

I Mina'trentai Sais Na Liheslaturan Guåhan  
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
344-36 (COR)	Clynton E. Ridgell	AN ACT TO ADD A NEW ITEM (d) TO § 70126 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXEMPTIONS FOR BUSINESS LICENSES; AND, TO ADD A NEW SUBSECTION (40) TO § 26203 OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO THE PAYMENT OF BUSINESS PRIVILEGE TAXES.	10/10/22 2:32 p.m.						

***I MINA'TRENTAI SAIS NA LIHESLATURAN GUÅHAN***  
**2022 (SECOND) Regular Session**

**Bill No. 344-36 (COR)**

Introduced by:

Clynton E. Ridgell 

**AN ACT TO ADD A NEW ITEM (d) TO § 70126 OF  
TITLE 11, GUAM CODE ANNOTATED,  
RELATIVE TO EXEMPTIONS FOR BUSINESS  
LICENSES; AND, TO ADD A NEW SUBSECTION  
(40) TO § 26203 OF TITLE 11, GUAM CODE  
ANNOTATED, RELATIVE TO THE PAYMENT OF  
BUSINESS PRIVILEGE TAXES.**

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

**Section 1. A new item (d) is added to § 70126 of Title 11, Guam Code  
Annotated, to read:**

“(d) Each artist listed by the Guam Council on the Arts and Humanities in  
its Artist Directory.”

**Section 2. Guam Council on the Arts and Humanities (GCAHA) to  
provide certification.** The GCAHA shall certify that the artist seeking an  
exemption, as authorized by Section 1 of this Act, is currently listed in its Artist  
Directory. The GCAHA shall update its Artist Directory quarterly to ensure the  
proper status of each artist at the time certification is requested.

**Section 3. Exemption from Payment of Business Privilege Taxes.** A new  
subsection (40) is added to § 26203 of Title 11, Guam Code Annotated, to read:

1           “(40) Amounts received from the sale of locally-produced visual art by  
2 persons or entities certified as listed in the Guam Council on the Arts and Humanities  
3 Artist Directory. For this subsection’s purposes, “visual arts” are art forms such as  
4 ceramics, drawing, painting, sculpture, printmaking, design, crafts, photography,  
5 video, filmmaking, literature, and architecture.”

6           **Section 4. Effective Date.** This Act shall be effective upon enactment.