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**I MINA' TRENTAI UNU NA LIHESLATURAN GUÁHAN
2011 (First) Regular Session**

Bill No. 162-31 (COR)

Introduced by:

B.J.F. CRUZ 

2011 APR 21 PM 4: 54

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**AN ACT TO AMEND §70132 OF TITLE 11 OF THE GUAM
CODE ANNOTATED RELATIVE TO CLEARANCES
REQUIRED TO OBTAIN, RENEW OR CANCEL A
BUSINESS LICENSE OR ANY OTHER LICENSE ISSUED
BY A REGULATING AGENCY OR BOARD.**

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

2 **Section 1.** Section 70132 of Chapter 70 of Title 11 of the Guam
3 Code Annotated is hereby *amended* to read as follows:

4 **“§ 70132. Clearance Necessary that Taxes Due are Paid to Obtain,**
5 **Renew or Cancel a Business License or any other license issued by**
6 **a Regulating Agency or Board.** No person may obtain, renew, or
7 cancel a business license or any other license issued by a regulating
8 agency or board without clearance from the Director of Revenue &
9 Taxation that all income tax returns, business privilege tax returns,
10 hotel occupancy tax returns, and withholding tax returns, property
11 taxes, corporate annual reports and limited liability corporation annual
12 reports which are due from that person have been filed (or an
13 extension has been approved or granted thereon by the Director of
14 Revenue & Taxation, which extension has not expired), and that all
15 taxes due thereon have been paid or arrangements have been made
16 with the Director for payment thereon and such arrangements are
17 current.”