

ELEVENTH LEGISLATURE OF THE STATE OF CHUUK

FIRST REGULAR SESSION,
SECOND SPECIAL SESSION, JANUARY 2012

ACT NO: 11-16

AN ACT

To repeal TSL 5-119 as amended by CSL 191-04, CSL 2-91-06, CSL 3-96-01, CSL 5-00-27, CSL 10-10-25, CSL 10-09-13, CSL 10-09-11, CSL 9-08-01, CSL 6-01-22, CSL 2-94-15, CSL 2-93-06 and all subsequent amendments, enacting the State Tax Act of 2012, and for related purposes.

Be it enacted by the Chuuk State Legislature:

1 **Section 1. Repeal of TSL 5-119.** TSL 5-119 as amended by CSL 1-91-04,
2 CSL 2-91-06, CSL 3-96-01, CSL 5-00-27, CSL 10-10-25, CSL 10-09-13, CSL 10-09-11,
3 CSL 9-08-01, CSL 6-01-22, CSL 2-94-15, CSL 2-93-06 and all subsequent amendments
4 is hereby repealed.

5 **Section 2. The State Tax Act of 2012.**

6 **Section 1. Title.** This Act shall be known and may be cited as the "State Tax Act
7 of 2012."

8 **Section 2. Purpose.** The purpose of this Act is to levy and collect State taxes in
9 order to generate revenue necessary to the provision of essential public services.

10 **Section 3. Definitions.** For the purposes of this Act:

11 1) "Boat" means any inboard and outboard motor boat and sailing boats.

12 2) "Cross border sale" means a sale where the buyer of tangible goods is located in
13 Chuuk, the seller is a business with no permanent establishment in Chuuk.

14 3) "Cross border service" means a service that is substantially performed or
15 delivered in Chuuk, for which payment for the service is to a provider with no permanent
16 establishment in Chuuk.

17 4) "First sale" means the sale first made in Chuuk State of tangible items taxable
18 pursuant to this Act.

19 5) "Imported" means having been brought or carried into Chuuk from outside by any
20 means.

21 6) "Luxury items" means the following, except items produced or made in FSM:

22 (i) perfumery, cosmetics, and toiletries, including cologne and other toilet waters,
23 articles of perfumery, whether sachets or otherwise, and all preparations used as
24 applications to the hair or skin, lipsticks, pomades, powders; but does not include soaps

1 and shampoos primarily used for washing or products primarily used for medical
2 purposes;

3 (ii) jewelry, ornamental pieces, including but not limited to rings, necklaces and
4 bracelets made of materials, stones or metals that may or may not be precious, designed
5 for personal adornment;

6 (iii) electronic entertainment devices consisting of or including but not limited to
7 radios, stereos, tape players, compact disc (CD) players, digital video disc (DVD), Media
8 Player or MP3, MP4, MPS or any Media Player upgrades; desktop, laptop, notebook or
9 tablet computers or any combinations, accessories, external drives and peripherals
10 thereof, whether for home, commercial or automotive usage, televisions, video cassette
11 recorders or any combinations thereof, cameras, video or digital cameras and camcorders
12 and any kind of game consoles; and

13 (iv) Non-alcoholic drinks sold in cans, bottles, cartons or sachets, but not including
14 unadulterated water, fruit juices or milk.

15 7) "Motor vehicle" means any self-propelled vehicles, including but not limited to:
16 automobiles, trucks, jeeps, motorcycles, buses, scooters, dump-trucks, and flatbeds, other
17 than heavy equipment.

18 8) "Tax stamp" means a stamp, label, or print which is manufactured, printed, or
19 made as authorized by the Director of the Department of Administrative Services and
20 declared by public notice at the Department of Administrative Services, such notice to
21 include a description or facsimile of the tax stamp for public identification.

22 9) "Taxation by another State" means a tax imposed on the sale of goods or services
23 by any of the States of Kosrae, Pohnpei or Yap.

24 10) "Unpackaged" means that for sale to the customer the items to be sold is offered
25 in bulk and not packaged in discrete sale units.

26 11) "Unprocessed" means substantially in a natural state without having been added
27 to or altered.

28 **Section 4. Sales Tax Imposition.** There is hereby levied a tax on first sale in the
29 State of Chuuk of all tangible items, except unprocessed and unpackaged items, as
30 follows:

31 1) Tobacco at the rate of one hundred percent (100%) of the sales price;

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- 1 2) Cigarettes and cigars:
 - 2 i. at a rate of two dollar per pack of 20 cigarettes;
 - 3 ii. at a rate of 10 cents per one cigarette;
 - 4 iii. at a rate of 10 cents per cigar.
 - 5 3) Alcoholic beverages at the rate of 50%;
 - 6 4) Fuel taxes:
 - 7 i. Diesel, kerosene at the rate of ten cents (\$.10) per gallon;
 - 8 ii. Jet A One at the rate of ten cents (\$.10) per gallon.
 - 9 iii. Gasoline at the rate of five cents (\$.05) per gallon, increasing by 1 cent per
 - 10 gallon from the 1st of each month after XXX, to a maximum of 10 cents (\$.10) per
 - 11 gallon.
 - 12 5) Luxury items at the rate of twenty percent (20%) of the sales price;
 - 13 6) All other items at a rate of six percent of the sales price.

14 **Section 5. Notice of Sales and Luxury Tax to Customer.** The sellers of items
15 listed in Section 4 of this Act shall show the base price of the item and the amount of
16 sales tax on the item as follows:

- 17 (1) The base price and the amount of sales tax shall be marked on each item; or
- 18 (2) The base price and the amount of sales tax shall be shown and prominently
- 19 displayed at the place of sale; or
- 20 (3) A receipt provided to the customer shall show separately the base price and
- 21 the amount of the sales tax.

22 **Section 6. Sales and Luxury Tax; Payment.**

23 1) The sales and luxury taxes levied under Section 4 of this Act shall attach
24 at the time of first sale in Chuuk State.

25 2) All taxes shall have been attached during a calendar month shall be paid
26 by the first seller to the State Department of Administrative Services on or before the
27 fifteenth day of the succeeding month, provided that the Director of the Department of
28 Administrative Services may make special provisions for the payment of taxes due from
29 islands outside of the Chuuk Lagoon.

30 3) Tax revenues not paid within the time specified in this Section will be
31 considered delinquent.

1 4) For the absence of doubt, sales tax is a tax imposed on the buyer,
2 notwithstanding that this Act may impose collection, or withholding and payment or
3 remitting obligations on the seller.

4 **Section 7. Sales Tax Agreement; Prepayment.** The first seller of the items
5 listed in Section 4 (other than items in paragraphs 4(2)(a) and (b)) of this Act shall have
6 the option of prepaying all the sales taxes due under that Section in accordance with
7 regulations to be issued by the Director of the Department of Administrative Services.

8 **Section 8. Cigarette tax stamps, prepayment of tax.**

9 1) The tax levied by section 4(2)(a) and (b) must be prepaid at the time and
10 in the manner required by this section.

11 2) The prepayment of tax required by this section is due no later than the
12 time of first possession of the cigarettes by a person in Chuuk, when those cigarettes are
13 intended to be or have been sold in Chuuk.

14 3) There shall be a rebuttable presumption that any person in possession of
15 more than 200 cigarettes holds those cigarettes with the intention to sell.

16 4) On prepayment of tax required by this section, the Director of the
17 Department of Administrative Services shall issue one tax stamp for each \$2 of tax
18 prepaid.

19 5) Prepayment of the tax required by this section is evidenced by affixing one
20 tax stamp to each pack of 20 cigarettes.

