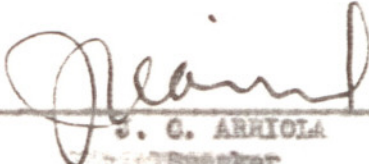


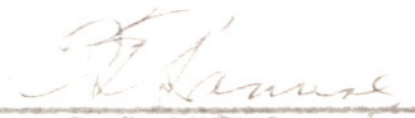
NINTH GUAM LEGISLATURE
1967 (SECOND) Special Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This certifies that Bill No. 193 (2-S), "An Act to amend section 19560, subchapter C, chapter 6, title XX, Government Code of Guam, relative to taxes on alcoholic beverages," was on the 19th day of April, 1967, duly and regularly passed.


S. C. ARRICOLA
Speaker

ATTESTED:


F. I. RAMIREZ
Legislative Secretary

This Act was received by the Governor this 19 day
of April, 1967 at 4:07 o'clock PM.

1/s/ Denver Dickerson
DENVER DICKERSON
Secretary of Guam

APPROVED:

1/s/ MANUEL F. L. GUERRERO
MANUEL F. L. GUERRERO
GOVERNOR
March 3, 1967
3:00 PM

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Public Law 9-59
Ninth Guam Legislature
(Bill 193 (2-S))
May 3, 1967

AN ACT

An Act to amend Section 19560, Subchapter C, Chapter 6, Title XX, Government Code of Guam, relative to taxes on alcoholic beverages.

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

Section 1. Section 19560 of the Government Code of Guam is hereby amended to read as follows:

"Section 19560. Excise tax on alcoholic beverages. An excise tax is imposed upon all alcoholic beverages sold in Guam by manufacturer, manufacturer's agents, rectifiers, or wholesalers, or sellers of alcoholic beverages selling alcohol beverages with respect to which no tax has been paid within areas of which the Federal Government exercises jurisdiction at the following rates:

(a) Malted Fermented Beverage. A tax in the amount of two cents (\$0.02) per each twelve (12) fluid ounces or fraction thereof on all malted fermented beverages to be applied to the measure of the container in which it is offered for sale.

(b) Distilled Beverages. A tax in the amount of nine dollars (\$9.00) per wine gallon on all distilled beverages to be applied to the measure of the container in which it is offered for sale; provided further that any fraction of one cent (\$0.01) shall be taken as a whole cent.

(c) Vinous Beverages. A tax at the rate of two dollars and twenty-five cents (\$2.25) per wine gallon on all vinous beverages to be applied to the measure of the container in which it is offered for sale; provided, however, that the tax levied by this section shall be prorated in units of measure less than one (1) gallon; and provided further, that any fraction of one cent (\$0.01) shall be taken as a whole cent."

Section 2. This Act is an urgency measure.

Approved May 3, 1967.