



Republic of the Marshall Islands  
*Jepilpilin Ke Ejukaan*

# TAX COLLECTION (JALUIT & WOTJE AMENDMENT) ACT 2018

Introduced by:

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**HON. SENATOR CASTEN NEMRA**

Received by:

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**HON. SPEAKER KENNETH A. KEDI**

N.B. No. 147 – P.L. 2018- 83

**NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS  
39TH CONSTITUTION REGULAR SESSION, 2018**



Republic of the Marshall Islands  
*Jepilpilin Ke Ejukaan*

**TAX COLLECTION (JALUIT & WOTJE AMENDMENT)  
ACT 2018**

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39TH CONSTITUTION REGULAR SESSION, 2018



Republic of the Marshall Islands  
*Jepilpilin Ke Ejukaan*

**TAX COLLECTION (JALUIT & WOTJE AMENDMENT)  
ACT 2018**

**AN ACT to amend the Tax Collection Act in Title 48, Chapter 3 of the Marshall Islands Revised Code in order to enable the local governments of Wotje and Jaluit to rebate one hundred percent (100%) of tax revenues collected from immovable property (land) lease payments made within their respective local jurisdictions.**

BE IT ENACTED BY THE NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS

**§101. Short title.**

This Act may be cited as the Tax Collection (Jaluit & Wotje Amendment) Act 2018.

**§102. Amendments.**

Section 307 of the Tax Collection Act is amended to read as follows:

**§307B. Rebate of Tax Revenues for Jaluit.**

- (1) One hundred percent (100%) of tax revenues of land lease payments collected from lands on Jaluit Atoll, shall be rebated to the Jaluit Atoll Local Government for the purpose of supplementing grants appropriated by the National Government to the Jaluit Atoll Local Government under Section 135 of the Local Government Act.
- (2) There shall be paid into a special account (Jaluit Supplement Account), at the beginning of each fiscal year, one hundred percent (100%) of the tax revenues collected for the purpose of supplementing the Jaluit Atoll Local Government.

- (3) The funds of the special account shall be used purposely for development projects within Jaluit Atoll.
- (4) The Secretary of Finance shall maintain and keep records of the "Jaluit Supplement" account.

**§307C. Rebate of Tax Revenues for Wotje.**

- (1) One hundred percent (100%) of tax revenues of land lease payments collected from lands on Wotje Atoll, shall be rebated to the Wotje Atoll Local Government for the purpose of supplementing grants appropriated by the National Government to the Wotje Atoll Local Government under Section 135 of the Local Government Act.
- (2) There shall be paid into a special account (Wotje Supplement Account), at the beginning of each fiscal year, one hundred percent (100%) of the tax revenues collected for the purpose of supplementing the Wotje Atoll Local Government.
- (3) The funds of the special account shall be used purposely for development projects within Wotje Atoll.
- (4) The Secretary of Finance shall maintain and keep records of the "Wotje Supplement" Account.

**§103. Effective date.**

This Act shall take effect on the date of certification in accordance with Article IV, Section 21 of the Constitution.

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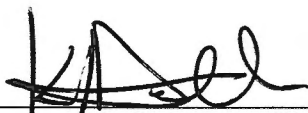
**CERTIFICATE**

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**I hereby certify:**

1. That Nitijela Bill No: 147 was passed by the Nitijela of the Republic of the Marshall Islands on the 2<sup>nd</sup> day of September 2018; and
2. That I am satisfied that Nitijela Bill No: 147 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 5<sup>th</sup> day of October 2018.



**Hon. Kenneth A. Kedi**  
Speaker  
Nitijela of the Marshall Islands

**Attest:**



**Morean S. Watak**  
Clerk  
Nitijela of the Marshall Islands