21 6) The Director of the Department of Administrative Services may refund or
22 issue new tax stamps in relation to cigarettes with tax stamps affixed if he is satisfied that
23 those cigarettes will not be sold in Chuuk.

24 7) Any person who sells cigarettes in Chuuk knowing that those cigarettes
25 are without a current tax stamp as provided by this section shall be guilty of a felony and
26 shall, upon conviction, be imprisoned for a period not less than three (3) months and not
27 more than one (1) year or fined not less than \$1000, or both.

28 **Section 9. Sales Tax; Presumption.** It shall be presumed that:

29 1) All items listed in Section 4 of this Act imported into the State of Chuuk
30 for resale purposes by any person, have been sold within a period of four calendar months
31 after their date of receipt, unless the importer can prove the contrary to the satisfaction of

1 the Director of the Department of Administrative Services; and

2 2) Any sales of items taxable under this Act are subject to such tax until the
3 contrary is proven, and the burden of proving that a sale is not taxable under this Act
4 shall be on the seller or purchaser, as the case may be.

5 **Section 10. Withholding of tax.**

6 1) Notwithstanding any provision to the contrary, where goods and services
7 provided to Chuuk State Government or any of its agencies require payment of Chuuk
8 State tax, such tax shall be withheld and deducted from any payments by the Department
9 of Administrative Services.

10 2) The buyer in a cross border sale with a value greater than \$100 must
11 withhold and deduct any tax imposed by Chuuk State on that sale and shall be liable to
12 pay that amount under section 6 as if it were the seller.

13 3) The person paying for a cross border service with a value greater than
14 \$100 must withhold and deduct any tax imposed on that service by Chuuk State and shall
15 be liable to pay that amount under section 12 as if it were the provider of the services.

16 4) To the extent that an amount is withheld and deducted under this section,
17 the actual seller of the goods or provider of the services is relieved from their liability
18 under sections 6 and 12.

19 **Section 11. Credit for taxes of another State.**

20 1) Tax imposed on a good by section 4 or a service by section 12 is reduced
21 by the amount to which the good or service is properly subject to taxation by another
22 State.

23 2) A buyer of goods or an acquirer of services subject to withholding under
24 section 9 may reduce the amount of withholding to the extent that those goods or services
25 are properly subject to taxation by another State.

26 3) A reduction allowed by this section is not below zero.

27 **Section 12. Service Tax.** A service tax of five percent (5%) of the value of the
28 service price received in relation to and in connection with procuring, buying or
29 purchasing of the following services, which shall be payable by the person receiving the
30 services, except as specifically provided:

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- 1 1) Lease of office, dwelling place, land and other space, occupancy of a
 - 2 hotel, motel, apartment room, lodging room, or accommodation provided under an
 - 3 occupation lease agreement;
 - 4 2) Admission fees to theaters, cinemas, swimming pools, resorts and other
 - 5 amusement centers;
 - 6 3) Video tape, dvd, cd or film rental;
 - 7 4) Travel by cruise or tour ships and services provided by diving operators;
 - 8 5) Air and sea transportation services.
 - 9 6) Legal, accounting or audit services provided by any entity where the
 - 10 person performing the service is required by the contract for service, or by law,
 - 11 convention or generally accepted practice to:
 - 12 i. Have a college or university degree or higher qualification relevant to the
 - 13 profession to which the service relates; but does not include services provided by that
 - 14 person in their capacity as an employee;
 - 15 7) Rental of a vehicle to transport one or more persons, including bus, mini-
 - 16 bus, truck, motor vehicle, motor bike, motor scooter and bicycle, and rental of heavy and
 - 17 light equipment or machineries, but does not include a fare paid by a passenger of a bus
 - 18 or taxi;
 - 19 8) Boat Rental;
 - 20 9) Construction services;
 - 21 10) Services provided by money sending or receiving companies except banks
 - 22 or banking institutions and insurance companies, brokers or agents;
 - 23 11) Computer and Electronic Shop;
 - 24 12) Plumbing Services;
 - 25 13) Auto Shop;
 - 26 14) Refrigeration & Air Conditioning Services;
 - 27 15) Port Service/Pilot age;
 - 28 16) Shipping Agency Fee
 - 29 17) Courier Services;
 - 30 18) Stevedoring Services;
 - 31 19) Beauty Shop;

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- 1 20) Dress Making/Repair/alternation;
2 21) Professional Cleaning, Janitorial Services & Bulk Laundry;
3 22) Commercial Massage;
4 23) Security; and
5 24) Internet/Fax/Photocopying.
6 25) Any other services not enumerated herein, except those services
7 specifically exempt by the FSM or Chuuk State laws.

8 **Section 13. Imposition of service tax.** Notwithstanding any provision to the
9 contrary, the service tax imposed by Section 12, shall be paid by the customer, person,
10 company or entity obtaining the services, and which shall be collected by the person,
11 company or entity providing the services.

12 **Section 14. Payment of service tax.** Notwithstanding any provision to the
13 contrary, payment of service tax imposed by Section 12, shall be made within the first 15
14 days of the month following any payment of services by the person, company or entity
15 obtaining the services.

16 **Section 15. Exception.** The service tax shall not apply to a service which
17 requires payment of not more than Five Dollars (\$5.00) for the service rendered.

18 **Section 16. Records.** The sellers of goods covered by section 4, and providers of
19 services covered by section 12 shall keep accurate records of all sales and charges and
20 shall provide the Department of Administrative Services with all accurate records and
21 supporting documents to substantiate the accuracy of the records.

22 **Section 17. Waybills and bills of lading.** All carriers entering the State of
23 Chuuk shall deliver to the Department of Administrative Services a copy of the air and
24 sea waybill or bill of lading for all items imported into the State of Chuuk not less than
25 seven days after such items are released from the carrier.

26 **Section 18. Penalties; Civil and Criminal.**

27 1. Sellers of items listed in section 4 and providers of services listed in
28 section 12 of this Act who knowingly or willfully fail to collect or timely pay, withhold
29 or remit the taxes levied by this Act shall be charged a penalty on the balance of the
30 taxes due and unpaid at the rate of 5% for the first day and then 0.1% for each further
31 day that tax is unpaid.

1 2. Sellers of items listed in section 4 and providers of services listed in
2 section 12 of this Act who knowingly, willfully or unlawfully fail to keep and provide to
3 the Department of Administrative Services accurate records and supporting documents,
4 which record shall be for the period including those taxes not paid for the past five years
5 pursuant to Section 16 of this Act shall be guilty of felony and shall, upon conviction, be
6 imprisoned for a period of not less than six (6) months but not more than three (3) years
7 and/or fined not less than \$5,000 for each fiscal quarter such failure occurs.

8 3. A carrier violating Section 17 of this Act shall be guilty of a felony and
9 shall, upon conviction, be imprisoned for a period of not less than six (6) months but not
10 more than three (3) years and/or fined not less than \$5,000 for each fiscal quarter such
11 failure occurs.

12 4. Any person, company or corporation who knowingly, willfully, or
13 unlawfully violates or refuses to comply with any regulation duly issued by the
14 Department of Administrative Services for the enforcement of this Act shall, upon
15 conviction thereof, be fined not less than \$500, or imprisoned for not more than 90 days,
16 or both. Such penalties are in addition to those which may be due under Subsections (1)
17 through (3) and (5) of this Section.

18 5. Any person, company or corporation who knowingly or willfully refuses
19 to permit the examination required by Section 28 of this Act shall, upon conviction
20 thereof, be fined not less than \$5,000, or imprisoned for not more than one year, or both.

