



NINTH GUAM LEGISLATURE
1968 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This certifies that Bill No. 478, "An Act to add new Subsection 10 to Section 19600 of the Government Code of Guam and new Subparagraphs (e) and (f) to Section 19605 of said Code to define the term "Transient Visitor" for purposes of the use tax and to exempt therefrom minimal returns", was on the 6th day of February, 1968, duly and regularly passed.


J. C. ARRIOLA
Speaker

ATTESTED:


P. T. RAMIREZ
Legislative Secretary

This Act was received by the Governor this 15th day
of Feb., 1968 at 10:54 o'clock A..M.

By Denver Dickerson

DENVER DICKERSON
Secretary of Guam

APPROVED:

7s/ Denver Dickerson
Acting Governor of Guam

DATED: March 14, 1968
11:45 a.m.

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FIFTH GUAM LEGISLATURE
1968 (SECOND) Regular Session

Bill No. 473

Introduced by _____
R. P. Taitano

AN ACT TO ADD NEW SUBSECTION 10 TO SECTION 19600
OF THE GOVERNMENT CODE OF GUAM AND NEW SUBPARAGRAPHS
(e) AND (f) TO SECTION 19605 OF SAID CODE TO DEFINE
THE TERM "TRANSIENT VISITOR" FOR PURPOSES OF THE USE
TAX AND TO EXEMPT THEREFROM MINIMAL RETURNS.

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

2 Section 1. Subsection 10 is hereby added to Section 19600 of the
3 Government Code of Guam to read as follows:

4 "10. 'Transient Visitor' means a person who is on Guam
5 for not more than three months consecutively or six months
6 within one calendar year, and does not include those persons
7 who have voted or for other purposes maintained official resi-
8 dency outside of Guam but are in Guam for six months or
9 longer under employment contracts whereby they are employed
10 within the territory of Guam."

11 Section 2. Subparagraphs (e) and (f) are hereby added to Section
12 19605 of the Government Code of Guam to read as follows:

13 "(e) When the total taxable value of all property acquired,
14 used or consumed by any one person in any one calendar month
15 is \$100 or less, no tax shall be imposed upon or in respect to
16 such acquisition, use or consumption.

17 (f) Property belonging to and being brought into Guam by
18 residents returning to Guam after completion of studies under
19 government scholarships or in-service training is exempted from the
20 provisions of this Act."

21 Section 3. This Act is an urgency measure.