

16 GCA VEHICLES
CH. 25 VEHICLE TRANSFER TAX

CHAPTER 25
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§ 25101. Tax Imposed: Transfer Not to Include Certain Transactions.

(a) A transfer tax is imposed on every transfer of a motor vehicle by other than a licensed dealer.

(b) The word *transfer* does not include:

(1) the assignment or sale of the interest reserved by a seller as security for payment of the sale price, whether such interest is defined in a conditional sale agreement, a chattel mortgage, or other kind of instrument; or

(2) the repossession of a motor vehicle in the exercise of a right or power reserved by or granted to a seller and described in the instrument defining the security interest reserved by such seller.

(c) The Director of Revenue and Taxation is authorized to charge fees in relation to changes in the registration of motor vehicles:

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| (1) Change in motor vehicle body or engine | \$10.00 |
| (2) Trailer registration | \$10.00 |
| (3) Change in owner status arising from marriage, death, divorce | \$10.00 |
| (4) Change in ownership arising from repossession | \$10.00 |
| (5) Purchase from <i>bonafide</i> auto dealer | \$10.00 |

SOURCE: GC § 19450, enacted by P.L. 1-88 as amended by P.L. 3-77. Subsection (c) added by P.L. 29-002:V:I:50 (May 18, 2007).

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§ 25102. Rate, Penalty and Interest.

The rate of tax is Five Dollars (\$5.00) plus two and one half percent (2.5%) of the actual market value on Guam of the vehicle, as determined by the Director of Revenue and Taxation or his delegate, in excess of One Hundred Dollars (\$100.00). Any tax *not* paid within thirty (30) days after transfer is subject to a delinquency penalty of five percent (5%) of the tax, and in addition, interest thereafter until paid at one-half percent (1/2%) per month or fraction thereof.

SOURCE: GC § 19451, enacted by P.L. 1-88 as amended by P.L. 3-77. Amended by P.L. 29-002:V:I:51 (May 18, 2007).

§ 25103. Schedule of Market Values.

The Director of Revenue and Taxation shall compile and post in the Department a schedule of market values as determined by him of each class of vehicle, the vehicle being classified by make, type and year first sold.

SOURCE: GC § 19452, enacted by P.L. 1-88.

§ 25104. Tax, Penalty and Interest Are Liens.

The tax imposed, delinquency penalty and interest are liens upon the vehicle until they are paid.

SOURCE: GC § 19453, enacted by P.L. 1-88 as amended by P.L. 3-77.

§ 25105. Liability for Tax: Collection.

The transferee is liable for the tax and any penalty or interest due, as provided for in § 25102, on (a) the transfer by which he acquired his interest and (b) any prior transfer.

A transferee who pays the tax, penalty or interest due on a transfer prior to the one by which he acquired his interest has a right of action against any prior transferee for damages resulting from such transferee's failure to pay the tax imposed by this Chapter.

The Director of Revenue and Taxation or his delegate shall collect the tax, delinquency penalty and interest due, and give a receipt therefor which shall designate and identify the vehicle and transfer or transfers on which payment has been received.

If any person liable to pay the tax levied by this Chapter, accrued penalties or interest fails to do so within thirty (30) days after notice and demand by the Director of Revenue and Taxation or his delegate either by

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personal service or mail directed to such person to his last known address, the Director of Revenue and Taxation or his delegate may issue a warrant directed to the Marshal of the Superior Court for the collection thereof. Such warrant shall have the same force and effect as a writ of execution issued by a court. The warrant shall be executed and sale made pursuant to it in the same manner as a writ of execution. The Marshal shall receive, upon completion of his services pursuant to such warrant, the same fees, commissions and expenses in connection with such services as are provided for similar services pursuant to a writ of execution.

SOURCE: GC § 19454, enacted by P.L. 1-88 as amended by P.L. 3-77. "Island Court" changed to *Superior Court* by Compiler, P.L. 12-85.

§ 25106. Receipt.

An official receipt showing payment of the tax, delinquency penalty and interest due shall be presented to the Director of Revenue and Taxation before the transferred vehicle may be registered in the name of the transferee.

SOURCE: GC § 19455, enacted by P.L. 1-88 as amended by P.L. 3-77.

§ 25107. Refunds.

The Director of Revenue and Taxation or his delegate shall authorize the Treasurer of Guam, by proper certification, to refund from any funds in the treasury derived from the Vehicle Transfer Tax, any overpayment or erroneously collected assessment of the tax, penalty or interest imposed by this Chapter with interest at one-half (1/2%) per month, or fraction thereof, from the date of overpayment or erroneous collection. No refund shall be paid unless a claim is filed therefor with the Director of Revenue and Taxation within one (1) year from the date of overpayment or erroneous collection.

Where a refund is due a taxpayer, and the taxpayer has any obligation owing to the government of Guam, the refund or such part thereof as may be necessary shall be applied to the obligation.

SOURCE: GC § 19456, enacted by P.L. 1-88 as amended by P.L. 3-77.

NOTE: "Finance" changed to *Revenue and Taxation* in this Chapter by Editor, GC, 1970 Ed.