21 6. Interference with administration of tax laws. Whoever forcibly or by bribe,
22 threat or other corrupt practice obstructs or impedes or attempts to obstruct or impede
23 the due administration of this Act, upon conviction thereof, shall be fined not less than
24 \$500 nor more than \$10,000 or imprisoned for not less than six months or more than one
25 year, or both such fine or imprisonment together with costs of prosecution.

26 7. False and fraudulent statement. In addition to such other liabilities and
27 penalties as may be prescribed by law or subsections 1 to 6 of this section, any
28 individual or person who willfully makes or subscribes to any tax return, statement or
29 document which contains or is verified by a written declaration that it is made under the
30 penalties of perjury, and which he does not believe to be true and correct as to every
31 material matter or with the intent to evade or defeat the payment or collection of any tax,

1 or knowing that the probable consequences of this Act will be to evade or defeat the
2 payment or collection of any tax, removes, conceals or releases property on which the
3 levy is authorized or which is liable for payment of tax, or aids or causes the
4 accomplishment of any of the foregoing, is guilty of felony and, upon conviction
5 thereof, shall be fined not less than \$3,000 but not more than \$10,000, or imprisoned not
6 less than one (1) year but not more than three (3) years or both such fine and
7 imprisonment .

8 8. Any person, company or corporation who knowingly, willfully or
9 unlawfully refuses to comply with the final notice of demand to pay any and all taxes
10 due including interests, or failed or refused to file tax returns its business establishment
11 shall be closed and open only until execution of a closing agreement or installment
12 agreement as approved by the Attorney General.

13 **Section 19. Installment payments of tax.**

14 1. Whenever justified by the circumstances, the Director may enter into
15 written agreement with any taxpayer wherein the taxpayer admits conclusive liability for
16 the state amount of taxes due and agrees to make monthly installment payments thereof
17 according to the terms of the agreement, but not for a period longer than 18 months. The
18 Director shall include, as permitted and as set forth in rules and regulations, penalties
19 charge not to exceed the rate set out in section 18.

20 2. The agreement provided for in this section shall be identified as an
21 installment agreement. If entered into after any court acquires jurisdiction of the matter,
22 the agreement shall be part of a stipulated order or judgment disposing of the case.

23 3. At the time of entering into an installment agreement, the Director shall
24 require the taxpayer to furnish any form of security as maybe defined by the Rules and
25 Regulations, the Director shall cause a notice of lien to be filed and may pursue any
26 remedies available to the state. Once this installment agreement has been agreed by the
27 taxpayer and the Director, no penalties shall be imposed during the period of the
28 agreement unless the taxpayer fails to comply with the agreement, then the penalty shall
29 be computed prior to the consummation of the installment agreement.

30 4. An installment agreement is conclusive as to liability for payment of the amount
31 of taxes specified therein, but does not preclude the assessment of any additional

1 tax.

2 5. After entering into an installment agreement, no further attempts to
3 enforce payment of the tax shall be made except when, in the judgment of the Director,
4 there are indications that the installments may not be paid. If installment payments are
5 not made on or before the times specified in the agreement, if any other condition
6 contained in the agreement is not met, or if the taxpayer does not pay any other taxes as
7 they fall due, the Director may proceed to enforce collection of the tax as if the
8 agreement had not been made or may proceed against the security provided under this
9 section.

10 **Section 20. Compromise of taxes; closing agreements.**

11 1. If, after the assessment has been issued, the Director has reasonable doubt
12 as for the taxpayer's liability for payment of the tax, he may compromise, pursuant to
13 rules and regulations implementing the provisions of this section, the asserted liability by
14 entering into a written agreement with the taxpayer. Such agreement shall be identified as
15 a closing agreement, and is subject to the proper approval of the Director and the
16 Attorney General of the Government of Chuuk.

17 2. If the closing agreement is reached after the court acquires jurisdiction of
18 the matter, it shall be made part of a stipulated order or judgment disposing of the case.

19 3. As a condition of the closing agreement, the Director may require,
20 pursuant to rules and regulations that the taxpayer furnish security for payment of any
21 taxes due.

22 4. A closing agreement is conclusive as to the taxpayer's liability or non-
23 liability for payment of assessed taxes covering the periods stated in the agreement,
24 except upon a showing of fraud, malfeasance, misrepresentation or concealment of a
25 material fact.

26 a. The closing agreement shall not be modified by any officer, employee or
27 agent of the Government of Chuuk, and

28 b. In any suit, action or proceeding, the closing agreement or any
29 determination, assessment, collection, payment, abatement, refund or credit made in
30 accordance therewith shall not be annulled, modified, set aside, or disregarded.

31 **Section 21. Liens.** Taxes levied by this Act, which are due and unpaid, including

1 penalties charged are debts to the State and shall constitute liens in favor of the State
2 upon all property and rights to property, whether real or personal, belonging to any
3 person, business, association or corporation liable for the tax, and such taxes and
4 penalties may be collected by levy upon such property and rights to property in the same
5 manner as the levy of an execution.

6 **Section 22. Seizure and forfeiture of cigarettes.**

7 1) If the Director of the Department of Administrative Services forms a
8 reasonable opinion that cigarettes are intended or are likely to be sold in Chuuk without
9 the charging of tax required by section 4 of this Act or the prepayment of tax required by
10 section 8 of this Act he may seize those cigarettes.

11 2) An appropriate receipt must be provided by the Director to the person
12 from whom the cigarettes have been seized.

13 3) The Director may return the seized cigarettes to the person from whom
14 cigarettes have been seized if he is satisfied that:

15 a) The required taxes on the cigarettes have been or will be paid; or

16 b) The cigarettes will not be sold in Chuuk or, if sold in Chuuk, that such sale
17 is not the first sale in Chuuk.

18 4) A person from whom cigarettes have been seized may within 30 days of
19 the seizure lodge a Notice with the Director, supported by a statement of claim, claiming
20 return of the cigarettes under subsection 22(3).

21 5) If the Director receives a valid Notice under subsection 22(4) he must
22 decide whether to return the seized cigarettes and advise his decision in writing to the
23 person from whom the cigarettes have been seized within 30 days of receiving the
24 Notice.

25 6) A person from whom cigarettes have been seized who is dissatisfied by
26 any decision of the Director made under this section or a failure to make a decision under
27 this section may, not less than 60 days and not more than 90 days from the seizure,
28 appeal to the State Supreme Court for relief.

29 7) If after 90 days from the seizure the cigarettes have not been returned
30 under subsection 22(3) and either:

1 (i) no appeal has been lodged with the State Supreme Court as allowed by
2 subsection 22(6); or

3 (ii) the State Supreme Court has upheld the Director's decision not to return
4 the cigarettes;
5 the Director must destroy the cigarettes.

6 **Section 23. Regulations.** The Director of the Department of Administrative
7 Services, with the approval of the Governor, shall prescribe such regulations as may be
8 necessary for the conduct of all inspections, collection and the enforcement of all taxes
9 levied under this Act.

10 **Section 24. Disposition of revenue; General Fund.** All taxes, penalties and
11 fines collected pursuant to this Act shall be deposited into the General Fund of the State
12 of Chuuk. Provided, that any increases in the collection reflected as a result of the
13 increase of sales, and alcoholic and beverage taxes shall be deposited to the Debt Relief
14 Fund.

15 **Section 25. Civil action of enforcement.** Any taxes imposed or authorized
16 under this Act may also be collected by civil suit brought by the Attorney General of the
17 State, either in the name of the State or in the name of the Director of the Department of
18 Administrative Services. In such civil suit a written statement by the Director or Chief as
19 to the amount of tax due, the fact that is unpaid, and who is authorized to collect it, shall
20 be sufficient evidence to create a rebuttable presumption that the taxes are owing.

