


CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR


This is to certify that Bill No. 778, "An Act to amend Section 19650 of the Government Code of Guam to increase the hotel and lodging house excise tax from five percent to ten percent", was on the 6th day of June, 1972, duly and regularly passed.


F. T. RAMIREZ
Speaker

ATTESTED:


G. M. BAMBA
Legislative Secretary

This Act was received by the Governor this 14th day
of June, 1972 at 9:25 o'clock 11 .M.


VINCENT T. PEREZ
Attorney General of Guam

APPROVED:


CARLOS G. CAMACHO
Governor of Guam

DATED: June 23, 1972
9:49 a.m.

Public Law
11-145

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ELEVENTH GUAM LEGISLATURE
1971 (FIRST) Regular Session

Bill No. 778

Introduced by _____
A. A. Sekt

AN ACT TO AMEND SECTION 19650 OF THE
GOVERNMENT CODE OF GUAM TO INCREASE THE
HOTEL AND LODGING HOUSE EXCISE TAX FROM
FIVE PERCENT TO TEN PERCENT.

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

2 Section 1. Section 19650 of the Government Code of Guam
3 is hereby amended to read as follows:

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

15 Section 2. This Act shall take effect July 1, 1972.