

1 **Mina' Bente Ocho Na Liheslaturan Guahan**

2 **2005 (First) Regular Session**

3
4 Bill no. 199 (EC)

5
6 Introduced by:

Committee on Finance, Taxation and Commerce
by request of *I Maga'lahaen Guahan*, the Governor of Guam,
in accordance with the Organic Act of Guam, as amended. *f/l*

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10 **AN ACT TO ENHANCE THE REVENUES OF THE DEPARTMENT OF REVENUE AND TAXATION**
11 **BY AMENDING:** 3 GAR §2105, 11 GCA §1104, 11 GCA §2118, 11 GCA §3207, 11 GCA §3414, 11 GCA
12 §3612, 11 GCA §3613, 11 GCA §3614, 11 GCA §6105, 11 GCA §6108, 11 GCA §22202, 11 GCA §40117, 11
13 GCA §72102, 11 GCA §72103, 11 GCA §106605, 11 GCA §109103, 11 GCA §109108, 11 GCA §72107, 11
14 GCA §72108, 11 GCA §72109, 11 GCA §72110, 11 GCA §75157, 11 GCA §76101, 13 GCA §9-525, 14 GCA
15 §6204, 16 GCA §7123, 16 GCA §7133, 16 GCA §7124, 16 GCA §7146, 16 GCA §7153, 16 GCA §7160, 16 GCA
16 §7170, 16 GCA §7173, 16 GCA §11102, 18 GCA §2107, 18 GCA §10108, 18 GCA §15130, 18 GCA §25616, 18
17 GCA §26108, 18 GCA §2201, 18 GCA §2204, 18 GCA §25601, 18 GCA §6101, 18 GCA §7103, 19 GCA §3202,
18 19 GCA §3205, 19 GCA §3209, 21 GCA §104410, 21 GCA §104411, 21 GCA §104412, 21 GCA §104413, 21
19 GCA §104416, 21 GCA §104417, 21 GCA §104418, 21 GCA §104419, 21 GCA §104420, 21 GCA §104421, 21
20 GCA §104422, 21 GCA §104423, 21 GCA §104424, 21 GCA §104425, 22 GCA §49101, 22 GCA §15110, 22
21 GCA §15114, 22 GCA §15316, 22 GCA §15318, 22 GCA §15701, 22 GCA §15710, 22 GCA §15801, 22 GCA
22 §18308, 22 GCA §30017, 22 GCA §30113, 22 GCA §46202, 22 GCA §46203, 22 GCA §46301, 22 GCA
23 §46305, 22 GCA §49101; **TO ADD THE FOLLOWING SECTIONS TO EXISTING CODIFICATION:** 11
24 GCA §1104, 11 GCA §3122, 11 GCA §6110, 11 GCA §22401, 11 GCA §26102, 11 GCA §70133, 11 GCA
25 §22202, 11 GCA §22205, 11 GCA §22211, 11 GCA §22401, 11 GCA §40105, 11 GCA §106601, 13 GCA §6102,
26 16 GCA §3102, 16 GCA §3114, 16 GCA §11102, 18 GCA §25616, 18 GCA §2110, 18 GCA §9102, 18 GCA
27 §5102, 18 GCA §25616, 21 GCA §104121, 22 GCA §15405, 22 GCA §15506, 22 GCA §18501, 22 GCA
28 §18504, 22 GCA §30124, 22 GCA §46302; **TO REPEAL AND RE-ENACT THE FOLLOWING**
29 **SECTIONS:** 21 GCA §104426, 22 GCA §46402.

30
31 **BE IT ENACTED BY THE PEOPLE OF THE TERRITORY OF GUAM:**

32
33 Section 1. 11GCA §1104 is amended to read as follows:

34 §1104. Functions (a) Income Tax. The Department of Revenue and Taxation shall be responsible under
35 the Governor for the enforcement of the Guam Territorial Income Tax set in accordance with §1421 of
36 Title 48. U.S.C. A. **Furthermore, the Director of Revenue and Taxation shall charge fees under the**
37 **programs that: (1) vary according to categories or subcategories established by the Secretary; (2)**

1 be determined after taking into account the average time for, and difficulty of, complying with
 2 requests in each category and subcategory; and (3) be payable in advance. The Secretary is to
 3 provide for exemptions and reduced fees under the program as the Secretary determines to be
 4 appropriated, but the average fee applicable to each category must not be less than the amount
 5 specified in the Act.” The Director of Revenue and Taxation is to carryout the mandates of the
 6 Secretary of the Treasury in accordance with the Act.
 7

8 Section 2. A new subsection (a) is added to 11 GCA §1104 as follows:

9 **§1104. Income Tax. (a) Service Fees. The Income Tax and processing Branch of the Department of**
 10 **Revenue and Taxation is authorized to charge service fees as follows:**

No.	Description	Citation	Fee
1	5 Pages or more pages	In-house Policy	\$1
2	W-1 Duplication Fee	In-house Policy	\$ 5
3	Certification Notice to Taxpayer	In-house Policy	\$ 3
4	Form F-500 Duplication Fee	In-house Policy	\$3
5	SWICA Duplication Fee	In-house Policy	\$5
6	ABC Clearance & Certificate Clearance	New	\$5

11
 12 Section 3. 11 GCA §3207 is amended to read as follows:

13 §3207. Licenses: Classes and Fees

14 The Board is authorized to issue the following classes and kinds of licenses at the following fees:

15	Class 1. Manufacturer’s license	\$100.00		per year
16	Class 2. Agent’s license	\$250.00		per year
17	Class 3. Wholesale dealer’s license	\$500.00 \$1000.00		per year
18	Class 4. Retail dealer’s on-sale license			
19	Beer	\$150.00 \$300.00		per year
20	General	\$500.00 \$1000.00		per year
21	Wine	\$150.00 \$300.00		per year
22	Waiter/Waitress	\$5.00 \$15.00		Per year
23	Manager/Assistant Manager	\$5.00 \$15.00		Per year
24	Class 5. Retail dealer’s off-sale license			
25	Beer	\$50.00 \$100.00		per year
26	Beer	\$500.00 \$1000.00		per year
27	Class 6. Special alcoholic license	\$25.00		per year
28	Class 7. Temporary beer license	\$10.00 \$100.00		per day
29	Class 8. Public warehousemen’s license	\$25.00 \$50.00		per year

1	Class 9. Club license	\$250.00 \$500.00	per year
2	Class 10. Temporary general license	\$40.00 \$100.00	per day
3	Class 11. Microbrewery-pub restaurant license	\$1000.00	per year
4	Class 12. Mobile License:		
5	(a) Limousine Service – per vehicle	\$750.00	per year
6	(b) Charter Vehicle (Vans) - Up to ten		
7	(10) passenger	\$500.00	per year
8	(c) Charter Vehicle (Vans) - More than		
9	ten (10) passengers	\$750.00	per year
10	(d) Buses - per vehicle	\$1000.00	per year

11

12 Section 4. 11 GCA Chapter 3 Article 1 General Provisions, a new section §3122 is added as follows:

13 **§3122. Closed.** Closed means the premises shall be vacated by all persons immediately after the
14 “authorized” hours of sale for On-Sale Licensee. However, the owner, and employees of the holder
15 licensee for On-Sale beverage may be present when the premises is actively being cleaned or
16 prepared prior to operation.

17

18 Section 5. 11 GCA Chapter 3 §3414 is amended as follows:

19 **§ 3414. Hours of Sale. On-Sale Premise.** An On-Sale licensee shall not sell or serve any person any
20 alcoholic beverages after 2:00., except that preceding New Year’s Day, the selling time shall be 2:00
21 a.m., on Saturdays, Sundays and holidays the selling time shall be 4:00 a.m. Provided, however that all
22 alcoholic beverages must be consumed within 15 minutes thereof. **Premises shall be closed thereafter.**
23 A licensee may begin selling or serving alcoholic beverage or serving alcoholic beverage at 8:00 a.m.,
24 Monday through Sunday Inclusive.

25

26 Section 6. 11 GCA § 3612 is hereby amended to read as follows:

27 **§3612. Same: Penalty. Temporary.** Upon the filing of a sworn written report with the Administrator by
28 an inspector setting forth grounds for the “suspension or revocation” of a license, the Administrator **shall**
29 **impose a penalty of \$750.00 for the first offense; a penalty of \$1,500.00 for the second offense; a**
30 **penalty of \$2,500.00 for the third offense; and a penalty of \$3,000.00 for the fourth offense. In**
31 **addition, to the monetary penalty that shall be imposed on the fourth offense, the Administrator**
32 **may temporarily suspend any license pending a regular hearing by the Board. No temporary suspension**
33 **by the Administrator shall exceed forty-eight (48) hours. The Administrator shall upon temporarily**
34 **suspending a license immediately notify the Board in writing of his action and transmit to the Board the**
35 **report of the Inspector and name of witnesses.**

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Section 7. 11 GCA § 3613 is hereby amended to read as follows:

§3613. Same: Hearing. The Board upon receipt of the report required in §3612 shall, as soon as practicable, hold a hearing on such report. **The Board may approve the imposition of a penalty not exceeding those specified in §3612 on any licensee found violating any of the provisions of this chapter.**

Section 8. 11 GCA § 3614 is hereby amended to read as follows:

§ 3614. Same : Same. In the event the Administrator fails or refuses to **impose a penalty as specified in § 3612** ~~suspend or revoke a license~~ within five (5) days after filing of a written report with the Administrator, the Board may hold a hearing on such report and **may impose a penalty specified in §3612.** ~~suspend or revoke any license.~~

Section 9. 3 GAR §2105 Subsection (b) is amended to read as follows:

§2105 Responsibilities of The Licensee:

(b) All Class 4, On-Sale establishments shall have a duly registered manager or assistant manager **or designated responsible person** on the premises, in the absence of the licensee, and during the hours from 7:00 p.m. daily until closing. The manager or assistant manager **or designated responsible person** shall be capable and competent in maintenance of order and responsible for compliance with laws and regulations as pertains to the licensed premises. **Should all the persons stated herein be absent from the premises at 7:00 p.m. until closing daily, the premises shall be "CLOSED" immediately until such date and time that one of the persons stated herein shall be present in the premises. In the event the premises remains open in violation of this requirement, the licensee shall pay a penalty of \$100.00 for each violation.**

Section 10. 13 GCA § 9-525. Fees is amended as follows:

13 CA §9-525. Initial financing statement or other record **such as continuation, amendment, assignment, release or termination**; general rule. Except as otherwise provided in subsection (e), the fee for the filing and indexing a record under this part, other than initial financing statement of the kind described in subsection (b), is the amount specified in subsection (c), if applicable, plus:

- (a) **\$9.00** if the record is communicated in writing and consists of one or two pages;
- (b) **\$10.00** if the record is communicated in writing and consists of more than two (2) page;
- (c) **\$7.00** if the record is communicated by another medium authorized by filing-office rule.

