

**3 GAR - BUSINESS REGULATIONS
CH. 7 - GAMING**

**CHAPTER 7
GAMING**

SOURCE: The original publication was made on February 15, 1975.

2022 NOTE: The Supreme Court of Guam held in *Camacho v. Shimizu*, 2021 Guam 22 (Dec. 21, 2021), that the gaming regulations submitted by the Department of Revenue and Taxation (DRT) to the Guam Legislature pursuant to P.L. 26-052:4 (Oct. 17, 2001) and codified in this chapter, were void because: 1) they were not adopted in compliance with Guam’s Administrative Adjudication Law, 5 GCA § 9100 et seq.; 2) P.L. 26-052 did not express legislative intent to exempt DRT from complying with Guam’s Administrative Adjudication Law when promulgating them; and 3) P.L. 32-060 (July 9, 2013) did not ratify these gaming regulations. The court affirmed the Superior Court judgment that both the gaming regulations, and licenses issued under the regulations, were void.

In light of *Camacho v. Shimizu*, 2021 Guam 22, Articles 1, 3, 4, and 5 will no longer be published in the GAR. Article 2 had been previously repealed by operation of law.

2012 NOTE: Rule-making authority for the formulation of gaming control rules and regulations by the Department of Revenue and Taxation is found in Public Law 26-052:4 (Oct. 17, 2001), which states:

“Notwithstanding any other provision of law, the Cockpit License Board, together with the Department of Revenue and Taxation, is hereby authorized to promulgate necessary rules and regulations to create a comprehensive regulatory scheme to regulate all gaming activities on Guam; provided, that the rules and regulations shall restrict gaming activities to those authorized and licensed on Guam as of August 1, 2001.”

Pursuant to this authority, the Department of Revenue and Taxation filed the gaming control regulations with the Legislative Secretary on January 3, 2003, consisting of rules and regulations now found in Articles 1 to 5 herein. See 5 GCA § 9100 et seq. (Guam’s Administrative Adjudication Law). This submission from the Department of Revenue and Taxation stated the following:

“Upon codification of these regulations, Chapter 5 of Title 11 of the Guam Code Annotated will be repealed and re-enacted, to be replaced by these regulations [.]”

And,

“Chapter 39 of Title 22 Guam Code Annotated is hereby repealed in its entirety and re-enacted under Chapter 5 of Title 11 Guam Code Annotated [.]”

However, section 4 of Public Law 26-52 did not authorize the Department of Revenue and Taxation to repeal and reenact existing Guam law. Section

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4 of Public Law 26-052 authorized the Department of Revenue and Taxation only to “promulgate necessary rules and regulations to create a comprehensive regulatory scheme to regulate all gaming activities on Guam.” Public Law 26-052:4 (Oct. 17, 2001). The gaming control regulations are not codified in the Guam Code Annotated, but placed in this chapter.

- Article 1. Gaming Control Act. [Invalidated]
- Article 2. Dog Racing - Pari-Mutuel. [Repealed]
- Article 3. Non-Profit Bingo. [Invalidated]
- Article 4. Cockfighting. [Invalidated]
- Article 5. Miscellaneous. [Invalidated]
- Article 6. Games of Chance.

ARTICLE 1
GAMING CONTROL ACT

SOURCE: Article 1 was formerly entitled “General Racing Operations” Rules and Regulations for dog racing, and were filed with the Legislative Secretary on April 29, 1985. This article now contains rules and regulations governing gaming, which were filed with the Legislative Secretary on January 3, 2003 pursuant to Public Law 26-052:4 (Oct. 17, 2001). These regulations were declared void by the Supreme Court of Guam in *Camacho v. Shimizu*, 2021 Guam 22 (Dec. 21, 2021).

2022 NOTE: In light of the invalidation of these regulations by *Camacho v. Shimizu*, 2021 Guam 22 (Dec. 21, 2021), they will no longer be published in the GAR.

