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NINTH GUAM LEGISLATURE 1968 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This certifies that Bill No. 597, "An Act to amend Section 19592 of the Government Code of Guam to authorize a tax drawback for sales to ships stores", was on the 9th day of July, 1968, duly and regularly passed.

W. D. L. FLORES
Vice-Speaker

F. T. RAMIRAX
Legislative Secretary

This Act was received by the Governor this 11th day of 1968 at 1.59 o'clock P.M.

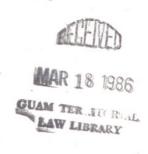
Acting Secretary of Guam

APPROVED:

Acting Governor of Guam

DATED: JUL 2 4 1968

3:30 P.m.



NINTH GUAM LEGISLATURE 1968 (SECOND) Regular Session

Bill No. 597

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Introduced	by	F. T. Remires
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AN ACT TO AMEND SECTION 19592 OF THE GOVERNMENT CODE OF GUAM TO AUTHORIZE A TAX DRAWBACK FOR SALES TO SHIPS STORES.

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

Section 1. Section 19592, of the Government Code of Guam is hereby amended to read as follows:

"Section 19592. Export Drawback. There shall be allowed to any applicant therefor an export drawback of the full amount of a tax paid under this subchapter, exclusive of penalties and interest, upon fulfillment of the following conditions:

- .Ol. That the tobacco mamufactured or produced in Guam or brought into Guam, has been consigned, and duly delivered to a point outside the territory of Guam, or delivered on board a ship or vessel for ship store use or ship's consumption;
- .02. That the tobacco so exported or so delivered for ship store use or ship's consumption, was not subject to any sale within Guam other than a transfer involving substantially all the stock in trade, good will and franchise or other rights concerning the tobacco upon which the tax was paid;
- .03. That the taxes levied hereunder have been fully paid to the government of Guam; and
- .04. That the applicant is a duly licensed manufacturer, producer, wholesaler or retailer in Guam."

 Section 2. This Act is an urgency measure.