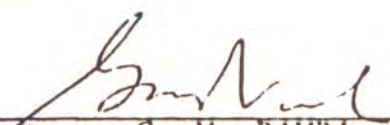


CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Bill No. 349, "An Act to amend Section 19561 of the Government Code of Guam to exempt from the excise tax on alcoholic beverages those beverages delivered on board a ship for shipstores", was on the 12th day of January, 1975, duly and regularly passed.


F. T. RAMIREZ
Speaker

ATTESTED:


G. M. BAMBA
Legislative Secretary

This Act was received by the Governor this 12th day
of January, 1975 at 12:05 o'clock P. M.


RICHARD D. MAGEE, Acting
Attorney General of Guam

APPROVED:

/s/ RICARDO J. BORDALLO

RICARDO J. BORDALLO
Governor of Guam

DATED: JAN 13 1975

P. A. 12-214

TWELFTH GUAM LEGISLATURE
1973 (FIRST) Regular Session

Bill No. 349

Introduced by _____
G. M. Barba

AN ACT TO AMEND SECTION 19561 OF THE
GOVERNMENT CODE OF GUAM TO EXEMPT FROM
THE EXCISE TAX ON ALCOHOLIC BEVERAGES
THOSE ALCOHOLIC BEVERAGES DELIVERED ON
BOARD A SHIP FOR SHIPSTORES.

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

2 Section 1. Section 19561 of the Government Code of Guam
3 is hereby amended to read as follows:

4 "Section 19561. Presumption of sale of alcoholic
5 beverages in Guam: Contrary proof. It shall be presumed
6 that all alcoholic beverages acquired by any taxpayer
7 have been sold in Guam by him and that alcoholic
8 beverages transported or imported into Guam transported
9 or imported for delivery and use in Guam unless one of
10 the following is established, in reports on such forms
11 as may be prescribed by the Tax Commissioner:

12 (a) That the alcoholic beverages are still in
13 possession of the licensee.

14 (b) That the alcoholic beverages have been sold
15 or delivered to another licensed alcoholic beverages
16 manufacturer, rectifier, importer, or wholesaler.

17 (c) That the alcoholic beverages have been exported
18 without Guam or sold for export by the licensee making
19 the report and actually exported from Guam within ninety
20 (90) days from the date of the sale or delivered on
21 board a ship or vessel for store use or ship's
22 consumption.

1 (d) That prior to the termination of possession the
2 alcoholic beverages have been lost through unintentional
3 destruction.

4 (e) That prior to the termination of possession
5 there has been an unaccounted for loss, but the un-
6 accounted loss shall not exceed a tolerance to be
7 fixed by the Tax Commissioner.

8 (f) That the alcoholic beverages are otherwise
9 exempt from taxation under this Subchapter."