EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor Of Guam

JUL 18 2018

GL#34-18 & 2101
Speaker Benjamin J.F. Cruz

JUL 18 2018
Time: 2:45 [ ] AM [ ] PM File No.
Received By:

Honorable Benjamin J.F. Cruz
Speaker
I Mina'trentai Kuåttro Na Liheslaturan Guåhan
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Dear Mr. Speaker:

Transmitted herewith is 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,"** which was vetoed on July 13, 2018. The legislation is now designated as **Public Law 34-113.**

2018 JUL 18 PM 3:48 CS

Senseramente,

EDDIE BAZA CALVO

2101

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 reconsidered by *I Liheslaturan Guåhan* and after such consideration, did agree, on the 17th day of July 2018, to pass said bill notwithstanding the objections of *I Maga'låhen Guåhan* by a vote of eleven (11) members.

Benjamin J.F. Cruz
Speaker

Attested:

Régine Biscoe Lee
Legislative Secretary

This Act was received by *I Maga'låhen Guåhan* this 17th day of JULY, 2018, at 4:10 o'clock P .m.

Assistant Staff Officer
Maga'låhi's Office

Public Law No. 34-113

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 Section 1 of Public Law 34-87 is hereby *repealed.*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."