ARTICLE 2
DOG RACING - PARI-MUTUEL

[REPEALED]

2012 NOTE: Article 2 was originally entitled “Territorial Lottery” Rules and Regulations filed with the Legislative Secretary on April 29, 1985. Public Law 19-019 (August 1988) repealed the Territorial Lottery Law completely and repealed the Criminal Code exemption from prosecution for territorial lotteries. Public Law 19-19 made such lotteries illegal; thus the corresponding rules and regulations were repealed by operation of law. On January 23, 2003, rules and regulations entitled “Dog Racing – Pari-Mutuel” Rules and Regulations were filed with the Legislative Secretary on January 3, 2003, pursuant to Public Law 26-052:4 (Oct. 17, 2001), and were placed in Article 2.

Public Law 30-162:3 (July 16, 2010) repealed and reenacted 11 GCA, Chapter 5, and established a prohibition against dog racing. Thus, rules and regulations in this article are repealed by operation of law.

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**ARTICLE 3
NON-PROFIT BINGO**

SOURCE: Contained within the Gaming Control Act rules and regulations that were filed with the Legislative Secretary on January 3, 2003 pursuant to Public Law 26-052:4 (Oct. 17, 2001). These regulations were declared void by the Supreme Court of Guam in *Camacho v. Shimizu*, 2021 Guam 22 (Dec. 21, 2021).

2022 NOTE: In light of the invalidation of these regulations by *Camacho v. Shimizu*, 2021 Guam 22 (Dec. 21, 2021), they will no longer be published in the GAR.

**ARTICLE 4
COCKFIGHTING**

SOURCE: Contained within the Gaming Control Act rules and regulations that were filed with the Legislative Secretary on January 3, 2003 pursuant to Public Law 26-052:4 (Oct. 17, 2001). These regulations were declared void by the Supreme Court of Guam in *Camacho v. Shimizu*, 2021 Guam 22 (Dec. 21, 2021).

2022 NOTE: In light of the invalidation of these regulations by *Camacho v. Shimizu*, 2021 Guam 22 (Dec. 21, 2021), they will no longer be published in the GAR.

2012 NOTE: The promulgation of these rules were pursuant to Public Law 26-052:4. It is unclear of their effect, if any, on the rules and regulations contained in Chapter 3 entitled "Cockpit License Board," which were promulgated pursuant to 22 GCA § 39103.

**ARTICLE 5
MISCELLANEOUS**

SOURCE: Contained within the Gaming Control Act rules and regulations that were filed with the Legislative Secretary on January 3, 2003 pursuant to Public Law 26-052:4. These regulations were declared void by the Supreme Court of Guam in *Camacho v. Shimizu*, 2021 Guam 22 (Dec. 21, 2021).

2022 NOTE: In light of the invalidation of these regulations by *Camacho v. Shimizu*, 2021 Guam 22 (Dec. 21, 2021), they will no longer be

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published in the GAR.

ARTICLE 6
GAMES OF CHANCE

SOURCE: Entire article added by P.L. 35-010:1 (May 3, 2019) pursuant to the authority granted by P.L. 35-004 (Apr. 3, 2019). Renumbered and subsection designations added/altered pursuant to the authority of 1 GCA § 1606.

- § 7601. Definitions.
- § 7602. Protocol for Authorization, Procurement of Vendors, Projected Revenues, Security Protocol, and Maintenance Plan.
- § 7603. Procurement Of Vendors.
- § 7604. Number of Vendors; Limited.
- § 7605. Vendor; Minimum Bid.
- § 7606. Projected Revenue.
- § 7607. Security Protocol.
- § 7608. Maintenance Plan.
- § 7609. Licensing: General Provisions.
- § 7610. Licensing: Registration Form.
- § 7611. Applications: Application for Business License; Fees.
- § 7612. Applications: Approval.
- § 7613. General Conduct of Games of Chance: Participant, Employee; Restriction Minimum Age.
- § 7614. General Conduct of Games of Chance: Member in Charge of Conduct of Games.
- § 7615. General Conduct of Games of Chance: Operation; Rules.
- § 7616. General Conduct of Games of Chance: Operation; Times.
- § 7617. General Conduct of Games of Chance: Operation; Location.
- § 7618. Compliance: Compliance Officers; Access to Games of Chance.
- § 7619. Compliance: Cash Control Sheets and Reporting Forms.
- § 7620. Conduct of Traditional Bingo.