(e) Initial financing statement; public-finance and manufactured-housing transactions. Except as otherwise provided in subsection (e) the fee for filing and indexing an initial financing statement of the following kind is the amount specified in subsection (c) if applicable, plus:

1 (1) **\$10.00** if the financing statement indicates that it is filed in connection with a public-
2 finance transaction;

3 (2) **\$10.00** if the financing statement indicates that it is filed in connection with a
4 manufactured-home transaction.

5 (f) Number of names. The number of names required to be indexed does not affect the amount of the fee
6 in subsections (a) and (b).

7 ~~(g) Number of names. Except as otherwise provided in subsection (e), if a record is communicated in~~
8 ~~writing, the fee for each name more than two required to be indexed is \$0.00.~~

9 (h) Response to information request. The fee for responding to a request for information from the filing
10 office, including for issuing a certificate showing or communicating whether there is on file any financing
11 statement naming a particular debtor, is:

12 (1) **\$10.00** if the request is communicated in writing **and \$1.00 for each page of photocopy**
13 **of the financing statement that is requested.**

14 (2) **\$7.00** if the request is communicated by another medium authorized by filing-office rule.

15 (i) Record of mortgage. This section does not require a fee with respect to a record of a mortgage, which
16 is effective as a financing statement filed as a fixture filing or a s financing statement covering as-
17 extracted collateral or timber to be cut under Section 9-502(c). However, the recording and satisfaction
18 fees that otherwise would be applicable to the record of the mortgage apply,

19
20 Section 11. 11 GCA §26102, a new subsection (h) is added as follows

21 **§26102 (h) Revenue Ruling. The director shall assess a fee of Five Hundred (\$500.00) Dollars for**
22 **each request for revenue rulings on the tax laws of Guam except where specifically identified and**
23 **assessed by the Internal Revenue Code.**

24
25 Section 12. 11GCA §22202(a), (b), (c), (d) & (e) are amended and a new Subsection (f) is added to read as
26 follows:

27 (a) on each pinball machine, ~~Twenty-Five Dollars (\$25.00)~~ One Hundred (\$100.00) Dollars;

28 (b) on each multiple coin pinball machine, ~~Two Hundred Fifty Dollars (\$250.00)~~ Seven Hundred Fifty
29 (\$750.00) Dollars;

30 (c) on each coin-activated phonograph or other coin-activated music producing machine, ~~Twenty-Five~~
31 ~~Dollars (\$25.00)~~ One Forty-Five (\$45.00) Dollars plus Fifteen (\$15.00) Dollars for each coin slot in
32 excess of one (1);

33 (d) on each coin-activated kiddie ride, designed for the use of children, ~~Fifty Dollars (\$50.00)~~ One
34 Hundred Fifty (\$150.00) Dollars;

35 (e) on each video horse or greyhound race machine, ~~Six Hundred Dollars (\$60.00)~~ One Thousand Two
36 Hundred Fifty (\$1,250.00) Dollars;

1 **(f) on each video symbolic, liberty or on each any other amusement device that do not fall into each**
2 **of the classifications that are listed under this section, Five Hundred Dollars (\$500.00).**

3 No slot machine or amusement device set to make progressive or automatic payouts shall be licensed
4 under this Section. Slot machine has the same meaning in this Section as in Subsection (c) of 11 GCA
5 §22208(c).

6
7 Section 13. 11 GCA §109103 is amended to read as follows:

8 § 109103. Foreign Exchange License Fee. Every licensee shall pay annually or before July 1st a license
9 fee of ~~Two Hundred Fifty Dollars (\$250.00)~~ **Five Hundred Dollars (\$500.00).**

10
11 Section 14. 11 GCA §109108 is amended to read as follows:

12 § 109108. Registration of Agents. Every agent of a licensee shall register with the Commissioner and
13 shall pay annually on or before July 1st a registration fee of ~~Twenty-Five Dollars (\$25.00)~~ **Fifty Dollars**
14 **(\$50.00).**

15
16 Section 15. 11GCA §22202 a new subsection (g) is added as follows:

17 **§22202 (g) on any amusement device that allows for more than one person to participate either by**
18 **use of additional coin slot, table, box, video screen, chair with screen monitor or other means not**
19 **indicate but clearly allowing participation shall have imposed Twenty-Five (\$25.00) Dollars for**
20 **each additional means of participation.**

21
22 Section 16. 11GCA Article 2 §22205 a new subsection (a) is added as follows:

23 **§22205. (a) Penalty. Any amusement device found in any premises to be revenue producing or**
24 **revenue generating that is not registered in accordance with §22205 shall be subject to seizure and**
25 **confiscation. The owner of the seized and confiscated devices shall be fined Five-Hundred Dollars**
26 **(\$500.00) for each confiscated amusement device prior to the release of each of such devices.**

27
28 Section 17. 11GCA Article 4 §22401(a), (b), (c), (d) & (e) are amended to read as follows:

29 (a) on each regulation bowling alley or regulation 10-pin alley, ~~Ten Dollars (\$10.00)~~ Fifty
30 (\$50.00) Dollars for each individual alley;

31 (b) on each regulation golf course, ~~One Hundred Dollars (\$100.00)~~ Two Hundred (\$200.00) Dollars
32 for each 9-holes or fraction thereof;

33 (c) on each golf driving range, or miniature golf course, ~~One Hundred (\$100.00) Dollars~~ Two Hundred
34 (\$200.00) Dollars;

35 (d) on each pool or billiard table, ~~Five Dollars (\$5.00)~~ Twenty Five (\$25.00) Dollars;

36 (e) on each skating rink, dance hall, or shooting gallery, ~~One Hundred Dollars (\$100.00)~~ Two

1 Hundred Fifty (\$250.00) Dollars;

2
3 Section 18. 11 GCA §22211. Penalty is added as follows:

4 **§22211. Penalty. Any amusement device found in any premises to be revenue producing or revenue**
5 **generating that is not registered in accordance with §22205 shall be seized and confiscated. The**
6 **owner of the seized and confiscated device shall pay a fine Five Hundred (\$500.00) for each**
7 **unregistered amusement device prior to the release of each of such devices.**

8
9 Section 19. 11 GCA §22401, new subsections (f), through (q) are added as follows:

10 **§22401. Imposition.**

11 **(f) On each game room, Two Hundred Dollars (\$200.00).**

12 **(g) On each go cart facility, Two Hundred Dollars (\$200.00).**

13 **(h) On each off track racing park, Two Hundred Dollars (\$200.00).**

14 **(i) On each paint ball gun, One Hundred Dollars (\$100.00).**

15 **(j) On each shuffle board, One Hundred Dollars (\$100.00).**

16 **(k) On each billiard pool halls, One Hundred Dollars (\$100.00).**

17 **(l) On each juke box, One Hundred Dollars (\$100.00).**

18 **(m) On each mahjong table, One Hundred Dollars (\$100.00).**

19 **(n) On each baseball batting cage, Fifty Dollars (\$50.00).**

20 **(o) On each water park, One Thousand (\$1,000.00).**

21 **(p) On each sling shot bungee, One Thousand (\$1,000.00).**

22 **(q) Any recreational facility that is not listed or do not fall into each of the classification listed in**
23 **subsection (a) through (q) of this section must secure or obtain a business license prior to the**
24 **conduct of any business. The license fee for such recreational facility shall be One Thousand**
25 **(\$1,000.00) dollars.**

26
27 Section 20. 11 GCA §40105, a new subsection (a) is added as follows:

28 **§40105. (a) Examination Fee. The Department of Revenue & Taxation is authorized to establish**
29 **an examination fee of \$100 per each applicant taking the examination for Income Tax Preparer.**

30
31 Section 21. 11 GCA §40117 is amended to read as follows:

32 **§40117. Amount of Annual Fees. The fees prescribed by this Chapter shall be set by the Director in the**
33 **amount estimated to provide for the administration of this Chapter within the limits of the following**
34 **schedule:**

35 **(a) The Tax Preparer registration fee shall be established by the Director in an amount not to exceed ~~Fifty~~**
36 **~~Dollars (\$50.00) One Hundred Dollars (\$100.00).~~**

1 (b) If a Tax Preparer maintains more than one Tax Preparer location, an additional fee shall be
2 established by the Director at a sum not to exceed ~~Fifty Dollars (\$50.00)~~ **One Hundred Dollars**
3 **(\$100.00)** for the principal location and ~~Ten Dollars (\$10.00)~~ **Fifty Dollars (\$50.00)** for each
4 additional location.

5 (c) If a Tax Preparer has employees, representatives, partners, agents, officers or members who would be
6 subject to registration under this Chapter but for the exemption provided in §40103 (§40103 (a), an
7 additional fee shall be established by the Director at a sum not to exceed the following:

8 (1) ~~One Hundred Dollars (\$100.00)~~ **Two Hundred Dollars (\$200.00)** if the Tax Preparer has
9 less than fifty (50) such persons.

