

*I Mina'Trentai Kuåttro Na Liheslaturan*  
**BILL STATUS**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED
258-34 (LS)	Therese M. Terlaje	AN ACT TO ALLOW THE IMMEDIATE TAXATION OF SHORT-TERM VACATION RENTAL UNITS BY AMENDING § 61136 OF CHAPTER 61, TITLE 21, GUAM CODE ANNOTATED.	3/13/18 1:03 p.m.

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

Bill No. 258-34(LS)

Introduced by:

Therese M. Terlaje 

**AN ACT TO ALLOW THE IMMEDIATE TAXATION OF SHORT-TERM  
VACATION RENTAL UNITS BY AMENDING § 61136 OF CHAPTER 61,  
TITLE 21, GUAM CODE ANNOTATED**

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

**Section 1. Legislative Findings and Intent.** *I Liheslatura* finds that a levy of excise tax on Short-term Vacation Rental Units was authorized by P.L. 33-165:6 since June 2016 but the levy has not yet been implemented due to the lack of rules and regulations. *I Liheslatura* further finds that failure to levy these taxes on this class of lodging is unfair to the rest of the hospitality industry and deprives the government of Guam of revenue at a time when revenue is greatly needed. *I Liheslatura* further finds that implementation of the levy can be accomplished immediately pursuant to the detailed mandates of the existing statutes and without the immediate need for further rules and regulations, similar to the already successful implementation of the levy on Bed and Breakfast establishments. It is therefore the intent of *I Liheslatura* to allow the Department of Revenue and Taxation to proceed according to statute, and to remove the requirement for adoption of rules and regulations if not deemed necessary by the Director of Revenue and Taxation, but to allow the Department to adopt rules if necessary.

**Section 2.** § 61136 of Title 21, Guam Code Annotated, is hereby amended to read:

2018 MAR 13 PM 1:03



1                   **“§ 61136. Short-term Vacation Rental Unit Regulations.**

2                   Notwithstanding Chapter 9 of Title 5, Guam Code Annotated, the Director  
3                   of the Department of Revenue and Taxation, shall issue or amend the  
4                   necessary application, certificates, and reporting forms in accordance with  
5                   this Chapter. ~~Subject to the Administrative Adjudication Act, The Director~~  
6                   of the Department of Revenue and Taxation shall may adopt or amend such  
7                   additional rules and regulations as are necessary and proper to implement the  
8                   provisions of this Sub-Article, subject to the Administrative Adjudication  
9                   Act.”