



Dipáttamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

EDDIE BAZA CALVO, Governor / *Maga'táhi*
RAY TENORIO, Lt. Governor / *Tiñente Gubetnadot*

JOHN P. CAMACHO, Director
Direktot
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November 5, 2013

The Honorable Senator Benjamin J.F. Cruz
Vice Speaker and Chairman
Committee on General Government Operations and
Cultural Affairs
32nd Guam Legislature
155 Hesler Place, Hagatna, Guam 96910

Re: Possible Revenue Losses Due to Inadequate Professional Licensing
Requirements

Dear Vice Speaker Cruz:

This is in response to your letter dated October 30, 2013, on the above subject matter.

I share your concern that some Government of Guam autonomous boards or nongovernmental licensing boards may or do not require proof of filing and payment of Guam mandated taxes as a condition for the issuance or the renewal of an individual professional or an occupational license as well as business entities formed for the practice of professional or occupational licenses. Pursuant to your request, please see the compilation agencies and boards issuing or renewing licenses in the table below:

Agency or Board	License Issued	Requires DRT Clearance
Guam Board of Accountancy	Certified Public Accountants	Voluntary
Guam Contractors License Board	General Engineering Contractors , General Building Contractors & Specialty Contractors	Voluntary
Guam Bar Association	Attorneys	No
Professional Engineers, Architects, & Land Surveyors Board	Professional Engineers, Registered Architects, Registered Landscape Architects, & Professional Land Surveyors	No
Guam Board of Medical Examiners	Physicians with specifications of specialties, i.e., Family practitioner, surgeon, etc.	No
Dental Board	Dentists	No.
Board of Pharmacy	Pharmacists	No

Agency or Board	License Issued	Requires DRT Clearance
Guam Board of Allied Health Examiners	Acupuncturists, Audiologists, Registered Nurses, Chiropractors, Clinical Psychologists, Occupational Therapists, Physical Therapists, Podiatrists, Speech Language Pathologists, Veterinarians, Optometrists & Home Nursing Administrators & Nursing Homes	No
Board of Cosmetology	Barbers, Cosmetologists, & manicurists	No
Department of Public Health & Social Services	Day Care Centers & Child Care Facilities	No

At this time, there is no specific licensing law that requires applicants for licenses with the Guam Board of Accountancy or the Guam Contractors Licensed Board or any other Board or Agency to secure tax clearance from this Department.

Presently, our office is not able to provide an estimate on the total revenue lost due to nonfiling and/or nonpayment of Business Privilege Tax (GRT) and other applicable taxes from these holders of professional or occupational licenses. However, our Tax Division will be looking into this matter.

Sincerely,

John P. Camacho
JOHN P. CAMACHO
 Director