10 (2) ~~Five Hundred Dollars (\$500.00)~~ **One Thousand Dollars (\$1,000.00)** if the Tax Preparer has
11 fifty (50) or more but less than one hundred (100) persons.

12 (3) ~~One Thousand Dollars (\$1,000.00)~~ **Two Thousand Dollars (\$2,000.00)** if the Tax Preparer
13 has one hundred (100) or more but less than five hundred (500) such persons.

14 (4) ~~One Thousand Five Hundred Dollars (\$1,500.00)~~ **Three Thousands Dollars (\$3,000.00)** if
15 the Tax Preparer has five hundred (500) or more such persons.

16
17 Section 22. 11 GCA §70133, a new section is added to read as follows:

18 **§ 70133. Reproduction; Certified copies and Authentication: Fees. The costs for the reproduction**
19 **of copies, certified copies and authentication for the following documents shall be as follows:**

20	1. Copy of each business license	\$3.00
21	2. Certificate of Existence	\$10.00
22	3. Certificate of Good Standing	\$25.00
23	4. Certificate of Exemption	\$20.00
24	5. Fee for any authentication or certification of any	
25	documents that are filed with the General	
26	Licensing Branch.	\$10.00
27	6. Copy of each page of any other document that is	
28	filed with General Licensing Branch in which the	
29	fee for each copy is not provided by law	\$1.00

30
31 Section 23. 11 GCA §72102 is amended to read as follows:

32 §72102. Banking. Every person engaging in or carrying on business in Guam of banking or receiving the
33 money of others on deposit shall be required annually to obtain a commercial license; provided, however,
34 that in addition to the requirements of this Subchapter, a license shall not be issued to a foreign banking
35 corporation unless its application has first been approved by the Banking Board pursuant to 22 GCA

1 §106725 [GC §30924] and the license is in the form prescribed by that Section. The annual fee for such
2 license is ~~Five Hundred Dollars (\$500.00)~~ **Nine Thousand Dollars (\$9,000.00)**...

3
4 Section 24. 11 GCA §72103 is amended to read as follows:

5 §72103. Other Lending Institutions. Every person engaging in or carrying on the business in Guam of
6 lending money with or without security (except banks and others who receive the money of others on
7 deposit) shall be required annually to obtain a commercial license. The annual fee for such license is
8 ~~\$250~~ **One Thousand Dollars (\$1,000.00)**.

9
10 Section 25. 11 GCA §106601, a new subsection (e); is added as follows:

11 **§106601. Bank Branch.**

12 **(e) Every application for branch bank, relocation of a branch or closing of a branch is subject to an**
13 **annual licensing fee of One Thousand Five Hundred Dollars (\$1,500.00).**

14
15 Section 26. 11 GCA §106601, a new subsection (f); is added as follows:

16 **§106601. Bank Branch.**

17 **(f) Every Customer-Bank Communication Terminal (CBCT) or an automated teller machine**
18 **(ATM) or cash dispensing machine or any device that performs the same or similar functions,**
19 **which is located away from a bank's main or branch facility that is established or operated by a**
20 **bank or credit union, or a non-bank entity is subject to an annual licensing fee of Five Hundred**
21 **Dollars (\$500.00).**

22
23 Section 27. 11 GCA §106605, Subsection (d) is amended to read as follows:

24 § 106605. Off-Shore Financing Corporation.

25 (d) The license issued pursuant to this Subsection shall be for a term of five (5) years and renewable for
26 another term of five (5) years. The license fee for each five (5) year license period shall be ~~One Thousand~~
27 ~~Dollars (\$1,000.00)~~ **Five Thousand Dollars (\$5,000.00)** payable at the time an application for licensure
28 is filed with the Commissioner. If the license is not issued, the ~~One Thousand Dollars (\$1,000.00)~~ **Five**
29 **Thousand Dollars (\$5,000.00)** fee shall be refunded to the applicant.

30
31 Section 28. 11 GCA §72107 is amended to read as follows:

32 §72107. Wholesale License. A wholesale license must be obtained by every person who engages in the
33 business of selling tangible property for the purpose of resale. The annual fee for a wholesale license is
34 ~~\$100.00~~ **Five Hundred Dollars (\$500.00)**.

35
36 Section 29. 11 GCA §72108 is amended to read as follows:

1 §72108. Retail License. A retail license must be obtained by every person who engages in the business of
2 selling tangible property to others for the consumption or use by the purchase, and not for resale. The
3 annual fee for a retail license is ~~\$40.00~~ **One Hundred Dollars (\$100.00)**.

4
5 Section 30. 11GCA §72109 is amended to read as follows:

6 §72109. Vending Machine Fees. For those licensee engaged in the selling of property through coin
7 vending machines, the annual fee for each coin operated vending machine is ~~Five Dollars (\$5.00)~~ **Ten**
8 **Dollars (\$10.00)**.

9
10 Section 31. 11 GCA §72110 is amended to read as follows:

11 §72110. Manufacturer's License. A manufacturer's license must be obtained by every person who
12 engages in the business of applying labor, by hand, or with the aid of machinery, to raw materials or to
13 partially processed materials resulting in substantial transformation of some material into a form capable
14 of use, difference from that to which it could be put before such substantial transformation. The annual
15 fee for a manufacturer's license is as follows:

16 ~~(a) For hand manufacturer: \$5.00~~ **\$25.00**

17 ~~(b) For machine manufacturer: \$10.00~~ **\$80.00**

18
19 Section 32. 11 GCA §75157, Subsection (b) is amended to read as follows:

20 §75157. Home Industry License.

21 **(b) Home Industry License. Any person who does business as a home industry shall obtain a home**
22 **industry license. The annual fee for a home industry license is ~~Twenty-Five Dollars (\$25)~~ Fifty**
23 **Dollars (\$50.00)...**

24
25 Section 33. 22GCA §49101 is amended to read as follows:

26 §49101, Pawn-broking Without a License. It shall be a misdemeanor to carry on the business of a
27 pawnbroker or to receive goods in pledge for loans upon which interest is charged, without license as a
28 pawnbroker. The annual license fee for a pawnbroker shall be ~~One Hundred Dollars (\$100.00)~~ **Two**
29 **Hundred Fifty Dollar (\$250.00)**. A pawnbroker shall pay gross receipts tax upon its revenues and sales
30 of pawned merchandise as a lending institution, as provided for in §26202 subsections (f); (f)(1) of 11
31 GCA Finance and Taxation.

32
33 Section 34. 11 GCA §76101 is amended to read as follows:

34 §76101. License Required. Every person engaged in or carrying on any service business or calling, which
35 shall include all non-professional activities engaged for other persons for consideration, involving the
36 rendering of a service as distinguished from the production of sale of tangible property, but not including

1 the services rendered by an employee to his employer, shall be required to obtain a service license. The
2 annual fee for a service license shall be ~~\$25.00~~ **\$50.00** except that the fee shall be ~~\$5.00~~ **\$10.00** for any
3 person who rents or leases not more than one family-residential unit.

4 (a) Any person, association or fraternity who rents or leases unimproved- real property to another party
5 shall be required to obtain a service license annually. The fee for this license shall be \$100.00.

6 (b) Any person, association or fraternity, who rents or leases multiple residential rental units shall be
7 required to obtain an annual service license. The fee for this license shall be \$10.00 per rental unit.

8 (c) Any person, association or fraternity rents or leases commercial office units shall be required to
9 obtain an annual service license. The fee for this license is \$40.00 for each commercial office unit.

10 (d) Any person, association or fraternity that rents or leases warehouse storage space shall be required to
11 obtain an annual service license. The fee for this license shall be \$200.00

12
13 Section 35. 11 GCA §6108 is amended to read as follows:

14 §6108. Same: Fees. The fee of a license for the sales of tobacco products shall be paid by the applicant at
15 the time of application and shall be as follows:

16 (a) Annual tobacco retailer's retail license ~~\$40.00~~ **\$80.00**,

17 (b) Annual tobacco vending machine license \$20.00,

18 (c) Annual tobacco wholesaler's license ~~\$500.00~~ **\$1,000.00**.

19
20 Section 36. 11GCA §6105 is amended to read as follows:

21 §6105. Same: Renewal. A licensee may renew his license at the expiration thereof by the payment of the
22 annual license fee set forth in §6108 of this Chapter and by filling with the renewal application. A
23 licensee who fails to renew his license on or before the Thirty-First (31st) day of March of each year shall
24 be assessed a late fee of ~~Twenty Dollars (\$20.00)~~ **Fifty Dollars (\$50.00)** and a penalty of One Dollar
25 (\$1.00) per each calendar day he is delinquent **until at such time the license is renewed or cancelled.**
26 ~~which~~ **This** penalty shall become part of the renewal fee. ~~and~~ The license is automatically suspended,
27 unless all payments for annual fee, late fee and the daily penalty are paid in full on or before April 30 of
28 that year.

29 Any licensee who fails to renew his or her license on or before the thirtieth (30th) day of April shall be
30 required to discontinue the sales of tobacco products, and shall be subject to an injunction issued by the
31 Superior Court of Guam and to prosecution under §70119. Such failure to renew while continuing the
32 operation of the business shall constitute refusal and failure to obtain a license under the provision of
33 Division 3 of this Title.

34
35 Section 37. 11 GCA §6110, New Subsection (c) is added as follows:

36 §6110. Same: Renewal.

1 (c) **All tobacco products sold over the counter must be displayed or located where the access of the**
2 **tobacco inventory shall be inaccessible to minors. Any vendor who violates this provision shall be**
3 **required to pay a penalty of \$250.00.**
4

5 Section 38. 18 GCA §2107 is amended to read as follows:

6 Before filing the article of incorporation, the Director of Revenue and Taxation shall collect and receive
7 for filing such articles in accordance with provisions of this Part, a fee of ~~Fifty Dollars (\$50.00)~~ **One**
8 **Hundred Dollars (\$100.00).**
9

10 Section 39. 18 GCA §2110, A New Subsection (d) is added as follows:

11 § 2110. Name of Corporation.