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- § 7621. Conduct of House of Cards.
- § 7622. Management of Games of Chance by Mayors' Council of Guam, Timelines.
- § 7623. Report of Operations.
- § 7624. Final Reports.
- § 7625. Determination of Proceeds.

Attachment A

Attachment B

2022 NOTE: Attachments A and B were appended to P.L. 35-010, available on the Guam Legislature Archive website:

https://www.guamlegislature.com/35th_public_laws.htm.

§ 7601. Definitions.

(a) Games of Chance. Games of chance are limited to the following and will be clearly defined in the bid packets provided to the vendors:

- (1) Beto Beto
- (2) Color Game
- (3) Big & Small
- (4) Poker, to include, but not be limited to, Texas Hold'em
- (5) *Pusoy*
- (6) Baccarat
- (7) Blackjack
- (8) Monte
- (9) Bingo.

(b) Carnival Games. A carnival game played for entertainment in which:

- (1) the contestant actively participates;
- (2) the outcome depends in a material degree upon the skill of the contestant;
- (3) only merchandise prizes are awarded;

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(4) the outcome is not in control of the operator; and

(5) the wagers are placed, the winners are determined, and a distribution of prizes or property is made in the presence of all persons placing wagers at such game.

(c) House of Cards. A restricted, enclosed area where operation of the following games is limited: Poker, including, but not limited to, Texas Hold'em, *Pusoy*, Baccarat, Blackjack, and Monte.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 1.0 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7602. Protocol for Authorization, Procurement of Vendors, Projected Revenues, Security Protocol, and Maintenance Plan.

Authorization for games of chance shall be pursuant to these rules and regulations and upon the issuance of a proclamation by *I Maga'hågan Guåhan*.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 2.0 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7603. Procurement of Vendors.

Bids for games of chance shall be opened publicly and read out loud at an announced date and time. Vendors shall be selected through a sealed-bid process with the successful bidders being both in good standing with the Department of Revenue and Taxation (DRT) and the highest bidders for each activity. For activities that allow for more than one (1) vendor, the successful bidders shall also be in good standing with DRT and will be ranked in descending order and will be awarded in that order. No vendor may submit a bid whom does not participate in a pre-bid conference. All prospective bidders must include a police and court clearance. Bidders not in good standing with DRT at the time of the bid or during the Guam Island Fair and Liberation Day Carnival, will not be qualified to bid or participate as a vendor at the Guam Island Fair and Liberation Day Carnival. The pre-bid conference will be publicly noticed and all successful bidders will be publicly announced.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 2.1 of Exhibit A,

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renumbered pursuant to the authority of 1 GCA § 1606.

§ 7604. Number of Vendors; Limited.

The number of allowable vendors for each type of game of chance and carnival games are listed below:

- (a) House of Cards - two (2)
- (b) Beto Beto - two (2)
- (c) Color Game - four (4)
- (d) Big & Small - two (2)
- (e) Carnival Games - fifty (50).

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 2.2 of Exhibit A, renumbered and designations added pursuant to the authority of 1 GCA § 1606.

§ 7605. Vendor; Minimum Bid.

(a) House of Cards Minimum Bid – Two Hundred Fifty Thousand Dollars (\$250,000) each

(b) Beto Beto Minimum Bid – Five Thousand Dollars (\$5,000) each

(c) Color Game Minimum Bid – Seven Thousand Five Hundred Dollars (\$7,500) each

(d) Big & Small Minimum Bid – Twenty thousand Dollars (\$20,000) each

(e) Carnival Games Minimum Bid – One Hundred Fifty Dollars through One Thousand Dollars (\$150 - \$1,000) each depending on the type of game proposed, as will be further specified in the bid packet.

(f) If minimum bid is not met, highest bidder will be considered. If minimum bid is not met, the Carnival Committee may consider a lower minimum bid and do a rebid process.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 2.3 of Exhibit A, renumbered and designations added pursuant to the authority of 1 GCA § 1606.

§ 7606. Projected Revenue.

