

**GUAM CODE ANNOTATED**

**TITLE 11**

**FINANCE AND TAXATION**

**UPDATED THROUGH P.L. 37-116**

**(JULY 22, 2024)**

**11 GCA FINANCE AND TAXATION  
TABLE OF CONTENTS**

**TITLE 11  
FINANCE AND TAXATION**

**DIVISION 1  
DEPARTMENT OF REVENUE AND TAXATION**

Chapter 1	Administration §§ 1101-1114
Chapter 2	Weights and Measures
Article 1	General Law §§ 2100-2119
Article 2	Weighmaster §§ 2200-2219
Article 3	Petroleum Sale, Accounting and Inspection §§ 2301-2304
Chapter 3	Alcoholic Beverage Control
Article 1	General Provisions §§ 3100-3126
Article 2	Licenses §§ 3200-3233
Article 3	Issuance of Licenses §§ 3300-3323
Article 4	Standards §§ 3400-3435
Article 5	Administration §§ 3500-3519
Article 6	Enforcement §§ 3600-3619
Article 7	Prohibitions on Importations §§ 3701-3703
Chapter 4	Guam Finance Commission §§ 4100-4105 [Repealed]
Chapter 5	[Gaming Activities]
Article 1	[Dog Racing] §§ 5101-5102
Article 2	Revenue from Limited Gaming Activities §§ 5201-5205
Chapter 6	Tobacco Control Act of 2006
Article 1	General Provisions §§ 6101-6103
Article 2	Licenses §§ 6201-6209

**11 GCA FINANCE AND TAXATION  
TABLE OF CONTENTS**

Article 3	Issuance of Licenses §§ 6301-6308
Article 4	Sale or Distribution to Persons Under Twenty-One (21) Years of Age Prohibited §§ 6401-6407
Article 5	Enforcement §§ 6501-6507
Article 6	Prohibition on Importation §§ 6601-6604
Article 7	Cigarette Stamp Tax Law §§ 6701-6710
Article 8	Stamping of Cigarettes §§ 6801-6816
Chapter 7	Unarmed Combat
Article 1	Definitions §§ 7100-7110
Article 2	Medical Advisory Board §§ 7200-7202
Article 3	Guam Unarmed Combat Commission §§ 7300-7305
Article 4	Licensing and Control of Contests and Exhibitions of Unarmed Combat §§ 7400-7424
Article 5	Applicability of Chapter; Penalties §§ 7500-7502
Chapter 8	Guam Cannabis Industry Act §§ 8101-8120
Chapter 9	Cannabis Control Board §§ 9101-9110
Chapter 10-14	[Vacant]

**DIVISION 2  
TAXES**

Chapter 15	General Provisions §§ 15101-15103
Chapter 16-19	[Vacant]
Chapter 20	Documents Tax §§ 20101-20105
Chapter 21	[Vacant]
Chapter 22	Annual Excise and Admission Taxes
Article 1	General §§ 22101-22105
Article 2	Tax on Amusement Devices §§ 22201-22211

**11 GCA FINANCE AND TAXATION  
TABLE OF CONTENTS**

Article 3	Admission Tax [Repealed]
Article 4	Tax on Recreation Facilities §§ 22401-22404
Chapter 23	[Vacant]
Chapter 24	Real Property Tax
Article 1	General Provisions §§ 24101-24116
Article 2	Tax Liens §§ 24201-24204
Article 3	Tax Assessor §§ 24301-24324
Article 4	Exemptions §§ 24401-24413
Article 5	Board of Equalization §§ 24501-24520
Article 6	Tax Collector §§ 24601-24621
Article 7	Delinquent Taxes §§ 24701-24712
Article 8	Tax Sold Property §§ 24801-24828
Article 9	Adjustments, Corrections and Refunds §§ 24901-24913
Chapter 25	[Vacant]
Chapter 26	Business Privilege Tax Law
Article 1	General Provisions §§ 26101-26120
Article 2	Business Privilege Taxes §§ 26201-26216
Article 3	Alcoholic Beverage Tax §§ 26301-26307
Article 4	Liquid Fuel Tax §§ 26401-26408
Article 5	Automotive Surcharges §§ 26501-26504
Article 6	Tobacco Tax §§ 26601-26609
Article 7	General Sales Tax §§ 26701-26704 [Repealed]
Chapter 27	[Vacant]
Chapter 28	Use Tax Law §§ 28101-28112

**11 GCA FINANCE AND TAXATION  
TABLE OF CONTENTS**

Chapter 29	[Vacant]
Chapter 30	Monthly Excise Tax on Occupancy of Hotel and Similar Lodging House Facilities §§ 30101-30111
Chapter 31	District Improvement Fund §§ 31101-31112
Chapter 32	Reciprocal Tax Claims Act §§ 32101-32104
Chapter 33	[Vacant]
Chapter 34	Tax Rebates §§ 34101-34108
Chapter 35	American Investors Act §§ 35101-35107
Chapter 36	Court Jurisdiction in Tax Matters §§ 36101-36102
Chapter 37	[Vacant]
Chapter 38	Tax Credit in Lieu of Cash Payment §§ 38101-38102
Chapter 39	[Vacant]
Chapter 40	Registration, Bonding and Regulation of Tax Preparers §§ 40101-40117
Chapter 41	State Wage Information and Collection Agency §§ 41101-41110
Chapter 42	Earned Income Program §§ 42101-42104
Chapter 43	Educator Appreciation Act §§ 43101-43108
Chapter 44	The COLA Settlement Awardee Appreciation Act Tax Rebates for COLA Settlement Awardees §§ 44101-44105
Chapter 45-49	[Vacant]
Chapter 50	Income Tax Refund Reserve Fund §§ 50101-50108
Chapter 51	Income Tax Refund Efficient Payment Trust Fund Act of 2002 §§ 51101-51108
Chapter 52	Department of Education Operations Fund §§ 52101-52102
Chapter 53	Guam ABLE Savings Program §§ 53101-53109
Chapter 54-69	[Vacant]

