

THIRTEENTH KOSRAE STATE LEGISLATURE

SIXTH SPECIAL SESSION, NOVEMBER 2023

L.B. No.

13-79

W&M

A BILL FOR AN ACT

To amend the Kosrae State Code by amending section 9.202(6) of Title 9 of the Kosrae State Code by decreasing percentage on food sales; and for other purposes.

BE IT ENACTED BY THE KOSRAE STATE LEGISLATURE

1 Section 1. Purpose. The purpose of this Act is to amend the Kosrae State Code by
2 amending section 9.202(6) of Title 9.

3 Section 2. Amendment. Title 9, Chapter 2, Section 9.202(6) of the Kosrae State
4 Code is hereby amended:

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

7 (1) Beer:

8 (a) 45 cents per 12 fluid oz.

9 (b) plus 2 cents per additional 2 fluid ounces

10 (2) Boat 3 percent

11 (3) Cigar 5 cents

12 (4) Cigarettes:

13 (a) two dollars and twenty-five cents per pack of 20 cigarettes

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

15 (5) Equipment or appliances 5 percent

