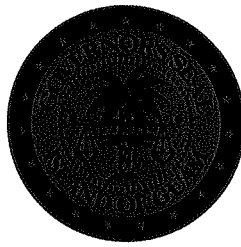


I Mina Trentai Kuåttro Na Liheslaturan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
262-34 (COR) As corrected by the Prime Sponsor; and amended by the Committee on Education, Finance and Taxation and further amended on the Floor.	Michael F.Q. San Nicolas	AN ACT TO REPEAL §§ 1, 3, 4, 16, 17, AND 18 AND TO AMEND §§2 AND 19, ALL OF PUBLIC LAW 34-87, RELATIVE TO REPEALING THE IMPOSITION OF A GENERAL SALES TAX IN GUAM.	3/19/18 8:20 a.m.	3/27/18	Committee on Appropriations and Adjudication	5/2/18 1:00 p.m. 6/5/18 5:00 p.m. 6/11/18 4:00 p.m.	7/2/18 11:18 a.m.	Fiscal Note Request 3/30/18	
			AS CORRECTED 3/22/18 2:54 p.m.	3/28/18	Committee on Education, Finance and Taxation		As amended by the Committee on Education, Finance, and Taxation.	Fiscal Note 4/4/18	
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	VETOED		NOTES	
	7/2/18	AN ACT TO REPEAL SECTIONS 1, 3, 4, 16, 17, AND 18; AND TO AMEND SECTION 2, ALL OF PUBLIC LAW 34-87, RELATIVE TO REPEALING THE IMPOSITION OF A GENERAL SALES TAX IN GUAM.	7/2/18	7/2/18 5:52 p.m.	7/13/18	7/13/18		Received: 7/13/18 Mess and Comm. Doc. No. 34GL-18-2077.	
	SESSION DATE		OVERRIDDEN	TRANSMITTED	PUBLIC LAW		DATE	NOTES	
7/17/18		7/17/18	7/17/18 4:10 p.m.	34-113		7/18/18	Received: 7/18/18 Mess and Comm. Doc. No. 34GL-18-2101.		



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor Of Guam.

JUL 18 2018

Honorable Benjamin J.F. Cruz
Speaker
I Mina'trentai Kudttro Na Liheslaturan Gudhan
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

GL#34-1& 2101
Speaker Benjamin J.F. Cruz

JUL 18 2018

Time: 2:45 [] AM [X] PM File No. _____
Received By: [Signature]

Dear Mr. Speaker:

Transmitted herewith is Bill No. 262-34 (COR), "AN ACT TO REPEAL SECTIONS 1, 3, 4, 16, 17, AND 18; AND TO AMEND SECTION 2, ALL OF PUBLIC LAW 34-87, RELATIVE TO REPEALING THE IMPOSITION OF A GENERAL SALES TAX IN GUAM," which was vetoed on July 13, 2018. The legislation is now designated as Public Law 34-113.

Senseramente,

EDDIE BAZA CALVO

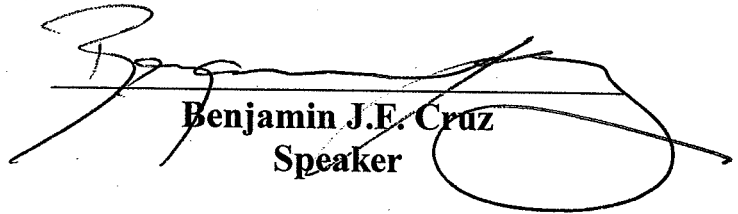
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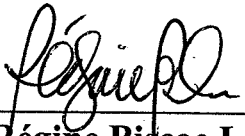
I MINA'TRENTAI KUATTRO NA LIHESLATURAN GUÅHAN
2018 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LÅHEN GUÅHAN*


This is to certify that **Bill No. 262-34 (COR)**, "AN ACT TO *REPEAL* SECTIONS 1, 3, 4, 16, 17, AND 18; AND TO *AMEND* SECTION 2, ALL OF PUBLIC LAW 34-87, RELATIVE TO REPEALING THE IMPOSITION OF A GENERAL SALES TAX IN GUAM," was reconsidered by *I Liheslaturan Guåhan* and after such consideration, did agree, on the 17th day of July 2018, to pass said bill notwithstanding the objections of *I Maga'låhen Guåhan* by a vote of eleven (11) members.


Benjamin J.E. Cruz
Speaker

Attested:


Régine Biscoe Lee
Legislative Secretary

This Act was received by *I Maga'låhen Guåhan* this 17th day of JULY, 2018,
at 4:10 o'clock P.m.


Assistant Staff Officer
Maga'låhi's Office

Public Law No. 34-113

I MINA'TRENTAI KUÁTTRO NA LIHESLATURAN GUÁHAN
2018 (SECOND) Regular Session

Bill No. 262-34 (COR)

As corrected by the Prime Sponsor;
and amended by the Committee on
Education, Finance and Taxation and
further amended on the Floor.

Introduced by:

Michael F.Q. San Nicolas

Thomas C. Ada

FRANK B. AGUON, JR.

William M. Castro

B. J.F. Cruz

James V. Espaldon

Fernando Barcinas Esteves

Régine Biscoe Lee

Tommy Morrison

Louise B. Muña

Telena Cruz Nelson

Dennis G. Rodriguez, Jr.

Joe S. San Agustin

Therese M. Terlaje

Mary Camacho Torres

**AN ACT TO REPEAL SECTIONS 1, 3, 4, 16, 17, AND 18;
AND TO AMEND SECTION 2, ALL OF PUBLIC LAW 34-
87, RELATIVE TO REPEALING THE IMPOSITION OF A
GENERAL SALES TAX IN GUAM.**

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

2 **Section 1. Repeal of General Sales Tax.** Section 1 of Public Law 34-87 is
3 hereby *repealed*.

4 **Section 2. Repeal of Use and Appropriation of Revenue from General**
5 **Sales Tax.** Section 3 of Public Law 34-87 is hereby *repealed*.

1 **Section 3. Repeal of Approval of Voters Not Required for General Sales**
2 **Tax.** Section 4 of Public Law 34-87 is hereby *repealed*.

3 **Section 4. Repeal of SNAP Exemption for General Sales Tax.** Section 16
4 of Public Law 34-87 is hereby *repealed*.

5 **Section 5. Repeal of General Sales Tax Visible as a Receipt Line Item.**
6 Section 17 of Public Law 34-87 is hereby *repealed*.

7 **Section 6. Repeal of Effective Date of General Sales Tax.** Section 18 of
8 Public Law 34-87 is hereby *repealed*.

9 **Section 7. Amendment of Monthly Returns for Alcoholic Beverage Tax,**
10 **Liquid Fuel Tax, Automotive Surcharges and Tobacco Tax.** Section 2 of Public
11 Law 34-87 is hereby *amended* to read:

12 “**Section 2.** § 26110(a) of Article 1, Chapter 26, Title 11, Guam Code
13 Annotated, is *amended* to read:

14 (a) Monthly Returns for Alcoholic Beverage Tax, Liquid Fuel Tax,
15 Automotive Surcharges and Tobacco Tax. Each taxpayer against whom a tax
16 is levied by the provisions of Articles 3, 4, 5, and 6 of this Chapter *shall* make
17 and file monthly returns of taxes with the Tax Commissioner on or before the
18 twentieth (20th) day following the close of the calendar month in which the
19 taxes shall accrue, and in the form and in accordance with the rules and
20 regulations prescribed by the Tax Commissioner. Except as may be
21 specifically hereinafter provided, payment covering the full amount of tax
22 liability as evidenced by the monthly return *shall* accompany such monthly
23 return.”