21 **Section 26. Challenge to tax payment.**

22 (1) No person shall have a right of action to challenge the validity of any tax
23 levied by this Act unless that person shall first pay the tax in question, under protest, to
24 the State.

25 (2) No person shall have a right of action to challenge the validity of any tax
26 levied by this Act unless that person is the actual taxpayer having liability for payment of
27 the tax.

28 (3) Any action to challenge the validity of any state tax must be brought
29 within one year after the cause of action arose.

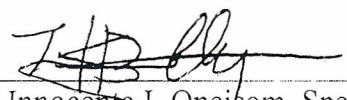
30 (4) Amounts paid under protest shall be kept and deposited in a separate and
31 restricted account which shall be returned to the taxpayer if he prevails over the case or

1 deposited in the general fund as the court may direct.

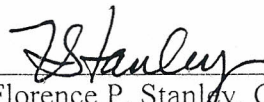
2 **Section 27. Severability.** If any provision of this Act, or its application to any
3 person or circumstance is held invalid, the remainder of this Act, or the application of the
4 provision to another person or circumstance is not affected.

5 **Section 28. Inspection for enforcement.** Duly authorized employees of the
6 Department of Administrative Services, may at all reasonable hours enter any business
7 premises, and examine the premises and the inventory, books, papers and records of any
8 importer, wholesaler or retailer, for the purpose of inspecting the same and determining
9 whether the taxes imposed by Sections 4 and 12 of this Act have been fully paid.

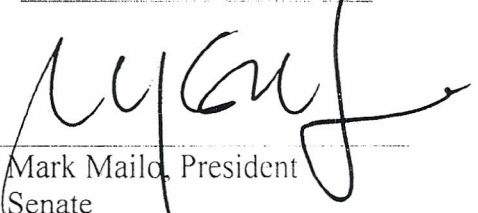
10 **Section 29. Effective Date.** This Act shall become law upon approval by the
11 Governor, or upon its becoming law without such approval, and shall take effect 15 days
12 after becoming law.”

Signed by: 
Innocente I. Oneisom, Speaker
House of Representatives
Chuuk State Legislature


Attested:


Florence P. Stanley, Chief Clerk
House of Representatives
Chuuk State Legislature

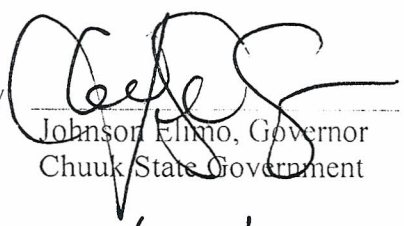
Date: 02-22-12

Signed by: 
Mark Mailo, President
Senate
Chuuk State Legislature

Attested:


Songkinita Bossy, Chief Clerk
Senate
Chuuk State Legislature

Date: Feb. 23, 2012


Approved by Johnson Elmo, Governor
Chuuk State Government

Date: 03/09/12

OVERRIDDEN: April 02, 2012 by House of Representatives @ 12:15 p.m.
April 04, 2012 by House of Senate @ 11:21 a.m.

History : H.B.NO: 11-46;HD1
: H.S.C.R.NO: 11-1R-2S-10
: S.S.C.R.NO: 11-1R-2S-13

ENGON-ME-EWIN ANEPWUNGUN MUN CHUUK

EWIN REGULAR SESSION,
ARUWAN SPECIAL SESSION, JANUARY 2012

NOMWOPUNG NO: 11-16

EW NOMWOPUNG

A ataeno TSL 5-119 an a piin ekkesiwin meren CSL191-04, CSL 2-91-06, CSL 3-96-01, CSL 5-00-27, CSL 10-10-25, CSL 10-09-13, CSL 10-09-11, CSL 9-08-01, CSL 6-01-22, CSL 2-94-15, CSL 2-93-06 me meinisin ekkewe ekkesiwin mwirin, awora ew minefon Takisis non Chuuk non 2012, me pwan ren ekkoch popun.

Epwe pwung meren ewe Aneepwungun Chuuk:

1 Tetten 1. Kattanon. TSL 5-119 an a fen pin ekkesiwin meren CSL 1-91-04, CSL
2 2-91-06, CSL 3-96-01, CSL 5-00-27, CSL 10-10-25, CSL 10-09-13, CSL 10-09-11, CSL
3 9-08-01 CSL 6001-22, CSL 2-94-15 me CSL 2-93-06 me meinisin ekkewe akkesiwin
4 mwirin iei a katano non unusan.

5 **Tetten 2.** Annukun takisis an ewe Mwun Chuuk non 2012.

6 **Tetten 1. Itenap.** Ei Annuk epwe iteni "An Chuuk Annukun Takisis non 2012."

7 **Tetten 2. Popun.** Auchean popun ei Annuk fan itan epwe awora takisis ngeni
8 Chuuk fan itan an epwe awora mwonian amwokutun an State kewe angang.

9 **Tetten 3. Awewen foss.** Fan itan ei Annuk:

10 1) "Boat" wewen ekkewe boat a nom wor mwesinan non ika nukun me ekkewe mei
11 wor amarran.

12 2) "Cross border sale" wewen ewechon kamo pisek a nom non Chuuk, ewechon
13 amomo ese wor nenian non Chuuk.

14 3) "Cross border service" wewen ewe angang a wor an watten angang a awora ika
15 uwei ngeni Chuuk, me momoon ewe angang ese choiono non Chuuk.

16 4) "First sale" ewe ewin amomo pisek a fis me non Chuuk State fiti pwungun ei
17 Annuk.

18 5) "Imported" katonongen pisek non Chuuk seni nukun Chuuk.

19 6) "Luxury items" wewen ekkei metoch, tiwenoon chok ika e for me non FSM:

20 i) perfumery, cosmetics, me toiletries, pachenong cologne ekkewe ekkoch
21 toilet waters, metochun apwokus perfumery, ese nifinifin ike ekkewe ra
22 erra sachets ika meinisin minen enning me apwokus fan itan mokur ika
23 unuchan aramas, lipsticks, pomade, powder; nge ese apachanong soap me
24 shampoos ekewe sia aea fan ien enimet fan iten tumunun nimoch me

- 1 eppet i semwen;
- 2 ii) jewelry, ornamental, pachenong rings, necklaces me nanna a ffor seni
3 ekkoch metoch ren faw ika mechcha mei ning fengen me ekkewe ese
4 pwan ning fan itan pisekin enning; electronic entertainment devices
5 ekkewe a pachenong nge ese koukutow on radio, stereo, tape player,
6 compact disc (CD), digital, digital video disc (DVD), Media Player ika
7 MP3, MP4, MPS ika Media Player upgrades; desktop, laptop, notebook
8 ika tablet computer ika met sakkun pisek a auch fite me nein ekkei sia
9 affata me asan, accessories, external drives me pisekisekin kewe, fan itan
10 non imw, metochun soppai ika epwe nounou non torakku, television,
11 video cassette recorders ika ekkewe a ochu fengeni fittu me nein ekkei,
12 camera, video ika digital camera me comorders me ekkewe sakopatin
13 game consoles;
- 14 iii) Ekkewe metochun uun mei amomo non cans, bottles, tin ika carton, nge
15 ese apachanong ekkewe konukun uun, chonun ira me minik.
- 16 iv) "Motor vehicle" wewen ekkewe sein on fonu mei wor mwesinan,
17 pachenong nge ese muchuno me on: chitosan, torraku, jeep, motorcycles,
18 bus, scooter, dump-trucks me flatbeds, me nukun ekekwe heavy
19 equipment.
- 20 v) "Tax stamp" wewen stamp, label, ika taropwe epwe for, fiti mumutan
21 meren ewe Director non ewe Department of Administrative Services.
- 22 vi) "Takisis mere new State" wewen ew takisis a kawor ngeni amomon pisek
23 seni Kosrae, Pohnpei ika Yap.
- 24 vii) "Unpackaged" wewen amomoon pisek ngeni chon kamo non an ese wor
25 tukutukun.
- 26 viii) "Unprocessed" wewen pwe ese wor kesiwinin ika kawinin seni wesetan
27 nikinikin ewe metoch.

