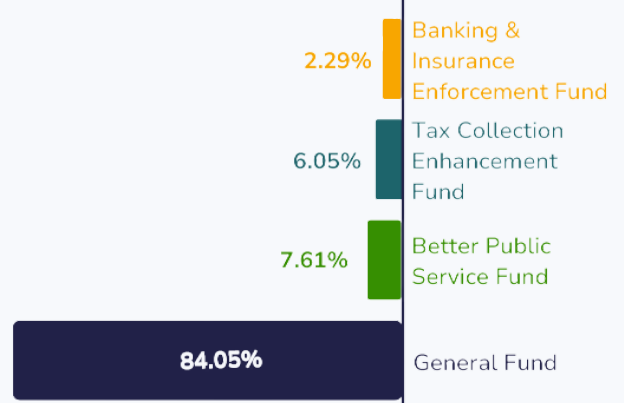
\$ Grant Funding

Our Motor Carrier Safety Assistance Program is federally funded. They are charged with the safety of Guam's roadways in relation to commercial motor vehicles. They received **\$814,216.00** in grant funding for FY2023 through 2026.

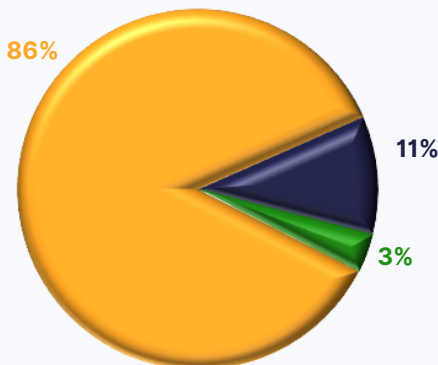
Appropriation Sources

The Guam Legislature gave us an appropriation of \$14.5 million from the General Fund. Special Funds totaled \$2.8 million and subsidized the rest of our budget.

Banking & Insurance Enforcement Fund	\$395,271.00
Tax Collection Enhancement Fund	\$1,046,640.00
Better Public Service Fund	\$1,315,540.00
General Fund	\$14,532,027.00



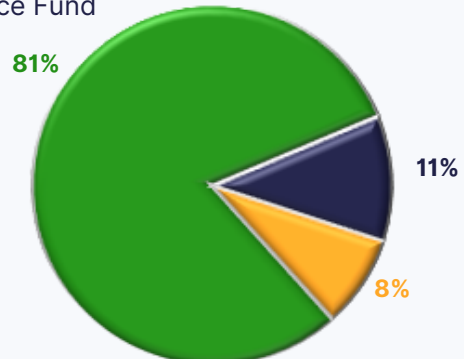
General Fund Expenditures



- Salaries, Benefits, & Overtime: \$11,029,306.35
- Building Rent & Utilities: \$1,354,816.56
- Contractual & Supplies: \$450,251.74

Special Fund Expenditures

Comprised of Banking & Insurance Fund, Tax Collection Enhancement Fund, and Better Public Service Fund



- Contractual: \$1,213,810.00
- Salaries & Benefits: \$171,570.33
- Other Expenses: \$124,878.77
Other expenses include supplies, travel, telecommunication, & miscellaneous



We spent **\$263,907.23** in employee overtime, primarily to ensure the timely processing of tax refunds. We released 54,218 refund checks and electronic fund transfers, resulting in \$142M in refunds paid out. We also paid overtime to employees who conduct after-hour compliance inspections for certain businesses and establishments. Lastly, our Driver's License Examination Branch must conduct heavy equipment and commercial vehicle license testing on the weekends.

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Accomplishments



Strengthening Our Workforce

We kickstarted an internship program with the University of Guam for a UOG-DRT Accounting Internship Program. The aim is to provide students with the necessary work experience and hands-on training to eventually become a permanent employee with our Agency or elsewhere in the government.



Expeditious Income Tax Refund Dispersal

The processing and dispersal of tax refunds continues to be a priority. The release of tax refunds oftentimes occurs within six weeks or less from the date of filing.



Phone System Upgrades

Our Call Center Team is actively evaluating the current phone system to pinpoint any inefficiencies. After this assessment, we will implement a strategic and budget-friendly improvement plan. This plan will focus on optimizing call routing, reducing wait times, and enhancing overall public service while staying within our budgetary limits.



Educational Outreach

We are dedicated to growing our community presence through outreach events and educational opportunities.

Contact Us



Call Center

(671) 635-1840 / 1841 / 7651
pinadmin@revtax.guam.gov



Website & Portals

guamtax.com
myid.guam.gov
pay.guam.gov



Physical Address

1240 Army Drive Barrigada, Guam 96913

Mailing Address

P.O. Box 23607 Barrigada, Guam 96921



Expanding Guam ID Services for Our Youth & Manamko

A law was enacted to waive fees for Guam Identification Cards for high school students, state wards, foster children, and elderly individuals aged 65 and older.



Increased Online Processing Transactions

We saw an increase of online transactions across many of our branches, to include driver's license renewals, income tax return filings, vehicle registration renewals, and business license renewals.

Looking Ahead



Hardware & Equipment Upgrades

We are pursuing grant opportunities to upgrade technical systems for our Driver's License Examination Branch, which serves the community by processing roughly 50,000 transactions each year.



Cigarette Tax Stamp Initiative

We have been working to establish standard operating procedures, procure specialized tax stamps, and work with wholesalers to officially launch the cigarette tax stamp initiative. We look forward to introducing it to the community through an educational campaign.

