THIRTEENTH KOSRAE STATE LEGISLATURE

SIXTH SPECIAL SESSION, NOVEMBER 2023 L.B. No. 13-79

W&M

A BILL FOR AN ACT

To amend the Kosrae State Code by amending section 9.202(6) of Title 9 of the Kosrae State Code by decreasing percentage on food sales; and for other purposes.

BE IT ENACTED BY THE KOSRAE STATE LEGISLATURE

Section 1. Purpose. The purpose of this Act is to amend the Kosrae State Code by amending section 9.202(6) of Title 9.

Section 2. Amendment. Title 9, Chapter 2, Section 9.202(6) of the Kosrae State Code is hereby amended:

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

(1) Beer:

(a) 45 cents per 12 fluid oz.

(b) plus 2 cents per additional 2 fluid ounces

(2) Boat 3 percent

(3) Cigar 5 cents

(4) Cigarettes:

(a) two dollars and twenty-five cents per pack of 20 cigarettes

(b) plus 2 1/2 cents per additional 5 cigarettes

(5) Equipment or appliances 5 percent

(6) Food ~~2 percent~~ 1 percent

..."

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

Date: 11/9/23

Introduced by: Salpasr E. Tilfas