

THIRTEENTH KOSRAE STATE LEGISLATURE

SIXTH SPECIAL SESSION, NOVEMBER 2023

L.B. No. 13-80

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A BILL FOR AN ACT

To amend the Kosrae State Code by amending section 9.201 of Title 9 of the Kosrae State Code; 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 9.201 of Title 9.

3           Section 2. Amendment. Title 9, Chapter 2, Section 9.201 of the Kosrae State  
4 Code is hereby amended:

5           “Section 9.201. Section 9.201. Imposition. Except for goods made or produced in  
6 the State a sales tax attaches to goods upon their first sale in the State. The seller pays the  
7 tax on all goods in a shipment no later than 60 days ~~after arrival in the State~~ upon sales.  
8 The State has the power to hold the release of future shipments if the seller is not current  
9 on taxes due under the Code and applicable Regulations.”

10           Section 3. Effective Date. This act takes effect upon the approval of the Governor  
11 or upon its becoming law without such approval.

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14 Date: 11/9/23

Introduced by:   
Salpasr E. Tilfas