**11 GCA FINANCE AND TAXATION  
TABLE OF CONTENTS**

**DIVISION 3  
BUSINESS LICENSE LAW**

Chapter 70	General Provisions §§ 70101-70133
Chapter 71	The Cash Economy Enforcement Act §§ 71101-71114
Chapter 72	Commercial Licenses §§ 72101-72111
Article 1	General Classes §§ 72101-72111
Article 2	Special Commercial Classes §§ 72150-72158
Chapter 73	[Vacant]
Chapter 74	Scrap Metal Dealers §§ 74101-74110
Chapter 75	[Vacant]
Chapter 76	Service Licenses
Article 1	General Class §§ 76101-76105
Article 2	Special Service Classes §§ 76201-76224
Article 3	Tour Operators and Tour Guides §§ 76301-76305
Article 4	Professional Licenses §§ 76401-76404
Article 5	[Foreign] Traders §§ 76501-76505
Chapter 77	[Vacant]
Chapter 78	Foreign Sales Corporation Licenses §§ 78101-78106
Chapter 79-99	[Vacant]

**DIVISION 4  
BANKS AND BANKING**

Chapter 100	Short Title, Definitions and Miscellaneous §§ 100101-100108
Chapter 101-102	[Vacant]
Chapter 103	Office of Commissioner of Banking and Insurance §§ 103101-103120

**11 GCA FINANCE AND TAXATION  
TABLE OF CONTENTS**

Chapter 104	Automated Teller Machine Entities §§ 104101-104103
Chapter 105	[Vacant]
Chapter 106	Banks
Article 1	Banking Practices §§ 106101-106191
Article 2	Organization and Corporate Functions of Banks §§ 106201-106222
Article 3	Merger, Consolidation and Conversion of National and Trust Companies §§ 106301-106313
Article 3.5	Interstate Branching and Bank Mergers §§ 106350-106359
Article 4	Liquidation, Dissolution and Reorganization §§ 106401-106404
Article 5	Prohibited Practices, Sanctions §§ 106501-106514
Article 6	Branch Banks, and International Banking Corporations §§ 106601-106605
Article 7	Foreign Banking Corporation §§ 106701-106742
Chapter 107-108	[Vacant]
Chapter 109	Foreign Exchange §§ 109101-109123

**DIVISION 5  
SAVINGS AND LOANS ASSOCIATIONS**

Chapter 110	Definitions §§ 110101-110103
Chapter 111-112	[Vacant]
Chapter 113	Organization §§ 113101-113110
Chapter 114-115	[Vacant]
Chapter 116	Withdrawable Shares §§ 116101-116107
Chapter 117-118	[Vacant]
Chapter 119	Guarantee Stock §§ 119101-119103
Chapter 120	[Vacant]
Chapter 121	Investment Certificates §§ 121101-121104

**11 GCA FINANCE AND TAXATION  
TABLE OF CONTENTS**

Chapter 122-123	[Vacant]
Chapter 124	Withdrawals §§ 124101-124106
Chapter 125-126	[Vacant]
Chapter 127	Miscellaneous Provisions Affecting Investors §§ 127101-127116
Chapter 128-129	[Vacant]
Chapter 130	Investments, Loans and Borrowing §§ 130101-130121
Chapter 131-132	[Vacant]
Chapter 133	Accounts, Reports, Audits and Statements §§ 130101-130109
Chapter 134-135	[Vacant]
Chapter 136	Agents, Salesmen and Collectors § 136101
Chapter 137-138	[Vacant]
Chapter 139	Miscellaneous Provisions Affecting Associations §§ 139101-139104
Chapter 140	[Vacant]
Chapter 141	Savings and Loan Commissioner §§ 141101-141118
Chapter 142	[Vacant]
Chapter 143	Miscellaneous §§ 143101-143107
Chapter 144-145	[Vacant]
Chapter 146	Reorganization §§ 146101-146107
Chapter 147-159	[Vacant]
Chapter 160	Guam-Based Trust Companies Act
Article 1	General Provisions §§ 160101-160103
Article 2	Organization and Licensing §§ 169201-160212
Article 3	Powers and Miscellaneous Provisions §§ 160301-160312
Article 4	Examination and Regulation §§ 160401-160404
Article 5	Unlawful Acts; Penalties §§ 160501-160503



**11 GCA FINANCE AND TAXATION  
TABLE OF CONTENTS**

Chapter 161	Better Public Service Fund §§ 161101-161102
Chapter 162	Collective Investment Funds Act §§ 162101-162111

-----