

I MINA'TRENTA NA LIHESLATURAN GUÅHAN  
2010 (SECOND) Regular Session

FILE 3077

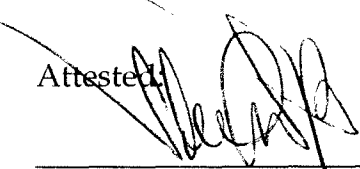
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that **Bill No. 350-30 (COR), "AN ACT TO REPEAL §30106 (c) OF CHAPTER 30, TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO EXEMPTIONS FROM HOTEL OCCUPANCY TAX"**, was on the 3<sup>rd</sup> day of May, 2010, duly and regularly passed.



Judith T. Won Pat, Ed. D.  
Speaker


Attested:



Tina Rose Muña Barnes  
Legislative Secretary

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This Act was received by *I Maga'lahaen Guåhan* this 5<sup>th</sup> day of May, 2010, at 4:00 o'clock P.M.



Assistant Staff Officer  
*Maga'laha*'s Office

APPROVED:

FELIX P. CAMACHO  
*I Maga'lahaen Guåhan*

Date: \_\_\_\_\_

Public Law No. \_\_\_\_\_

***I MINA'TRENTA NA LIHESLATURAN GUÅHAN***  
**2010 (SECOND) Regular Session**

**Bill No. 350-30 (COR)**

As amended.

Introduced by:

v. c. pangelinan  
B. J.F. Cruz  
T. C. Ada  
V. Anthony Ada  
F. B. Aguon, Jr.  
F. F. Blas, Jr.  
E. J.B. Calvo  
J. V. Espaldon  
Judith P. Guthertz, DPA  
T. R. Muña Barnes  
Adolpho B. Palacios, Sr.  
R. J. Respicio  
Telo Taitague  
Ray Tenorio  
Judith T. Won Pat, Ed.D.

**AN ACT TO REPEAL §30106 (c) OF CHAPTER 30,  
TITLE 11 OF THE GUAM CODE ANNOTATED,  
RELATIVE TO EXEMPTIONS FROM HOTEL  
OCCUPANCY TAX.**

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

2        **Section 1. Legislative Findings and Intent.**    *I Liheslaturan Guåhan*  
3        assigns the funding of priority programs and projects of the island's tourism  
4        industry a high priority particularly in light of the diminishing number of visitors  
5        we are seeing today and the level of global and regional competition for tourists  
6        that Guam presently encounters. It has become apparent to all who are part of the

1 industry or who are responsible for providing financial, environmental or physical  
2 resources to the industry that we must build and maintain a competitive edge in  
3 order to continue forward. To achieve this, we must safeguard the revenue stream  
4 supporting the industry and collect the appropriate transit tax assessment on all of  
5 the lodging and hospitality services provided by the industry. It is recognized that  
6 the government tax collected and deposited into the Tourist Attraction Fund (TAF)  
7 has become essential in providing the resources needed for this industry to evolve  
8 progressively. As such, *I Liheslaturan Guåhan* wishes to embark upon viable  
9 opportunities to maintain the financial integrity of the government revenues of the  
10 TAF by removing collection impediments and or leakages that hinder the TAF, be  
11 they policy based or systematic oversight related to the process of assessing taxes  
12 and collecting revenues due to the government of Guam.

13 **Section 2.** §30106 (c) of Chapter 30, Title 11 of the Guam Code  
14 Annotated is hereby *repealed* in its entirety.

15 **Section 3. Effective Date.** This Act *shall* become effective upon  
16 enactment.

17 **Section 4. Severability.** *If* any provisions of this Act or the application  
18 thereof to any person or circumstance is held invalid, such invalidity shall *not*  
19 affect any other provision or application of this Act which can be given effect  
20 without the invalid provision or application, and to this end the provisions of this  
21 Act are severable.