

I Mina'Trentai Kuáttro Na Liheslaturan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
199-34 (COR)	B. J.F. Cruz	AN ACT TO AMEND § 26603 OF CHAPTER 26, TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE TOBACCO TAX, AND TO APPROPRIATE THE SUM OF ONE HUNDRED THOUSAND DOLLARS FROM THE HEALTHY FUTURES FUND TO THE PREVENTION AND TRAINING BRANCH OF THE GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER FOR PREVENTION, CESSATION, AND DATA COLLECTION RELATIVE TO TOBACCO USE.	10/11/17 5:02 p.m.						

I MINA'TRENTAI KUATTRO NA LIHESLATURAN GUAHAN
2017 (FIRST) Regular Session

Bill No. 199-34 (COR)

Introduced by: B.J.F. Cruz 

AN ACT TO AMEND § 26603 OF CHAPTER 26, TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO INCREASING THE TOBACCO TAX; AND TO APPROPRIATE THE SUM OF ONE HUNDRED THOUSAND DOLLARS FROM THE HEALTHY FUTURES FUND TO THE PREVENTION AND TRAINING BRANCH OF THE GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER FOR PREVENTION, CESSATION, AND DATA COLLECTION RELATIVE TO TOBACCO USE.

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

2 **Section 1.** Subsections (a), (b), and (c) of § 26603, Chapter 26, Title 11 of
3 the Guam Code Annotated are hereby *amended* to read:

4 **“§ 26603. Rates.**

5 The following rates shall apply in computing, assessing and collecting
6 Tobacco Tax:

7 (a) Cigarettes. A tax at the rate of ~~Fifteen~~ Twenty Dollars (\$~~15~~20.00) per
8 one hundred (100) cigarettes to be prorated in accordance with the number of
9 cigarettes contained in the individual package taxed.

10 (b) Cigars. The tax rates for cigars shall be based on the following sizes:

11 (1) Mini Cigars: ~~Forty~~ Fifty-Three Cents (\$~~0.40~~ 53) Per Cigar. Mini
12 Cigars are defined as cigars with a ring size of forty (40) or less, or a length
13 of less than four and one-half inches (4.5”), regardless of ring size as
14 specified by the manufacturer’s label.

1 (2) Standard Cigars: ~~Forty-Four~~ Fifty-Eight Cents (\$0.4458) Per
2 Cigar. Standard Cigars are defined as cigars with a ring size of more than
3 forty (40), but less than sixty-four (64) as specified by the manufacturer's
4 label.

5 (3) Large Cigars: ~~Fifty~~ Sixty-Six Cents (\$0.50 66) Per Cigar. Large
6 Cigars are defined as cigars with a ring size of more than sixty-four (64), or
7 a length of more than eight inches (8"), regardless of the ring size as specified
8 by the manufacturer's label.

9 (4) Where no ring size or length is specified by the manufacturer's
10 label, the tax shall be ~~Forty-Four~~ Fifty-Eight Cents (\$0.4458) per cigar. For
11 purposes of this Section, ring size shall be defined as the usually accepted
12 measure used by cigar manufacturers for determining the diameter of cigar
13 at its widest point. A ring size of one (1) is equal to one sixty fourth (1/64)
14 of an inch.

15 (c) Other Tobacco Products. A tax at the rate of ~~Forty~~ Fifty-Three Dollars
16 (\$4053.00) per pound for all other tobacco products to be prorated in accordance
17 with the size of the package to be taxed."

18 **Section 2. Funding.** The sum of One Hundred Thousand Dollars (\$100,000) is
19 appropriated from the unappropriated Healthy Futures Fund revenues in Fiscal Year
20 2017 to the Guam Behavioral Health and Wellness Center, Prevention & Training
21 Branch for prevention and cessation programs relative to tobacco use. This
22 appropriation shall not lapse and shall continue until fully expended.

23 **Section 3. Effective Date; Application.** This Act *shall* take effect 30 days after
24 ratification by the voters of Guam in a referendum during the 2018 General Election.