12 (d) **The Director of Revenue and Taxation shall charge a fee of Twenty- Five Dollars (\$25) for a**
13 **name change as the result of a completed merger between two companies, groups or associations.**
14

15 Section 40. 18 GCA §2201 is amended to read as follows:

16 §2201. Bylaws adoption. Every corporation formed under this Part must, within one (1) month after the
17 filing of articles of incorporation with the Director of Revenue and Taxation adopt a code of bylaws for
18 its government. These bylaws shall be consistent with its articles of incorporation and shall not be
19 inconsistent with the provisions of this Part or other provisions of law. For the adoption of any bylaw or
20 bylaws by the corporation, the affirmative vote of the stockholders representing a majority of all the paid-
21 up capital stock, entitled to vote, or a majority of the members if there be no capital stock, is necessary.
22 The bylaws shall be signed by the stockholders or members voting for them and shall be kept in the
23 principal office of the corporation, subject to the inspection of the stockholders or members during office
24 hours and a copy thereof, duly certified to by a majority of the directors and countersigned by the
25 secretary of the corporation, shall be filed with the Director of the Revenue and Taxation, who shall
26 attach the same to the original articles of incorporation and charge a fee of ~~Ten Dollars (\$10.00)~~ **Seventy-**
27 **Five Dollars (\$75.00)** for the filing thereof.
28

29 Section 41. 18 GCA §2204, second paragraph, is amended to read as follows:

30 §2204. Bylaws: amendment or repeal.

31 ... Whenever any amendment or a new bylaw is adopted such amendment or bylaw shall be attached to
32 the original bylaws in the office of the corporation and copy thereof duly certified to a majority of the
33 directors and countersigned by the secretary or clerk of the corporation, shall be filed with the Director of
34 Revenue and Taxation who shall attach the same to the original articles of incorporation and original
35 bylaws on file in his office and charge the sum of ~~One Dollar (\$1.00)~~ **Twenty Dollars (\$20.00).**
36

1 Section 42. 18 GCA §10108, Subsection (j) is amended to read as follows:

2 §101088. Incorporation of Societies, orders, etc.,

3 (f) The names and residences of the directors or trustees elected by the religious society or order, or the
4 diocese, synod or district organization of the church to serve for the first year or such other times as may
5 be prescribed by the laws of the society or order, or of the diocese, synod or district organization of the
6 church, the board of directors or trustees to be not less than five nor more than fifteen. For the filling of
7 such articles of incorporation, the Director of Revenue & Taxation shall collect ~~Twelve Dollars and Fifty~~
8 ~~cents (\$12.50)~~ **Fifty Dollars (\$50.00)**.

9
10 Section 43. 18 GCA §15130 is amended to read as follows:

11 §15130. Fees for filing documents and issuing certificates. Fees for filing, documents and issuing
12 certification **for each limited liability company** shall be ~~subject to applicable rates as determined by the~~
13 ~~Department of Revenue & Taxation~~ **One Thousand dollars (\$1,000.00)**.

14
15 Section 44. 18 GCA §25616, Subsection (4) is amended to read as follows:

16 § 25616. Registered Limited Liability Partnership

17 (4) A partnership registered under this Section shall pay, in each year following the year in which its
18 application is filed, on a date specified by the Department of Revenue and Taxation, an annual fee
19 determined by the Department of Revenue and Taxation **shall be Two Hundred Fifty dollars (\$250.00)**
20 **for each partner**, but in no event shall the fee payable by a LLP in a given year be more than \$1,000
21 regardless of the number of partners. ~~with a reasonable periodic increase at the discretion of the Director~~
22 ~~of Revenue and Taxation.~~ Payment of the fee must be accompanied by a notice, on a form provided by
23 the Department of Revenue and Taxation, of the number of partners currently in the partnership and of
24 any material changes in the information contained in the partnership's application for registration.

25
26 Section 45. 18 GCA §25616 (a), new Subsections (9) and (10) are added as follows:

27 § 25616. Registered Limited Liability Partnership.

28 **(9) For partnership and joint ventures agreements that require filing but not necessarily**
29 **registration, shall be required to pay an annual filing fee of \$100.00 at the time of filing.**

30 **(10) For Constitution filing of non-profit association, the annual filing fee is Fifty Dollars (\$50.00).**

31
32 Section 46. 18 GCA §26108 is amended to read as follows:

33 §26108. Foreign Partnership agent. Every co-partnership, other than those mentioned in §26102 of this
34 Chapter, domiciled outside of Guam, and having no regular place of business within Guam, must within
35 40 days from the time it commences to do business therein, file in the office of the Director of Revenue &
36 Taxation of Guam a designation of some person residing within Guam upon whom process issued by

1 authority of or under any law of Guam, may served. A copy of such designation, duly certified by the
2 Director of Revenue & Taxation, is sufficient evidence of such appointment. Such process may be served
3 on the person so designated, or, in the event that no such person is designated, then on the Director of
4 Revenue & Taxation, together with a fee of ~~\$20.00~~ **Forty Dollars (\$40.00)** which shall be included as
5 taxable cost, in judicial proceedings, and the service is a valid service on such partnership.
6

7 Section 47. 18 GCA, A new Section 9102 is added as follows:

8 **§Section 9102. Corporate Merger. The Director of Revenue & Taxation shall charge a filing fee of**
9 **Twenty-Five Dollars (\$25.00) for all corporate mergers submitted for filing.**
10

11 Section 48. 18 GCA §5102, a new subsection (a) is added as follows:

12 Section 5102. Voluntary Dissolution. Application to Superior Court.

13 **(a) The Director of Revenue and Taxation shall charge a filing fee of Twenty-Five Dollars (\$25.00)**
14 **for each voluntary corporate dissolution filed with the Department.**
15

16 Section 49. 18 GCA §25601 is amended to read as follows:

17 §25601. Dissolution defined. The dissolution of a partnership is the change in the relationship of the
18 partners caused by any partner ceasing to be associated in the carrying on as distinguished from winding
19 up of the business. **Upon the filing of partnership dissolution, the Director of Revenue and Taxation**
20 **shall collect at the time of filing the sum of Twenty-Five Dollars (\$25.00).**
21

22 Section 50. 18 GCA §6101, 2nd Paragraph is amended to read as follows:

23 If such designation has not been filed with the Director of Revenue and Taxation, or if process against
24 any domestic corporation cannot, with the exercise of due diligence, be served upon the person designated
25 or in any other manner provided by law, service may be had upon such corporation by delivering to the
26 Director of Revenue and Taxation, or to any person employed in his office in the capacity of a deputy,
27 duplicate copies of such process, together with a fee of ~~five dollars (\$5.00)~~ **Forty Dollars (\$40.00)**, which
28 shall be included in the taxable costs of the suit, action, or proceeding. Upon the receipt of such process
29 and fee, the Director of Revenue and Taxation shall forthwith give notice of the service of such process to
30 the corporation at its principal office in Guam, and shall deliver to such office, a copy of such process.
31 The defendant shall appear and answer within thirty (30) days after such service upon the Director of
32 Revenue and Taxation.
33

34 Section 51. 18 GCA §7103, Subsection 2, is amended to read as follows:

35 Service of Process upon any corporation who is subject to the jurisdiction of the courts of this Territory,
36 as provided in this section, may be made by serving the Director of Revenue and Taxation by leaving

1 with him duplicate copies or such process, together with an affidavit of the plaintiff or one of the
2 plaintiff's attorneys showing the last known address of such corporation and, except in actions which the
3 government of Guam is plaintiff, a fee of ~~Twenty Dollars (\$20.00)~~ **Forty Dollars (\$40.00)**, which shall be
4 included as taxable costs in case of judicial proceedings. Upon receipt of such process, affidavit and fee,
5 the Director of Taxation and Revenue shall forthwith give notice by radiogram to the corporation at the
6 address specified in the affidavit, and forward to such address by registered mail, with a request for return
7 receipt, a copy of such process. The Director of Revenue and Taxation shall retain a copy of such process
8 and his action thereafter with respect thereto. **An unlicensed Foreign Corporation is subject to this**
9 **section provided it has a permanent resident on Guam who represented the company and did many**
10 **other things on behalf of the company through a local business name (see Traid Corp. v. Mendiola,**
11 **1 Guam R. 215 (1973)).**

12
13 Section 52. 18 GCA §25616 (a), a new subsection (8) is added as follows:

14 § 25616. Registered Limited Liability Partnership.

15 **(8) For filing and registration of partnership and joint ventures agreements the filing fee shall be**
16 **\$100.00.**

17
18 Section 53. 19 GCA §3202, Subsection (c), is amended to read as follows:

19 §3202. Marriage License.

20 (c) Applications for a marriage license shall be made on a form prescribed by the Director of Revenue
21 and Taxation and must be sworn to by both applicants before the Director of Revenue and Taxation or his
22 designee. No license shall be issued until after the expiration of five (5) days after filing, of the
23 application unless the applicant shall pay a waiver fee of ~~Ten Dollars (\$10.00)~~ **Fifty Dollars (\$50.00)**.
24 Upon paying the waiver fee, the Director of Revenue and Taxation or his designee may authorize the
25 immediate issuance of a marriage license.

26
27 Section 54. 19 GCA §3202, Subsection (i) is amended to read as follows:

28 §3202. Marriage License.

29 (i) A fee of ~~Fifteen Dollars (\$15.00)~~ **Thirty Dollars (\$30.00)** shall accompany each application for a
30 marriage license and shall not be refunded if the license is not issued or used. No marriage license fees
31 collected by the government of Guam prior to the enactment of this Section shall be refunded.