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The projected revenue is dependent upon the number of vendors that actually participate. A preliminary forecast assumes that each of the available number of slots is awarded at the minimum bid level for the games of chance only which would yield Five Hundred Eighty Thousand Dollars (\$580,000). It is further assumed that all fifty (50) slots for Carnival Games will be awarded at a minimum bid level of One Hundred Fifty Dollars (\$150) that will yield an additional Seven Thousand Five Hundred Dollars (\$7,500). The total projected revenue based on these assumptions would be Five Hundred Eighty-seven Thousand Five Hundred Dollars (\$587,500).

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 2.4 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7607. Security Protocol.

In order to ensure that no person under the age of twenty-one (21) will be allowed to partake in the games of chance inside the House of Cards, and to minimize the exposure of persons under the age of twenty-one (21) to these games, each vendor will be required to verify the age of each participant. No one under the age of twenty-one (21) shall be employed by or present in any manner within the House of Cards. Any government issued identification (foreign or domestic) shall be sufficient for age verification. Further, the House of Cards will be a completely enclosed area and access will be limited as further described in Section 5.8.1 below. Additionally, plain-clothed security personnel may be present in any House of Cards. If a person under the age of twenty-one (21) is found within a House of Cards at any time, the House of Cards vendor shall, in the first such instance, be issued a One Thousand Dollars (\$1,000) penalty payable to the Treasurer of Guam within five (5) business days of the occurrence; in the second instance, the House of Cards vendor shall be issued a Five Thousand Dollars (\$5,000) penalty payable to the Treasurer of Guam within five (5) business days; in the third instance, the House of Cards vendor shall be shut down and no longer able to operate during the Guam Island Fair and Liberation Day Carnival; and shall be prohibited from participating in future bids for the next five (5) years. Any and all revenues derived from such penalties shall be appropriated to Guam Behavioral Health and Wellness Center.

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SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 2.5 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7608. Maintenance Plan.

The Guam Island Fair and Liberation Day Carnival will implement a zero waste policy. Sorting stations will be placed throughout the grounds so that items can be separated for recycling and proper disposal. Food waste will be provided to local pig farmers for their use. All trash will be disposed of daily. All vendors are required to pay cleaning deposits of Two Hundred Dollars (\$200) to ensure proper clean up and removal of booths and associated structures within fifteen (15) days of the last day of operations. The refundable cleaning deposit fees are: Five Thousand Dollars (\$5,000) for House of Cards; Two Thousand Five Hundred Dollars (\$2,500) for Big & Small, Color Game, Beto-Beto; Five Hundred Dollars (\$500) for Food, Confectionaries, Drinks, Amusement Rides, Live Animal Displays; Two Hundred Dollars (\$200) for Carnival Games; and One Hundred Dollars (\$100) for Miscellaneous. Fees will only be refunded after an inspection is done by the Carnival Committee and accepts the area as being returned to its pre-carnival condition. Any expenses that must be incurred by the Carnival Committee to return the vendor's assigned area to pre-carnival condition will be deducted from the refundable clean up fee. If costs are incurred to return the area to pre-carnival condition, then no refund will be made and vendor will be billed and obligated to pay additional costs. The following services may be contracted out: portable restroom rental with daily cleaning services, grass cutting, ground maintenance, and solid waste removal.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 2.6 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7609. Licensing: General Provisions.

(a) Every qualified individual or organization that has been awarded an opportunity to operate games of chance or carnival games at the Guam Island Fair and Liberation Day Carnival must obtain a business license for operation from the Department of Revenue and Taxation.

(b) A business license issued by the Department of Revenue

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and Taxation shall only be valid during the period of operation for the Guam Island Fair and Liberation Day Carnival.

(c) Licensees are only authorized to operate upon the official Guam Island Fair and Liberation Day Carnival grounds.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 3.1 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7610. Licensing: Registration Form.

Registration for a business license shall be upon a form supplied by the Department of Revenue and Taxation.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 3.2 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7611. Applications: Application for Business License; Fees.

(a) Each individual or organization requesting a business license to operate at the Guam Island Fair and Liberation Day Carnival shall complete an application provided by the Department of Revenue and Taxation and provide proof of eligibility for issuance of said license, and pay any fees associated with such license. Such proof shall include the following:

(1) the by-laws and constitution or any other written authority under which the applicant organization operates;

(2) the names and addresses of a minimum of five (5) individuals over the age of eighteen (18) who are to be primarily responsible for the conduct of the games of chance on each occasion; and

(3) if incorporated, a copy of the applicant organization's articles of incorporation.

