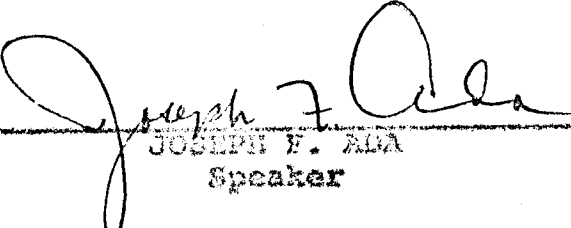


FOURTEENTH GUAM LEGISLATURE
1977 (FIRST) Regular Session

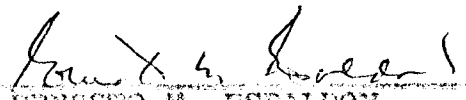
CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Bill No. 239, "An Act to amend Sections 59007, 59009, 59010 and 19201.2 of the Government Code relative to pari-mutuel pool taxes admission tax and racing license fees for Greyhound Racing Tracks", returned to the Legislature without the approval of the Governor was, in accordance with the Organic Act of Guam, reconsidered by the Legislature and after such reconsideration the Legislature did on the 12th day of September, 1977, agree to pass said bill notwithstanding the objections of the Governor by a vote of two-thirds of all the members thereof, to wit: by a vote of 15 members.



JOSEPH F. ADA
Speaker

ATTESTED:



ERNESTO M. ESBALDON
Legislative Secretary

This Act was received by the Governor this 15th day of September, 1977 8:45 o'clock A M.

/s/ Ruth F. Won-Pat
RUTH F. WON PAT
Assistant Staff Officer
Governor's Office

Public Law No. 14-63

FOURTEENTH GUAM LEGISLATURE
1977 (FIRST) Regular Session

Bill No. 239

Introduced by

J. M. Rivera
B. M. Palomo

AN ACT TO AMEND SECTIONS 59007, 59009,
59010 AND 19201.2 OF THE GOVERNMENT CODE
RELATIVE TO PARI-MUTUEL POOL TAXES ADMISSION
TAX AND RACING LICENSE FEES FOR GREYHOUND
RACING TRACKS.

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

2 Section 1. Section 59007 of the Government Code is hereby
3 amended to read:

4 "Section 59007. Moneys to be paid to Commission for
5 its operation. (1) Every person engaged in the business
6 of conducting race meetings under this Chapter shall pay
7 to the Guam Gaming Commission for the use of the Commission
8 a sum equal to one per cent (1%) of the total contributions
9 to all pari-mutuel pools conducted or made on any and every
10 race track licensed under this Chapter, and on every race
11 at such track. In addition to the aforesaid taxes and
12 subject to the provisions of Subsection (2) of this
13 Section 59007, each person authorized to conduct race
14 meetings under this Chapter shall collect from each person
15 attending such race fifteen per cent (15%) of the established
16 admission price or the sum of ten cents (10¢) from each
17 person attending such race, whichever sum is the greater,
18 as an admission tax, and said person shall pay such tax
19 to the Commission for the use of the Commission. Payments
20 shall be made on every seventh day of any and every race
21 meeting and shall be accompanied by a report under oath,
22 showing the total of all contributions and admissions on
23 the races covered by such report and such other information
24 as the Commission may require.

1 (2) Each person authorized to conduct race meetings
2 under this Chapter may elect to admit any and all persons
3 sixteen (16) years of age or under without charging any
4 admission fee therefore. In the event persons sixteen (16)
5 years of age and under are admitted without payment of
6 any admission price or admission fee then, notwithstanding
7 the provisions of Subsection (1) of this Section 59007, no
8 admission tax shall be payable by such person and no
9 admission tax shall be collectible as to such persons.

10 (3) No free passes or complimentary cards shall be
11 issued to guests by any licensee; provided, however, that
12 a race track permit holder may, by and with the consent of
13 the Commission, issue tax-free passes to its officers,
14 officials and bona fide employees. A list of all persons
15 to whom tax-free passes are issued shall be filed with the
16 Commission."

