

GOVERNMENT OF GUAM
Office of the Governor
Agana, Guam

EXECUTIVE ORDER NO. 13-59

Whereas Public Law 896, 84th Congress amends Section 4735 of the Internal Revenue Code by adding thereto the following new subsection:

"(d) GUAM.---In Guam the administration of sections 4701 to 4707, inclusive; sections 4721 to 4726, inclusive; sections 4732 to 4734, inclusive; and insofar as they relate to narcotic drugs, sections 4771 to 4776, inclusive; the collections of the special tax imposed by section 4721 and the issuance of the order forms specified in section 4705, shall be performed by the appropriate internal revenue officers of Guam, and all revenues collected thereunder in Guam shall accrue intact to the general government thereof."

Whereas Public Law 896 also amends Section 4705 (h) of the Internal Revenue Code by adding the sentence:

"For issuance of order forms in Guam see Section 4735(d)"

Whereas Public Law 896 further amends the Internal Revenue Code by adding Section 4716 as follows:

"APPLICATION TO GUAM

The provisions of this subpart shall be applicable to Guam, and in Guam the administration of this subpart shall be performed by the appropriate internal revenue officers of the Government of Guam, and all revenues collected thereunder in Guam shall accrue intact to the government thereof."

Now therefore to aid in the discharge of the provisions of the Internal Revenue Code above recited, Regulations 5, except Section 151.425, issued by the United States Treasury Department as restated in Treasury Decision No. 58 (24 F. R. 2235) on March 21, 1959 to implement the United States Laws relating to the regulation and control of narcotics, are hereby adopted for use in Guam except where they are manifestly inapplicable. In applying the regulations to Guam, substitution of "Guam" shall be made for "United States"; of the "Government of Guam" for "United States Government"; of "Commissioner of Revenue and Taxation" for "Commissioner of Narcotics", "Commissioner of Internal Revenue", and "Narcotic District Supervisor"; and "Internal Revenue Agent of Guam" for "Narcotic Officer" and "officer, agent or employee of the Treasury Department" where it is necessary to do so in order to carry out the intent of Congress to have the narcotics law administered by Guam internal revenue officers.

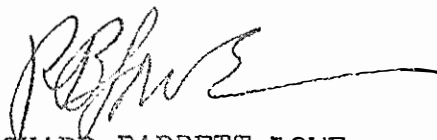
In further amplification of the foregoing, it is hereby ordered and directed:

- (1) that all orders executed by persons in Guam for the purchase of narcotic drugs and exempt preparations shall, before transmittal to the supplier, be submitted to the Commissioner of Revenue and Taxation for certification that the person making the order is duly registered, has paid the tax, and is entitled to acquire the narcotic drugs or preparations ordered; and
- (2) that tincture opii camphorata (commonly known as paregoric), and such other preparations or remedies which are within the exemption prescribed in Section 4702 of the Internal Revenue Code as may be designated by the Department of Medical Services under

the authority of Section 9411, Government Code of Guam, may be sold to consumers only on prescriptions which prescriptions shall not be refilled. In addition, prescriptions for narcotics and extemporaneous prescriptions calling for narcotic drugs not in excess of the amounts specified in Section 4702 shall not be refilled.

This item (2) is substituted for the provisions of Section 151.425, Regulations 5, excluded from adoption (supra).

Dated at Agana, Guam this 4th day of Sept 1959.



RICHARD BARRETT LOWE
Governor of Guam

COUNTERSIGNED:



MARCELLUS GRAEME BOSS
Secretary of Guam