32
33 Section 55. 19 GCA §3205 is amended to read as follows:

34 §3205. Obligatory Upon Judge, the Director of Revenue and Taxation or the Director of Administration.

35 The duty of solemnizing the marriage ceremony on any day shall be obligatory upon all judges, the

1 Director of Revenue and Taxation or the Director of Administration. The fee shall be ~~Ten Dollars~~
2 ~~(\$10.00)~~ **Twenty-Five Dollars (\$25.00)**.

3
4 Section 56. 19 GCA §3209 is amended to read as follows:

5 §3209. Issuance of Certified Copies of Certificate and License to Parties. The Office of Vital Statistics,
6 after the filing, of the original license and certificate, shall, upon request of and for either party and after
7 payment of a fee of ~~One Dollar (\$1.00)~~ **Ten Dollars (\$10.00)** for each copy, make a certified copy of
8 license and certificate of marriage.

9
10 Section 57. 21 GCA §104121 is added to read as follows:

11 § 104121. **Trust Accounts: Penalty. Each broker, associate broker, or salesman that violates the**
12 **provisions of §104120 on trust accounts, or commingles funds received from customers with the**
13 **funds of real estate broker account operating account, or fails to deposit in a trust account all down**
14 **payments, earnest money deposits, or other trust funds received by him, shall pay a penalty of Five**
15 **Hundred Dollars (\$500.00) for each violation.**

16
17 Section 58. 21 GCA §104410 is amended to read as follows:

18 § 104410. License fee. The original real estate broker's license fee is ~~Twenty Dollars (\$20.00)~~ **Two**
19 **Hundred Dollars (\$200.00) for a two (2) year period.**

20
21 Section 59. 21 GCA §104411 is amended to read as follows:

22 § 104411. License fee: when payable: failure of examination: The original real estate broker's license fee
23 is payable at the time of the filing of an application for an original real estate broker's license.
24 If the applicant fails to pass the required written examination, he may be permitted to take another
25 examination upon the payment of an additional ~~Ten Dollars (\$10.00)~~ **fee for the actual cost plus**
26 **overhead to administer the examination.** If an applicant fails to qualify for an original real estate
27 broker's license within three (3) years from the date of filing his application, said application shall
28 thereupon lapse and no further proceedings thereon shall be taken.

29
30 Section 60. 21 GCA §104412 is amended to read as follows:

31 § 104412. Same: restricted broker's license fee. The restricted broker's license fee is ~~Fifty Dollars~~
32 ~~(\$50.00)~~ **Four Hundred Dollars (\$400.00)** for a four (4) year period.

33
34 Section 61. 21 GCA §104413 is amended to read as follows:

35 §104413. Renewal Broker's License Fee. The renewal real estate broker's license fee is ~~Fifty Dollars~~
36 ~~(\$50.00)~~ **Four Hundred Dollars (\$400.00)** for a four (4) year period.

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Section 62. 21 GCA §104416 is amended to read as follows:

§104416. Original Salesman’s license fee. The original real estate salesman’s license fee is ~~Ten Dollars (\$10.00)~~ **One Hundred Fifty Dollars (\$150.00) for a two (2) year period.**

Section 63. 21 GCA §104417 is amended to read as follows:

§104417. Same: when payable: failure of examination: additional fee. An original real estate salesman’s license fee is payable on filing an application for an original real estate salesman’s license. If the applicant fails to pass the required written examination he may be permitted to take another examination upon the payment of an additional fee of ~~Five Dollars (\$5.00)~~ **the actual cost plus overhead to administer the examination.** If an applicant fails to qualify for an original real estate salesman’s license within three (3) years from the date of filing his application, said application shall thereupon lapse and no further proceedings thereon shall be taken.

Section 64. 21 GCA §104418 is amended to read as follows:

§104418. Same: restricted license fee. The restricted salesman’s license fee is ~~Thirty Dollars (\$30.00)~~ **Two Hundred Dollars (\$200.00) for a four year (4) year period.**

Section 65. 21 GCA §104419 is amended to read as follows:

§104419. Renewal salesman’s license fee. The renewal real estate salesman’s license fee is ~~Thirty Dollars (\$30.00)~~ **Three Hundred Dollars (\$300.00) for a four (4) year period.**

Section 66. 21GCA §104420. is amended to read as follows:

§104420. Limited salesman’s license fee. The limited real estate salesman’s license fee is ~~Five Dollars (\$5.00)~~ **Fifty Dollars (\$50.00).**

Section 67. 21 GCA §104421 is amended to read as follows:

§104421. Branch Office Broker’s License Fee. For a branch office broker’s license the fee is ~~One Dollar (\$1.00)~~ **Fifty Dollars (\$50.00).**

Section 68. 21 GCA §104422 is amended to read as follows:

§104422. Change of name or address fee. For change of name or of address of license on the records of the department the fee is ~~One Dollar (\$1.00)~~ **Twenty Dollars (\$20.00).**

Section 69. 21 GCA §104423 is amended to read as follows:

1 §104423. Salesman's License Transfer Fee. For transfer of a salesman's license on change of employer,
2 the fee is ~~One Dollar (\$1.00)~~ **Twenty Dollars (\$20.00)**.

3
4 Section 70. 21 GCA §104424 is amended to read as follows

5 §104424. Duplicate license fee. For a duplicate license the fee is ~~One Dollar (\$1.00)~~ **Twenty Dollars**
6 **(\$20.00)**.

7
8 Section 71. 21 GCA §104425 is amended to read as follows:

9 §104425. Reinstatement of License: Fee. For reinstatement of a license within a licensing period or at the
10 time of renewal the fee is ~~One Dollar (\$1.00)~~ **Twenty Dollars (\$20.00)**.

11
12 Section 72. 21 GCA §104426 is repealed:

13 §104426. ~~Fee for examination other than original qualifying examination. For any original examination~~
14 ~~required, other the original qualifying examination for a license, the fee is Five Dollars (\$5.00).~~

15
16 Section 73. 22 GCA §15110 is amended to read as follows:

17 §15110. Fees. (a) The Commissioner shall require the payment in advance of the following fees:

18 Filing of application for certificate of authority	\$ 75.00	\$1,000.00
19 Filing of application for renewal of certificate of Authority	\$ 37.50	\$ 800.00
20 Filing of any other certificate, statement,		
21 paper or exhibit required by this Title	\$ 10.00	\$ 20.00
22 Filing of new application after refusal to issue		
23 original certificate	\$ 75.00	\$1,000.00
24 Filing of application for issuance of certificate		
25 after revocation or expiration	\$250.00	\$2,500.00
26 Filing of application for withdrawal	\$ 10.00	\$ 200.00
27 Furnishing copies of papers filed, per page	\$.50	\$ 1.00
28 Certifying copies of paper filed, per document	—\$2.00	\$ 10.00

29
30 Fees paid in accordance with the provisions of this section shall not be refundable under any
31 circumstances.

32 (b) All funds deriving from this section shall be deposited in the Treasury of Guam to the credit of the
33 General Fund.

34
35 Section 74. 22 GCA §15114, is reenacted to read as follows:

1 **§15114. Penalty. Any person violating any provisions of this Article shall pay a fine of not more**
2 **than Five thousand dollars (\$5,000.00).**

3
4 Section 75. 22 GCA §15316. A new subsection (f) is added to read as follows:

5 **§15316 (f) Filing fee for Annual Statement: Penalty. The filing fee for an annual financial statement**
6 **shall be \$50.00. Any domestic insurer that fails or refuses to file the annual financial statement on**
7 **or before April 1st of each year as required in § 15316 (a) shall pay a penalty of \$500.00. After**
8 **forty-five (45) days the domestic insurer shall be assessed additional late filing fee of One Hundred**
9 **Dollars (\$100.00) per day. In addition, the failure or refusal of the company to file the required**
10 **annual financial statement shall constitute a ground for suspension or revocation of certificate of**
11 **authority.**

12 **Fees paid in accordance with the provisions of this section shall not be refundable under any**
13 **circumstances.**

14 **(b) All funds deriving from this section shall be deposited in the Treasury of Guam to the credit of**
15 **the General Fund.**

16
17 Section 76. 22 GCA §15318 is reenacted to read as follows:

18 **§15318 Penalty. Any person who is found violating any provisions of this Article shall pay a fine of**
19 **Five Thousand Dollars (\$5,000.00).**

20
21 Section 77. 22 GCA §15405, a new section is added to read as follows:

22 **§15405.Filing fee for Annual Statement: Penalty. The filing fee for an annual financial statement**
23 **shall be \$50.00. Any foreign insurer that fails or refuses to file the annual financial statement on or**
24 **before April 1st of each year as required in § 15404 shall pay a penalty of \$500.00. After forty-five**
25 **(45) days the foreign insurer shall be assessed additional late filing fee of One Hundred Dollars**
26 **(\$100.00) per day. In addition, the failure or refusal of the company to file the required annual**
27 **financial statement shall constitute a ground for suspension or revocation of certificate of authority.**

28 **Fees paid in accordance with the provisions of this section shall not be refundable under any**
29 **circumstances.**

30 **(b) All funds deriving from this section shall be deposited in the Treasury of Guam to the credit of**
31 **the General Fund.**

32
33 Section 78. 22 GCA §15506, a new section is added to read as follows:

34 **§15506 Filing fee for Annual Statement: Penalty. The filing fee for an annual financial statement**
35 **shall be \$50.00. Any alien insurer that fails or refuses to file the financial statement on or before**
36 **April 1st of each year as required in § 15504 shall pay a penalty of \$500.00. After forty-five (45)**

1 days an alien insurer shall be assessed additional late filing fee of One Hundred Dollars (\$100.00)
2 per day. In addition, the failure or refusal of the company to file the required annual financial
3 statement shall constitute a ground for suspension or revocation of certificate of authority.
4 Fees paid in accordance with the provisions of this section shall not be refundable under any
5 circumstances.

