

KOROR MUNICIPAL GOVERNMENT
Office of the Mayor
Palau District
P.O. Box 116
Koror, Palau
Western Caroline Islands 96940

KOROR MUNICIPAL ORDINANCE No. 102-74

AN ORDINANCE

Levying sales taxes on tobacco and tobacco products in Koror Municipality.

BE IT ORDAINED BY KOROR MUNICIPAL COUNCIL that:

Section 1. The following sales taxes are hereby levied by the Koror Municipal Government on the retail sale of tobacco and tobacco products within the Koror Municipality:

- (a) Cigarettes: five cents (\$0.05) on every twenty cigarettes sold;
- (b) Cigars: five cents (\$0.05) on each cigar sold; and
- (c) Tobacco and tobacco products, other than cigarettes and cigars, that are at least sixty per cent (60%) tobacco by either volume or weight:
two cents (\$0.02) per ounce by weight on each ounce sold.

Section 2. The taxes on the items mentioned in Section 1(a), (b) and (c) of this Ordinance shall attach at the time of their retail sale within the Koror Municipality and shall be paid by the seller in the Koror Municipality.

Section 3. The seller of the items mentioned in Section 1 (a), (b) and (c) of this Ordinance shall keep a record of the quantity of such items in stock including the date received and shall provide the office of the Mayor of the Koror Municipality with a copy of such a record. Within ten (10) days following the end of each calendar month, the seller shall submit a record of the quantity of such items sold during the preceding month, and shall remit the amount of tax due to the Treasurer of the Koror Municipality.

Section 4. The seller of the items listed in Section 1 (a), (b) and (c) of this Ordinance shall have the option of

prepaying all sales taxes due under
this Ordinance.

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Section 5. Any taxes due under thin Ordinance which are not paid within the time specified in Section 3 of this Ordinance shall be considered delinquent. All taxes delinquent under this Ordinance shall be subject to a penalty of five per cent (5%) per month on the unpaid amount of taxes due.

Section 6. Any person who violates any provision of this Ordinance shall, upon conviction thereof, be imprisoned for a period not to exceed thirty (30) days, or fined not more than one hundred dollars (100.00), or both.

Section 7. This Ordinance shall become effective upon its approval by the District Administrator, or upon its becoming law without such approval.

PASSED by unanimous votes of the members present.

/s/

Rubasch Fritz, Mayor
Koror Municipal Government

Approved this 12th day of June 1974.

/s/

Thomas O. Remengesau
District Administrator, Palau