
AN ACT

Enacting Chapter 9, Title 29 of the Truk District Code, an alcoholic beverage possession tax, and for other purposes.

Be it enacted by the Legislature of the Truk District:

Section 1. Enactment. Chapter 9, Title 29 of the Truk District Code is enacted to read as follows:

"Chapter 9. Alcoholic Beverage Possession Tax

Sections:

- 900. Imposition
- 901. Attachment
- 902. Payment
- 903. Penalty

Section 900. Imposition. A tax on possession of alcoholic beverages within the State of Truk is imposed at the following rates:

- (1) beer & malt beverages:
 - (a) in containers of twelve fluid ounces or less, twenty cents per container; or
 - (b) in containers of more than twelve fluid ounces, ten cents for every four fluid ounces or fraction thereof.
- (2) distilled alcoholic beverages, seven dollars per gallon.
- (3) wine, one dollar per gallon; provided, that possession of sacramental wines by religious institutions shall be exempted from this tax.

Section 901. Attachment. The tax levied under this Chapter shall attach at the time of bottling or importation in the State of Truk.

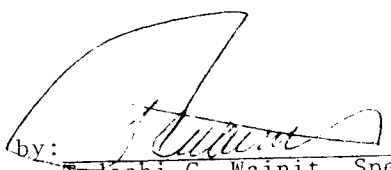
Section 902. Payment. Within five days after bottling or importation of an alcoholic beverage the tax is due and payable by the possessor thereof within the State of Truk. The possessor shall pay to the Treasurer the tax and receive appropriate tax stamps to place on the

containers of alcoholic beverage. For any container without tax stamps, it shall be presumed that no tax has been paid. The Tax Collector shall establish procedure to implement this act.


Section 903. Penalty. Any person convicted of possession of a container of alcoholic beverage for which no tax has been paid shall be punished by imprisonment of not more than one year, or a fine of not more than \$1,500.00 or by both."

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

Signed by:


Tadashi C. Wainit, Speaker
Legislature of the State of
Truk


Attested to:


Natasi Albert
Legislative Clerk/Secretary
Legislature of the State of
Truk

Date:

March 30, 1974

Approved by:


Erhart Aten, Governor
Truk State Government

Date:

April 27, 1974