28 **Tetten 4. Kaweran Takisis a Kawor.** Iei a kawor takisis on ewin amomon an
29 meinisin pisekin amomo tiwenon chok ekkewe sakun pisek ese kewin seni nikinikin me
30 tukutuk, an aiei usun:

- 31 1) Tobacco won ukukun ipwuku_percent (100%) won ewe ukukun a amomo

1 won;

2 2) Supwa me cigars:

3 i. Won ru channa ew tukutukun supwa 20 fochun;

4 ii. senis 10 efoch supwa;

5 iii. senis 10 efoch ciga.

6 3) Alcoholic beverages won 50%;

7 4) Fuel taxes:

8 i. Diesel, kerosene won senis engon (\$.10) ew gallon;

9 ii. Jet A One won senis engon (\$.10) ew gallon.

10 iii. Gasoline won senis nimu (\$.05) ew gallon, watteno won senis 1 cent ew
11 gallon seni ewe 1st non ew month mwirin XXX, tori senis 10 (\$.10) ew gallon.

12 5) Pisekin cheitaku won ruwe percent (20%) won niwinin amomo;

13 6) Meinisin sakkun pisek me nukun onnu percent won ewe niwinin amomo.

14 **Tetten 5. Esinesin ngeni chon kamo on Takisisin Sales me Luxury.** Chon
15 amomo kewe pisek a affat non Tetten 4 me non ei Annuk epwe affata wesetan niwinin
16 ewe pisek fengen ukukun takisis won:

17 (1) Ewe wesetan niwinin pisek epwe affat an epwe maak won ew me ew pisek;
18 ika;

19 (2) Ewe wesetan niwinin pisek me ukukun takisis epwe pwa-och an epwe nom
20 non ewe nenien amomo; ika

21 (3) Echo receipt epwe kawor ngeni ewe chon kamo epwe affata wesetan niwinin
22 ewe pisek me fitte takisis.

23 **Tetten 6. Sales me Luxury Tax; Kamotiwen.**

24 1) Ewe takisisin sales me luxury a kawor me non Tetten 4 me non ei Annuk
25 epwe kawor ngeni pisek non ewin amomo me non Chuuk State.

26 2) Meinisin takisis non ew maram epwe kamotiw seni ewe chon amomo
27 ngeni ewe State Department of Administrative Services non ika mwan aengon-me-
28 animuen ranin maram, nge ewe Director non Administrative Services epwe anenia
29 kamotiwen takisis seni ekkewe fonuwen nukun ei Chuuk Lagoon.

30 3) Kamotiwen takisis non ei fansoun a affat non ei Tetten non tettenin
31 tikingaw (delinquent).

1 4) An esap wor tipemwaramwar, sales tax ew takisis a kawor ngeni ekkewe
2 chon kamo, nge ioien me kamotiw a fis ren ewe chon amomo.

3 **Tetten 7. Atieepwin ei Takisis; Kamotiw akkom.** Ewe ewin chon amomo
4 ekkewe metoch a affat non Tetten 4 (me nukun ekkewe sakun pisek non paragraphs
5 4(2)(a) me (b)) me non ei annuk a mumuta ar repwe monatiw ar takisis mei affat non ei
6 Teten fiti pungun ei Namopwung a wor rer ren menni repwe finata an epwa monatiw an
7 takisis fiti pungun ei Tetten me regulation epwe katou seni ewe Director non ewe Putain
8 Administrative Services.

9 **Tetten 8. Takisisin Supwa, monatiw-akkom.**

10 1) Ewe takisis a kawor non tetten 4(2)(a) me (b) epwe kamotiw akkom ussun
11 a affat me non ei tetten.

12 2) Kamotiw takisis me non ei tetten epwe fis esap mang seni ewe fansoun
13 emon aramas a angei me isosis supwa non Chuuk, fansoun ekkewe supwa emon a moni
14 me amomo non Chuuk.

15 3) A wor nukku pwe fansoun emon a annomu ukukun napesen 200 fochun
16 supwa, epwe chok eani amomo.

17 4) Ekiekin ei tetten me non ei annuk pwe ewe Director non ewe Department
18 Administrative Services epwe wisen amomo ekkewe sitam \$2 echo, pwe iei annan
19 kamotiw takesisen supwa, epwe kamotiw me mwan amomo.

20 5) Pisekin pwarata pwe mei takises ekkewe supwa, ika pwe mei wor ewe
21 sitam mei pacheta won ewe tukutukun supwa ren \$2 ew tukutuk mei wor 20 fochun
22 supwa non.

23 6) Ewe Director non Administrative Services epwe tongeni aniwini ei sakkun
24 takisis a fen pacheta won ewe tukutukun supwa ika pwe a wor an nukunuk pwe ewe
25 supwa esap amomono non Chuuk State.

26 7) Io e amomo supwa non Chuuk non an weweiti pwe ese awen kamotiw
27 takisis ussun a affat me non ei tetten epwe tongeni tipis non ukukun tipisinap, fengen me
28 chappan tipis, epwe kanapus non esap kukun seni unungat (3) maram ika watte seni ew
29 (1) ier ika pakking esap kukun seni \$1,000 ika ir me ruoch.

30 **Tetten 9. Sales Tax; Monoon Pisek.** A wor nukku pwe:

31 1) Meinisin ekkewe sakkun metoh a affat non Tetten 4 me non ei Annuk mei

1 etinong non Mwun Chuuk an epwe amomono, repwe chok tongeni monno non ukukun
2 ruwannu maram seni ewe fansoun ra tori Chuuk, tiwenon chok ita ewe chon chumong
3 epwe tongeni pwarata met popun esap tongeni epwe moonno non ei ukukun fansoun an
4 ewe Director non ewe Administrative Services epwe tongeni nukku; me

5 2) Amomon ekkewe metoch ra affat me non ei Annuk pwe repwe takisis
6 tiwenon chok ika pwe pisekin pwarata epwe tongeni pwarata pwe ese pwung. Ewe
7 sekining an epwe ffat pwe ew pisek esap takisis a nonnom ren ewe chon amomo ika chon
8 kamo, anongonong won met sakkun nikinik a nom non.

9 **Tetten 10. Keimutiwen.**

10 1) Nge non fansoun amomoon pisek me angang a kawor ngeni ewe Mwun
11 Chuuk ika ew me nein kinikinin kewe, takisis won ekkei non an epwe kamou meren ewe
12 Mwun Chuuk epwe ketiwetiwen non ewe Putain Administrative Services.

13 2) Ewe chon kamo pisekin Chuuk seni neni nukun Chuuk minne ukukun an
14 kamo a watte seni \$100 epwe etiwatiw ewe ukukun takisisin Chuuk nge epwap awora
15 mommon mwirin fiti pungun tetten 6 me non ei annuk.

