
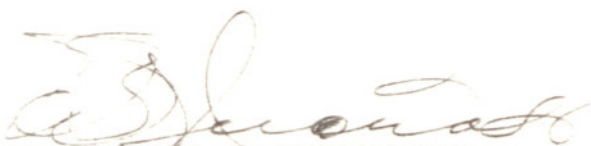


CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR


This is to certify that Bill No. 194, "An Act to amend Sections 19450, 19451, 19453, 19454, and 19455 of Chapter 5, Title XX, Government Code of Guam, and to add Section 19456 thereto, relating to the imposition, reduction, collection and refunding, in certain cases, of the vehicle transfer tax", on the 14th day of June, 1956, was duly and regularly passed.

  
F. B. LEON GUERRERO  
Speaker


ATTESTED:

  
A. S. B. DUENAS  
Legislative Secretary

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This Act was received by the Governor this 18<sup>th</sup> day  
of June, 1956 at 10:14 o'clock A. M.

  
M. F. L. GUERRERO  
Acting Secretary of Guam

APPROVED:

  
M. T. CORBETT  
Acting Governor of Guam

Dated: JUN 29 1956  
8:10 A.M.

Public Law 77--Third Guam Legislature

1956 (SECOND) Regular Session

G. L. 194

AN ACT

An Act to amend Sections 19450, 19451, 19453, 19454, and 19455 of Chapter 5, Title XX, Government Code of Guam, and to add Section 19456 thereto, relating to the imposition, reduction, collection and refunding, in certain cases, of the vehicle transfer tax.

*Be it enacted by the People of the Territory of Guam:*

Section 1. Section 19450 of Chapter 5, Title XX, Government Code of Guam, is hereby amended to read as follows:

"Section 19450. Tax imposed: transfer not to include certain transactions. (a) A transfer tax is imposed on every transfer of a motor vehicle by other than a licensed dealer.

(b) The word 'transfer' does not include: (1) the assignment or sale of the interest reserved by a seller as security for payment of the sale price, whether such interest is defined in a conditional sale agreement, a chattel mortgage, or other kind of instrument; or (2) the repossession of a motor vehicle in the exercise of a right or power reserved by or granted to a seller and described in the instrument defining the security interest reserved by such seller."

Section 2. Section 19451 of Chapter 5, Title XX, Government Code of Guam, is hereby amended to read as follows:



"Section 19451. Rate, penalty and interest. The rate of tax is two dollars (\$2.00) plus two per cent (2%) of the actual market value on Guam of the vehicle, as determined by the Director of Finance or his delegate, in excess of one hundred dollars (\$100). Any tax not paid within thirty (30) days after transfer is subject to a delinquency penalty of five per cent (5%) of the tax, and, in addition, interest thereafter until paid at one-half per cent ( $\frac{1}{2}\%$ ) per month or fraction thereof."

Section 3. Section 19453 of Chapter 5, Title XX, Government Code of Guam, is hereby amended to read as follows:

"Section 19453. Tax, penalty and interest are liens. The tax imposed, delinquency penalty and interest are liens upon the vehicle until they are paid."

Section 4. Section 19454 of Chapter 5, Title XX, Government Code of Guam, is hereby amended to read as follows:

"Section 19454. Liability for tax: collection. The transferee is liable for the tax and any penalty or interest due, as provided for in Section 19451, on (a) the transfer by which he acquired his interest and (b) any prior transfer.

A transferee who pays the tax, penalty or interest due on a transfer prior to the one by which he acquired his interest has a right of action against any prior transferee for damages resulting from such transferee's failure to pay the tax imposed by this Chapter.

The Director of Finance or his delegate shall collect the tax, delinquency penalty and interest due and give a receipt therefor which shall designate and identify the vehicle and transfer or transfers on which payment has been received.

If any person liable to pay the tax levied by this Chapter, accrued penalties or interest fails to do so within thirty (30) days after notice and demand by the Director of Finance or his delegate either by personal service or mail directed to such person to his last known address, the Director of Finance or his delegate may issue a warrant directed to the Marshal of the Island Court for the collection thereof. Such warrant shall have the same force and effect as a writ of execution issued by a court. The warrant shall be executed and sale made pursuant to it in the same manner as a writ of execution. The Marshal shall receive, upon completion of his services pursuant to such warrant, the same fees, commissions and expenses in connection with such services as are provided for similar services pursuant to a writ of execution."

Section 5. Section 19455 of Chapter 5, Title XX, Government Code of Guam, is hereby amended to read as follows:

"Section 19455. Receipt. An official receipt showing payment of the tax, delinquency penalty and interest due shall be presented to the Director of Finance before the transferred vehicle may be registered in the name of the transferee."



Section 6. Section 19456 is hereby added to Chapter 5, Title XX, Government Code of Guam, to read as follows:

"Section 19456. Refunds. The Director of Finance or his delegate shall authorize the Treasurer of Guam, by proper certification, to refund from any funds in the treasury derived from the Vehicle Transfer Tax, any overpayment or erroneously collected assessment of the tax, penalty or interest imposed by this Chapter with interest at one-half per cent ( $\frac{1}{2}\%$ ) per month or fraction thereof from the date of overpayment or erroneous collection. No refund shall be paid unless a claim is filed therefor with the Director of Finance within one (1) year from the date of overpayment or erroneous collection.

Where a refund is due a taxpayer, and the taxpayer has any obligation owing to the government of Guam, the refund or such part thereof as may be necessary shall be applied to the obligation."

Approved June 29, 1956.