


I MINA'TRENTAI DOS NA LIHESLATURAN GUÁHAN
2013 (FIRST) Regular Session

Bill No. 206-32 (cop)

Introduced by:

B.J.F. Cruz 

**AN ACT TO *AMEND* SUBSECTION (C) OF §26603, OF
ARTICLE 6, CHAPTER 26, OF TITLE 11, GUAM CODE
ANNOTATED, RELATIVE TO ESTABLISHING TAX
PARITY BETWEEN CIGARETTES AND CHEWING
TOBACCO.**

2013 OCT 11 PM 2:02 

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

2 **Section 1. Tobacco Tax Rate.** Subsection (c) of §26603, Article 6,
3 Chapter 26, Title 11, Guam Code Annotated, is hereby *amended* to read:

4 “(c) Other Tobacco Products. A tax at the rate of ~~Fourteen Dollars (\$14.00)~~
5 Forty Dollars (\$40.00) per pound for all other tobacco products to be prorated in
6 accordance with the size of the package to be taxed.”