

I Mina'trentai Siette Na Liheslaturan Guåhan
BILL STATUS

| BILL NO. | SPONSOR | TITLE | DATE INTRODUCED | DATE REFERRED | CMTE REFERRED | FISCAL NOTES | PUBLIC HEARING DATE | DATE COMMITTEE REPORT FILED | NOTES |
|--------------|--------------------|--|----------------------|---------------|---------------|--------------|---------------------|-----------------------------|-------|
| 308-37 (COR) | Therese M. Terlaje | AN ACT TO AUTHORIZE THE EXTENSION OF THE GAS TAX RELIEF ACT FOR FISCAL YEAR 2025, ENDING SEPTEMBER 30, 2025. | 5/22/24 8:00 a.m. | | | | | | |

I MINA'TRENTAI SIETTE NA LIHESLATURAN GUÅHAN
2024 (SECOND) Regular Session

Bill No. 308-37 (COR)

Introduced by:

Therese M. Terlaje 

**AN ACT TO AUTHORIZE THE EXTENSION OF THE
GAS TAX RELIEF ACT FOR FISCAL YEAR 2025,
ENDING SEPTEMBER 30, 2025.**

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

2 **Section 1. Authorization to Extend the *Gas Tax Relief Act*.** Except
3 for liquid fuel used for commercial aviation purposes, all levy of excise taxes,
4 automotive surcharges, and mass transit automotive surcharges on liquid fuel
5 *shall* be waived for the Fiscal Year 2025, ending September 30, 2025.

6 **Section 2. Appropriation.** The amount of Seven Million Eight
7 Hundred Twenty-three Thousand Seven Hundred Thirty-five Dollars
8 (\$7,823,735) is hereby appropriated to the Guam Highway Fund from Fiscal
9 Year 2024 General Fund in excess of the adopted revenue levels.

10 **Section 3. Requirement of a Written Declaration of Relief or**
11 **Reduction from the Levy of Taxes and Surcharges.** Every person or
12 business, whether engaged in the wholesale or retail of automotive fuel
13 products and who are no longer subject to the payment of excise taxes,
14 automotive surcharges, and mass transit automotive surcharges on liquid fuel
15 pursuant to this Act, shall submit to the Speaker of *I Liheslaturan Guåhan* and
16 the Director of the Department of Revenue and Taxation a written declaration,

1 under penalty of perjury, declaring that such relief or reduction from the levy
2 of taxes and surcharges herein were in fact not collected from the consumer
3 and are removed from the final cost of liquid fuel products for consumers, and
4 declaring the number of gallons of liquid fuel sold per month that were exempt
5 from the liquid fuel tax pursuant to this Act.

6 **Section 4. Effective Date.** This Act shall be effective upon enactment.

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