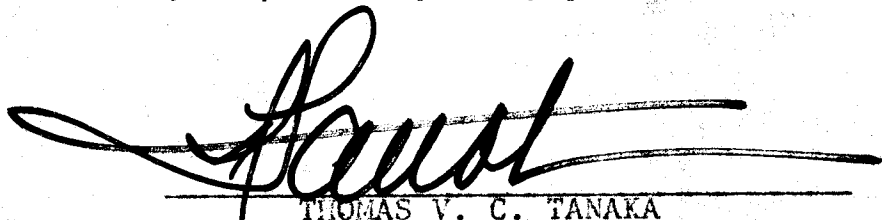


FIFTEENTH GUAM LEGISLATURE
1979 (FIRST) Regular Session

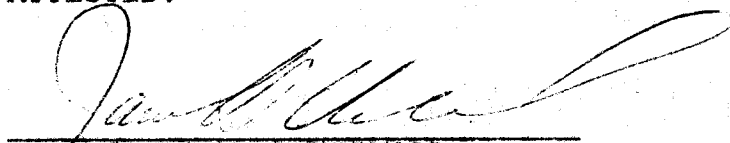
CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Substitute Bill No. 165, "An Act to establish a special business license for home industries and to provide an exemption for such industries from business privilege tax" was on the 11th day of September 1979, duly and regularly passed.



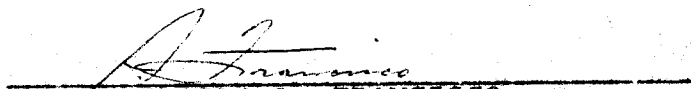
THOMAS V. C. TANAKA
Speaker

ATTESTED:




JAMES H. UNDERWOOD
Legislative Secretary

This Act was received by the Governor this 21st day of
Sept. 1979 at 10:30 o'clock A.M.



SHERRA L. FRANCISCO
Assistant Staff Officer
Governor's Staff

APPROVED:



PAUL M. CALVO
Governor of Guam

DATED: 10-2-79

PL15-71

FIFTEENTH GUAM LEGISLATURE
1979 (FIRST) Regular Session

Bill No. 165
(As Substituted by
the Committee on
Commerce, Tourism
& Transportation)

Introduced by

F. R. Santos
B. M. Palomo

AN ACT TO ESTABLISH A SPECIAL BUSINESS LICENSE
FOR HOME INDUSTRIES AND TO PROVIDE AN EXEMPTION
FOR SUCH INDUSTRIES FROM BUSINESS PRIVILEGE TAX.

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

2 Section 1. Section 16114 is added to the Government Code

3 to read:

4 "Section 16114. (a) As used in this section:

5 (1) 'home industry' means (i) engaging in the
6 business in one's home of manufacturing handicrafts,
7 souvenirs, food and other items of home manufacture,
8 sewing, silversmithing and blacksmithing; and (ii)
9 earning gross revenue of not more than One Hundred
10 Thousand Dollars (\$100,000) annually.

11 (2) 'family members' means persons living in
12 the same household and who are related within the third
13 degree of consanguinity.

14 (b) Home Industry License. A home industry license
15 shall be obtained by any person who does business as a
16 home industry. The annual fee for a home industry license
17 is Twenty-Five Dollars (\$25.00). A person applying for a
18 home industry license shall not be required to receive
19 endorsements from the Department of Land Management, the
20 Department of Labor, the Department of Revenue and Taxation

1 and from the Department of Public Works. However, when the
2 license is for food preparation, the health certificate for
3 persons handling food and the health certificate for the
4 suitability of the place of preparation shall be required.
5 For purposes of this Section, no person may qualify for a
6 home industry license if he employs in his business persons
7 other than family members and if such business is not
8 actually conducted in his own home. A person qualifying
9 for home industry license under this Section may engage in
10 manufacture of products and wholesale sales without
11 obtaining any other business licenses."

12 Section 2. A new Paragraph .085 is added to Section 19543
13 of the Government Code to read:

14 ".085. Any person doing business as a home industry
15 and holding a business license issued pursuant to Section
16 16114 of the Government Code."

