



# Public Service Announcement

OFFICE OF THE ATTORNEY GENERAL, Douglas B. Moylan

## Consumer Complaints – “Transparent GRT Law”; P.L. 27-41 (February 25, 2004; PSA04-01)

Please be advised that consumers believing that a local merchant may be adding a percentage to their purchases under the guise of a sales tax should report this transaction to the Attorney General. Attached is a copy of our opinion regarding the proper implementation of Guam Public Law Number 27-41, pertaining to disclosing Gross Receipts Tax (“GRT”) amounts in receipts.

As the attached opinion states, an example of a *possible* violation includes a cash register receipt showing the price of the goods (or services), a GRT amount, then the total price of the goods (or services) charged to the customer:

Goods	\$10.00
Services	\$10.00
GRT	<u>\$01.20</u>
<b>Total</b>	<b>\$21.20</b>

You can complete a Consumer Protection Complaint Form, which we can fax to you to be faxed back, in order to initiate an investigation. A copy of the opinion should be posted on our website at “[www.guamattorneygeneral.com](http://www.guamattorneygeneral.com)” within the next seven (7) days, and can be faxed to you upon request by calling 475-3324.