

W&M

A BILL FOR AN ACT

To amend the Kosrae State Code by inserting new Section 9.303 to Chapter 3 of Part 1 of Title 9; 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 Kosrae State Code by  
2 inserting new Section 9.303 to Chapter 3 of Part 1 of Title 9 by a Section 12. Service Tax.  
3 A service tax of five percent (5%) of the value of the service price received in relation to  
4 and in connection with procuring, buying or purchasing of the following services, which  
5 shall be payable by the person receiving the services, except as specifically provided:

6           Section 2. Amendment. Title 9, Part 1, Chapter 3 is hereby amended by inserting  
7 under Chapter 3 Section 9.303 to read as follows:

8           “Section 9.301. Service tax. A service tax of five percent (5%) of the value of the  
9 service price received in relation to and in connection with procuring, buying or  
10 purchasing of the following services, which shall be payable by the person receiving the  
11 services, except as specifically provided:

12                   (1) Cable TV;

13                   (2) Internet ADSL;

14                   (3) Internet 3G;

15                   (4) Telephone;

16                   (5) Hairdressing;