16 3) Ewe chon monni ewe takisisin kamo pisekin non Chuuk me nukun Chuuk
17 a watte niwinin seni \$100 nge epwe chok moni ewe ukukun takisis usun a affat me non
18 tetten 12 me non ei annuk.

19 4) Ewe a amomo ekkewe pisek ika service esap wor an sekining ren an ese
20 moni takisis ussun met ururun epwe fori fiti pwungun tetten 6 me 12 me non ei Annuk.

21 **Tetten 11. Niwinimangen takisis me non ew State.**

22 1) Ewe takisisin pisek ussun a affat me non tetten 4 ika ewe takisisin service
23 a affat non tetten 12 me non ei annuk won ewe aukukun takisis mei kawor ngeni me non
24 pwan ew state.

25 2) Ewe chon kamo pisek ika service fiti pungun tetten 9 epwe keimutiw won
26 ewe ukukun a takisis won me non ew State.

27 3) Kekisitiwan mei mumuta me non ei Tetten ese kukun seni zero.

28 **Tetten 12. Service Tax.** Service Tax a kawor won ukukun nimmu percent
29 (5%) won ukukun mwoni ika niwinin ewe angang minne ewe chon fis ngeni ewe service
30 a angei ika tori, tiwenon chok ren ekkei mettoch a affatetiwen:

-
- 1 1) Lease ren nenian office, nenian onnut, fonu ika neni, nom non hotel,
 - 2 motel, apartment room, lodging room, ika nenian anenia a affat non taropwen atipeew;
 - 3 2) Niwinin katon kachito non imwen kachito, swimming pool, resort me
 - 4 ekkewe nenian angonongon;
 - 5 3) Video tape, dvd, cd ika film rental;
 - 6 4) Sein angonong non saat me uwei chon tuuno non saat;
 - 7 5) Sein uwou pisek me pasinso ren sepenin me non saat;
 - 8 6) Legal, accounting ika audit services seni mei kawor non taropwen atipeew
 - 9 ika seni pungun annuk:
 - 10 i. mei awesi an kaoo ngeni ekkei pekin angang fiti noun degree non ekkew pekin
 - 11 angang;
 - 12 7) Rental ren sein neman an emon ika fitemon repwe satani, pachenong bus,
 - 13 mini-bus, truck, motor vehicle, motor bike, motor scooter me bicycle, me ekkewe watten
 - 14 ukukoch torakku me sein angang, nge ese pachenong niwinin ekkewe pasinso on bus ika
 - 15 taxi;
 - 16 8) Boat Rental;
 - 17 9) Construction services;
 - 18 10) Ekkewe services ra wisen tinano me angei mwoni mei titinong me nukun
 - 19 tiwenon chok ekkewe banks, insurance companies, brokers me agents;
 - 20 11) Computer and Electronic Shop;
 - 21 12) Plumbing Services;
 - 22 13) Auto Shop;
 - 23 14) Refrigeration & Air Conditioning Services;
 - 24 15) Port Service/Pilot age;
 - 25 16) Shipping Agency Fee
 - 26 17) Courier Services;
 - 27 18) Stevedoring Services;
 - 28 19) Beauty Shop;
 - 29 20) Dress Making/Repair/alternation;
 - 30 21) Professional Cleaning, Janitorial Services & Bulk Laundry;
 - 31 22) Commercial Massage;

1 23) Security; me

2 24) Internet/Fax/Photocopying.

3 25) Ekkewe pwan ekkoch services ese affateti, tiwenon chok ekkewe
4 services mei tiweu seni pwungun annukun FSM me Chuuk State.

5 Tetten 13. **Kaworen takisesin aninnis.** Me nukun met masowan ei annuk, ewe
6 takisisen service non Tetten 12 me non ei annuk, epwe kamotiw meren ewe customer,
7 aramas, compay ika neni ra angei ewe service mine ewe aramas, company ika neni ra
8 wisen awora ewe service.

9 Tetten 14. **Momoon takisisin aninnis.** Tiwenon chok ika masowan ei annuk,
10 kamotiw ei service takisis a kawor seni pwungun Tetten 12, epwe fis non ewe ewin 15
11 ran non kinikinin ew maram seni ekkewe aramas ra eaea ekkewe service.

12 Tetten 15. **Tiwenon.** Ei service takisis esap pwal ffan won ekewe kukunun
13 angang Nimu Channa (\$5.00) takisisin.

14 Tetten 16. **Records.** Ewe chon amomo pisek a weneiti masowan tetten 4, me
15 chon awora ekewe sakkun angang a wenneiti masowan tetten 12 repwe awora me isoni
16 pwungun taropwen meinisin ar amomo me angang ar repwe awora ngeni ewe Puttain
17 Administrative Services.

18 Tetten 17. **Waybills me bills of lading.** Meinisin kewe carriers mei tonong non
19 Mwun Chuuk repwe awora ngeni ewe Putain Administrative Service meinisin kapin ar
20 air me sea waybill ika bill of lading iteitan fansoun meinisin on meinisin metoch ra
21 atouranong non Chuuk esap mang seni fissu ran me mwirin an ekkewe pisek ra katou
22 seni ewe carrier.

23 Tetten 18. **Niwinin Tipis; Civil & Criminal.**

24 1. Ekewe chon amomo pisek fiti masowen tetten 4 me chon awora service
25 fiti masowen tetten 12 me non ei Annuk, ese fiti pungun ei annuk non an weweiti an ese
26 angei me moni non ewe fansoun mei affat epwe paking on ewe ukukun takisis ese
27 kamotiw on %5 non ewe ewin ran me 0.1% non ew ran ese kamotiw me mwirin ewe
28 fansoun kamotiw.

29 2. Chon amomo pisek fiti pwungun masowen tetten 4 me ekewe chon awora
30 service a affat me non tetten 12 me non ei Annuk non an weweiti nge ese fiti pwungun
31 ei annuk an epwe awora ngeni ewe Putain Administrative Service unusen taropwen non

1 ewe fansoun fiti fengen me ewe ukukun takisis ese moni non ukukun nimu ier me
2 mwirin fiti pwungun Tetten 16 me non ei Annuk epwe tipis non tipis watte me epwe
3 fansoun a tou pwungun kapuung pwe a tipis, ren kanepus non fansoun esap kukun seni
4 onnu (6) maram me esap nakatam seni unungat (3) ier ika paking esap kukkun seni
5 \$5,000 ren ew kuwochen ew ier.

6 3. Ew carrier e attai pwungun Tetten 17 me non ei Annuk epwe tipis ren tipis
7 watte an epwe kanepus non fansoun esap kukun seni onnu (6) maram nge esap nangatam
8 seni unungat (3) ier ika paking esap kukun seni \$5,000 ren ew kuwochen non ew ier ika
9 ir me rooch.

10 4. Emon aramas, company ika corporation non an weweiti me sinei, nge non
11 an chok fokkun mochen epwe attai pwungun ei annuk an ese mochen fiti pwungun
12 regulation epwe katou meren ewe Putain Administrative Services fan itan tumunun me
13 apichokunan ponuetan puwung ei Annuk epwe, fansoun epwe tipis, epwe paking esap
14 kukun seni \$500, ika kanapus non fansoun esap napeseni 80 ran, ika ir me ruoch. Ei
15 niwinin tipis epwe kapach ngeni ekkewe niwinin tipis a affat me non Subsections (1) tori
16 (3) me (5) non ei Tetten.

17 5. Emon aramas, company ika cororation non an wewieti me sinei, nge non
18 an chok fokkun epwe attai pwungun ei annuk an ese mochen fiti pwungun an ese
19 mochen mutanong angangen chek usun a affat me non Tetten 28 me non ei Annuk, epwe
20 tipis ren, an epwe paking esap kukun seni \$5,000, ika kanapus non esap nap seni ew ier,
21 ika ir me ruoch.