6 (b) All funds deriving from this section shall be deposited in the Treasury of Guam to the credit of
7 the General Fund.

8
9 Section 79. 22 GCA §15701 is amended to read as follows:

10 §15701. License. It shall be unlawful for any person to do or perform any act in Guam as an insurance
11 broker, general agent, sub-agent, or solicitor, or hold himself out as such for any kind of insurance
12 without holding a license then in force, issued by the Commissioner. Licenses and the renewals thereof
13 shall be for a term expiring the 1st day of July occurring after issuance. The fee for each type of license
14 and the renewal thereof shall be ~~ten dollars (\$10.00)~~ as follows:

15 <u>Broker</u>	\$ 200.00
16 <u>General Agent</u>	\$ 200.00
17 <u>Sub-agent</u>	\$ 100.00
18 <u>Solicitor</u>	\$ 25.00

19 Fees paid in accordance with the provisions of this section shall not be refundable under any
20 circumstances.

21 (b) All funds deriving from this section shall be deposited in the Treasury of Guam to the credit of
22 the General Fund.

23
24 Section 80. 22 GCA §15710 (a) is amended to read as follows:

25 §15710 (a) Insurance Adjusters. An insurance adjuster's license may be issued by the Commissioner to
26 any person filing an application on a prescribed form, and upon payment of a license fee of ~~ten dollars~~
27 ~~(\$10.00)~~ **One Hundred Dollars (\$100.00)**. Licenses and renewals thereof shall be for a term expiring one
28 (1) year after date of issue.

29 Fees paid in accordance with the provisions of this section shall not be refundable under any
30 circumstances.

31 (b) All funds deriving from this section shall be deposited in the Treasury of Guam to the credit of
32 the General Fund.

33
34 Section 81. 22 GCA §15712, a new section is added as follows:

35 §15712 Penalty. Any person who is found violating any provisions of this Article shall pay a fine of
36 not more than Five Thousand Dollars (\$5,000.00).

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Section 82. 22 GCA §15801 is amended to read as follows:

§15801. Issuance of Licenses: Fee: Authority Conferred by License. The Insurance Commissioner, upon receipt of an application in proper form and license fee of ~~ten dollars (\$10.00)~~ **Five Hundred Dollars (\$500.00)**, may issue a surplus line license to any duly qualified and licensed insurance broker or agent of Guam. Such license shall permit the broker or agent named therein to act as broker or agent in Guam for any foreign company or insurer (or alien company or insurer approved by the Commissioner) not authorized to transact business in Guam in securing, issuing or placing policies of insurance, contracts of indemnity and /or surety bonds on property located in, or undertakings to be carried out in Guam for such companies.

Fees paid in accordance with the provisions of this section shall not be refundable under any circumstances.

(b) All funds deriving from this section shall be deposited in the Treasury of Guam to the credit of the General Fund.

Section 83. A new Subsection (c) is added to 22 GCA §18308 as follows:

§18308. Form: Approval.

(c) Every policy form filed with the Commissioner for approval shall be required to pay a filing fee of fifty dollars (\$50.00) for each policy form.

Fees paid in accordance with the provisions of this section shall not be refundable under any circumstances.

(b) All funds deriving from this section shall be deposited in the Treasury of Guam to the credit of the General Fund.

Section 84. A new Subsection (d) is added to 22 GCA §18501 as follows:

§18501. Rate: Approval.

(d) Every rate plan that is filed with the Commissioner for approval shall be required to pay a filing fee of two hundred dollars (\$200.00) for each rate plan.

Fees paid in accordance with the provisions of this section shall not be refundable under any circumstances.

(b) All funds deriving from this section shall be deposited in the Treasury of Guam to the credit of the General Fund.

Section 85. 22 GCA §18504 is repealed and reenacted to read as follows:

§18504 Penalty. Any person who is found violating any provisions of this Article shall pay a fine of not more than Five Thousand Dollars (\$5,000.00).

1
2 Section 86. 22 GCA Section 30017 (c), Insurance Managers and Intermediaries, Captive Insurance Regulations of
3 the Insurance Commissioner of Guam is amended to read as follows:

4 §30017 (c). No person shall act as insurance manager, broker, agent or reinsurance intermediary for
5 captive insurance in Guam without the authorization of the Commissioner. An application for such
6 authorization must be on a form prescribed by the Commissioner. The application fee for an insurance
7 manager, broker, agent, or reinsurance intermediary for captive business shall be ~~\$10.00~~ **Two Hundred**
8 **Dollars (\$200.00).**

9 **Fees paid in accordance with the provisions of this section shall not be refundable under any**
10 **circumstances.**

11 **(b) All funds deriving from this section shall be deposited in the Treasury of Guam to the credit of**
12 **the General Fund.**

13
14 Section 87. 22 GCA §30113(a) is hereby amended as follows:

15 § 30113 (a). Renewal of Certification. (a). Each application for a real estate appraiser certification, or for
16 the renewal therefore, shall be accompanied by the appropriate fee, which shall be prescribed by the
17 Director. ~~Each application or renewal fee by rule or regulation, but shall not be more than~~ shall be
18 Two Hundred Dollars (\$200.00).

19 **(8) For filing and registration of partnership and joint ventures agreements the filing fee shall be**
20 **\$100.00.**

21
22 Section 88. 22 GCA §46202, Subsection (1) and the first paragraph is amended to read as follows:

23 §46202. Notification and Authorization Requirement. (a) It is unlawful for any person to transact business
24 within ~~this Territory~~ Guam or to maintain any place of business in ~~the Territory~~ **Guam** or, if incorporated,
25 organized or formed under the laws of ~~this Territory~~ **Guam**, to transact business or maintain any place of
26 business as either an Investment Company or as an International Finance Company, or both, unless such
27 person: (1) Shall have filed a notification of intention with respect thereto with the Administrator under
28 this Title together with a non-refundable filing fee of ~~Five Hundred Dollars (\$500.00)~~ **One Thousand**
29 **Dollars (\$1,000.00);** and...

30
31 Section 89. 22 GCA §46203, Subsection (b) is amended to read as follows:

32 §46203 (b) Every applicant for initial or renewal registration shall pay a filing fee of ~~twenty five dollars~~
33 ~~(25.00)~~ **Two hundred dollars (\$200.00)** in the case of a broker-dealer, ~~ten dollars (\$10.00)~~ **Fifty**
34 **dollars (\$50.00)** in the case of an agent, and ~~twenty five dollars (\$25.00)~~ **Two hundred dollars**
35 **(\$200.00)** in the case of an investment adviser. ~~When application is denied or withdrawn, the~~

1 ~~Administrator shall retain one half (1/2) of the fee. If the filing results in a denial or withdrawal, the~~
2 **Administrator shall retain the entire fee.**

3
4 Section 90. 22 GCA §46301 is amended to read as follows:

5 §46301 Registration Requirement. It is unlawful for any person to offer any security in this state unless
6 (1) it is registered under this Act or (2) the security or transaction is exempted under §46402 or (3) the
7 security is a federal covered security. "Federal covered security" means a security that is, or upon
8 completion of a transaction will be, a covered security under Section 18(b) of the Securities Act of
9 1933 (15 U.S.C. Section 77r(b)) or rules or regulations adopted pursuant to that provision.

10
11 Section 91. 22 GCA §46302. A new Subsection (a) (3) added as follows:

12 §46302 (a)(3) With respect to a federal covered security, as defined in Section 18(b)(2) of the
13 Securities Act of 1933 (15 U.S.C. Section 77r(b)(2)), that is not otherwise exempt under sections
14 46301 and 46303 a rule adopted or order issued under this act may require the filing of any or all of
15 the following records:

16 (A) Before the initial offer of a federal covered security in this state, all records that are part
17 of a federal registration statement filed with the Securities and Exchange Commission under the
18 Securities Act of 1933 and a consent to service of process signed by the issuer and the payment of a
19 fee of one hundred dollars;

20 (B) After the initial offer of the federal covered security in this state, all records that are part
21 of an amendment to a federal registration statement filed with the Securities and Exchange
22 Commission under the Securities Act of 1933; and

23 (C) To the extent necessary or appropriate to compute fees, a report of the value of the
24 federal covered securities sold or offered to persons present in this state, if the sales data are not
25 included in records filed with the Securities and Exchange Commission and payment of a fee of
26 one-fifth of one percent of the amount of securities sold in this state during that previous fiscal year.
27 In no case shall this fee exceed two thousand five hundred dollars (\$2,500.00).

28 (D) A notice filing under subsection (a) is effective for one year commencing on the later of
29 the notice filing or the effectiveness of the offering filed with the Securities and Exchange
30 Commission. On or before expiration, the issuer may renew a notice filing by filing a copy of those
31 records filed by the issuer with the Securities and Exchange Commission that are required by rule
32 or order under this act to be filed and by paying a renewal fee of one hundred dollars (\$100.00). A
33 previously filed consent to service of process may be incorporated by reference in a renewal. A
34 renewed notice filing becomes effective upon the expiration of the filing being renewed.

35 (E) With respect to a security that is a federal covered security under Section 18(b)(4)(D) of
36 the Securities Act of 1933(15 U.S.C. Section 77r(b)(4)(D)), a rule under this act may require a notice

1 filing by or on behalf of an issuer to include a copy of Form D, including the Appendix, as
2 promulgated by the Securities and Exchange Commission, and a consent to service of process
3 signed by the issuer not later than fifteen days after the first sale of the federal covered security in
4 this state and the payment of a fee of one hundred dollars; and the payment of a fee of fifty dollars
5 for any late filing.

