

1 AN ACT

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3 to amend the Tax Collection Act, Title 48, MIRC Chapter 3 in order to rebate one hundred
4 percent (100%) of land lease payments to Kwajalein Atoll Local Government for the payment of
5 debts owed to Marshall Islands Social Security (MISSA).

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7 BE IT ENACTED BY THE NITIJELA OF THE REPUBLIC OF THE MARSHALL
8 ISLANDS:

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10 **Section 1. Short title.**

11 This Act may be cited as the Tax Collection (Amendment) Act, 2013.

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13 **Section 2. Amendment.**

14 (1) Section 307 of Tax Collection Act, Title 48, MIRC Chapter 3 is hereby amended as follows:

15 “ §307. Distribution of revenues.

16 (1) The Secretary of Finance shall deposit taxes collected into the appropriate Fund of the
17 Republic.

18 (2) Notwithstanding the purpose and the intention of Article VIII of the Constitution, and
19 subject to powers of the Secretary of Finance under Subsection (1), one hundred percent (100%)
20 of tax revenue on land lease payments collected from the Kwajalein Atoll, shall be rebated to the
21 Kwajalein Atoll Local Government for payment of outstanding debts owed to the Marshall
22 Islands Social Security (MISSA) by the local government, and shall thereafter be used for
23 development purposes.

24 (3) Pursuant to subsection (2), one hundred percent (100%) of the tax rebate shall be paid
25 directly to the Marshall Islands Social Security (MISSA), and thereafter shall be paid into a

1 special account (Kwajalein Special Account), at the beginning of each fiscal year, for
2 development purposes.

3 (4) The Secretary of Finance shall maintain and keep records of the Kwajalein Special
4 Account.

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6 **Section 3. Effective Date.**

7 This Act shall take effect on October 1, 2013, after the date of certification in accordance
8 with the Constitution of the Republic of the Marshall Islands and Rules of Procedures of the
9 Nitijela.

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14 **CERTIFICATE**

15 **I hereby certify:**

- 16 1. That Nitijela Bill No. 6ND1 was passed by the Nitijela of the Republic of the
17 Marshall Islands on the 19th day of March, 2013; and
18 2. That I am satisfied that Nitijela Bill No. 6ND1 was passed in accordance with the
19 relevant provisions of the Constitution of the Republic of the Marshall Islands and
20 the Rules of Procedures of the Nitijela.

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22 I hereby place my signature before the Clerk this 3rd day of June 2013.

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Attest:



Hon. Donald F. Capelle

Speaker

Nitijela of the Marshall Island



Tadashi Lomoto

Clerk

Nitijela of the Marshall Islands