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**MINA' BENTE NUEBI NA LIHESLATURAN GUÅHAN  
2008 (SECOND) Regular Session**

2008 JUL 24 PM 4:54

Bill No. 338 (EC)

Introduced by:

B.J.F. Cruz  
R.J.R. Respicio  
J.P. Guthertz  
T.R. Muna-Barnes

**AN ACT TO ADD A NEW § 24116 TO ARTICLE 1 OF  
CHAPTER 24 OF TITLE 11, GUAM CODE ANNOTATED;  
RELATIVE TO CREATING A DEFERRAL ON PROPERTY  
TAXES DUE BY A MEMBER OF THE GUAM NATIONAL  
GUARD OR RESERVIST WHILE THAT MEMBER IS ON  
ACTIVE SERVICE OUTSIDE GUAM.**

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

2 **Section 1.** A new § 24416 is hereby *added* to Article 1 of Chapter 24 of  
3 Title 11, Guam Code Annotated to read:

4 **“§ 24116. Deferral of taxes due by member of the Guam**  
5 **National Guard or reservist on active duty outside Guam.**  
6 Notwithstanding any other provision of this chapter to the contrary,  
7 any taxes due under this chapter by a member of the Guam National  
8 Guard or reservist or a dependent of a member of the Guam National  
9 Guard or reservist shall be deferred while that member is on active  
10 service outside Guam and for the next 180 days after that service. No  
11 interest or penalties shall be assessed for any period before the  
12 expiration of those 180 days.”