
AN ACT

Amending Title 29 of the Truk District Code to impose a 10% tax on motor vehicle rentals, and for other purposes.

Be it enacted by the Legislature of Truk District:

Section 1. Amendment. Title 29 of the Truk District Code is hereby amended by addition of Chapter 13 to read as follows:

"Chapter 13. Motor Vehicle Rental Tax

Sections:

- 1300. Tax
- 1301. Payment
- 1302. Records
- 1303. Disposition of Revenues
- 1304. Civil Penalties

Section 1300. Tax. A tax of ten percent of the rental fee charged for the rental of any motor vehicle is imposed.

Section 1301. Payment. The tax imposed by this Chapter shall attach at that time payment is made for the rental fee to the renter. All taxes which have attached during a calendar month shall be paid by the renter to the District Treasurer on or before the fifteenth day of the succeeding month. The District Treasurer shall make allowances for payment of taxes outside Truk lagoon. Taxes not paid within the time specified in this section shall be delinquent.

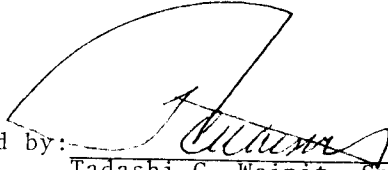
Section 1302. Records. The renter of any motor vehicle shall keep accurate records of all rental transactions which come under the provisions of this Chapter. Such records shall be made available for inspection by the District Treasurer and Tax Collector upon request.

Section 1303. Disposition of Revenues. All revenues derived from the provisions of this Chapter be paid into the General Fund.

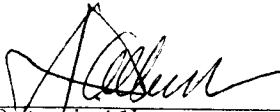
Section 1304. Civil Penalties. All taxes delinquent under Section 1301 shall be subject to a penalty of five percent of the unpaid taxes per month. All payments made upon delinquent shall

be first applied to penalties accrued."

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

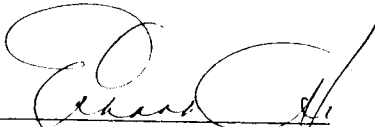
Signed by: 

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

Attested to: 

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

Date: March 30, 1979

Approved by: 

Erhart Aten, Governor
Truk State Government

Date: April 13, 1979