22 6. Emon epwe awosukosuka apichokunan ei annukun takisis. Ion epwe, non
23 pichokkun ika ekiekin moni tip, afangafang ika ekkewe ekkoch pekin angangangaw
24 epwe awosukosuka me eppet i ponuetan angangen pwungun ei Annuk, epwe tipis an
25 epwe paking esap kukkun sseni \$500 ika watte seni \$10,000 ika kanepus esap kukkun
26 seni onnu maram nge esap watte seni ew ier, ika ir me ruoch.

27 7. Kapas Mwakken me Churri. Soposopun ekkei paking me niwinin tipis
28 epwe for non annuk ika ekkewe a affat non tetten kukkun 1- 6 me non ei Tetten, emon
29 minne non an mochen epwe akirikiringawa an angang, porous me foffor fan itan an
30 epwe ekiekin opano enletin porous mei sinei an epwe chok fori mine epwe esenipa an
31 esap ponueta pwungun ei annuk non unusan ika ekkoch masowan, epwe tongeni tipis

1 non tetenin tipis-watte epwe paking esap kukkun seni \$3,000 me watte seni \$10,000, ika
2 kanapus esap kukun seni 1 ier me watte seni 3 ier ika ir me ruoch.

3 8. Emon aramas, company ika corporation non an sinei ochu nge a chok
4 mochen esap aponueta ewe final notice ren an epwe monatiw an takisis a nuseni fansoun
5 an epwe kamotiw, ese moche amasowa me atononga taropwen an takisisin business an
6 ewe business epwe kesipeno nge epwe chok tongeni suuk sefan ika a aponueta pwungun
7 ei tetten me fansoun an wor ew atipeew a sain me kopwunguno meren ewe Attorney
8 General.

9 **Tetten 19. Momootiwen takisis ese kamotiw.**

10 1. Fansoun epwe auchea ren fansoun me fansoun. Ewe Director epwe
11 tongeni awora atipeew non taropwe me io chon-moni-takisis non an ewe chon-moni-
12 takisis epwe tipeew ngeni ukukun an takisis ese moni me tipeew ngeni an epwene
13 mommonatiw iteitan maram nge esap chok mang seni 18 maram. Ewe Director epwe
14 pacheinong, ika epwe mumuta, anukkun a affat non regulation, niwinin tipis nge esap nap
15 seni met mei affat me non tetten 18.

16 2. Ewe atipeew a porous usun me non ei tetten epwe ina ewe atipeewin
17 momotiwen ewe takisis ese kamo. Nge ika e kawor ei atipeew me mwirin an a fen katoun
18 pwungun kapung ei etipeew epwene chok fis pwe ina sopusopun court order fan itan
19 atawen ewe case.

20 3. Non ewe fansoun epwene fis ewe atipeew, ewe Director epwe affata pwe
21 ewe chon-moni-takisis an epwe awora mine ewe chon moni an takisis epwe awora
22 anennetetan an epwe tongeni moni ewe takisis ese kamo fengen me met epwe tongeni
23 awora mi nom non Chuuk, ika ese fokkun chiwen kamotiw ewe takisis. Fansoun chok a
24 wor tipeew on me sain seni ewe Director me chon niwinimmang, ekkewe niwinin tipis
25 epwe chiwen wor manamanan tiwenon chok ika ewe chon niwinimmang ese apwonueta
26 masowen ewe atipeew, ina atun ekkewe niwinin tipis epwene pwan poputa sefan
27 manamanan seni ewe otun ese mo wor atipeew mei wor nefinen ewe Director me ewe
28 chon niwinimmang.

29 4. Ewe atipeewin kamotiwen takisis fan itan kamotiwen met takisis ese kamo
30 nge ese pachenong met epwe kapacheta fiti pwungun annuk.

31 a. Fansoun a wor ewe atipeew fan itan momootiwen takisis, epwene chok ina

1 annen momotiwen ewe takisis ese kamo tiwenon chok, ika pwe non
 2 mefian ewe Director pwe a ffat pwe esap fokkun tufich kamotiwen ewe
 3 niwinimangen takisis. Nge ika pwe kamotiwen ewe takisis ese kamo ese
 4 unusetiw me mwan ewe fansoun mei affat non ewe atipeew, fengen me
 5 ekkoch an ewe chon moni takisis a tori fansoun kamotiw nge ese kamo,
 6 ewe Director epwene pwan apichokuna ioien met takisis epwe ioi usun
 7 nge ese wor ewe atipeew ika angei ewe pisek (security) mei affat pwe ina
 8 met momon ewe takisis ika pwe ese wess me kamotiw usun a affat me non
 9 ei tetten.

10 **Tetten 20. Compromise of taxes; kesipenon etipeew.**

- 11 1. Mwirin an a fis ewe assessment an a katou, nge ewe
 12 Director mei wor an tipemwaramwar fan itan an ewe chon
 13 moni takisis, mei tongeni an epwe affor fiti pwungun rules
 14 me regulation minne ra affor fan itan ponuetan masowen ei
 15 tettn, ewe epwe maak non taropween atipeew nefiner me
 16 ewe chon moni takisis. Ei atipeew epwe ina amuchunoon
 17 masowen atipeew, ewe epwe kopwunguno meren ewe
 18 Director me ewe Attorney General non Mwun Chuuk. Ei
 19 atipeew epwe ina amuchunon taropwen etipeew, fengen me
 20 epwe kopwununo meren ewe Director me Attorney General
 21 non Chuuk. Ika pwe ei atipeew e fis mwirin an wor
 22 pwungun kapwung, epwe fis pwe masowan ewe pwungun
 23 kapong fan itan ei case.
- 24 2. Epwe fis pwe masowen ewe atipeew pwe ewe Director, fiti
 25 pwungun rules me regulation pwe ewe chon liwinimangen
 26 takisis epwe awora security ika met epwe fis pwe momon
 27 ewe takisis ese wes.
- 28 3. Ewe amuchunoon atipeew ina met epwe fis pwe mommon
 29 ewe takisis ese wes non ewe fansoun epwe kamo ewe
 30 niwinimang, tiwenon chok ika pwe epwe pwatta mwirin
 31 pwe mei wor kirikiringaw, kapas chofona mine ese affata

- 1 enletin porous.
- 2 4. Ewe amuchunon atipeew esap tongeni epwe ekesiwin seni
- 3 emon meinap, chon angang ika agent noun ewe Mwun
- 4 Chuuk State, me
- 5 5. Ika pwe epwe tori kapung, ika angang sefan on masowen
- 6 ewe amuchunon atipeew, ena amuchunon atipeew esap
- 7 tongeni an epwe ekkesiwin, katou ika isoisenon pwe pisekin
- 8 pwarata.

9 **Tetten 21. Liens.** Ekkewe takises a affat non ei Annuk, fansoun repwe mang

10 seni fansoun kamotiwen, pachenong pakingen an man ra nom non tettenin niwinimmang

11 ngeni ewe Mwun Chuuk pachenong manawan fengen me ewe State a tongeni angei pisek

12 me fonu pwe siwinin ewe takises ese kamotiw.

