

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Bill No. 165, "An Act to add Chapter 10, Title XX, to the Government Code of Guam, for the purpose of enabling other states, territories, and possessions of the United States, and their political subdivisions, to maintain suits in the District Court of Guam to recover taxes on a reciprocal basis, and for other purposes", on the 27th day of June, 1956, was duly and regularly passed.



F. B. LEON GUERRERO  
Speaker

ATTESTED:



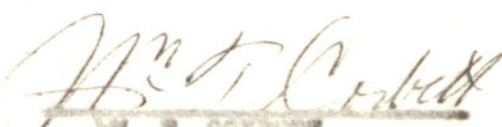
A. S. N. DURNAS  
Legislative Secretary

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This Act was received by the Governor this 29<sup>th</sup> day  
of June, 1956 at 9:49 o'clock A. M.



R. F. L. GUERRERO  
Acting Secretary of Guam

APPROVED:



W. F. CORBETT  
Acting Governor of Guam

Dated: JUL 19 1956

9:12 A.M.

PL 3-90

An Act to add Chapter 10, Title XX, to the Government Code of Guam, for the purpose of enabling other states, territories, and possessions of the United States, and their political subdivisions, to maintain suits in the District Court of Guam to recover taxes on a reciprocal basis, and for other purposes.

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

Section 1. There is hereby added to Title XX of the Government Code of Guam a new Chapter 10 to read as follows:

"Chapter 10

Reciprocal Tax Claims Act

Section 19800. Definitions. As used in this Act:

(a) 'State' shall include any state, territory, or possession of the United States, and the District of Columbia.

(b) 'Tax' shall include any and all assessments lawfully made, whether based on a return or other disclosure of the taxpayer, upon the information and belief of the taxing authority, or otherwise; any and all penalties lawfully imposed pursuant to a taxing statute; and any interest charges lawfully added to the tax liability which constitutes the subject of the action.

Section 19800.1. Right to Bring Suit. Any state of the United States or any political subdivision thereof shall have the right to sue in the District Court of Guam to recover any tax which may be owing to it when the like right is accorded to the government of Guam by such other state. The certificate of the Secretary of State of such other state, to the effect that the officials of such other state and its political subdivisions have the authority to collect the taxes so to be collected, shall be conclusive proof of such authority.

Section 19800.2. Authority of Attorney General. The Attorney General of Guam may bring suits in the courts of other states, in the name of the government of Guam, to collect taxes due the government of Guam.

Section 19800.3. Short Title. This chapter may be cited and referred to as the 'Reciprocal Tax Claims Act'."

Approved July 19, 1956.