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AN ACT

To amend Truk State Law No. 1-1-7, to repeal Section 5 thereof, to transfer the responsibilities of the TEAA to the Chuuk Visitors Bureau, to provide for annual report on the use of its fund, and for other purposes.

BE IT ENACTED BY THE CHUUK STATE LEGISLATURE:

1           Section 1. Amendment. Section 1 of Truk State  
2 Law No. 1-1-7, is hereby amended to read as follows:

3           "Section 1. Amendment. Title 29 of the Truk  
4 District Code is amended by adding Chapter 9 to  
5 read as follows:

6           "Chapter 9. Environmental Improvement Tax.

7           Sections:

- 8           1. Tax  
9           2. Payment of Tax  
10          3. Records  
11          4. Responsible Agency  
12          5. Disposition of Revenue  
13          6. Penalty"

14          Section 2. Amendment. Section 4 of Truk State  
15 Law No. 1-1-7, is hereby amended to read as follows:

16          "Section 4. Responsible Agency. The Chuuk  
17 Visitors Bureau shall be responsible for:

- 18           1) operating a convenient refund program for  
19 the return of metal beverage cans taxed under  
20 Section 1 of this Chapter by consumers provided  
21 the amount of refund shall not be less than \$.02  
22 per can;  
23           2) conducting necessary business for the  
24 purpose of collection of cans;  
25           3) processing and disposal of cans collected;

1 4) coordinating collection and  
2 disposal of abandoned and junk motor  
3 vehicles and machinery;

4 5) performing all other duties  
5 incidental to the above."

6 Section 3. Repeal. Section 5 of Truk State Law  
7 No. 1-1-7 is hereby repealed, and Sections 6 and 7 are re-  
8 numbered as Sections 5 and 6, respectively.

9 Section 4. Amendment. Section 6 of Truk State  
10 Law No. 1-1-7 is hereby amended to read as follows:

11 "Section 5. Disposition of Revenue. The  
12 State Director of Treasury shall earmark 80% of  
13 the taxes collected for the operation of the re-  
14 fund program by the Chuuk Visitors Bureau which  
15 shall provide an organization of this program  
16 and an annual report on the use of the fund. The  
17 Chuuk Visitors Bureau shall allocate 70% of its  
18 share of the taxes collected for payment to  
19 consumers for return of cans under the refund  
20 program established by this Act."

21 Section 5. Amendment. Section 7 of Truk State  
22 Law No. 1-1-7 is hereby amended to read as follows:

23 "Section 6. Penalty. All taxes which are  
24 not paid in accordance with Section 2 of this  
25 Act shall be delinquent and subject to a penalty  
26 of 20% per month on unpaid taxes. Any payment  
27 made on unpaid taxes shall be first applied to  
28 the penalty. The determination of delinquency  
29 shall be made by the Director of Treasury. Upon  
30 notice of a request of hearing by a tax-payer with-  
31 in ninety days after determination of  
32 delinquency, the Director of Treasury

1 shall conduct a hearing at which time the tax-  
2 payers shall present such evidence showing that the  
3 delinquency determination is in error or that  
4 mitigating circumstances exists; in either case  
5 the Director of Treasury shall determine the amount  
6 of taxes due, and may determine that no penalty need  
7 be paid upon a showing of good cause."

8 Section 6. Effective Date. This Act shall take  
9 effect upon approval by the Governor, or upon its becoming  
10 law without such approval.

11  
12 Signed by: Ira Akapito  
13 Ira E. Akapito, President  
Senate  
14 Chuuk State Legislature

15 Attested: [Signature]

16  
17 Datasi Albert, Chief Clerk  
Senate  
18 Chuuk State Legislature

19 Date: March 7, 1991

20 Signed by: [Signature]  
21 Wisande K. Sos, Speaker  
House of Representatives  
22 Chuuk State Legislature

23 Attested: [Signature]  
24  
25 Herter Sorim, Chief Clerk  
House of Representatives  
26 Chuuk State Legislature

27 Date: March 7, 1991

28 Dis. Approved by: [Signature]  
29 Sasao H. Gouland, Governor  
30 Chuuk State Government

31 Date: 4/4/91

32  
33 History: S.B.NO: 1-10;SD.1  
S.S.C.R.NO: 1-2-06