TWELFTH KOSRAE STATE LEGISLATURE

TENTH	SPECIAL	SESSION,	JUNE	2020
-------	---------	----------	------	------

	10 1	1.1
L.B. No.	12-1	40

A BILL FOR AN ACT

To amend the Kosrae State Code by amending Section 9.202 to Chapter 2 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	amending Section 9.202 to Chapter 2 of Part 1 of Title 9 by reducing the sales tax on food				
3	from two percent to one percent and increasing the sales tax on fuel products from five				
4	4 cents per gallon to seven cents per gallon.				
5	Section 2. <u>Amendment</u> . Title 9, Chapter 2 of Part 1, Section 9.202 is hereby				
6	6 amended to read as follows:				
7	7 "Section 9.202. Rates. The sales tax is on a percentage of the sales price or per unit				
8	8 as indicated below:				
9	(1)	Beer:			
10		(a) 45 cents per 12 fluid oz.			
11		(b) plus 2 cents per additional 2 fluid ounces			
12	(2)	Boat	3 percent		
13	(3)	Cigar	5 cents		
14	(4)	Cigarettes:			
15		(a) one dollar per pack of 20 cigarettes			
16		(b) plus 2 1/2 cents per additional 5 cigarettes			
17					

TWELFTH KOSRAE STATE LEGISLATURE

TENTH SPECIAL SESSION, JUNE 2020

1	(5)	Equipment or appliances	5 percent
2	(6)	Food .	21 percent
3	(7)	Jewelry	20 percent
4	(8)	Liquor:	
5		(a) 1 dollar and fifty cents per 26 fluid ound	ces
6		(b) plus 5 cents per additional fluid ounce	
7	(9)	Motor vehicle	10 percent
8	(10)	Outboard motor	3 percent
9	(11)	Soda	
10		(a) 6 cents per container of 12 fluid ounces	
11		(b) plus 1 cent per additional ounce	
12	(12)	Other tobacco product	25 cents per ounce
13	(13)	Wine	
14		(a) 75 cents per 26 fluid ounces	
15		(b) plus 4 cents per additional fluid ounce	
16	(c) Fuel	products	5 7 cents per gallon
17	(14)	Turkey tail, tinned corned beef and spam	4 percent
18	(15)	Goods not stated elsewhere in this section	4 percent"
19	Section 3. Ef	fective Date. This Act takes effect from Octol	per 01, 2020.

20

3 Date: 6/18/20 Introduced by:

1

sed by: Salpasr E. Tilfas