

I Mina'trentai Sais Na Lihelaturan Guåhan
BILL STATUS

| BILL NO. | SPONSOR | TITLE | DATE INTRODUCED | DATE REFERRED | CMTE REFERRED | PUBLIC HEARING DATE | DATE COMMITTEE REPORT FILED | FISCAL NOTES | NOTES |
|--------------|--------------------|--|---------------------|---------------|---------------|---------------------|-----------------------------|--------------|-------|
| 101-36 (COR) | Joe S. San Agustin | AN ACT TO ADD A NEW §26201(b) OF ARTICLE 2, CHAPTER 26, TITLE 11 GUAM CODE ANNOTATED, RELATIVE TO BUSINESS PRIVILEGE TAXES BEING ILLUSTRATED AS A RECEIPT LINE ITEM. | 4/1/21 3:27 p.m. | | | | | | |

**IMINA 'TRENTAIS AIS NA LIHESLATURAN GUÁHAN
2021 (FIRST) Regular Session**

Bill No. 101-36 (COR)

Introduced by:

Joe S. San Agustin 

**AN ACT TO ADD A NEW §26201(b) OF ARTICLE 2,
CHAPTER 26, TITLE 11 GUAM CODE ANNOTATED,
RELATIVE TO BUSINESS PRIVILEGE TAXES BEING
ILLUSTRATED AS A RECEIPT LINE ITEM.**

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

2 **Section 1.** §26201(b) of Article 2, Chapter 26 of Title 11, Guam Code
3 Annotated, is *added* to read:

4 “§26201. Levy.

5 (b) A person engaging in, transacting, conducting, continuing,
6 doing, or carrying on a business in Guam, who is required to pay
7 taxes levied in this Chapter shall show to each customer the
8 amount that will be transmitted to the government of Guam as a
9 receipt line item at the point of sale.

10 **Section 2. Severability.** *If any provision of this Act or its application to any*
11 *person or circumstance is found to be invalid or contrary to law, such invalidity shall*
12 *not affect other provisions or application of this Act which can be given effect without*
13 *the invalid provisions or application, and to this end the provisions of this Act are*
14 *severable.*

15 **Section 3. Effective Date.** This Act shall be effective on October 01, 2021.