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CH. 22 ANNUAL EXCISE AND ADMISSION TAXES

CHAPTER 22
ANNUAL EXCISE AND ADMISSION TAXES

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§ 22101. Administration and Enforcement.

The provisions of Chapter 26, Article 1, of this Title, notwithstanding §26109 hereof, shall, except as otherwise provided in this Chapter, apply to taxes imposed under this Chapter.

SOURCE: GC § 19203.

§ 22102. Definitions.

As used in this Chapter:

(a) *Commissioner* means the Commissioner of Revenue and Taxation, Government of Guam.

(b) *Person* means any individual, firm, copartnership, joint venture, association, corporation, estate, trust, or other group or combination acting as a unit.

SOURCE: GC § 19203.1.

§ 22103. Collection.

The payment of taxes imposed by this Chapter shall be at such times and by such means, including returns, stamps, tickets, decalcomania, or such other reasonable devices or methods, as shall be prescribed by the Commissioner by regulation.

SOURCE: GC § 19203.2.

§ 22104. Penalty.

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There is hereby imposed a penalty at the rate of twenty-five percent (25%) of the amount of any tax imposed by this Chapter for each quarter or fraction of a quarter that any such tax remains unpaid to the Commissioner after the due date. The penalties imposed by §§26111(a) and 26111(b), shall not apply to taxes imposed by this Chapter.

SOURCE: GC § 19203.3.

§ 22105. Willful Failure to File Return, Supply Information, or Pay Tax.

Any person required under this Chapter to pay any tax, or by regulations made under authority thereof to make a return, keep any records, or supply any information, who willfully fails to pay such tax, make such return, keep such record, or supply such information, at the time or times required by law or regulation, shall, in addition to other penalties provided by law, be guilty of a misdemeanor.

SOURCE: GC § 19203.4.

ARTICLE 2
TAX ON AMUSEMENT DEVICES

- § 22201. Department; Rules & Regulations.
- § 22202. Imposition.
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- § 22209. Use of Poker Machine Revenues. [Repealed].
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- § 22211. Penalty.

§ 22201. Department; Rules & Regulations.

The Department of Revenue and Taxation shall have responsibility for the implementation of the provisions of this Chapter.

SOURCE: GC § 19000 added by P.L. 18-7:16, enacted July 8,1985; R/R by P.L. 19-24:3.

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§ 22202. Imposition.

A license fee is imposed on each of the following amusement devices which are operating to produce revenue in Guam on the effective date of this Chapter (apportioned in accordance with §22207 of this Chapter), or thereafter manufactured or constructed in, imported into Guam, maintained or permitted in Guam, and operated to produce revenue in Guam, and annually thereafter on July 1, at the rate stated:

(a) on each pinball machine, including pachinko or similar machines, One Hundred Dollars (\$100.00);

(b) on each multiple coin pinball machine, Five Hundred Dollars (\$500.00);

(c) on each coin-activated phonograph or other coin-activated music producing machine, Forty Dollars (\$40.00) plus Fifteen Dollars (\$15.00) for each coin slot in excess of one (1);

(d) on each coin-activated kiddie ride, designed for the use of children, Fifty Dollars (\$50.00);

(e) on each video horse or greyhound race machine, One Thousand Two Hundred Fifty Dollars (\$1,250.00);

(f) on each video type symbolic amusement machine or any other amusement device that is not listed in this Section, Five Hundred Dollars (\$500.00);

(g) on any amusement device that allows for more than one (1) person to participate, either by use of an additional coin slot, table, box, video screen, chair with screen monitor or other means allowing multiple concurrent participation, an additional license fee of Twenty-five Dollars (\$25.00) *shall* be imposed for each coin slot in excess of one (1); and

(h) on each coin-activated video amusement device designed for the use of children, Fifty Dollars (\$50.00).

No slot machine or amusement device set to make progressive or automatic payouts *shall* be licensed under this Section. No gambling device as defined in 9 GCA §64.20(b) shall be licensed under this Section.

SOURCE: GC § 19200 as amended by P.L. 18-07:7, P.L. 18-33:32, and P.L. 18-40:63; amended by P.L. 21-42:14. Amended by P.L. 29-002:V:I:15 (May 18, 2007)

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NOTE: Reference Subsection (f): § 22208 was repealed by P.L. 19-4:2; however, see Note at the position where that section would normally appear in this Chapter.

§ 22203. Additional Fee for Poker Machines.

[Repealed.]

SOURCE: Added by P.L. 18-33:33 as GC 19200.01. Repealed by P.L. 19-24:3.

§ 22204. Definition.

[Repealed.]

SOURCE: GC § 19200.1 GC. Repealed by P.L. 19-24:7.

§ 22205. Registration.

Every amusement device shall be registered with the Commissioner in accordance with regulations. Such regulations may provide for a suitable identification certificate, tag, or decalcomania for each device required to be registered. It shall be a misdemeanor for any person to own, lease, operate, be in possession of, any such amusement device, or for any person owning, leasing, or occupying any premises to have or permit thereon any such amusement device which is not registered in accordance with regulations.

SOURCE: GC § 19200.2.

§ 22206. Liability for Tax.

The tax imposed by this Article shall be the liability of any owner or lessee, or any officer, manager, or representative of any owner or lessee, of the amusement device, or any person operating or managing any business enterprise at which such amusement device is offered for patronage. This Section shall not be construed as imposing the tax more than once on a single amusement device in a single year.

SOURCE: GC § 19200.3.

§ 22207. Apportionment.

When the tax attaches subsequent to July 1st in any tax year, it shall apply on the basis of one twelfth (1/12) of the annual rate for each full month or fraction thereof remaining in the tax year.

