I Mina'Trentai Kuåttro Na Liheslaturan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
262-34 (COR)	Michael F.Q. San Nicolas	AN ACT TO *REPEAL* §§ 1, 3, 4, 16, 17, AND 18 AND TO AMEND §§2 AND 19, ALL OF PUBLIC LAW 34-87, RELATIVE TO REPEALING THE IMPOSITION OF A GENERAL SALES TAX IN GUAM.	3/19/18 8:20 a.m. AS CORRECTED 3/22/18 2:54 p.m.	3/27/18 3/28/18	Committee on Appropriations and Adjudication Committee on Education, Finance and Taxation	5/02/18 1:00 p.m. 6/05/18 5:00 p.m. 6/11/18 4:00 p.m.	7/02/18 11:18 a.m. As amended by the Committee on Education, Finance, and Taxation.	**Fiscal Note Request 3/30/18** **Fiscal Note 4/4/18**	
	SESSION DATE	**TITLE**	**DATE PASSED**	**TRANSMITTED**	**DUE DATE**	**NOTES**			
	7/02/18	AN ACT TO REPEAL SECTIONS 1, 3, 4, 16, 17, AND 18; AND TO AMEND SECTION 2, ALL OF PUBLIC LAW 34-87, RELATIVE TO REPEALING THE IMPOSITION OF A GENERAL SALES TAX IN GUAM.	7/02/18	7/02/2018 5:52 p.m.	7/13/18				

COPY

I MINA'TRENTAI KUÅTTRO NA LIHESLATURAN GUÅHAN
Thirty-Fourth Guam Legislature

July 2, 2018

The Honorable Edward J.B. Calvo
I Maga'lahen Guåhan
Ufisinan I Maga'lahi
Hagåtña, Guam

Dear *Maga'lahi* Calvo:

Transmitted herewith is Bill No. 262-34 (COR) which was passed by *I Mina'Trentai Kuåttro Na Liheslaturan Guåhan* on July 2, 2018.

Sincerely,

RÉGINE BISCOE LEE
Legislative Secretary

Enclosure (1)

I MINA'TRENTAI KUÅTTRO NA LIHESLATURAN GUÅHAN
2018 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LÅHEN GUÅHAN*

This is to certify that **Bill No. 262-34 (COR), "AN ACT TO *REPEAL* SECTIONS 1, 3, 4, 16, 17, AND 18; AND TO *AMEND* SECTION 2, ALL OF PUBLIC LAW 34-87, RELATIVE TO REPEALING THE IMPOSITION OF A GENERAL SALES TAX IN GUAM,"** was on the 2nd day of July 2018, duly and regularly passed.

Benjamin J.F. Cruz
Speaker

Attested:

Régine Biscoe Lee
Legislative Secretary

This Act was received by *I Maga'låhen Guåhan* this 2 day of July 2018, at 5:52 o'clock P.M.

Assistant Staff Officer
Maga'låhi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'låhen Guåhan

Date:____________________

Public Law No.____________________

I MINA'TRENTAI KUÅTTRO NA LIHESLATURAN GUÅHAN
2018 (SECOND) Regular Session

Bill No. 262-34 (COR)
As corrected by the Prime Sponsor; and amended by the Committee on Education, Finance and Taxation and further amended on the Floor.

Introduced by:

Michael F.Q. San Nicolas
Thomas C. Ada
FRANK B. AGUON, JR.
William M. Castro
B. J.F. Cruz
James V. Espaldon
Fernando Barcinas Esteves
Régine Biscoe Lee
Tommy Morrison
Louise B. Muña
Telena Cruz Nelson
Dennis G. Rodriguez, Jr.
Joe S. San Agustin
Therese M. Terlaje
Mary Camacho Torres

AN ACT TO *REPEAL* SECTIONS 1, 3, 4, 16, 17, AND 18; AND TO *AMEND* SECTION 2, ALL OF PUBLIC LAW 34-87, RELATIVE TO REPEALING THE IMPOSITION OF A GENERAL SALES TAX IN GUAM.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Repeal of General Sales Tax. Section 1 of Public Law 34-87 is hereby *repealed.*

Section 2. Repeal of Use and Appropriation of Revenue from General Sales Tax. Section 3 of Public Law 34-87 is hereby *repealed.*

Section 3. Repeal of Approval of Voters Not Required for General Sales Tax. Section 4 of Public Law 34-87 is hereby *repealed.*

Section 4. Repeal of SNAP Exemption for General Sales Tax. Section 16 of Public Law 34-87 is hereby *repealed.*

Section 5. Repeal of General Sales Tax Visible as a Receipt Line Item. Section 17 of Public Law 34-87 is hereby *repealed.*

Section 6. Repeal of Effective Date of General Sales Tax. Section 18 of Public Law 34-87 is hereby *repealed.*

Section 7. Amendment of Monthly Returns for Alcoholic Beverage Tax, Liquid Fuel Tax, Automotive Surcharges and Tobacco Tax. Section 2 of Public Law 34-87 is hereby *amended* to read:

"**Section 2.** § 26110(a) of Article 1, Chapter 26, Title 11, Guam Code Annotated, is *amended* to read:

(a) Monthly Returns for Alcoholic Beverage Tax, Liquid Fuel Tax, Automotive Surcharges and Tobacco Tax. Each taxpayer against whom a tax is levied by the provisions of Articles 3, 4, 5, and 6 of this Chapter *shall* make and file monthly returns of taxes with the Tax Commissioner on or before the twentieth (20th) day following the close of the calendar month in which the taxes shall accrue, and in the form and in accordance with the rules and regulations prescribed by the Tax Commissioner. Except as may be specifically hereinafter provided, payment covering the full amount of tax liability as evidenced by the monthly return *shall* accompany such monthly return."