

TENTH GUAM LEGISLATURE
1970 (SECOND) Regular Session

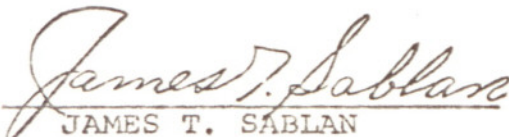
CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This certifies that Bill No. 628, "An Act to add a new Chapter 8 to Title XX, Government Code of Guam, entitled, 'monthly excise tax on occupancy of hotel and similar lodging house facilities'", was on the 7th day of July, 1970, duly and regularly passed.



JOAQUIN C. ARRIOLA
Speaker

ATTESTED:



JAMES T. SABLAN
Legislative Secretary

This Act was received by the Governor this 22nd day
of July, 1970 at 3:20 o'clock P..M.

/s/ Kurt S. Moylan

KURT S. MOYLAN
Secretary of Guam

APPROVED:

/s/ Carlos G. Camacho

CARLOS G. CAMACHO
Governor of Guam

DATED: JUL 29 1970

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TENTH GUAM LEGISLATURE
1970 (SECOND) Regular Session

Bill No. 628

Introduced by F. T. Ramirez

AN ACT TO ADD A NEW CHAPTER 8 TO TITLE
XX, GOVERNMENT CODE OF GUAM, ENTITLED,
"MONTHLY EXCISE TAX ON OCCUPANCY OF
HOTEL AND SIMILAR LODGING HOUSE FACI-
LITIES".

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

2 Section 1. A new Chapter 8 is hereby added to Title XX,
3 Government Code of Guam, to read as follows:

4 "CHAPTER 8

5 Monthly Excise Tax on Occupancy of Hotel
6 and Similar Lodging House Facilities

7 Section 19650. Imposition. An excise tax is hereby
8 levied and imposed which shall be assessed and collected
9 monthly, against transient occupants of a room or rooms in
10 a hotel, lodging houses, or similar facilities located in
11 Guam of five per-cent of the rental price charged or paid
12 for such accommodations. This tax applies and is collectible
13 when the sale is made, regardless of the time when the
14 price is paid or delivered. It shall be paid by the consumer
15 to the operator or owner of the hotel or rooming house
16 facilities.

17 Section 19650.1. Definitions. As used in this Chapter:

18 (a) 'Transient occupant of a room or rooms in a
19 hotel, lodging house or similar facilities' means those
20 persons who occupy such facilities in a specific location
21 for less than 90 consecutive days.

22 (b) 'Person' means any individual, firm, copartner-
23 ship, cooperative, non-profit membership corporation,

1 joint venture, association, corporation, estate, trust,
2 business trust, trustee in bankruptcy, receiver,
3 auctioner, syndicate, assignee, club, society, or other
4 group or combination acting as a unit, whether public
5 or private, or quasi-public, and plural as well as the
6 singular number.

7 (c) 'Sale' means the sale or charges for any room
8 or rooms, lodging, or accommodations furnished to transients
9 by any hotel, motel, inn, tourist camp, tourist cabin,
10 camping grounds, club, or any other place in which rooms,
11 lodging, space, or accommodations are furnished regularly
12 to transients for consideration.

13 (d) 'Commissioner' shall mean and include the person
14 who is performing the duties of Director of Revenue and
15 Taxation for the government of Guam and who is charged with
16 the administration and enforcement of the provisions of
17 this Act.

18 Section 19651. The tax levied by Section 19650
19 shall be paid to the Commissioner with the monthly return
20 which shall be filed on or before the 20th day of the month
21 following the month during which such taxable incidents
22 occurred. The general provisions of Subchapter A of Chapter
23 6 of Title XX of the Government Code of Guam are applicable
24 with respect to penalties for failure to file timely
25 returns, informal hearings, adjustments, review, stay of
26 collection, suits for refund, perfecting appeals, decisions,
27 interest, perjury, examination of books and witnesses, and
28 inspection of tax returns and information and other
29 administrative matters, referred to therein.