17 Section 2. Section 59009 of the Government Code is hereby
18 amended to read:

19 "Section 59009. Pari-mutuel pool authorized, commis-
20 sion, breaks, tax, etc. (1) The sale of tickets or other
21 evidences showing an interest in or a contribution to a
22 pari-mutuel pool is hereby permitted within the enclosure
23 of any race track licensed and conducted under this
24 Chapter. The sale and purchase of tickets or other
25 evidences showing an interest in or a contribution to pari-
26 mutuel pools in this territory shall be under the super-
27 vision of Guam Gaming Commission and shall be done subject
28 to such regulations as the Commission shall from time to
29 time prescribe.

1 (2) The Commission on a pari-mutuel pool on every
2 dog race which may be withheld by the licensee and the
3 territory for the total contributions made to such pari-
4 mutuel pool shall in no event exceed twenty per cent (20%)
5 of the amounts contributed thereto, which said maximum
6 commissions shall include the one per cent (1%) tax hereto-
7 fore provided by Section 59007 and the additional tax here-
8 after provided by Section 59010. The one per cent (1%) tax
9 provided for by Section 59007 and the additional tax pro-
10 vided for by Section 59010 shall be deducted from the pari-
11 mutuel pool before the licensee shall have the right to
12 its commission and before the licensee shall receive any
13 moneys or payments from the pari-mutuel pool.

14 (3) After deducting a Commission or license fee and
15 the 'breaks' (hereinafter defined), a pari-mutuel pool shall
16 be redistributed to the contributors.

17 (4) Redistribution of funds otherwise distributable
18 to the contributors of a pari-mutuel pool shall be a sum
19 equal to the next lowest multiple of ten.

20 (5) No distribution of a pari-mutuel pool shall be
21 made of the odd cents of any sum otherwise distributable,
22 which odd cents shall be known as 'breaks'.

23 (6) The 'breaks' shall be known as the difference
24 between the amount contributed to a pari-mutuel pool and
25 the total of the commissions and sums redistributed to the
26 contributors.

27 (7) Any willful or wanton failure by any licensee
28 to make payment into the state treasury as required by law
29 shall constitute sufficient ground for the Commission to
30 revoke the permit of such licensee and no further license
31 or permit shall be issued to such former licensee."

1 Section 3. Section 59010 of the Government Code is hereby
2 amended to read:

3 "Section 59010. Pari-Mutuel Tax. (1) In addition to
4 any other tax there shall be deducted from the total daily
5 pari-mutuel pool and paid to the territory a daily operating
6 tax of seven per cent (7%) of all money paid into the pari-
7 mutuel pool.

8 (2) The pari-mutuel tax revenue provided for in this
9 Section 59010 and all other revenue paid to the territory
10 (excluding however monies paid to the Commission for its
11 operation pursuant to Section 59007 of this Act) may from
12 time to time be allocated or appropriated for special pur-
13 poses by the Legislature, and such revenue may be encumbered
14 or pledged for the purpose of borrowing for such special
15 purposes. In the event the Legislature fails or neglects
16 to make any special allocation or appropriation for the
17 revenues as provided herein or in the event any special
18 allocation or appropriation is by its own terms fully
19 paid or lapsed then the revenues shall thereafter be paid
20 into the General Fund for the general use and benefit of
21 the territory."

22 Section 4. Section 19201.2 of the Government Code is hereby
23 amended to read:

24 "(1) The tax imposed by this Subchapter shall not
25 apply with respect to admissions received by any person
26 entitled to an exemption under Subsections 19543.02,
27 19543.03, 19543.04, or 19543.05 (subject to compliance by
28 such person with the conditions set forth in Subsection
29 19543.09) of Subsection 19543, Subchapter B, Chapter VI,
30 of this Title, and provided that all profits from such

1 operation shall be used exclusively for, or in furtherance
2 of, the regular activities of such person and shall not
3 accrue in whole or in part to the benefit of any private
4 stockholder or individual. (2) The tax imposed by this
5 Subchapter shall not apply with respect to admissions which
6 are taxed pursuant to Section 59007 of Title LXIV of this
7 Code."