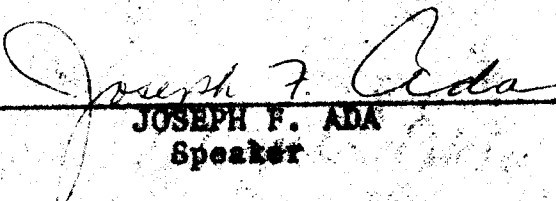


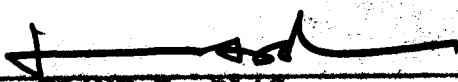
FOURTEENTH GUAM LEGISLATURE  
1977 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

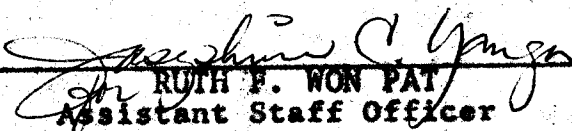
This is to certify that Bill No. 236, "An Act to amend Section 19567 of the Government Code to exempt from taxation the sale of alcoholic beverages to instrumentalities of the Armed Forces and to provide credit for excise tax paid on such alcoholic beverages", was on the 31st day of October, 1977, duly and regularly passed.

  
\_\_\_\_\_  
JOSEPH F. ADA  
Speaker

ATTESTED:

  
\_\_\_\_\_  
FRANK F. BLAS  
Acting Legislative Secretary

-----  
This Act was received by the Governor this 4th day of  
November, 1977, at 3:35 o'clock P. M.

  
\_\_\_\_\_  
RUTH F. WON PAT  
Assistant Staff Officer  
Governor's Office

APPROVED:

/s/ RICARDO J. BORDALLO  
\_\_\_\_\_  
RICARDO J. BORDALLO  
Governor of Guam

DATED: November 15, 1977  
9:25 A.M.

P.L. 14-79

FOURTEENTH GUAM LEGISLATURE  
1977 (FIRST) Regular Session

Bill No. 236

Introduced by J. F. Ada

AN ACT TO AMEND SECTION 19567 OF THE  
GOVERNMENT CODE TO EXEMPT FROM TAXATION  
THE SALE OF ALCOHOLIC BEVERAGES TO  
INSTRUMENTALITIES OF THE ARMED FORCES  
AND TO PROVIDE CREDIT FOR EXCISE TAX PAID  
ON SUCH ALCOHOLIC BEVERAGES.

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

2 Section 1. Section 19567 of the Government Code is  
3 amended to read:

4 "Section 19567. Sale of alcoholic beverages to  
5 instrumentalities of Armed Forces: credit for excise tax  
6 paid. No tax is imposed upon the sale of alcoholic  
7 beverages to the following listed instrumentalities of the  
8 Armed Forces of the United States organized under Army,  
9 Air Force, or Navy regulations:

10 (a) Army, Air Force, Coast Guard and Navy  
11 exchanges; and

12 (b) Officers, 'non-commissioned officers' and  
13 enlisted men's club or messes.

14 If any person has paid the tax on alcoholic beverages  
15 thereafter delivered to or used by an instrumentality of  
16 the Armed Forces so located, the taxpayer may claim and  
17 shall be allowed credit with respect to the tax so paid in  
18 any return filed or assessment paid under this Subchapter."

19 Section 2. Nothing in Section 1 hereof shall be construed  
20 to relieve any person from the payment of taxes imposed by  
21 Subchapter B of this Chapter.