

Public Law 1--Third Guam Legislature  
1956 (THIRD) Special Session  
G. L. 1  
AN ACT

An Act to amend Subsection 19574.0101 of Section 19574 and Section 19570, to repeal Section 19575 and to enact a new Section 19575, of Subchapter D, Chapter 6, Title XX, Government Code of Guam, with reference to the Liquid Fuel Tax.

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

Section 1. Subsection 19574.0101 of Section 19574 of Subchapter D, Chapter 6, Title XX, Government Code of Guam, is amended to read as follows:

“.0101. 'Distributor' shall mean and include any person who refines, manufactures, produces, blends or compounds liquid fuel in Guam or who imports liquid fuel into Guam, or who receives in Guam liquid fuel with respect to which the liquid fuel tax is not imposed hereunder, and includes the United States, and any agency or instrumentality thereof, as well as any other person, to the extent such inclusion is authorized by the laws of the United States, and particularly by Section 104, Title 4, United States Code, as amended.”

Section 2. Section 19570 of Subchapter D, Chapter 6, Title XX, Government Code of Guam, is hereby amended to read as follows:

“Section 19570. Levy. There is hereby levied, and shall be assessed and collected, upon every distributor, in addition to any

other taxes provided by law, an excise tax to be measured by the application of the rates set forth in the next succeeding Section 19571 against all liquid fuel refined, manufactured, produced, blended, or compounded in Guam, or imported into Guam, or received in Guam and with respect to which the liquid fuel tax is not imposed hereunder, and sold, stored, or used, in Guam, except that the liquid fuel tax shall not be applied more than once with respect to the same liquid fuel."

Section 3. Section 19575 of Subchapter D, Chapter 6, Title XX, Government Code of Guam, is hereby repealed except with regard to any sales made prior to the effective date of this Act.

Section 4. A new Section 19575 is hereby added to Subchapter D, Chapter 6, Title XX, Government Code of Guam, to read as follows:

"Section 19575. Exemption. Liquid fuel refined, manufactured, produced, blended or compounded in Guam, or imported into Guam, or received in Guam from persons not taxable hereunder, and sold to the United States, or any agency or instrumentality thereof, in Guam, shall be excluded from the computation of the liquid fuel tax by the distributor selling such liquid fuel to the United States, or any agency or instrumentality thereof, but shall be reported by such distributor to the Tax Commissioner."

Section 5. The purpose of this Act is to clarify and confirm the original intent of the Legislature to include gasoline and other motor fuels sold by or through post exchanges, ship stores, ship service stores, commissaries, filling stations, licensed traders, and other similar agencies, located on United States military or other reserva-

tions, when such fuels are not for the exclusive use of the United States, within the structure of the Liquid Fuel Tax, as set forth in its original form and as subsequently amended, and thereby take advantage of Section 104, Title 4, United States Code.

Section 6. This Act is an urgency measure.

Approved October 26, 1956.