

Re: Messages & Communications Doc. No. 38GL-26-2512 through 2515.

From Guam Legislature Clerks <clerks@guamlegislature.gov>
Date Wed 7/1/2026 4:23 PM
To 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



Elijah Untalan
Clerks Office
I Mina'trentai Ocho na Liheslaturan Guåhan
Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910
Voice: (671) 472-3465/3460 Fax: (671) 472-3524
[guamlegislature.gov](mailto:clerks@guamlegislature.gov)

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Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Sent: Wednesday, July 1, 2026 4:13 PM
To: Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>
Subject: Messages & Communications Doc. No. 38GL-26-2512 through 2515.

Please see attached, **Messages & Communications Doc. No. 38GL-26-2512 through 2515** for processing:

✓	38GL-26-2512	Department of Revenue and Taxation	FY2024 Citizen-Centric Report*
✓	38GL-26-2513	Guam Environmental Protection Agency	FY2024 Citizen-Centric Report*
✓	38GL-26-2514	Department of Military Affairs	FY2024 Citizen-Centric Report*
✓	38GL-26-2515	Department of Land Management	FY2024 Citizen-Centric Report*

Kindly reply to this email.



Si Yu'os ma'åse',
Kamarin J. A. Nelson
Committee on Rules Director
COMMITTEE ON RULES
Vice Speaker V. Anthony Ada, Chairperson
I Mina'trentai Ocho Na Liheslaturan Guåhan
38th Guam Legislature

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Messages and Communications 38GL-26-2512*Rescind and Replace*

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Wed, Jul 1, 2026 at 12:06 PM

To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Håfa adai,

Please see attached M&C Doc. No. 38GL-26-2512 to rescind and replace email sent on 6/26/26 at 8:13 a.m.

38GL-26-2512	Department of Revenue and Taxation	FY2024 Citizen-Centric Report*
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*Si Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant

**Office of Speaker Frank F. Blas, Jr.**I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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----- Forwarded message -----

From: **Carlina MN. Charfauros** <Carlina.Charfauros@revtax.guam.gov>

Date: Thu, Jun 25, 2026 at 3:27 PM

Subject: Department of Revenue and Taxation's FY2024 Citizen-Centric Report Submittal

To: bjcruz@guamopa.com <bjcruz@guamopa.com>, speakerblas@guamlegislature.gov <speakerblas@guamlegislature.gov>, senator.duenas@guamlegislature.gov <senator.duenas@guamlegislature.gov>Cc: Marie P. Lizama <Marie.Lizama@revtax.guam.gov>, Denise M. Mendiola <denise.mendiola@revtax.guam.gov>, Office of Public Accountability <admin@guamopa.com>, tbattung@guamopa.com <tbattung@guamopa.com>, macruz@guamopa.com <macruz@guamopa.com>

Hafa Adai Public Auditor Cruz and Speaker Blas,

The Department of Revenue and Taxation formally submits its Fiscal Year 2024 Citizen-Centric Report, attached, in compliance with Public Law 30-127. It has been posted to our website which I've linked here for your convenience:

<https://www.guamtax.com/about/DRTCitizenCentricReportFY24.pdf>

We kindly request you or your designee confirm receipt of this transmission.

Have a great afternoon.

Si Yu'os Ma'ase,**Carlina Charfauros**

Public Information Officer | Director's Office

Guam Department of Revenue & Taxation

[1240 Army Drive Route](#) 16, Barrigada, Guam 96913

Mailing Address: P.O. Box 23607 Barrigada, Guam 96921

Office: (671) 635-1850

Email: Carlina.Charfauros@revtax.guam.govWebsite: <https://www.guamtax.com>

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2 attachments

 **DRT Citizen Centric Report FY24.pdf**
1697K

 **38GL-26-2512.pdf**
1197K

38th Committee On Rules <committeeonrules@guamlegislature.gov>
To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Wed, Jul 1, 2026 at 2:43 PM

Håfa Adai,

Received, and thank you.



Si Yu'os ma'åse',

Kamarin J. A. Nelson

Committee on Rules Director

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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[Quoted text hidden]



Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Department of Revenue and Taxation's FY2024 Citizen-Centric Report Submittal

2 messages

Carlina MN. Charfauros <Carlina.Charfauros@revtax.guam.gov>

Thu, Jun 25, 2026 at 3:27 PM

To: "bjcruz@guamopa.com" <bjcruz@guamopa.com>, "speakerblas@guamlegislature.gov"

<speakerblas@guamlegislature.gov>, "senator.duenas@guamlegislature.gov" <senator.duenas@guamlegislature.gov>

Cc: "Marie P. Lizama" <Marie.Lizama@revtax.guam.gov>, "Denise M. Mendiola" <denise.mendiola@revtax.guam.gov>,

Office of Public Accountability <admin@guamopa.com>, "tbattung@guamopa.com" <tbattung@guamopa.com>,

"mcruz@guamopa.com" <mcruz@guamopa.com>

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<https://www.guamtax.com/about/DRTCitizenCentricReportFY24.pdf>

We kindly request you or your designee confirm receipt of this transmission.

