

EDDIE BAZA CALVO
Governor



RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

MAR 10 2014

Honorable Judith T. Won Pat, Ed.D
Speaker
I Mina'trentai Dos Na Liheslaturan Guåhan
155 Hesler Street
Hagåtña, Guam 96910

32-13-1306
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 3.10.14
Time: 4:42 pm
Received by: [Signature]
2014 MAR 10 PM 5:01 [Signature]

Dear Madame Speaker:

Attached is Bill No. 206-32 (COR), entitled, "*An act to amend subsection (cc) of §26603 of Article 6, Chapter 26 of Title 11, Guam Code Annotated, relative to establishing tax rate parity for tobacco products,*" which lapsed into law as new **Public Law 32-132**.

Although I am against raising taxes in general, I recognize that by creating a tax parity between all tobacco products, including cigarettes chewing tobacco, and smokeless tobacco, Bill 206 furthers a public health perspective that cannot be ignored. Ultimately, the health, safety, and welfare of Guam, and particularly the health of our young people, is a priority that I absolutely and fully support.

Senseramente.


EDDIE BAZA CALVO

1386

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2014 (SECOND) Regular Session

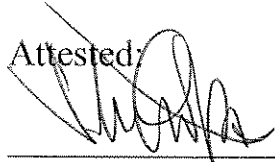
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that Bill No. 206-32 (COR), "AN ACT TO AMEND SUBSECTION (c) OF §26603 OF ARTICLE 6, CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING TAX RATE PARITY FOR TOBACCO PRODUCTS," was on the 1st day of February, 2014, duly and regularly passed.



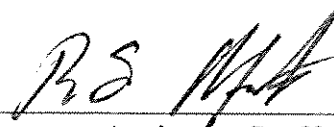
Judith T. Won Pat, Ed.D.
Speaker

Attested



Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'lahen Guåhan* this 1st day of FEB,
2014, at
10:50 o'clock P.M.



Assistant Staff Officer
Maga'lahi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'lahen Guåhan

Date: FEB 14 2014

Public Law No. 32-132

I MINA'TRENTAI DOS NA LIHESLATURAN GUÁHAN
2013 (FIRST) Regular Session

Bill No. 206-32 (COR)

Introduced by:

B. J.F. Cruz
T. C. Ada
V. Anthony Ada
FRANK B. AGUON, JR.
Chris M. Dueñas
Michael T. Limtiaco
Brant T. McCreddie
Tommy Morrison
T. R. Muña Barnes
Vicente (ben) C. Pangelinan
R. J. Respicio
Dennis G. Rodriguez, Jr.
Michael F. Q. San Nicolas
Aline A. Yamashita, Ph.D.
Judith T. Won Pat, Ed.D.

**AN ACT TO *AMEND* SUBSECTION (c) OF §26603 OF
ARTICLE 6, CHAPTER 26 OF TITLE 11, GUAM CODE
ANNOTATED, RELATIVE TO ESTABLISHING TAX
RATE PARITY FOR TOBACCO PRODUCTS.**

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

2 **Section 1. Tobacco Tax Rate.** §26603(c) of Article 6, Chapter 26, Title
3 11, Guam Code Annotated, is hereby *amended* to read:

4 “(c) Other Tobacco Products. A tax at the rate of Forty Dollars
5 (\$40.00) per pound for all other tobacco products to be prorated in
6 accordance with the size of the package to be taxed.”