

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

AN ACT PROVIDING THAT THE UNITED STATES INTERNAL REVENUE CODE IN EFFECT ON DECEMBER 31, 2000 SHALL BE APPLICABLE TO AMERICAN SAMOA; AMENDING SECTION 11.0403 A.S.C.A. AND PROVIDING FOR AN EARLY EFFECTIVE DATE.

Preamble:

Due to the urgent need to maintain the current tax rates and provisions of the United States Internal Revenue Code applicable to American Samoa, this act shall be effective upon passage by the Legislature and approval by the Governor.

BE IT ENACTED BY THE LEGISLATURE OF AMERICAN SAMOA:

Section 1. 11.0403 is amended to read:

“11.0403 Imposition of tax--Citation.


(a) The income tax and the income tax rules in force in the United States of America ~~and those which may hereafter be enacted or adopted in effect on December 31, 2000,~~ where not clearly inapplicable or incompatible with the intent of this section, are adopted by American Samoa, and shall be deemed to impose a separate territorial income tax payable to the government. These laws include, but are not limited to, the following provisions of the United States Internal Revenue Code of 1954: subtitle A; chapters 24 and 25 of subtitle C, with reference to the collection of income tax

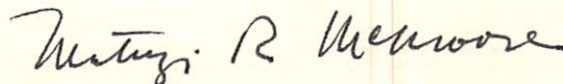
at source on wages; and all provisions of subtitle F which apply to the income tax, including provisions as to crimes, other offense and forfeitures contained in chapter 75.

(b) For reference purposes, this chapter and chapter 11.05, and all provisions of the United States Internal Revenue Code of 1954 adopted by reference in subsection (e), may be cited as the "Samoa Income Tax Act."

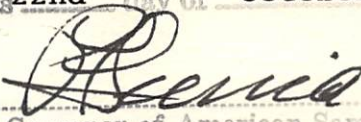
Sec 2. Effective date.

Due to the urgent need to maintain the current tax rates and provisions of the United States Internal Revenue Code applicable to American Samoa, this act shall become effective when passed by the Legislature and approval by the Governor.


LUTU TENARI S. FUIMAONO
President of the Senate


MATAGI R. MA'ILO McMOORE
Speaker of the House

Hereby Approved this 22nd day of October 2001


Governor of American Samoa

NOFOAIGA LUASEFULU-FITU FONO FAITULAFONO A AMERIKA SAMOA

Fono Tele Lona Lua

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

O SE TULAFONO E AIAIA AI E FA'APEA ONA O LE TULAFONO O TUPEMAUA LOTOIFALE A LE IUNAITE SETETE SA TAUALOAINA I LE ASO 31 O TESEMA 2001, MA O LE A FA'APEA ONA ALOA'IA MA FA'AAOGAINA I AMERIKA SAMOA; SUIA AI LE MAGA 11.0403 T.T.A.S. MA SAUNIA AI MO SE ASO TAUALOA FA'ANATINATI.

Fa'atomuaga:

Ona o se mana'oga fa'anatinati e fa'atumauiina pea le fua o lafoga o i ai nei ma aiaiga o le Tulafono o Tupemaua Lotoifale a le Iunaite Setete ua taualoa ma fa'aaogaina i Amerika Samoa, o le a taualoa fa'anatinati ai lenei tulafono taufa'aofi 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. 11.0403 ua suia e faitauina:

“11.0403 Fa'ae'eina atu o lafoga--Samanai.


(a) O le lafoga o tupemaua ma tulafono o lafoga o tupemaua ua fa'amalosia i totonu o le Iunaite Setete o Amerika ~~ma isi e mafai ona aiaia mulimuli ane pe fa'amaoniaina sa taualoa ia Tesema 31, 2000,~~ i le tulaga e le o manino le lē aloa'ia ma le fa'aaogaina pe le ogatasi ma le fa'amoemoe o lenei maga, ua taliaina e Amerika Samoa, ma o le a talitonuina e fa'ae'e atu ai se lafoga o tupemaua fa'aleteritori e 'ese mai ai, e totogi atu i le malo. O ia tulafono e aofia ai, ae le fa'atapula'aina i, aiaiga ua fa'aalia i lalo i le Tulafono o Tupemaua Lotoifale a le Iunaite Setete; soaulutala A; Mata'upu 24 ma le 25

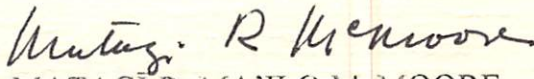
o soaulutala I, e fa'atatau i le aoina o lafoga o tupemania i alagatupe o totogi; ma aiaiga uma o le soaulutala F e fa'aaoga i lafoga o tupemaua, e aofia ai fo'i ma aiaiga e pei o soligatulafono, isi soligatulafono ma fa'asalaga o mea e fa'amatu'u atu e aofia i le mata'upu 75.

(e) Mo fa'amoemoega mo fa'asinoga o mata'upu, o lenei mata'upu ma le mata'upu 11.05, ma isi aiaiga uma o le Tulafono o Tupemaua Lotoifale a le Iunaita Setete o le 1954 sa taliaina i le fa'asinoga i le soamaga (a), e mafai ona ta'ua o le "Tulafono o Lafoga o Tupemaua a Samoa."

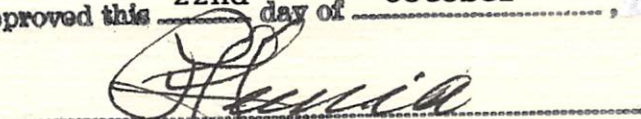
Maga 2. Aso taualoa.

Ona o se mana'oga fa'anatinati e fa'atumaaina fua o lafoga o i ai nei ma aiaiga o le Tulafono o Tupemaua Lotoifale a le Iunaita Setete ua aloa'ia ma fa'aaogaina i Amerika Samoa, o le a taualoa fa'anatinati ai lenei tulafono taufa'aofi pe a pasia e le Fono Faitulafono ma fa'amaoniaina e le Kovana.


LUTU TENARI S. FUIMAONO
Peresetene, Maota Maualuga


MATAGI R. MA'ILO McMOORE
Fofoga Fetala'i, Maota o Sui

Hereby Approved this 22nd day of October, 2001


Governor of American Samoa