Have a great afternoon.

Si Yu'os Ma'ase,

Doc Type: 38GL-26-2512
OFFICE OF THE SPEAKER
FRANK F. BLAS, JR.

June 25, 2026

Time: 3:27 PM

Received:



Carlina Charfauros

Public Information Officer | Director's Office

Guam Department of Revenue & Taxation

1240 Army Drive Route 16, Barrigada, Guam 96913

Mailing Address: P.O. Box 23607 Barrigada, Guam 96921

Office: (671) 635-1850

Email: Carlina.Charfauros@revtax.guam.gov

Website: <https://www.guamtax.com>

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DRT Citizen Centric Report FY24.pdf

1697K

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Thu, Jun 25, 2026 at 3:32 PM

To: "Carlina MN. Charfauros" <Carlina.Charfauros@revtax.guam.gov>

Cc: "bjcruz@guamopa.com" <bjcruz@guamopa.com>, "senator.duenas@guamlegislature.gov"

<senator.duenas@guamlegislature.gov>, "Marie P. Lizama" <Marie.Lizama@revtax.guam.gov>, "Denise M. Mendiola"

<denise.mendiola@revtax.guam.gov>, Office of Public Accountability <admin@guamopa.com>, "tbattung@guamopa.com"

<tbattung@guamopa.com>, "mcruz@guamopa.com" <mcruz@guamopa.com>

Håfa Adai,

Confirming receipt of your email and the attached report.

Derek J. Sablan
Policy | Research



Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

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38GL-26-2512

Messages and Communications

RECEIVED

COMMITTEE ON RULES

July 1, 2026

12:06 p.m.

Kamarin Nelson

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
FY24	116	48
FY23	129	49
FY22	108	46



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.

Employee Demographics

Total

164
178
154

70.7% Classified Employees



29.3% Unclassified / LTA Employees

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.

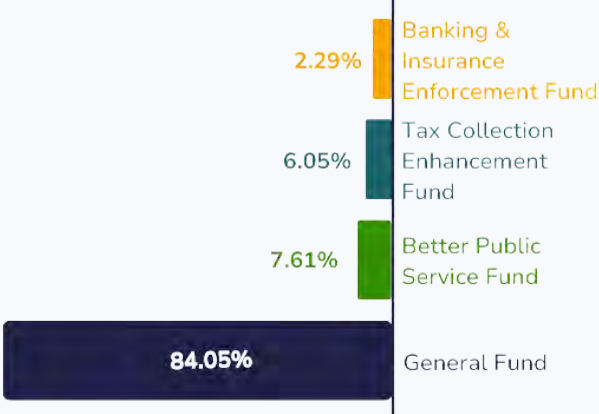
\$ Grant Funding

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.

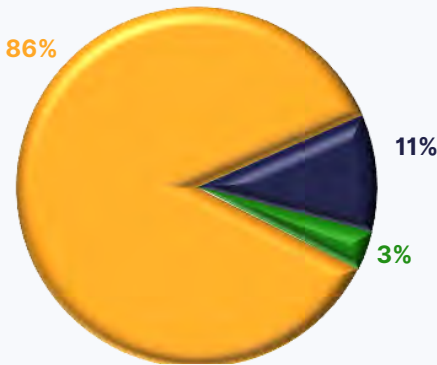
Appropriation Sources

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



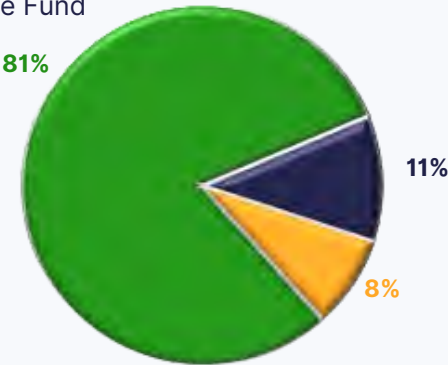
General Fund Expenditures



- 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.

An independent audit was conducted, resulting in a clean audit opinion. For complete financial information, visit opaguam.org.

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

October 01, 2023 - September 30, 2024

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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.



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.



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.



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.

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

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