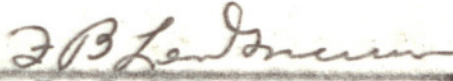
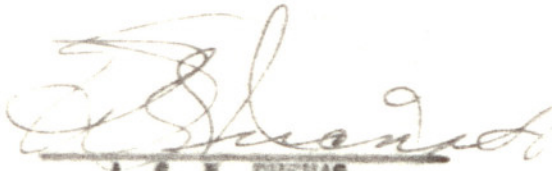


CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR


This is to certify that Bill No. 243, "An Act to add Section 19975 to the Business Privilege Tax Law to authorize a military sales drawback with respect to the Liquid Fuel Tax", on the 5th day of July, 1956, was duly and regularly passed.


F. B. LEON GUERRERO


ATTESTED:


A. S. N. DUENAS
Legislative Secretary

This Act was received by the Governor this 5th day
of July, 1956 at 10:57 o'clock A. M.


M. F. L. GUERRERO
Acting Secretary of Guam

APPROVED:


M. F. L. GUERRERO
Acting Governor of Guam
Dated: JUL 31 1956
8:18 A.M.

Ph. 3-102

Public Law 102--Third Guam Legislature
1956 (SECOND) Regular Session
G. L. 243
AN ACT

An Act to add Section 19575 to the Business Privilege Tax Law to authorize a military sales drawback with respect to the Liquid Fuel Tax.

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

Section 1. Section 19575 is hereby added to Subchapter D, Chapter 6, Title XX of the Government Code of Guam to read as follows:

*Section 19575. Military Sales Drawback.
There shall be allowed to any distributor a drawback of the full amount of the tax paid under this Subchapter in accordance with the provisions of of this section.

.01. Such drawback shall be allowed upon a satisfactory showing, within the rules and regulations promulgated pursuant to Section 19501.0207, that:

.0101. The liquid fuel, with respect to which the drawback is claimed, was sold, consigned and delivered to any United States military establishment in Guam;

.0102. The liquid fuel was not the subject of any prior sales transaction in Guam;

.0103. The taxes levied under this Subchapter have been fully paid to the government of Guam by the distributor who is applying for the drawback;

.0104. The distributor who is applying for the drawback is a duly licensed manufacturer or producer, wholesaler or retailer, in Guam; and

.0105. The drawback applied for consists only of taxes paid and does not include any interest or penalties attaching to such taxes under any provision of this Chapter.

.02. The claim for drawback under this Section shall not be filed earlier than the twentieth day of the month following such sale, consignment and delivery to a United States military establishment in Guam and may not be claimed later than 90 days following the close of the claimant's tax year in which the fuel was sold, consigned and delivered.

.03. No claim for drawback of a total amount less than \$5.00 will be accepted by the Tax Commissioner.

.04. Notwithstanding any other provision of this Chapter, the Gross Receipts Tax imposed by Subchapter B of this Chapter shall apply with respect to the proceeds of any sale for which a drawback is allowed pursuant to this Section.

Section 2. This Act is an urgency measure.

Approved July 31, 1956.