(b) The Department of Revenue and Taxation, when provided all the information required by this Section and upon its considered review of such qualifying information, and being satisfied that the applicant is qualified, shall issue a business license.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 4.1 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7612. Applications: Approval.

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No business license shall entitle any organization to hold, operate or conduct, or assist in holding, operating or conducting of, any game or games of chance outside of the official times and locations of operation for the Guam Island Fair and Liberation Day Carnival.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 4.2 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7613. General Conduct of Games of Chance: Participant, Employee; Restriction Minimum Age.

No licensee shall permit any person under the age of eighteen (18) years to participate in any games of chance located outside of the House of Cards. In order to enter the House of Cards, licensees shall ensure that all patrons are at least twenty-one (21) years of age or older. Further, no person under the age of twenty-one (21) shall be employed by the House of Cards vendor or present in any manner within the House of Cards.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 5.1 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7614. General Conduct of Games of Chance: Member in Charge of Conduct of Games.

(a) The officers of a licensee shall designate a bona fide, active member to be in charge of, and primarily responsible for, the conduct of the game of chance on each occasion.

(b) The member in charge shall supervise all activities on the occasions for which he or she is in charge, and shall be responsible for making the required report of operations thereof.

(c) The member in charge shall be familiar with the provisions of all relevant laws and rules and regulations.

(d) All members designated in charge of conduct of games shall submit a police and court clearance.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 5.2 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7615. General Conduct of Games of Chance: Operation; Rules.

All games of chance shall be fully defined and described in

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bid packets.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 5.3 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7616. General Conduct of Games of Chance: Operation; Times.

(a) Games of chance shall operate on Monday to Thursday from 4:00 p.m. - 12:00 a.m., on Friday from 4:00 p.m. - 2:00 a.m., on Saturdays from 12:00 p.m. - 2:00 am, and on Sundays from 12:00 p.m. - 12:00 a.m. Saturday hours shall be in effect for any night prior to, or on an official federal or Guam holiday during the time period authorized.

(b) Games of chance shall begin no earlier than the opening day of the Guam Island Fair and Liberation Day Carnival, and shall cease operations no later than sixty (60) calendar days from the date of the opening day.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 5.4 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7617. General Conduct of Games of Chance: Operation; Location.

Any games of chance shall only operate on the official grounds of the Guam Island Fair and Liberation Day Carnival, as specified by the official proclamation of the Governor of Guam authorizing the games of chance at the Guam Island Fair and Liberation Day Carnival.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 5.5 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7618. Compliance: Compliance Officers; Access to Games of Chance.

The Department of Revenue and Taxation shall have two (2) Compliance Officers present on the grounds at all times of operation. Compliance Officers shall have unfettered access to all areas of operations of the games of chance.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 5.6.1 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7619. Compliance: Cash Control Sheets and Reporting

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Forms.

Each individual Game of Chance Booth shall utilize the Cash Control Report Sheets in the form depicted in Attachments “A” and “B” to these Rules that are fully incorporated herein by this reference as if fully set forth here. The Department of Revenue and Taxation shall verify “start cash” before opening and “end cash” daily.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 5.6.2 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7620. Conduct of Traditional Bingo.

(a) Bingo; Prohibition of Electronic Minding Devices and Card Minding Devices. No licensee shall permit the use of electronic minding devices or card minding devices while operating bingo.

(b) Operation.

(1) All bingo games shall be played on non-reusable cards that are to be indelibly marked when played.

(2) The equipment used in the playing of bingo and the method of play shall be such that each card shall have an equal opportunity to be a winner.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 5.7.1 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7621. Conduct of House of Cards.

(a) Participant, Employee; Restriction Minimum Age. No licensee shall permit any person under the age of twenty-one (21) years to enter or participate in any games of chance within the House of Cards. This shall include that no one under the age of twenty-one (21) shall be employed by the House of Cards vendor or present in any manner within the House of Cards.

