

1   A BILL

2   FOR AN ACT

3  
4 to amend the Tax Collection Act, Title 48, MIRC Chapter 3 to rebate one hundred percent  
5 (100%) of land lease (immovable property) to the Majuro Atoll Local Government.  
6

7           **BE IT ENACTED BY THE NITIJELA OF THE REPUBLIC OF THE MARSHALL**  
8   **ISLANDS:**  
9

10 **Section 1.**     **Short title.**

11               This Act may be cited as the Tax Collection (Majuro Amendment) Act, 2013.  
12

13 **Section 2.**     **Amendment.**

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

15               **“§307A.        Rebate of Tax Revenues for Majuro.**  
16

17               (1) Similarly to Subsection 2 of Section 307 of this Chapter, one hundred percent (100%)  
18 of tax revenues on land lease payments collected from lands on Majuro Atoll, shall be rebated to  
19 the Majuro Atoll Local Government for the purpose of supplementing grants appropriated by the  
20 National Government to the Majuro Atoll Local Government under Section 135 of the Local  
21 Government Act.

22               (2) There shall be paid into a special account (Majuro Supplement Account), at the  
23 beginning of each fiscal year, one hundred percent (100%) of the tax revenues collected for the  
24 purpose of supplementing the Majuro Atoll Local Government.

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

(4) The Secretary of Finance shall maintain and keep records of the "Majuro Special" account.

**Section 3.                      Effective Date.**

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

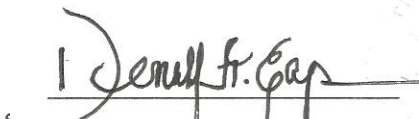
**CERTIFICATE**

**I hereby certify:**

- That Nitijela Bill No. 18ND1 was passed by the Nitijela of the Republic of the Marshall Islands on the 19<sup>th</sup> day of March, 2013; and
- That I am satisfied that Nitijela Bill No. 18ND1 was passed in accordance with the relevant provisions of 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 this 3<sup>rd</sup> day of June 2013.

Attest:

  
**Hon. Donald F. Capelle**  
 Speaker  
 Nitijela of the Marshall Island

  
**Tadashi Lometo**  
 Clerk  
 Nitijela of the Marshall Islands