

THE TWENTY-SEVENTH LEGISLATURE OF AMERICAN SAMOA

Second Regular Session

Begun and held at Fagatogo, Tutuila, American Samoa  
on Monday, the ninth day of July  
two thousand and one

**A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR AN INCREASE IN THE ALTERNATE MINIMUM INCOME TAX TO FOUR PERCENT FOR TAX YEAR 2001 AND FOUR PERCENT FOR TAX YEARS THEREAFTER; AMENDING SECTION 11.0503 A.S.C.A.; AND PROVIDING FOR AN EARLY EFFECTIVE DATE.**

Preamble:

Due to the urgent need to provide adequate funding for the FY-2002 budget, this act shall become effective on the later of October 1, 2001 or immediately upon passage by the Legislature and approval by the Governor.

**BE IT ENACTED BY THE LEGISLATURE OF AMERICAN SAMOA:**

Section 1. 11.0503 is amended to read:

"11.0503 Section 5 added.

Section 5 is added to read:

**"SEC. 5. ALTERNATE MINIMUM TAX.** In case of a taxpayer other than a corporation, if an amount equal to ~~2%~~ 4% for tax year 2001 and 4% for tax years thereafter of the adjusted gross income exceeds the regular tax for the taxable year then there is imposed a tax equal to such excess. For the purpose of this section the term "regular tax" means the tax imposed by sections 1 and 3 for the taxable year reduced by the credits allowable under subpart A of Part IV of

this subchapter other than that allowed by section 31. This alternate minimum tax does not apply to a handicapped taxpayer who earns \$1,000 or less, or to the first \$5,000 earned by a taxpayer age 65 or over during the taxable year. The term handicapped taxpayer means an individual with a mental disability resulting in subaverage intellectual functioning or impaired social competence, or with a physical disability, infirmity, malformation, or disfigurement which is caused by bodily injury, birth defect, or illness, including epilepsy. It shall include without limitation any degree of paralysis; amputation; lack of physical coordination; blindness or visual impediment; deafness or hearing impediment; muteness or speech impediment; or physical reliance on a guide dog for the blind, a wheelchair, or any other remedial appliance or device."

Sec 2. Effective date.

Due to the urgent need to provide adequate funding for the FY-2002 budget, this act shall become effective on the later of October 1, 2001 or immediately upon passage by the Legislature and approval by the Governor.



Tualo Manaia E. Fruean  
SENATE PRESIDENT-PRO TEMPORE



Savali Talavou Ale  
VICE-SPEAKER OF THE HOUSE

Hereby Approved this 27<sup>th</sup> day of September, 2001



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Governor of American Samoa

NOFOAIGA LUASEFULU-FITU FONO FAITULAFONO O AMERIKA SAMOA

Fono Tele Lona Lua

Nofoia ma usuia i Fagatogo, Tutuila, Amerika Samoa  
aso Gafua, aso iva o Iulai  
lua afe ma le tasi

**O SE TULAFONO E SAUNIA AI MO SE SUITAGA I LE LAFOGA FA'AVAE SUITULAGA O TUPEMAUA I LE FA PASENE MO LE TAUSAGA LAFOGA 2001 MA LE FA PASENE MO TAUSAGA MULIMULI MAI; SUIA AI LE MAGA 11.0503 T.T.A.S. MA SAUNIA AI MO SE ASO TAUALOA VAVE.**

**Fa'atomuaga:**

Taluai ona o le mana'oga fa'anatinati e saunia ai se fa'atupega talafeagai mo le Paketi o le Tausaga Tupe-2002, o le a taualoa ai leni tulafono i se taimi pe a te'a Oketopa 1, 2001 pe taualoa vave fo'i pe a pasia e le Fono Faitulafono ma fa'amaoniaina e le Kovana.

**IA FA'ATULAFONOINA E LE FONO FAITULAFONO A AMERIKA SAMOA:**

**Maga 1. 11.0503 ua suia e faitauina:**

**"11.0503 Maga 5 ua fa'aopoopoina.**

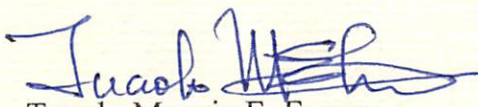
**Maga 5 ua fa'aopoopoina e faitauina:**


**"MAGA 5. LAFOGA FA'AVAE SUITULAGA. I le tulaga o se tagata-totogi-lafoga e 'ese mai ai se koporesi, afai o se aofa'iga e tutusa ma le 2% 4% mo le tausaga lafoga 2001 ma le 4% mo tausaga lafoga mulimuli mai o tupemaua atoa e suia e sili atu i le lafoga masani mo le tausaga lafoga o lea mafua'aga o le a fa'ae'eina atu ai se lafoga e tusa ma lena fa'asiliga. Mo le fa'amoemoega o leni maga o le fa'aupuga "lafoga masani" o lona uiga o le lafoga ua fa'ae'eina atu e le maga 1 ma le 3 n.o le tausaga lafoga ua**

fa'aititiina i aofa'iga ua fa'atagaina i laio o le soavaega A o le Vaega IV o lenei soamata'upu e 'ese mai ai nai tulaga ua fa'atagaina e le maga 31. O lenei lafoga fa'avae suitulaga e lē fa'atatauina i se tagata-totogi-lafoga e afaina le tino o sē na te maua le \$1,000 pe itiiti ifo, po'o le ulu'i \$5,000 e mauaina e se tagata-totogi-lafoga ua 65 tausaga pe sili atu i le tausaga lafoga. O le fa'aupuga afaina o le tino o le tagata-totogi-lafoga o lona uiga o se tagata e i ai se afaina o le mafaufau e mafua mai i le maualalo o le malamalama e feso'ota'i ai po'o le afaina o le agava'a i fegalegalea'iga mo le manuia lautele, po'o i ai se afaina o le tino, fa'aletonu o le tino ma le mafaufau, fa'aletonu o le fausaga o le tino, po'o le suiga o foliga e mafua ina ua manu'a le tino, lē atoatoa o le tino ina ua fanau mai, po'o ma'i, e aofia ai le ma'i maliu. O le a aofia ai e aunoa ma le fa'atapula'aina o so'o se tulaga o le pe o le tino; tipi'eseina o le lima po'o le vae; leai se fegalegalea'iga o gaioiga o le tino; po'o le afaina o le vaai; logonoa pe ua afaina le fa'alogu; gūgū pe ua afaina le tautala; po'o le fa'alagolagona fa'aletino i se ta'ifau mo le ta'ita'iga o sē ua po, i se nofoafa'ata'avalevale, po'o so'o se isi lava masini po'o se meafaigaluega e avea ma fōfō.

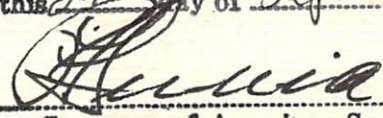
**Maga 2. Aso taualoa.**

Taluai ona o le mana'oga fa'anatinati e saunia ai se fa'atupega talafeagai mo le Paketi o le Tausaga Tupe-2002, o le a taualoa ai lenei tulafono i se taimi pe a tuana'i Oketopa 1, 2001 pe o le a taualoa vave fo'i pe a pasia e le Fono Faitulafono ma fa'amaoniaina e le Kovana.

  
Tualo Manaia E. Fruean  
PERESETENE LĒ-TUMAU

  
Savali Talavou Ale  
SUI-FOFOGA FETALAI

Hereby Approved this 27<sup>th</sup> day of September, 2001

  
Governor of American Samoa