30 Section 19652. Records to be kept. Every taxpayer shall
31 keep in the English language in Guam, and preserve for a
32 period of five years suitable records of gross proceeds
33 of sales and gross income, and such other books, records

1 of accounts, registers of occupants, cash register tapes,
2 and invoices as may be required by the Commissioner, and
3 all such books, records, invoices shall be open for exami-
4 nation at any time by the Commissioner or his duly
5 designated representative. Any person violating this section
6 shall be guilty of a misdemeanor; and any director,
7 president, secretary, or treasurer of a corporation who
8 permits, aids, or abets the corporation to violate this
9 section shall likewise be guilty of a misdemeanor;
10 and on conviction thereof by a court of competent juris-
11 diction, shall be fined not more than One Thousand Dollars
12 (\$1,000.00) or imprisoned for a period not exceeding one
13 (1) year, or both, and in addition any license issued for
14 the operation of such business shall be suspended upon
15 such conviction for at least the period of such imprison-
16 ment and six months, and if no imprisonment is ordered,
17 for a period of at least six (6) months.

18 Section 19653. Wilful failure to collect or pay over
19 tax. Any person required under this Chapter to collect,
20 account for, and pay over the tax imposed by this Chapter
21 who wilfully fails to collect or truthfully account for
22 and pay over such tax shall, in addition to other penal-
23 ties provided by law, be guilty of a felony and, upon
24 conviction thereof, shall be fined not more than Ten
25 Thousand Dollars (\$10,000.00), or imprisoned not more
26 than five (5) years, or both, together with the cost of
27 prosecution. Evidence of personal use of any such tax so
28 collected by the person charged with collection, either
29 in his business or otherwise, shall constitute prima facie
30 evidence for wilful failure to truthfully account for
31 and pay over such tax in violation of this Chapter.

32 Section 19654. Exclusions and Exemptions.

33 (a) 'Sales' or 'retail sales' shall not include

1 specific, individual transactions in which the price or
2 charge for the commodity, property, or service being sold
3 is less than \$1.

4 (b) The tax imposed by this Chapter shall not apply
5 to any property, or consumption of such property, which
6 cannot be legally so taxed under the constitution or laws
7 of the United States, but only so long as, and only to the
8 extent to which, the government of Guam is without power
9 to impose such tax.

10 (c) The tax imposed by this Chapter shall not apply
11 to any transaction involving a sale to the government of
12 Guam, the government of the United States, the government
13 of any Foreign Sovereignty, or any agency or instrument-
14 ality of any of the foregoing governments in regard to
15 any activity or function engaged in.

16 (d) The taxes imposed by this Chapter shall not apply
17 to the proceeds of any transaction entered into by any
18 of the following persons: corporations, associations,
19 or societies organized and operated exclusively for
20 religious, charitable, scientific or educational purposes,
21 hospitals, infirmaries and sanitariums, business leagues,
22 chambers of commerce, boards of trade, civic leagues,
23 public schools, and organizations operated exclusively
24 for the benefit of the community and for the promotion
25 of social welfare; provided, such persons have applied
26 for and obtained exempt status under the provisions of
27 Chapter 6, Title XX, of the Government Code of Guam.

28 Section 19655. All proceeds from taxes collected under
29 this Chapter shall be deposited in a separate fund to be
30 known as the 'Tourist Attraction Fund' and shall be expended
31 for improving the physical facilities of public parks and
32 recreation areas in the territory following annual appro-
33 priation by the Legislature."

1 Section 2. A new Subsection .1013 is hereby added to
2 Section 19543, Subchapter B, Chapter 6 of Title XX of the
3 Government Code of Guam, to read as follows:

4 ".1013. The amounts collected by persons required to
5 collect taxes imposed under Chapter 8, Title XX of the
6 Government Code of Guam."

7 Section 3. Effective Date. The provisions of this Act
8 shall take effect on August 1, 1970.