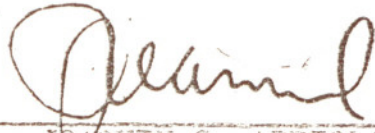


TENTH GUAM LEGISLATURE  
1970 (SECOND) Regular Session


CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This certifies that Bill No. 418, "An Act to amend Subsection .0104 of Section 19541, the first paragraph of Section 19560, and Section 19562 of the Government Code of Guam and to add a new Subsection 3 to Section 53577 of said code to exempt locally manufactured alcoholic beverages from the Excise and Gross Receipts Taxes", was on the 10th day of February, 1970, duly and regularly passed.



JOAQUIN C. ARRIOLA  
Speaker

ATTESTED:



JAMES T. SABLAN  
Legislative Secretary

-----  
This Act was received by the Governor this 17th day  
of February, 1970 at 4:53 o'clock P.M.

/s/ Kurt S. Moylan

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KURT S. MOYLAN  
Secretary of Guam

APPROVED:

/s/ Carlos G. Camacho

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CARLOS G. CAMACHO  
Governor of Guam

DATED: MAR 9 1970

2:45 P.M.

*Public Law 10-115*

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TENTH GUAM LEGISLATURE  
1970 (SECOND) Regular Session

Bill No. 418  
Substitute Bill by  
Committee on Trade & Tourism

Introduced by \_\_\_\_\_  
G. M. Bamba  
A. S. N. Flores  
W. D. L. Flores

AN ACT TO AMEND SUBSECTION .0104 OF SECTION 19541, THE FIRST PARAGRAPH OF SECTION 19560, AND SECTION 19562 OF THE GOVERNMENT CODE OF GUAM AND TO ADD A NEW SUBSECTION 3 TO SECTION 53577 OF SAID CODE TO EXEMPT LOCALLY MANUFACTURED ALCOHOLIC BEVERAGES FROM THE EXCISE AND GROSS RECEIPTS TAXES.

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

2 Section 1. Subsection .0104 of Section 19541 of the  
3 Government Code of Guam is hereby amended to read as follows:

4 ".0104. Provided, that a manufacturer or producer,  
5 other than a manufacturer of soft drinks or of alcoholic  
6 beverages, engaging in the business of selling his pro-  
7 ducts to manufacturers, wholesalers, or licensed re-  
8 tailers, shall not be required to pay the tax imposed  
9 in this Act for the privilege of selling such products  
10 at wholesale. Nor shall any such manufacturer or pro-  
11 ducer, other than a manufacturer of soft drinks or of  
12 alcoholic beverages, be required to pay the tax imposed  
13 in this Act for the privilege of selling products for  
14 delivery to the purchaser outside of Guam."

15 Section 2. The first paragraph of Section 19560 of the  
16 Government Code of Guam is hereby amended to read as follows:

17 "Section 19560. Excise tax on alcoholic beverages.  
18 An excise tax is imposed upon all alcoholic beverages  
19 (except alcoholic beverages manufactured in Guam) sold  
20 in Guam by manufacturers, manufacturer's agents,  
21 rectifiers, or wholesalers, or sellers of alcoholic

1 beverages selling alcohol beverages with respect to which  
2 no tax has been paid within areas of which the Federal  
3 Government exercises jurisdiction at the following rates."

4 Section 3. Section 19562 of the Government Code of Guam  
5 is hereby amended to read as follows:

6 "Section 19562. Alcoholic beverages to which excise  
7 tax not applicable. The tax is not imposed upon any  
8 alcoholic beverage specifically mentioned in subdivision  
9 (a) to (f), inclusive, of Section 19561, nor to any  
10 alcoholic beverage manufactured in Guam."

11 Section 4. A new Subsection 3 is hereby added to Section  
12 53577 of the Government Code of Guam to read as follows:

13 "(3) All taxes now levied by virtue of Subchapter B,  
14 Chapter 6, Title XX of the Government Code of Guam, known  
15 as the Gross Receipts Tax, shall be abated for a period  
16 up to ten (10) years from date of issuance of a qualifying  
17 certificate therefor, and as long as said certificate is  
18 in force and effect, provided that the gross receipts on  
19 which such tax shall be abated have been derived from the  
20 sale of alcoholic beverages manufactured in Guam by the  
21 manufacturer thereof and that such manufacturer has  
22 qualified and continues to qualify for a qualifying cer-  
23 tificate covering such manufacture."

24 Section 5. This Act is an urgency measure.