

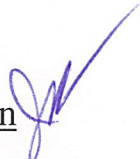
*I Mina'trentai Singko Na Liheslaturan Guåhan*  
**BILL STATUS**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
166-35 (COR)	Joe S. San Agustin	AN ACT TO AMEND § 28105 OF CHAPTER 28, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO TAXING PROPERTY ARRIVING INTO GUAM VIA THE UNITED STATES POSTAL SERVICE.	6/17/19 9:44 a.m.						

**I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN  
2019 (FIRST) Regular Session**

Bill No. 166 -35 (COR)

Introduced by:

Joe S. San Agustin 

**AN ACT TO AMEND § 28105 OF CHAPTER 28, TITLE 11,  
GUAM CODE ANNOTATED, RELATIVE TO TAXING  
PROPERTY ARRIVING INTO GUAM VIA THE UNITED  
STATES POSTAL SERVICE.**

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

**Section 1.** § 28105 of Chapter 28, Title 11, Guam Code Annotated, is hereby  
*amended* to read:

**“§ 28105. Persons Taxable; Computation of Tax; Payable When.**

Every person who imports into Guam, or acquires in Guam from any other person to taxable under 11 GCA, Chapter 26, in respect to the transaction by which the former acquired the same, any property for his use or consumption, shall be subject to a tax in respect to such use or consumption at the rate in this Chapter provided, measured by the landed value of such property, which tax shall be payable:

(a) In the case of property imported in foreign commerce, at the time such property loses its character as an import and its immunity as such from taxation by the government of Guam;

(b) In the case of property imported in interstate commerce, at the time such property comes to rest in Guam and ceases to have its character as an article in interstate commerce; and

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1 (c) In the case of property acquired otherwise than through importation  
2 into Guam by the taxpayer in foreign or interstate commerce, at the time of such  
3 acquisition;

4 (d) In the event that the tax may not legally be levied in respect to the  
5 property concerned at the time and under the circumstances provided in Paragraphs  
6 (a), (b) or (c) of this Section, the tax shall be levied and become payable at the  
7 commencement by the taxpayer of any use or consumption of the property which is  
8 taxable by the government of Guam.

9 (e) The Guam Customs and Quarantine Agency shall collect the use tax  
10 mandated by this chapter on behalf of the Department of Revenue and Taxation on:

11 (1) taxable property which comes in at the Guam Commercial  
12 Port, or any other seaport in Guam, with any tax for which an exemption  
13 is not claimed, to be collected prior to release;

14 (2) taxable property which comes in as freight or unaccompanied  
15 baggage at the A.B. Won Pat International Airport, or any other airport  
16 in Guam; ~~and~~

17 (3) taxable property which comes in as accompanied baggage at  
18 the A.B. Won Pat International Airport, or any other airport in Guam;  
19 and

20 (4) taxable property which comes in via the United States Postal  
21 Service when a tax exemption under 11 GCA § 28106 is not claimed,  
22 to be collected.

23 (f) The Director of the Department of Revenue and Taxation is  
24 authorized to promulgate rules and regulations in accordance with the  
25 Administrative Adjudication Law to enforce the intent of this law within 90 days of  
26 enactment of this Act.

1 (g) The Customs and Quarantine shall collect the Use Tax on  
2 construction equipment for the performance of a construction contract as mandated  
3 by this Chapter, and will maintain a database of the inventory of taxed equipment to  
4 reconcile with tax collected.

5 The value of property at the time the tax first becomes payable in respect thereof,  
6 shall be the value used for the computation of the tax.

7 (h) The Customs and Quarantine Agency shall execute a MOA  
8 (Memorandum of Agreement) / MOU (Memorandum of Understanding) with the  
9 United States Postal Service to ensure collection of taxes under Subsection (e)(4) of  
10 this Section.”

11 **Section 3. Promulgation of Rules and Regulations.** The Department of  
12 Revenue and Taxation shall promulgate rules and regulations in accordance with the  
13 Administrative Adjudication Law to enforce the intent of this Act within ninety (90)  
14 days of enactment.

15 **Section 4. Effective Date.** This Act *shall* become effective upon  
16 enactment.