SOURCE: GC § 19200.4.

§ 22208. Declaration of Exemption.

[Repealed.]

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NOTE: § 22208, enacted by P.L. 17-56 as §19200.5 GC, was repealed by P.L. 19-4:2.

Section 5 of P.L. 19-4 contained the following language:

"Section 5. No section of this Act shall be construed to allow the operation of slot machines in the territory of Guam."

§ 22209. Use of Poker Machine Revenues.

[Repealed.]

SOURCE: GC § 19200.05 added by P.L. 18-7:12. Subsection (f) added by P.L. 18-08:6 and (g) by P.L. 18-08:18. Repealed by P.L. 19-24:6.

§ 22210. Poker Machine Meters.

Each poker machine licensed pursuant to Subsection (e) of § 22202 of this Title shall have a meter as a component part or installed thereon. The meter shall show total cash paid into the machine. Only the Director of Revenue and Taxation or his agent shall have access to the meter for the purpose of resetting and reading it. The meter readings shall be used to assist in the enforcement of the business privilege tax. The Director of Revenue and Taxation shall promulgate rules in accordance with the Administrative Adjudication Act setting requirements for the meters, access to them and use of the readings.

SOURCE: GC § 19200.02 added by P.L. 19-4:7, effective May 21, 1987. Amended by P.L. 29-002:VI:28 (May 18, 2007) the name, Gross Receipts Tax, changed to Business Privilege Tax.

NOTE: P.L. 19-4:8 contained the following language:

"Section 7 of this Act shall take effect 90 days following enactment.

Public Law 19-24 banned all future imports of poker machines into Guam. Shortly thereafter, the U.S. Attorney seized all known poker machines which were still "legal" under Guam law. Therefore, there are now (1993) no "legal" poker machines on Guam to which this section applies.

§ 22211. Penalty.

Any revenue producing or revenue generating amusement device that is *not* registered and licensed according to this Chapter, *shall* be subject to seizure and confiscation. The owner of such device *shall* be fined Five Thousand Dollars (\$5,000.00) for each confiscated amusement device and such amusement device *shall* be duly registered and licensed prior to release. The owner *shall* bear all costs of the storage, handling, destruction and disposal of such device."

SOURCE: Added by P.L. 29-002:V:I:16 (May 18, 2007).

ARTICLE 3
ADMISSION TAX

NOTE: Article 3 (§§22301 through 22309, inclusive) repealed by P.L. 22-17:1.

ARTICLE 4
TAX ON RECREATION FACILITIES

- § 22401. Imposition.
- § 22402. Registration.
- § 22403. Liability for Tax.
- § 22404. Apportionment.

§ 22401. Imposition.

An excise tax is hereby imposed on each of the following recreation facilities in Guam on the effective date of this Chapter (apportioned in accordance with § 22404), or thereafter manufactured or constructed in Guam, imported into Guam, maintained or permitted in Guam, and used in connection with any commercial business enterprise engaged in for profit wherein such facility is offered for patronage, and annually thereafter on July 1, at the rate stated:

- (a) on each regulation bowling alley or regulation ten (10)-pin alley, Fifty Dollars (\$50.00) for each individual alley;
- (b) on each regulation golf course, Five Hundred Dollars (\$500.00) for each nine (9) holes or fraction thereof;
- (c) on each golf driving range, or miniature golf course, Two Hundred Dollars (\$200.00);
- (d) on each pool or billiard table, Twenty-five Dollars (\$25.00);
- (e) on each shooting range/gallery, Two Hundred Fifty Dollars (\$250.00);
- (f) on each game room, Two Hundred Dollars (\$200.00);
- (g) on each go-cart facility, Two Hundred Dollars (\$200.00);
- (h) on each off-track racing park, Two Hundred Fifty Dollars (\$250.00);

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(i) on each paint ball gun range/gallery, One Hundred Dollars (\$100.00);

(j) on each shuffle board location, One Hundred Dollars (\$100.00);

(k) on each billiard pool hall, One Hundred Dollars (\$100.00);

(l) on each coin-operated pool table, Fifty Dollars (\$50.00);

(m) on each mahjong table, One Hundred Dollars (\$100.00);

(n) on each baseball batting cage, Fifty Dollars (\$50.00);

(o) on each water park, Two Hundred Dollars (\$200.00);

(p) on each sling shot bungy jump, Two Hundred Dollars (\$200.00); and

(q) any recreational facility that is not substantially similar to any activity or facility categorized within Subsections (a) through (p) *supra*, must first obtain a business license prior to the conduct of business. The license fee for such activity *shall* be Two Hundred Dollars (\$200.00).

SOURCE: GC § 19202. Amended by P.L. 29-002:V:I:17 (May 18, 2007).

§ 22402. Registration.

Every recreation facility on which a tax is imposed by this Article shall be registered with the Commissioner in accordance with regulations. Such regulations may provide for a suitable identification certificate, tag or decalcomania for each facility required to be registered. It shall be a misdemeanor for any person to own, lease, operate, or be in possession of, any such facility which is not registered in accordance with regulations.

SOURCE: GC § 19202.1.

§ 22403. Liability for Tax.

The tax imposed by this Article shall be the liability of any owner or lessee of the facility, or any person operating or managing any such facility or any commercial business enterprise where such facility is offered for patronage. This Section shall not be construed as imposing the tax more than once in a single year.

SOURCE: GC § 19202.2.

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§ 22404. Apportionment.

When the tax attaches subsequent to July 1 on any tax year, it shall apply on the basis of one-fourth (1/4) of the annual rate for each full quarter and fraction thereof remaining in the tax year.

SOURCE: GC § 19202.3.
