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AN ACT

TO CREATE THE POSITION OF TAX COLLECTOR, AND FOR OTHER PURPOSES.

BE IT ENACTED BY THE TRUK DISTRICT LEGISLATURE THAT:

Section 1. Amendment. Chapter 21 of Title 21 of the Truk District Code is hereby amended by adding a new section to read as follows:

Section            Tax Collector.

- (a) There is hereby created the position of Truk District Tax Collector which shall be under the Truk District Legislature Merit System.
- (b) The Tax Collector shall be responsible for collecting and paying to the District Treasurer all taxes which are delinquent under Truk District tax laws, and is authorized to bring civil suit to collect delinquent district taxes along with any civil penalty that may be due.
- (c) The Tax Collector is authorized to inspect the books and records of all businesses operating in Truk District that are subject to the district tax laws.

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Such inspections may be made at any time during normal business hours on working days and at such other times as a business concern and the Tax Collector may agree upon. The Tax Collector is authorized to make copies of such books and records as he deems necessary or advisable for the enforcement of the district tax laws.

- (d) Any person who refuses to allow the Tax Collector to inspect or make copies of business books and records under this section shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than six (6) months, or both.

Section 2. Effective Date. This act shall take effect upon its approval by the District Administrator, or upon its becoming law without such approval.

Signed by: /s/ Hermes Katsura  
Hermes Katsura, Speaker  
Truk District Legislature

Attested to: /s/ Yasuo Robinson  
For Keichiro Gerhart, Secretary  
Truk District Legislature Date: 6/29/73

Approved by: /s/ Juan A. Sablan  
Juan A. Sablan  
District Administrator, Truk

Date: 7/27/73