November 19, 2014

The Honorable Gibson T. Siba
Speaker
Tenth Kosrae State Legislature
Tofol, Kosrae FM 96944

Dear Mr. Speaker:

Kulo nu sin God ke moul lasr. Paing kom á members ke Sroasr Masap kewa.

Wangin pa pusra yok lasr nuke sripa yok lún L.B. No. 10-10, L.D. 1, Oinge nga fulela lusen len 30 la in eis comments nuka, panang oru el putatyang nuke pusren masap su oralá Kosrae State Law No. 10-148.

"TO AMEND SECTION 9.202 OF THE KOSRAE STATE CODE TO PROVIDE FOR SALES TAXES UPON TURKEY TAIL AND TINNED CORNED BEEF AND SPAM; AND TO RENUMBER FOLLOWING SUBSECTIONS; AND FOR OTHER PURPOSES."

Certified copy ke Masap se inge pa attached nuke letter luk.

Kulo ma julap.

Lyndon H. Jackson
Governor

/mct
October 14, 2014

The Honorable Lyndon H. Jackson
Governor
State of Kosrae
Kosrae, FM 96944

Dear Governor Jackson:

I have the honor to transmit herewith for your consideration and action L. B. NO. 10-10, L.D. 1, TO AMEND SECTION 9.202 OF THE KOSRAE STATE CODE TO PROVIDE FOR SALES TAXES UPON TURKEY TAIL AND TINNED CORNED BEEF AND SPAM; AND TO REUMBER FOLLOWING SUBSECTIONS; AND FOR OTHER PURPOSES; which passed the Legislature, Eighteenth Special Session, by two-thirds of the members of the Legislature, a quorum being present.

Respectfully yours,

[Signature]

Rosie K. Elley
Chief Clerk
Tenth Kosrae State Legislature

Enclosures
LEGISLATIVE BILL NO. 10-10, L.D. 1

TENTH KOSRAE STATE LEGISLATURE
EIGHTEENTH SPECIAL SESSION
KOSRAE, FSM 96944

A BILL FOR AN ACT

TO AMEND SECTION 9.202 OF THE KOSRAE STATE CODE TO PROVIDE FOR SALES TAXES UPON TURKEY TAIL AND TINNED CORNED BEEF AND SPAM; AND TO REENUMBER FOLLOWING SUBSECTIONS; AND FOR OTHER PURPOSES.

INTRODUCED Senator Bob H. Skilling

DATE: February 28, 2011

ACTION BY THE LEGISLATURE

PASSED FIRST READING: August 25, 2011

REFERRING TO:

PASSED SECOND READING: October 3, 2014

Posie K. Elley
Chief Clerk
KOSRAE STATE LEGISLATURE
TENTH KOSRAE STATE LEGISLATURE
P. O. Box 187
Tofol, Kosrae State
Federated States of Micronesia 96944
Telephone: (691) 370-3019/3177 * Fax: 370-2177
Web Page: www.kosraelegislature.org

LEGISLATIVE BILL NO. 10-10, L.D. 1

We hereby certify that the foregoing Bill has passed Second and Final Readings
in the Legislature, Eighteenth Special Session, 2014, by two-thirds of the
members of the Tenth Kosrae State Legislature, a quorum being present.

Gibson T. Siba
Speaker
Tenth Kosrae State Legislature

Rosie K. Elley
Chief Clerk
Tenth Kosrae State Legislature

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Gibson T. Siba
Speaker
Tenth Kosrae State Legislature

Rosie K. Elley
Chief Clerk
Tenth Kosrae State Legislature
A BILL FOR AN ACT

To amend Section 9.202 of the Kosrae State Code to provide for sales taxes upon turkey tail and tinned corned beef and spam; and to reumber following subsections; and for other purposes

BE IT ENACTED BY THE KOSRAE STATE LEGISLATURE

Section 1. Findings and Purpose. The Legislature finds that the consumption of processed meat products such as turkey tails and tinned corned beef and spam is detrimental to the health of the population and that by providing a financial disincentive to their consumption the State will be promoting the health of the people of Kosrae.

Section 2. Amendment. Section 9.202 of the Kosrae State Code is hereby amended to read as follows:

"Section 9.202. Rate. The sales tax is on a percentage of the sales price or per unit as indicated below:

(1) Beer:

(a) 45 cents per 12 fluid oz.

(b) plus 2 cents per additional 2 fluid ounces

(2) Boat 3 percent

(3) Cigar 5 cents

(4) Cigarettes:

(a) one dollar per pack of 20 cigarettes

(b) plus 2 1/2 cents per additional 5 cigarettes

(5) Equipment or appliances 5 percent"
(6) Food
2 percent

(7) Jewelry
20 percent

(8) Liquor:
   (a) 1 dollar and fifty cents per 26 fluid ounces
   (b) plus 5 cents per additional fluid ounce

(9) Motor vehicle
10 percent

(10) Outboard motor
3 percent

(11) Soda

   (a) 6 cents per container of 12 fluid ounces
   (b) plus 1 cent per additional ounces

(12) Other tobacco product
25 cents per ounce

(13) Wine

   (a) 75 cents per 26 fluid ounces
   (b) plus 4 cents per additional ounces

(14) Fuel products
5 cents per gallon

(15) Turkey tail and tinned corned beef and spam
4 percent

(16) Goods not stated elsewhere in this section
4 percent

Section 17 left blank
Section 3. **Effective Date.** This act shall become law upon approval by the Governor or upon its becoming law without such approval.

PASSED BY THE TENTH KOSRAE STATE LEGISLATURE ON THE 3RD DAY OF OCTOBER, 2014.

Gibson T. Siba  
Speaker, Tenth Kosrae State Legislature

Attested by:  
Chief Clerk

Lyndon H. Jackson  
Governor, State of Kosrae  

Date: ________________