

A BILL FOR AN ACT

To amend Title 9, Section 9.202 of the Kosrae State Code regarding the sales tax imposed on certain items imported into and sold within the State; and for other purposes.

BE IT ENACTED BY THE KOSRAE STATE LEGISLATURE

1 Section 1. Purpose. The purpose of this act is to amend the amounts charged for certain
2 luxury items imposed and sold within the State.

3 Section 2. Amendment. Title 9, Section 9.202 of the Kosrae State Code is hereby
4 amended to read as follows:

- 5 (1) beer/malt beverages
 - 6 (a) 45 cents per 12 fluid oz.
 - 7 (b) plus 2 cents per additional fluid ounces.
- 8 (2) boat..... 3 percent
- 9 (3) cigars..... 5 cents
- 10 (4) cigarettes
 - 11 (a) one dollar per pack of 20 cigarettes
 - 12 (b) plus 2 ½ cents per additional 5 cigarettes
- 13 (5) equipment or appliances..... 5 percent
- 14 (6) food..... 1 percent
- 15 (7) jewelry..... 20 percent
- 16 (8) liquor
 - 17 (a) 1 dollar and fifty cents per 26 fluid ounces.
 - 18 (b) plus 5 cents per additional fluid ounce
- 19 (9) motor vehicle..... 10 percent
- 20 (10) outboard motor..... 3 percent
- 21 (11) soda
 - 22 (a) 6 cents per container of 12 fluid ounces

- 1 (b) plus 1 cent per additional ounce
- 2 (12) other tobacco product..... 25 cents per ounce
- 3 (13) wine
- 4 (a) 75 cents per 26 fluid ounces
- 5 (b) plus 4 cents per additional fluid ounce
- 6 (14) fuel products..... 5 cents per gallon
- 7 (15) goods not stated elsewhere in this section..... 2 percent

8 Section 3. Effective Date. This act takes effect upon the approval of the Governor or
9 upon its becoming law without such approval.

10 PASSED BY THE NINTH KOSRAE STATE LEGISLATURE ON THE 3RD DAY OF MAY
11 2007.

12
13
14 Lyndon H. Jackson
15 Speaker, 9th Kosrae State Legislature

16
17 Attested by: _____
18 Chief Clerk

19
20
21 Robert J. Weilbacher
22 Governor, State of Kosrae

23 Date: _____
24
25