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P.L. 2010-44

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1 AN  
2 ACT

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4 to amend section 307 of the Tax Collection Act, as amended, to rebate 40 percent of tax  
5 revenues on land lease payments collected from Majuro Atoll lands, to be deposited into a  
6 special account to supplement grants appropriated by the National Government to the Majuro  
7 Atoll Local Government.  
8

9 **BE IT ENACTED BY THE NITIJELA OF THE REPUBLIC OF THE MARSHALL**  
10 **ISLANDS:**  
11

12 Section 1. **Short Title.**

13 This Act may be cited as the Tax Collection (Majuro Special Account) Act, 2010.

14 Section 2. **Amendments.**

15 (i) Section 307 of the Tax Collection Act, is amended by incorporating a new section, Section  
16 307A to read as follows:

17 **§307A. Rebate of Tax Revenues for Majuro.**

18 (1) Similarly to Subsection 2 of Section 307 of this Act, 40 percent of tax revenues on land  
19 lease payments collected from lands on Majuro Atoll, shall be rebated to the Majuro Atoll Local  
20 Government for the purpose of supplementing grants appropriated by the National Government to  
21 the Majuro Atoll Local Government under Section 135 of the Local Government Act.

22 (3) There shall be paid into a special account (Majuro Supplement Account), at the beginning  
23 of each fiscal year, 40 percent of tax revenues collected for the purpose of supplementing the Majuro  
24 Atoll Local Government.

1 (4) the funds from the special account shall be used purposely for development projects  
2 within Majuro Atoll other than for salaries or purchase of vehicles and other related items.

3 (5) The Secretary of Finance shall maintain and keep records of the Majuro Special account.  
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5 **Section 3. Effective Date**

6 This Act shall take effect on the date of certification in accordance with the Constitution and  
7 the Rules of Procedures of the Nitijela.  
8

9 **CERTIFICATE**

10 **I hereby certify:**

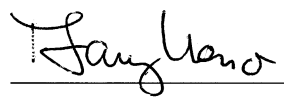
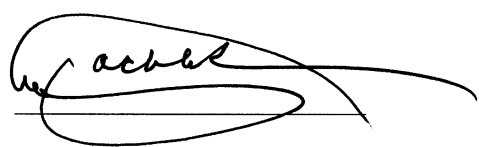
11 1. That Nitijela Bill No: 71 was passed by the Nitijela of the Republic of the Marshall  
12 Islands on the 14<sup>th</sup> day of October, 2010; and

13 2. That I am satisfied that Nitijela Bill No: 71 was passed in accordance with the relevant  
14 provisions of the Constitution of the Republic of the Marshall Islands and the Rules of  
15 Procedures of the Nitijela.  
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17 I hereby place my signature before the Clerk this 26<sup>th</sup> day of October, 2010  
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**Attest:**



**Hon. Alvin T. Jacklick**

**Gary Ueno**

Speaker

Clerk

Nitijela of the Marshall Islands

Nitijela of the Marshall Islands