

*I Mina'trentai Sais 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
290-36 (LS)	James C. Moylan	AN ACT TO ADD A NEW § 26203(k)(39), §26201(a), (b), (c), (d), AND (e) TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO A TEMPORARY EXEMPTION OF BUSINESS PRIVILEGE TAXES ON THE AMOUNTS RECEIVED FROM THE RETAIL SALES OF LIQUID FUEL, AND TO MANDATE A VISIBLE BUSINESS PRIVILEGE TAX ON GROSS RECEIPTS OF LIQUID FUEL TRANSACTIONS.	4/7/22 1:14 p.m.						

*I MINA 'TRENTAI SAIS NA LIHESLATURAN GUÅHAN*  
**2022 (SECOND) Regular Session**

**Bill No. 290-36 (LS)**

Introduced by:

James C. Moylan 

**AN ACT TO ADD A NEW § 26203(k)(39), §26201(a), (b), (c), (d), AND (e) TO CHAPTER 26, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO A TEMPORARY EXEMPTION OF BUSINESS PRIVILEGE TAXES ON THE AMOUNTS RECEIVED FROM THE RETAIL SALES OF LIQUID FUEL, AND TO MANDATE A VISIBLE BUSINESS PRIVILEGE TAX ON GROSS RECEIPTS OF LIQUID FUEL TRANSACTIONS.**

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

**Section 1.** A new § 26203(k)(39) is here hereby *added* to Chapter 26, Title 11, Guam Code Annotated, to read as follows:

“(39) For a period of two (2) years from the date of the enactment of this Act, the amounts received from the retail sales of liquid fuel, pursuant to Article 4 of this Chapter.”

**Section 2.** A new § 26201(a), (b), (c), (d) and (e) are hereby *added* to Chapter 26, Title 11, Guam Code Annotated to read as follows:

**§26201. Levy.**

(a) There is hereby levied and *shall* be assessed and collected monthly privilege taxes against the persons on account of their businesses operating within and without Guam measured by the application of rates against values, gross proceeds of sales or gross income, as the case may be.

1           (b) Notwithstanding any other provisions of the law, rule, or  
2 regulation to the contrary, a person engaging in, transacting, conducting,  
3 continuing, doing, or carrying on a business in Guam which retails liquid  
4 fuel pursuant to Article 4 of this Chapter, shall show to each customer on the  
5 receipts from their liquid fuel transaction, what amount from the gross liquid  
6 fuel amount is the business privilege tax amount which shall be transmitted  
7 to the government of Guam.

8           (c) Notwithstanding any other provisions of the law, rule, or  
9 regulation to the contrary, a person engaging in, transacting, conducting,  
10 continuing, doing, or carrying on a business in Guam which retails liquid  
11 fuel pursuant to Article 4 of this Chapter, shall place a display at their retail  
12 business in a visible area, as well as at the fuel pump, what the amount of the  
13 business privilege tax is within the gross amount of the liquid fuel per  
14 gallon.

15           (d) Notwithstanding any other provisions of the law, rule, or  
16 regulation to the contrary, if the business privilege tax is exempted on the  
17 retail transactions of liquid fuel, a person engaging in, transacting,  
18 conducting, continuing, doing, or carrying a business in Guam which retails  
19 liquid fuel, pursuant to Article 4 of this Chapter, shall place a display at their  
20 retail business in a visible area, as well as the fuel pump, what amount from  
21 the gross amount of the liquid fuel per gallon would have been the business  
22 privilege tax, and that amount shall not be levied on the customer.

23           (e) Notwithstanding the Administrative Adjudication Law, the  
24 Director of the Department of Revenue and Taxation shall promulgate the  
25 necessary rules to effectively implement 11 GCA §26201(b), (c), and (d), no  
26 later than sixty days from the enactment of this Act. The rules shall become  
27 effective upon submission to I Liheslaturan Guahan. Subsequent changes to

1            such rules shall be pursuant to the Administrative Adjudication Law or by  
2            statute.

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