

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

Guam, Gu m 9 910

This is to certify that Substitute Bill No. 302, "An Act to amend Section 19561, Government Code of Guam, to enact a new Section 19567 Government Code of Guam, and to enact a new Chapter 7 to Title XXVI of the Government Code of Guam pertaining to sale and importation of alcoholic beverages into Guam," was on the 7th day of February, 1966, duly and regularly passed.

Carlos P. Taitano

CARLOS P. TAITANO
Speaker

ATTESTED:

Antonio S.N. Duenas

ANTONIO S. N. DUENAS
Legislative Secretary

This Act was received by the Governor this 12th day of February, 1966 at 12:10 o'clock P. M.

/s/ Denver Dickerson

DENVER DICKERSON
Secretary of Guam

APPROVED:

/s/ DENVER DICKERSON

Acting Governor of Guam

DATED: March 14, 1966

10:00 A.M.

Public Law 8-125

RECEIVED

MAR 31 1966

GUAM TERRITORIAL

Bill No. 302
Substitute Committee Bill by the
Committee on Finance and Taxation

Introduced by

G. Ricardo Salas
Carlos P. Bordallo
Paul M. Calvo
Carlos G. Camacho
Antonio S. N. Duenas
Alberto T. Lamorena
Kurt Scott Moylan
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AN ACT TO AMEND SECTION 19561, GOVERNMENT CODE OF GUAM, TO ENACT A NEW SECTION 19567 GOVERNMENT CODE OF GUAM, AND TO ENACT A NEW CHAPTER 7 TO TITLE XXVI OF THE GOVERNMENT CODE OF GUAM PERTAINING TO SALE AND IMPORTATION OF ALCOHOLIC BEVERAGES INTO GUAM.

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

2 Section 1. Section 19561 of the Government Code of Guam is hereby amended to
3 read as follows:

4 "Section 19561. Presumption of sale of alcoholic beverages in Guam: contrary
5 proof. It shall be presumed that all alcoholic beverages acquired by any taxpayer have
6 been sold in Guam by him and that alcoholic beverages transported or imported into Guam
7 are transported or imported for delivery and use in Guam unless one of the following is
8 proved to the satisfaction of the Tax Commissioner, in reports on forms prescribed by the
9 Tax Commissioner:

10 (a) That the alcoholic beverages are still in the possession of the licensee.

11 (b) That the alcoholic beverages have been sold or delivered to another licensed
12 alcoholic beverages manufacturer, rectifier, importer, or wholesaler.

13 (c) That the alcoholic beverages have been exported without Guam or sold for
14 export by the licensee making the report and actually exported from Guam within ninety
15 (90) days from the date of the sale.

16 (d) That prior to the termination of possession the alcoholic beverages have been
17 lost through unintentional destruction.

18 (e) That prior to the termination of possession there has been an unaccounted for
19 loss, but the unaccounted for loss shall not exceed a tolerance to be fixed by the Tax
20 Commissioner.

21 (f) That the alcoholic beverages are otherwise exempt from taxation under this
22 subchapter."

23 Section 2. The following new Section 19567 is hereby added to Subchapter C of

1 Chapter 6, Title XX, Government Code of Guam, to read as follows:

2 "Section 19567. Sale of malted fermented beverages to instrumentalities of Armed
3 Forces: credit for tax paid. No tax is imposed upon the sale of malted fermented beverages
4 to the following listed instrumentalities of the Armed Forces of the United States
5 organized under Army, Air Force, or Navy regulations:

6 (a) Army, Air Force, Coast Guard and Navy Exchanges.

7 (b) Officers', non-commissioned officers', and enlisted men's clubs or messes.

8 If any person has paid the tax on malted fermented beverages thereafter delivered
9 to or used by an instrumentality of the Armed Forces so located, the taxpayer may claim
10 and shall be allowed credit with respect to the tax so paid in any return filed or
11 assessment paid under this Subchapter."

12 Section 3. The following new Chapter 7 is hereby added to Title XXVI, Government
13 Code of Guam, to read as follows:

14 "CHAPTER 7

15 PROHIBITIONS ON IMPORTATIONS

16 Section 25600. Who may import. Alcoholic beverages may be brought into this
17 territory from without this territory for delivery or use within the territory only when
18 the alcoholic beverages are consigned to a licensed wholesaler.

19 Section 25601. Prohibitions. The transportation or importation into Guam for
20 delivery or use in Guam of alcoholic beverages without payment of the tax provided by
21 Subchapter C of Chapter 6, Title XX, Government Code of Guam, or contrary to the provisions
22 of Section 25600, is hereby prohibited.

23 Section 25602. Penalty. Whoever transports or imports into Guam for delivery or
24 use in Guam alcoholic beverages in violation of this Chapter shall be fined not more than
25 Ten Thousand Dollars (\$10,000) or imprisoned not more than two years or both."

26 Section 4. If a part of this Act is invalid, all valid parts that are severable
27 from the invalid part remain in effect. If a part of this Act is invalid in one or more
28 of its applications, the part remains in effect in all valid applications that are sever-
29 able from the invalid applications.