


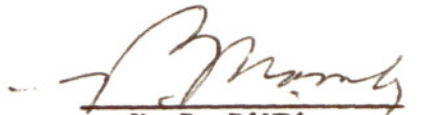
FIFTH GUAM LEGISLATURE
1960 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Bill No. 313, "An Act to repeal Sections 19545 and 19545.1, to add Section 19543.1011, to amend Sections 19541 and 19500.02 of the Government Code of Guam pertaining to gross receipts tax on contractors with the United States Government", was on the 2nd day of August, 1960, duly and regularly passed.


A. B. WON PAT
Speaker

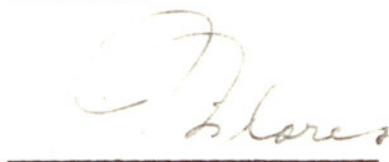
ATTESTED:


V. B. BAMBA
Legislative Secretary

This Act was received by the Governor this 25th day
of August, 1960 at 8:26 o'clock A. M.


MANUEL F. L. GUERRERO
Assistant Secretary of Guam

APPROVED:


JOSEPH FLORES
Governor of Guam
DATED: AUG 25 1960
9:15 a.m.

1 in Section 19500.02 having a subcontract under a contract
2 coming under (1) or (2) hereof, and (4) a contractor as defined
3 in Section 19500.02 having a subcontract under a subcontract
4 coming under (3) hereof, with respect to gross income
5 received by such persons from such contracts or subcontracts,
6 and there is hereby levied and imposed on such persons a
7 tax at the rate of one and three-tenths per cent (1.3%) of
8 the gross income of such persons from such contracts or sub-
9 contracts. In computing the tax levied under this subsection,
10 a taxpayer may deduct from gross income payments made to
11 another taxpayer as specified in (3) and (4) provided the
12 tax with respect to such payments has been paid by such
13 other taxpayer, or the tax has been withheld by the taxpayer
14 claiming the deduction and paid over to the Government of Guam
15 at the time of filing the return, such withholding being hereby
16 authorized; but any taxpayer claiming a deduction under this
17 paragraph shall be required to show in his return the name
18 of the taxpayer paying the tax on the amount deducted by him
19 or from whom such tax was withheld, and shall issue a receipt
20 for any amount of tax withheld, which upon filing by such
21 other taxpayer with his return, shall relieve such other tax-
22 payer of liability for the amount of tax withheld."

23 Section 4. Subsection (b) of Section 19541.05, Government Code
24 of Guam, as enacted by Section 3 of this Act, shall apply only to
25 contracts entered into after the effective date of this Act.