

BT 1021

SIXTH GUAM LEGISLATURE
1961 (FIRST) Regular Session

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CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Bill No. 57, "An Act to amend Subsection 19543.08 and Subsection 19541.0104 of the Government Code and to repeal Subchapter E of Chapter VI of Title XX of the Government Code of Guam relative to the tax on soft drinks," was on the 11th day of July, 1961, duly and regularly passed.



A. B. WON PAT
Speaker

ATTESTED:



V. B. BAMBA
Legislative Secretary

This Act was received by the Governor this 24th day of July, 1961 at 4:20 o'clock P.M.

MANUEL F. LEON GUERRERO
Secretary of Guam

APPROVED:

7s/ BILL DANIEL
BILL DANIEL
Governor of Guam

DATED: July 20, 1961

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SIXTH GUAM LEGISLATURE
1961 (FIRST) Regular Session

Bill No. 57

Introduced by _____
W. D. L. Flores

AN ACT TO AMEND SUBSECTION 19543.00 AND SUBSECTION 19541.0104 OF THE GOVERNMENT CODE OF GUAM AND TO REPEAL SUBCHAPTER E OF CHAPTER VI OF TITLE XX OF THE GOVERNMENT CODE OF GUAM RELATIVE TO THE TAX ON SOFT DRINKS.

1 BE. IT ENACTED BY THE PEOPLE OF THE TERRITORY OF GUAM:

2 Section 1. Subsection 19543.00 of the Government Code of
3 Guam is hereby amended to read:

4 ".00. Manufacturers, producers or importers, who
5 shall have paid the taxes levied by Subchapter 'C', or
6 'F' of this Chapter on the manufacture, production or
7 importation of alcoholic beverages, and tobacco; provided
8 that any such taxpayer claiming exemption under this
9 Section may claim it only to the extent of the gross
10 proceeds of sales accruing to him from the sale to a
11 wholesaler or retailer of the product taxed under such
12 other sections; provided further, that a person claiming
13 exemption under this Section shall keep accounts of such
14 sales separately and support them by sales receipts for
15 each separate transaction which is taxable under Sub-
16 chapters 'C' or 'F' of this Chapter."

17 Section 2. Subchapter E of Chapter VI of Title XX of the Govern-
18 ment Code of Guam is hereby repealed.

19 Section 3. Subsection 19541.0104 of the Government Code of
20 Guam is hereby amended to read as follows:

21 ".0104. Provided, that a manufacturer or producer,
22 other than a manufacturer of soft drinks, engaging in the

1 business of selling his products to manufacturers,
2 wholesalers, or licensed retailers, shall not be
3 required to pay the tax imposed in this act for the
4 privilege of selling such products at wholesale. Nor
5 shall any such manufacturer or producer, other than a
6 manufacturer of soft drinks, be required to pay the
7 tax imposed in this act for the privilege of selling
8 products for delivery to the purchaser outside of Guam."