6 (F) Except with respect to a federal security under Section 18(b)(1) of the Securities Act of
7 1933 (15 U.S.C. Section 77r(b)(1)), if the commissioner finds that there is a failure to comply with a
8 notice or fee requirement of this section, the commissioner may issue a stop order suspending the
9 offer and sale of a federal covered security in this state. If the deficiency is corrected, the stop order
10 is void as of the time of its issuance and no penalty may be imposed by the Commissioner.

11
12 Section 92. 22 GCA §46305, Subsection (b) is amended to read as follows:

13 §46305. Provisions applicable to Registration Generally. (b) Every person filing a registration statement
14 shall pay a filing fee of **Two Hundred Dollars (\$200.00) plus five one-hundredths (.05%) one-fifth of**
15 **one percent** of the maximum aggregate offering price at which the registered securities are to be offered
16 in this state, but the fee shall in no case be ~~less than twenty-five dollars (\$25.00) or more than five~~
17 ~~hundred dollars (\$500.00)~~ **Two thousand Five Hundred dollars (\$2,500.00)**. When a registration
18 statement is withdrawn before the effective date of a pre-effective stop order is entered under §46306, the
19 Administrator shall retain one-half (1/2) of the **additional** fee.

20
21 Section 93. 22 GCA §46402, Subsection (b)(12) is repealed as follows:

22 §46402. Exemption. (b) The following transactions are exempted from §§ 46301 and 46403:
23 ~~(12) Any offer or sale of security if (i) the security transaction is not subject to, or is exempted from the~~
24 ~~registration requirements of the Securities Act of 1933, other than by reason of Section 3(a) of that Act, or~~
25 ~~(ii) a registration statement relating to such security has been filed under the Securities Act of 1933 and~~
26 ~~no stop order or refusal order is in effect and no public proceeding or examination looking toward such an~~
27 ~~order is pending under that Act, provided that the issuer or such security or a registered broker-dealer files~~
28 ~~with the Administrator a notice of intention to sell such security in such form as the Administrator may~~
29 ~~prescribe, together with a filing fee of Fifty Dollars (\$50.00).~~

30
31 Section 94. 22 GCA §30124(e) a new Subsection (e) is added as follows:

32 §30124 (e) **Each application for a trainee real property appraiser certification or for the renewal**
33 **therefore shall be accompanied by the appropriate fee which shall be prescribed by the Director by**
34 **rule or regulation, but shall not be more than One hundred Dollars (\$100.00).**

35
36 Section 95. 22 GCA §49101 is amended to read as follows:

1 §49101, Pawn-broking Without a License. It shall be a misdemeanor to carry on the business of a
2 pawnbroker or to receive goods in pledge for loans upon which interest is charged, without license as a
3 pawnbroker. The annual license fee for a pawnbroker shall be ~~One Hundred Dollars (\$100.00)~~ **Five**
4 **Hundred Dollars (\$500.00)**. A pawnbroker shall pay gross receipts tax upon its revenues and sales of
5 pawned merchandise as a lending institution, as provided for in §26202 subsections (f); (f)(1) of 11 GCA
6 Finance and Taxation.

7
8 Section 96. 13 GCA §6102, a new Subsection (6) is added as follows:

9 §6110 (6) **Bulk transfer filing fee: For each bulk transfer document that is filed with the**
10 **Department of Revenue and Taxation, the filing officer shall charge a fee of Twenty Dollars**
11 **(\$20.00).**

12
13 Section 97. 14 GCA §6204 is amended to read as follows:

14 § 6204. Fees.

15 (1) A person required to file notification shall file on or before June 30th of each year and pay an annual
16 fee of ~~Ten Dollars (\$10.00)~~ **Fifty Dollars (\$50.00)**.

17 (2) Persons required to file notification who are sellers, lessors or lenders shall pay an additional fee at
18 the time stated in Subsection (1) of ~~Ten Dollars (\$10.00)~~ **Twenty Five Dollars (\$25.00)** for each One
19 Hundred Thousand Dollars (\$100,000.00) or a part thereof, in excess of One Hundred Thousand Dollars
20 (\$100,000.00) of the original unpaid balances arising from consumer credit sales, consumer leases and
21 consumer loans, payable in installments, made within the twelve (12) months last preceding June 30th and
22 held by the seller, lessor or lender for more than thirty (30) days after the inception of the sale, lease or
23 loan giving rise to the obligations. A refinancing of a sale, lease or loan resulting in an increase in the
24 amount of an obligation is considered a new sale, lease or loan to the extent the amount of the increase.

25 (3) Persons required to file notification who are assignees shall pay an additional fee at the time stated in
26 Subsection (1) of ~~Ten Dollars (\$10.00)~~ **Twenty Five Dollars (\$25.00)** for each One Hundred Thousand
27 Dollars (\$100,000.00), or a part thereof, in excess of One Hundred Thousand Dollars (\$100,000.00), of
28 the unpaid balances at the time of the assignment of obligations arising from consumer credit sales,
29 consumer leases and consumer loans, payable in installment taken by assignment within twelve (12)
30 months last preceding June 30th, provided, that an assignee need not pay a fee with respect to an
31 obligation on which the assignor or other person has already paid a fee.

32
33 Section 98. 16 GCA §7123, Subsection (g) is amended to read as follows:

34 §7123. Personalized License Plates.

35 (g) Additional Fees. In addition to the regular registration fee, the applicant shall be charged the cost of
36 the personalized plate plus an additional ~~Twenty Five Dollars (\$25.00)~~ **One Hundred Dollars (\$100.00)**.

1 In addition to the regular renewal fee, the applicant for a renewal of such plates shall be charged an
2 additional fee of ~~Ten Dollars (\$10.00)~~ **Twenty Dollars (\$20.00)**.

3
4 Section 99. 16 GCA §7123, Subsection (i) is amended to read as follows:

5 §7123. Personalized License Plate.

6 (i) Transfer Fee. Whenever any person who has been issued personalized license plates applies to the
7 Department for transfer of such plates to another passenger vehicle, commercial vehicle or trailer, a
8 transfer fee of ~~Twelve Dollars (\$12.00)~~ **Twenty-Five Dollars (\$25.00)** shall be charged in addition to all
9 other appropriate fees.

10
11 Section 100. 16 GCA §7133 is amended to read as follows:

12 §7133. Registration: Mail Order Notification. The Department of Revenue and Taxation shall initiate a
13 Mail Order Vehicle Registration Notification Program, which shall consist of notification annually to all
14 vehicle owners of Guam, of such time an owner shall register and license his vehicle as provided in this
15 Title. The notification issued by the Department of Revenue and Taxation shall include a breakdown of
16 all charges to be paid by the owner. Such registration notification shall be listed prior to the cost of
17 mailing, being listed and the final total. Vehicle owners are required to promptly pay the final total listed
18 by mailing the payment to the Department of Revenue and Taxation or personally making payment to the
19 Treasurer of Guam. The cost of mailing shall be ~~One Dollar (\$1.00)~~ **Six Dollars (\$6.00)** for license
20 plates, ~~Fifty Cents (\$.50)~~ **Three Dollars (\$3.00)** for decals and ~~Fifty Cents (\$.50)~~ **Three Dollars (\$3.00)**
21 for the mailing of the vehicle registration and any other form, title decal or device provided for in this
22 Act, except that the Department of Revenue and Taxation may adjust the mailing costs to provide for
23 additional fees the U.S. Postal Service may charge.

24
25 Section 101. 16 GCA §7124 is amended to read as follows:

26 §7124. Bicycle Equipped with a Motor: Registration. The Department of Revenue and taxation shall
27 register and issue to the owner of a bicycle equipped with a motor a license plate. The fee for initial
28 registration and issuance of the license plate is ~~Ten Dollars (\$10.00)~~ **Twenty Dollars (\$20.00)**. The
29 vehicle shall be registered annually and the annual registration fee is ~~Ten Dollars (\$10.00)~~ **Twenty**
30 **Dollars (\$20.00)** and in addition the owner shall pay the ~~Five Dollars (\$5.00)~~ **Twenty-five Dollars**
31 **(\$25.00)** abandoned vehicle fee for a total of ~~Fifteen Dollars (\$15.00)~~ **Forty Five Dollars (\$45.00)**
32 annually.

33
34 Section 102. 16 GCA §7160, Subsection (a) and (b) are amended to read, and a new section (c) is added as
35 follows:

1 §7160. Same Amount. (a) The amount of the annual license and registration fees shall be determined by
 2 the gross weight of the vehicle in accordance with the following table:
 3

Gross Weight of Vehicle in Pounds	License and Registration Fees
Under 1000	\$10.00 \$20.00
1,000 to 1,499	\$12.00 \$22.00
1,500 to 1,999	\$14.00 \$24.00
2,000 to 2,499	\$16.00 \$26.00
2,500 to 2,999	\$18.00 \$28.00
3,000 to 3,499	\$20.00 \$30.00
3,500 to 3,999	\$22.00 \$32.00
4,000 to 4,499	\$24.00 \$34.00
4,500 to 4,999	\$26.00 \$36.00
5,000 to 5,499	\$28.00 \$38.00
5,500 to 5,999	\$30.00 \$40.00
6,000 to 6,499	\$32.00 \$42.00
6,500 to 6,999	\$34.00 \$44.00
7,000 to 7,499	\$36.00 \$56.00
7,500 to 7,999	\$38.00 \$58.00
8,000 and Over	\$38.00 \$58.00

4
 5 Plus ~~Two Dollars and Fifty Cents (\$2.50)~~ **Three Dollars and Fifty Cents (\$3.50)** for each 500 pounds or
 6 fraction thereof in excess of 7,999 pounds, provided that in computing fees the above the table shall be
 7 applied on a percentage based according to the model year of the vehicle with respect to vehicles whose
 8 gross weight is not in excess of 7,999 as follows:
 9

Model Year	Percent of Fee as shown on Table
1949 and earlier	50%
1950 through 1953	75%
1954 and subsequent	100%

10
 11 §7160. Same: Amount. (b) Vehicles having a gross weight of one hundred forty thousand (140,000)
 12 pounds or more, and which are used temporarily or intermittently, may be issued a permit, in lieu of the
 13 annual license and registration, for a period not to exceed thirty (30) consecutive day period or any
 14 fraction thereof shall be ~~One Hundred Dollars (\$100.00)~~ **Two Hundred Dollars (\$200.00)**

1 §7160. Same: Amount. (c) in lieu of all other license and registration fees, (1) implements of
2 husbandry and (2) road building and construction equipment other than motor trucks, trailers,
3 semi-trailers, and pole or pipe dollies, operated on highways only in moving from one site to
4 another, shall be subject to annual registration. The fee for such registration shall be Three Dollars
5 and Fifty Cents (\$3.50) Five Dollars (\$5.00) for each one thousand (1,000) pounds of gross weight of
6 said vehicles.