13 **Tetten 22. Pochokkunan angei Supwa.**

- 14 1. Ika pwe ewe Director non ewe Putai Administrative Services a wor an
- 15 tipemwaramwar pwe supwa a amomo non Chuuk ese wor takisisin fiti
- 16 pwungun tetten 4 me non ei Annuk ika ese pwan fiti pwungun tetten 8
- 17 me non ei Annuk, epwe tongeni angei ewe supwa non pichokun.
- 18 2. Ew enletin receipt epwe kawor seni ewe Director ngeni ewe aramas
- 19 mine ra angei seni ewe supwa.
- 20 3. Ewe Director epwe tongeni eniwini ekkewe supwa ngeni emonnene
- 21 an ika pwa a wor an nukunuk pwe:
- 22 a) Ewe ukukun takisis on ewe supwa a kamotiw; ika
- 23 b) Ewe supwa esap amomo non Chuuk ika, pwe ewe supwa epwe
- 24 amomo non Chuuk nge ewe supwa epwene amomo fan ru.
- 25 4. Ewe aramas mina an we supwa ra angei a tongeni non 30 ran a tongeni
- 26 awora an esinesin ngeni ewe Director, an epwe tongeni angei sefani an
- 27 we supwa fiti pwungun kukuntetten 22(3) me non ei Annuk.
- 28 5. Ika pwe ewe Director a tori och pwungun Esinesin me fan pwungun
- 29 kukunun tetten on 22(4) epwe eniwini ekkewe supwa me awora
- 30 mefian non taropwe 30 ran seni ewe fansoun a kawor ewe Esinesin.

1 6. Emon aramas mina an we supwa re angei nge ese tipeew ngeni mefian
2 ewe Director won met mei affat me non ei tetten, ika fan itan an ese
3 awora mefian anongonong won porousan ei tetten a tongeni esap
4 kukun seni 60 ran ika watte seni 90 ran me mwirin ar angei an we
5 supwa, a tongeni amwetta ngeni ewe State Supreme Court an epwe
6 anisi.

7 7. Ika pwe a nuseni 90 ran me mwirin ar angei ewe supwa nge rese
8 aniwini fiti pwungun kukkunun tetten 22930 me ika:

9 (i) Ese wor amwetan ewe case ngeni ewe State Supreme Court usun a
10 mumuta meren kukkun tetten 22(6); ika

11 (ii) Ewe Supreme Court e tipeew ngeni mefian ewe Director an esap
12 niwin ngeni ewe supwa;

13 Ewe Director epwe ataieno ewe supwa.

14 **Tetten 23. Regulations.** Ewe Director non ewe Puttai Administrative Service,
15 fiti kopwungunoon meren ewe Kepina, epwe awora regulation ika pwe e kuna auchean
16 fan itan epwe tongeni wor cheki, ioien me apochokkunan ioien ekkewe takisis a affat me
17 non ei Annuk.

18 **Tetten 24. Isoisenon mwoni; Mwonienap.** Meinsin takisis, niwinin tipis me
19 pakking mei wor fiti pwungun ei Annuk repwe katonong non ewe Mwonienap. Nge met
20 epwe mwoni tonong a naponon fan itan watenoan monoon ekkewe pisek mei takisis, me
21 sakaw repwe katonong non ewe Debt Relief Fund.

22 **Tetten 25. Kopwungun Osukosuk me Apochokkunan.** Met takisis a kawor
23 me mumuta me fan pwungun ei Annuk ra tongeni apochokkun seni pwungun kapung
24 minne ewe Attorney General epwe atoura kapungun ngeni kapung fan itan ewe Mwon
25 Chuuk ika non itan ewe Director non ewe Putain Administrative Servicees. Non ei
26 sakkun kapung, epwe wor echo taropwe seni ewe Director ika Chief epwe affata fite ewe
27 takisis ese kamo, me io epwe wisen angei ika iooni, a tongeni naff pwe pisekin pwarata
28 pwe ewe takisis ese momotiw.

29 **Tetten 26. Apponua kamon Takisis.**

30 (1) Ese mumuta an emon epwe apponua pwungun ew me nein ekkewe
31 takisis a kawor me non ei Annuk me mwan an ese mo monatiw an takisis.

1 (2) Ese pwan wor an emon pwung epwe apponuwa ew me nein ekkei takisis
2 non ei Annuk tiwenoon chok ika ewe aramas i emon mei mommoni takisis.

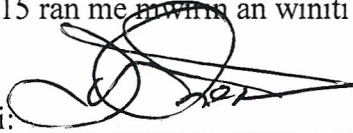
3 (3) Io a wor an tipengaw ngeni pwungun ei takisis epwe tongeni mumuta an
4 epwe apponuwa pwungun ei annuk ew ier me mwirin an wor osukosukan.

5 (4) Ewe ukukun a kamotiw non osenimu epwe isoiseno non ewe restricted
6 account epwe imuno esap wor epwe attapa fan itan ika pwe ewe chon mochen apponua
7 epwe ponueta me win ika katonong non ewe mwonienap fiti met pwungun kapwung
8 epwe apasa.


9 **Tetten 27. Pennon pochokkunan.** Ika pwe och masowan ei annuk repwe ffat
10 pwe esap wor manamanan on emon ika och metoch, met nussun masowan ei annuk epwe
11 chok sopouloso pono pochokkunan non aukukun me ia ese ngaw ngeni annuk.

12 **Tetten 28. Angangen Chek me Apochokkuna.** Ekkewe chon angangen ewe
13 Putain Administrative Services minne ra mumuta me angei pochokkuner, ra tongeni
14 tonong non ekkewe nenien business, me fori ar angangen check non fansoun ese nifinifin,
15 ren nengeni book, taropwen chumongonong pisek, wholesale ika retailer, ren ar repwe
16 sinei ika mei pwung an ewe neni moni aukukun an takisis ekkewe a affat non Tetten 4 me
17 12 me non ei annuk.

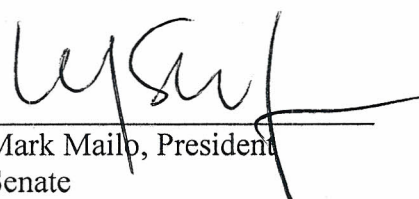
18 **Tetten 29. Poputan Pochokkunan.** Ei Nomwopwung epwe poputa
19 pochokkunan fansoun a kapwunguno meren ewe Kepina, ika inet chok a pwisin winiti
20 annuk won winikapan, nge epwe poputa manamanan 15 ran me mwirin an winiti annuk.

Sain seni: 
Innocente I. Oneisom, Speaker
Utten Representatives
Aneepwungun Chuuk

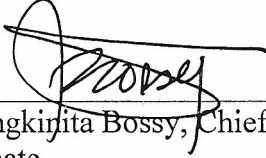
Annetata:


Florence P. Stanley, Chief Clerk
Utten Representatives
Aneepwungun Chuuk

Pwinin maram: 2/24/12

Sain seni: 
Mark Mailo, President
Senate
Aneepwungun Chuuk

Annetata:

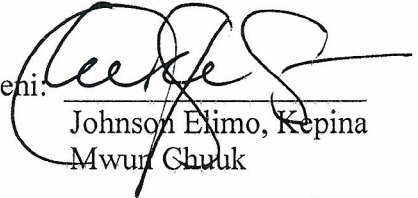


Songkirita Bossy, Chief Clerk
Senate
Aneepwungun Chuuk

Pwinin maram: 03/01/12



Kopwunguno seni:



Johnson Elimo, Kepina
Mwur Chuuk

Pwinin maram: 03/09/12

Overridden: April 02, 2012 by House of Representatives @ 12:15 p.m.
April 04, 2012 by House of Senate @ 11:21 a.m.

Uruwon : H.B.NO: 11-46;HD1
: H.S.C.R.NO: 11-1R-2S-10
: S.S.C.R.NO: 11-1R-2S-13