(b) Prohibition of Currency Other Than Official Chips. No licensee shall permit the use of any currency to be used during the conduct of games other than official chips. Official chips shall be purchased within the House of Cards for use during game play. Official chips may only be purchased and redeemed at a centralized location within the House of Cards.

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SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 5.8.1 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7622. Management of Games of Chance By Mayors' Council of Guam, Timelines.

The Mayors' Council of Guam will have representation present at all times that the Guam Island Fair and Liberation Day Carnival is in operation. Said representative will monitor the conduct of all games of chance wherever located on the carnival grounds either in stand-alone booths or within a House of Cards. Representatives will ensure that all vendors are appropriately licensed and are providing the required reports to the Department of Revenue and Taxation Compliance Officers on a daily basis.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 6.0 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7623. Report of Operations.

(a) Form; Time.

(1) The report of operation shall be on the form provided by the Department of Revenue and Taxation. The report shall contain the following information:

(A) gross receipts derived from each day of operation; and

(B) a list of prizes offered or given and their respective values, if applicable.

(2) The licensee shall file one (1) copy of the report with the Compliance Officer at the close of each day of operation.

(b) Supply of Forms. Forms for the Report of Operations shall be supplied by the Department of Revenue and Taxation or the Compliance Officer upon request by a licensee.

(c) Report; No Game Held. When a game is not held on any date when a license authorizes it to be held, a report to that effect shall nonetheless be filed with the Compliance Officer with the report for the next day of operation.

(d). Default. If a licensee fails to file a report within the time required, or if a report is not properly verified, or not fully,

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accurately and truthfully completed, licensed operations shall be suspended until such time as the default has been corrected. If there is a subsequent suspension, the license shall be revoked for the remainder of the Guam Island Fair and Liberation Day Carnival; and, no fees shall be reimbursed. Additionally, the vendor shall be prohibited from participating in future bids for the next five (5) years.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 7.0 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7624. Final Reports.

(a) Report by Department of Revenue and Taxation. Within sixty (60) days of the conclusion of the Guam Island Fair and Liberation Day Carnival activities, the Department of Revenue and Taxation shall submit to the Governor and the Office of Public Accountability a report containing the following information as to the operation of all games of chance occurring at the Guam Island Fair and Liberation Day Carnival:

- (1) the number of licenses issued;
- (2) the names and addresses of each licensee;
- (3) the aggregate amount of license fees collected;
- (4) the name and address of all persons detected in violation of the laws or regulations; and
- (5) the total amount of business privilege taxes and other taxes collected.

(b) Audit of the Mayors' Council of Guam. The Mayors' Council of Guam shall be subject to an audit by the Office of Public Accountability (OPA) within thirty (30) days of completion of the Guam Island Fair and Liberation Day Carnival. All financial documents that are required for this audit shall be submitted by the Mayors' Council of Guam to the OPA. The OPA shall publish the audit and submit its report to the Speaker of *Liheslaturan Guåhan*.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 7.5 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.

§ 7625. Determination of Proceeds.

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(a) The proceeds from the games of chance are used to fund the events related to Liberation Day, including, but not limited to, memorial events hosted throughout the months of July and August, the Liberation Parade, fireworks displays, and other events traditionally associated with the Guam Island Fair and Liberation Day Carnival, as well as attendant operational costs, and the costs incurred by the Department of Revenue and Taxation in fulfilling the compliance mandates set forth by Public Law 35-4, to include, but not limited to, staffing, equipment, and overtime.

(b) The net proceeds of the games of chance will be distributed in accordance with 1 GCA § 1013; specifically, the proceeds will be split equally between the Mayors' Council of Guam and a charity or worthy public cause chosen by the First Gentleman. The fifty percent (50%) of the proceeds allocated to the Mayors Council of Guam shall be deposited in the Mayors Council of Guam Revolving Fund to be used on projects that are voted on by the Mayors as a whole. This Fund is subject to audit by the OPA. The remaining fifty percent (50%) of the proceeds shall be allocated to the First Gentleman's choice of a worthy public cause.

SOURCE: Added by P.L. 35-010:1 (May 3, 2019) as § 8.0 of Exhibit A, renumbered pursuant to the authority of 1 GCA § 1606.
