

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
318-35 (COR)	James C. Moylan	AN ACT TO AMEND CHAPTER 26 OF TITLE 11, GUAM CODE ANNOTATED RELATIVE TO THE TEMPORARY REDUCTION OF THE LIQUID FUEL TAX.	3/24/20 12:03 p.m.						

I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN
2020 (SECOND) Regular Session

Bill No. 318-35 (COR)

Introduced by:

James C. Moylan 

**AN ACT TO *AMEND* CHAPTER 26 OF TITLE 11, GUAM
CODE ANNOTATED RELATIVE TO THE TEMPORARY
REDUCTION OF THE LIQUID FUEL TAX.**

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

2 **Section 1.** Chapter 26 of Title 11, Guam Code Annotated is hereby *amended* to read
3 as follows:

4 **§ 26403. Rates.**

5 Notwithstanding the requirements of § 16311 of Article 3, Chapter 16, Title
6 3, Guam Code Annotated, and any other provision of law, the following rates shall
7 apply in computing, assessing, and collecting the liquid fuel tax, effective January
8 1, 2018:

9 (a) a tax at the rate of Fourteen Cents (\$0.14) per gallon on diesel fuel,
10 however between April 1, 2020 and September 30, 2020, the tax rate *shall be*
11 Ten Cents (\$0.10) per gallon; and

12 (b) a tax at the rate of Fifteen Cents (\$0.15) per gallon on all other liquid
13 fuel as defined herein *except* liquid fuel used for commercial aviation
14 purposes which is taxed at a rate of Eight Cents (\$0.08) per gallon. However
15 between April 1, 2020 and September 30, 2020, the tax rate for all other liquid

1 fuel defined herein, except liquid fuel used for commercial aviation purposes,
2 shall be Eleven Cents (\$0.11) per gallon.

3 **Section 2. Severability.** If any provision of this Act or its application to any
4 person or circumstance is found to be invalid or contrary to law, such invalidity *shall*
5 *not* affect other provisions or applications of this Act that can be given effect without
6 the invalid provision or application, and to this end the provisions of this Act are
7 severable.

8 **Section 3. Effective Date.** The Act *shall* become effective on April 1, 2020.