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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.

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BE IT ENACTED BY THE KOSRAE STATE LEGISLATURE:

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

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

Section 9.202. Rates. The sales tax is on a percentage of the sales price or per unit as indicated below:

- (1) beer/malt beverages
 - (a) ~~45 25~~ cents per glass container of 12 fluid oz. ounces
 - (b) ~~15 cents per all other container(s) of 12 ounces~~
 - (b)(c) plus 2 cents per additional 2 fluid ounces
- (2) boat 3 percent
- (3) cigars 5 cents
- (4) cigarettes
 - (a) one dollar ~~45 cents~~ per pack of 20 cigarettes
 - (b) plus 2 1/2 cents per additional 5 cigarettes
- (5) equipment or appliances 5 percent
- (6) food..... 1 percent
- (7) jewelry 20 percent
- (8) liquor
 - (a) 1 dollar and fifty cents per 26 fluid ounces.
 - (b) plus 5 cents per additional fluid ounce
- (9) motor vehicle 10 5 percent
- (10) outboard motor 3 percent
- (11) soda
 - (a) 6 2 cents per container of 12 fluid ounces
 - (b) plus 1 cent per additional ounce
- (12) other tobacco product 25 10 cents per ounce
- (13) wine
 - (a) 75 50 cents per 26 fluid ounces
 - (b) plus 4 cents per additional fluid ounce
- (14) fuel products..... 5 cents per gallon
- (15 14) goods not stated elsewhere in this section 2 percent.

Section 3. Effective Date. This act shall take effect upon the approval of the Governor or upon its becoming law without such approval.

Date: 2.20.07 Introduced by: 