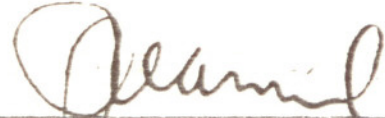


TENTH GUAM LEGISLATURE
1970 (SECOND) Regular Session


CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This certifies that Bill No. 662, "An Act to amend Section 19590 and to add a new Subsection 19593.0103 to Sub-chapter F of Chapter 6, Title XX, Government Code of Guam, relative to the levy of the tobacco tax on untaxed purchases", was on the 6th 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 17th day
of July, 1970 at 4:07 o'clock P..M.

/s/ Pedro D. Perez
PEDRO D. PEREZ - Acting
Secretary of Guam

APPROVED:

/s/ Carlos G. Camacho
CARLOS G. CAMACHO
Governor of Guam

DATED: AUG 15 1970

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TENTH GUAM LEGISLATURE
1970 (SECOND) Regular Session

Bill No. 662

Introduced by

Committee on Rules, by
request of the Governor
in accordance with
Section 6(b) of the
Organic Act of Guam.

AN ACT TO AMEND SECTION 19590 AND TO
ADD A NEW SUBSECTION 19593.0103 TO
SUB-CHAPTER F OF CHAPTER 6, TITLE XX,
GOVERNMENT CODE OF GUAM, RELATIVE TO
THE LEVY OF THE TOBACCO TAX ON UNTAXED
PURCHASES.

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

2 Section 1. Section 19590 of Sub-chapter F of Chapter 6,
3 Title XX, Government Code of Guam, is hereby amended to read
4 as follows;

5 "Section 19590. Levy. There is hereby levied and
6 shall be assessed and collected, upon every business
7 engaged in the manufacture or production in Guam, or
8 importation into Guam, of any tobacco products, in
9 addition to all other applicable taxes, an excise tax
10 to be measured by the application of the following rates
11 against the tobacco products so manufactured, produced
12 or brought into Guam as herein provided. Such excise
13 tax shall also be levied upon, assessed and collected
14 from every business purchasing tobacco products in Guam
15 for resale if no tax had been paid upon said tobacco
16 products as herein provided."

17 Section 2. A new Subsection 19593.0103 is hereby added
18 to Sub-chapter F of Chapter 6, Title XX, Government Code of
19 Guam,, to read as follows:

20 "Section 19593.0103. At the time of purchase for
21 resale, if the tobacco tax has not hereto attached."

22 Section 3. This Act is an urgency measure.