NITIJELA OF THE MARSHALL ISLANDS

25TH CONSTITUTIONAL REGULAR SESSION, 2004 **BILL NO:21ND2**

P.L. 2004-5

AN ACT

to amend the Import Duties Act, 1989 (the Act) by inserting a new section 27, and by increasing import tax on certain items in order to supplement funding for the College of the Marshall Islands

BE IT ENACTED BY THE NITIJELA OF THE MARSHALL ISLANDS

Section 1. **Short Title**

This Act may be cited as the Import Duties (CMI Funding Amendment) Act, 2004.

Section 2. **Amendments.**

(A) A new section 27 is hereby inserted in the Act to read as follows;

§27 Funding Supplement for CMI

(1) Notwithstanding the provisions of any Act to the contrary, the Secretary of Finance is hereby authorized to deduct a certain percentage or amount from the import tax collected on the items listed below to supplement funding for the College of the Marshall Islands.

(2) The items affected and the percentages and amounts deductible pursuant to subsection (1) above are as follows:

(a) Tobacco, and cigarettes.....$0.25 per pack of 20 rolls;

(b) Cigars.....1%

(c) Other tobacco (Copenhagen).....$0.25 per 34.2 grams or 1.2 oz

(d) Beer.....$0.25 cents per can or 12 oz.

unit

(e)Wine.....$0.25 per gallon

(f) Spirits.....$2.00 per gallon

(g) Mixed drink.....1%

(h) "soft drinks": -
-carbonated beverages.....$0.00833 per 10z
-non-carbonated and artificially
flavored beverages.....5%

(3) The Secretary of Finance shall record and withhold these deductions and shall devise a procedure or method by which these funds may be paid to the College of the Marshall Islands.

(4) Any such procedure or method must be in conformity with the provisions of the Financial Management Act, 1990.

(B) The Schedule to the Import Duties Act is hereby amended by raising the import tax duty payable for the following items in the following manner:

a. Tobacco, and cigarettes..... $1.00 per pack of 20 rolls

b. Cigars..... 151%

c. Other tobacco (Copenhagen).....$2.75 per 34.2 grams or 1.2 oz

d. Beer..... $0.50 cents per can or 12 oz. unit

e. Wine..... $2.75 per gallon

f. Spirits..... $12.00 per gallon

g. Mixed drink.....26%

h. "soft drinks":
-carbonated beverages..... 0.01666 per 1 oz
-non-carbonated and artificially
flavored beverages..... 10%

Section 3. **Effective Date**

This Act shall take effect upon certification in accordance with the Constitution of the Republic and the Rules of Procedures of the Nitijela.

CERTIFICATE

I hereby certify:

(1) that the above Nitijela Bill No. 21ND2 was passed by the Nitijela of the Marshall Islands on the 14th day of September 2004; and

(2). that I am satisfied that Nitijela Bill No. 21ND2 was passed in accordance with the Constitution of the Republic of the Marshall Islands and the Rules of Procedures of the Nitijela..

I hereby place my signature before the Clerk of the Nitijela on this 1st day October 2004.

Attest:

Litokwa Tomeing
Speaker,
Nitijela of the Marshall Islands

Joe E Riklon
Clerk,
Nitijela of the Marshall Islands