7
8 Section 103. 16 GCA §7170 is amended to read as follows:

9 §7170. Same: Special Plates. For each special plate issued to a dealer or distributor, or renewed for a
10 dealer or distributor, the Department of Revenue and Taxation shall collect a fee of ~~Twenty Dollars~~
11 ~~(\$20.00)~~ **Forty Dollars (\$40.00)**.

12
13 Section 104. 16 GCA §7146, Subsection (b), is amended to read as follows:

14 §7146. Transfer of Registration. New Owner must secure new registration. The transferee may operate
15 and permit the operation of such vehicle upon a highway for ten (10) days after the transfer of such
16 vehicle without the registration thereof and shall within ten (10) days after the transfer of such vehicle
17 apply for and obtain the registration thereof, as upon an original registration, except as otherwise provided
18 in (c) or (d) below, and except that no registration fee other than a ~~Two Dollars (\$2.00)~~ **Five Dollars**
19 **(\$5.00)** charge for the cost of new plates and new registration certificates, shall be imposed for such
20 registration.

21
22 Section 105. 16GCA §7153 is amended to read as follows:

23 §7153. Same. Registered. Upon the deposit of any such chattel mortgage and application for registration
24 and upon the payment of the fees as provided by this
25 Title, the Department of Revenue and Taxation shall register the mortgagee, his successor or assignee as
26 legal owner in the manner provided for the registration of motor vehicles under the provision of this Title.
27 **The Director of Revenue and Taxation shall charge a recordation fee of Five Dollars (\$5.00).**
28 **Upon notice from the mortgagee, his successor or his assignee, as lien holder, that the lien has been**
29 **paid in full, the Department of Revenue and Taxation shall record the lien release as part of the**
30 **registration process. For this service, the Director of Revenue and Taxation shall charge a lien**
31 **release fee of Five Dollars (\$5.00).**

32
33 Section 106. 16 GCA §7173 amended to read as follows:

34 §7173. Same. Duplicate. The fee for any duplicate certificate of ownership, registration card, equipment
35 identification receipt, duplicate license plate, operator's or chauffeur's licenses, is ~~One Dollar (\$1.00)~~
36 noted as follows:

Duplicated Documents	Fee
Registration Card	\$1.00 \$10.00
Certificate of Ownership	\$1.00 \$20.00
Equipment Identification Receipt	\$1.00 \$3.00
License Plate	\$1.00 \$15.00
Operator's or Chauffeur's License	\$1.00 \$25.00
Tags	\$2.00 \$3.00
Accessible Parking Placard Replacement	\$5.00
Learner's Permit	\$10.00
Intermediate License	\$10.00

1

2 Section 107. 16 GCA §11101. Taxi: License, Subsection (d) is amended to read as follows:

3 §11101. Taxi: License.

4 (d) Upon the approval of an application for a taxicab driver's license, the applicant shall be required to
5 pay the license fee of ~~Three Dollars and Fifty Cents (\$3.50)~~ **Thirty Dollars (\$30.00)** to the Treasurer of
6 Guam prior to receiving the license.

7

8 Section 108. 16GCA §3114 is added to Article 1, Drivers' License as follows:

9 **§3114. Publication. The Department of Revenue and Taxation is authorized to publish various**
10 **hand books, covering the rules and regulations of each class of drivers and to charge a fee as**
11 **follows:**

- | | | |
|----|-------------------------|---------|
| 12 | 1. Operator's Handbook | \$ 3.00 |
| 13 | 2. Chauffeur's Handbook | \$ 5.00 |
| 14 | 3. Motorcycle Handbook | \$ 3.00 |

15

16 Section 109. 16 GCA §11102, a new subsection (d) is added as follows:

17 **§11102. Same: Display: License, Rates, Driver Identification.**

18 (d) **The Department of Revenue and Taxation is authorized to issue a Taxi Identification card**
19 **and to charge a fee of Fifty Dollars (\$50.00) for each identification card issued.**

20

21 Section 110. 16 GCA §3102 is repealed and reenacted as follows:

22 §1302. Same: Fines: The fee for the issuance of a motor vehicle license is as follows:

- | | | | |
|----|---------------------------------------|--------------------|----------------|
| 23 | 1. Operator's License | \$ 5.00 | \$25.00 |
| 24 | 2. Chauffeur's License Class B | \$ 5.00 | \$30.00 |
| 25 | 3. Chauffeur's License Class C | \$ 5.00 | \$35.00 |
| 26 | 4. Chauffeur's License Class D | \$ 5.00 | \$40.00 |

1	5. Temporary Permit A	\$ 0.00	\$ 5.00
2	6. Temporary Permit B	\$ 0.00	\$10.00
3	7. Motorcycle Class F	\$ 5.00	\$20.00
4	8. 6. Mini Bus Class G	\$ 5.00	\$30.00
5	9. 7. Modified Vehicle Class H	\$ 5.00	\$25.00
6	8. Driver's License Renewal Fee	\$5.00	\$15.00
7	9. Driver's License Late Penalty	0.00	\$ 5.00 /every three (3) months after
8			expiration not to exceed \$20.00
9	10. Temporary Driver's License	-0.00	\$10.00 /valid for one (1) year
10	11. Reactivation Fee	0.00	\$20.00

11

12 For an instruction permit, this permit shall not be issued for a period to exceed ninety (90) days.

13 For a temporary permit, this permit shall not be issued for a period to exceed thirty (30) days.

14

15

16 Section 111. 16 GCA §3A108 is added to Article 1A, as follows:

17 **§3A108. Fees.**

18 The Director of Revenue and Taxation is authorized to assess the following non-refundable

19 licensing fees for the respective graduated licensing stages:

- | | | |
|----|--------------------------------|--------------------------------|
| 20 | Stage 1 - Learner's Permit | \$10.00, valid for two years |
| 21 | Stage 2 – Intermediate License | \$10.00, valid for three years |
| 22 | Stage 3 – Full Licensure | \$10.00, valid for three years |
- 23

24 Section 112. 16 GCA §7104, a new subsection (a) is added as follows:

25 **§7104. Temporary Permit.**

26 (a) Fees. The Department of Revenue and Taxation is authorized to charge a fee as follows:

- | | | |
|----|-----------------------|---------|
| 27 | 1. Temporary Permit A | \$ 5.00 |
| 28 | 2. Temporary Permit B | \$10.00 |
- 29

30 Section 113. 16 GCA §7176, is added to Chapter 7 Vehicle License and Registration as follows:

31 **§7176. Certification Fee.** The Department of Revenue and Taxation is authorized to provide

32 documentation at the request of the registered or legal owner(s) of a vehicle or vehicles as proof of

33 the ownership or status of said vehicle(s) at a fee of Ten Dollars (\$10.00).

34

35 Section 114. 11 GCA §2205 is hereby amended to read as follows:

1 §2205. License Fees. Before the issuance of any license as a public weighmaster, or any renewal thereof,
 2 the applicant shall pay to the Director a fee of ~~Twenty Five Dollars (\$25.00)~~ Fifty Dollars (\$50.00).
 3 Licenses shall expire two (2) years after issuance. Such fees shall be deposited in the General Fund.
 4

5 Section 115. 3 GAR §7103 is amended to read as follows:

6 § 7103. Occupational Licenses. (a) It shall be the duty of the association to ensure that every owner,
 7 trainer, groom, exercise boy, association employee, association official, and to ensure that concessionaires
 8 require their employees, have in their possession a current valid license issued by the Commission
 9 designating the position for which said license has been issued. **The cost for each occupational license
 10 shall be Fifteen Dollars (\$15.00). All funds generated from this section shall be deposited in the
 11 Treasury of Guam to the credit of the General Fund.**
 12

13 Section 116. 11 GCA §2118 is amended to read as follows:

14 **§ 2118 . The Director shall collect for each annual inspection of a scale, weight or measure before
 15 the sealing of the same and deliver to the owner, a certificate of its accuracy, a fee as established in
 16 the schedule of fees promulgated under the provisions of this Chapter. The Director shall collect the
 17 appropriate fee for any other service rendered by the Department under the provisions of this
 18 Chapter. The Director shall pay over to the Treasurer of Guam for deposit in the General Fund of
 19 fees collected pursuant to this Section: The fees are as follows:**

20	Scales		
21	01 to 30 lbs	\$2.00	\$4.00
22	31 to 100 lbs	\$3.00	\$6.00
23	101 to 501 lbs	\$5.00	\$8.00
24	501 to 2000 lbs	\$10.00	\$13.00
25	2001 to 5000 lbs	\$20.00	\$25.00
26	5001 to 10000 lbs	\$30.00	\$35.00
27	Over 10000 lbs	\$20.00	\$45.00
28	Dry or Liquid Measures		
29	Less than 1 gallon	\$2.00	\$4.00
30	1 to 5 gallons	\$5.00	\$10.00
31	Lineal Measures		
32	Inspectors		
33	Salary per hour	\$5.00	\$10.00
34	Taxi Calibration		
35	Taximeter	\$10.00	\$20.00