

**MINA' BENTE OCHO NA LIHESLATURAN GUÅHAN**  
**2005 (FIRST) Regular Session**

Bill No. 11 (US)

Introduced by:

L.F. Kasperbauer *LFK*

**AN ACT TO ADD A NEW ITEM (28) & (29) TO ITEM (k) OF  
§26203 OF TITLE 11, GUAM CODE ANNOTATED RELATIVE  
TO EXEMPTING THE WHOLESALE OF  
TELECOMMUNICATION SERVICES AND OFF-ISLAND  
SALES FROM GROSS RECEIPTS TAXES.**

1        **BE IT ENACTED BY THE PEOPLE OF GUAM:**

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3        **Section 1.** Sections 26203(k)(28) and (29) are hereby added to Title 11,  
4        Guam Code Annotated to read:

5        “(28) Revenues derived from the wholesale of telecommunication services,  
6        including but not limited to telephony, internet, data transmission line,  
7        wired/cabled television and satellite service; to other telecommunication  
8        companies and resellers licensed to do business on Guam.”

9        “(29) Revenues derived from the sale of telecommunication services  
10       including but not limited to telephony, internet, data transmission line,  
11       wired/cabled television and satellite service; to customers outside of Guam.”