

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 INCREASING THE PETROLEUM EXCISE TAX; AMENDING SECTION 11.1002 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. 11.1002 is amended to read:

“11.1002 Amount of tax on certain item.

(a) The tax on each item is:

(1) beer, malt extract, alcoholic beverage, tobacco products and smoking accessories:

(A) one hundred ninety percent of the basis of beer as defined in 27.0501(6), and malt extract, except that any person 21 years of age or over may bring into American Samoa tax free an amount of any alcoholic beverage as defined in 27.0501(1) or 27.0501(6) not to exceed 1 liter per trip if such alcoholic beverage is for his personal use and consumption and not for resale; and except further that any alcoholic beverage and tobacco products brought

into American Samoa for export at the duty free shop at Pago Pago International Airport is also tax free; one hundred fifty percent (150%) of the basis of beer or malt extract shall be deposited in the general fund and shall be available for appropriation by the Legislature; and forty percent (40%) of the basis of beer or malt extract shall be deposited in the general fund in an account earmarked for and dedicated to the repayment of the government loan approved in 7.1444.3. Upon full repayment of said loan, the assessment and collection of this forty percent (40%) tax shall be repealed;

(B) alcoholic beverages as defined in 27.0501(1) shall be taxed as follows: fifteen (0.15) cents per one percent (1%) of alcohol by weight per liter, with a minimum tax of two dollars (\$2.00) per liter.

Of the revenues collected from the tax on alcoholic beverages, fifty percent (50%) shall be appropriated to fund the Feleti Barstow Public Library; twenty-five percent (25%) shall be appropriated to fund the Office of Administrative Law Judge; twelve and one-half percent (12.5%) shall be deposited in the general fund and shall be available for appropriation by the Legislature; and twelve and one-half percent (12.5%) shall be deposited in the general fund in an account earmarked for and dedicated to the repayment of the government loan approved in 7.1444.3. Upon full repayment of said loan, the twelve and one-half percent (12.5%) dedicated to repayment of the loan shall be deposited in the general fund and shall be available for appropriation by the Legislature.

(C) twelve point five cents per cigarette, per cigar, or per 10 grams of smoking tobacco, except that any person 21 years of age or over may bring into American Samoa tax free tobacco products not to exceed either 200 cigarettes or 100 cigars and or 2 kilograms of smoking tobacco per trip if such tobacco products are for his personal use and consumption and not for resale. Of the revenues collected from the tax on tobacco products and smoking accessories, sixty percent (60%) shall be deposited in the general fund and shall be available for appropriation by the Legislature; twenty percent (20%) shall be deposited into the deficiency reduction fund and is appropriated for payment of the government's prior years' obligations as provided for in 10.0801 et seq., and shall be available until September 30, 2004; and twenty percent (20%) shall be deposited in an account earmarked for and dedicated to the repayment of the government loan approved in 7.1444.3. Upon full repayment of said loan, the assessment and collection of this twenty percent (20%) tax shall be reverted into the general fund subject upon appropriation by the Legislature.

(2) one hundred fifty percent of the basis of firearms and firearm ammunition;

(3) motor vehicles:

(A) twenty-five percent of the basis of motor bicycles, automobiles, trucks, and vans, to be used for commercial purposes;

(B) notwithstanding the provisions of paragraphs (A), the tax levied on motor bicycles, automobiles, trucks, and vans, imported into American Samoa for personal or family use shall be 10 percent of the basis thereof. If a motor bicycle, automobile, truck or van are converted to commercial use after being imported for personal or family use, it shall then be subject to the balance of the applicable tax imposed under paragraph (A);

(C) no tax exemption, including that provided by Title 11, Chapter 16, shall be granted for any motor vehicle. All other motor vehicles not taxed under this subsection shall be subjected to the tax under 11.1002(a)(7).

(4) petroleum products:

(A) ~~Twenty-five~~ thirty-five cents a gallon on fuel manufactured for use in motor vehicles, other than diesel fuels, 1.5 cents of this to be used for revenue for the driver's training control school and 10 cents of it to be placed in an earmarked revenue fund for road maintenance; ~~and 13.5 cents shall be appropriated for the payment of the government's prior years' obligations as provided for in 10.0801 et seq., and shall be available until September 30, 2004;~~ and 10 cents shall be deposited in the general fund;

(B) three and one-half cents a gallon on fuel manufactured for use in diesel engines, other than aircraft fuels;

(C) one and one-half cents a gallon on kerosene and similar petroleum products;

(D) fifteen percent of the basis of lubricating oils;

(E) one cent a gallon on jet and other aircraft fuels, to be placed in the enterprise fund for the operation of Pago Pago International Airport;

(F) three cents a pound of liquefied petroleum gas such as butane and propane or mixtures; thereof, and ethane, which shall be deposited into the deficiency reduction fund and is appropriated for the payment of the government's prior years' obligations as provided for in 10.0801 et seq., and shall be available until September 30, 2004;

(G) thirty-one and one-half cents per gallon, to be collected by the petroleum supplier at the point of sale, on fuel manufactured for use in diesel engines, excluding diesel fuel used by stationary boilers or burners, stationary generators of electric power and marine vessels.

(5) forty percent of the basis of all construction materials, as defined in 26.1501 et seq., which are of a lesser quality than the standard grades established under such chapter;

(6) fifteen cents per 12 fluid ounces or fraction thereof on all soft drinks or nonalcoholic carbonated beverages, to be applied to the measure of the container in which it is offered for sale by the importer; three cents of the fifteen cents shall be deposited in the deficiency reduction fund and is

appropriated for the payment of the government's prior years' obligations provided for in 10.0801 et seq., and shall be available until September 30, 2004; three cents of the fifteen cents shall be placed in an earmarked revenue fund and appropriated to supplement the funding of expense allowances of the legislators; one cent shall be appropriated to fund the salary increases for the Governor and Lt. Governor and allowances for former Governors; seven cents shall be appropriated to fund salary increases for District Governors and local government officers; and one cent shall be appropriated to supplement personnel costs for Associated Judges.

(7) five percent of the basis of all items not listed in subsections (a)(1) through (a)(6) of this section or exempted by this section which are imported for commercial use or resale purposes. The revenues received from the three percent excise tax shall be deposited in the general fund and shall be available for appropriation by the Legislature, except that \$50,000 is appropriated for the student financial aid provided for in 11.0605.

(b) The minimum tax shall be 25 cents.

(c) Items otherwise taxable under subsection (a)(1) and (a)(7) of this section are exempted from the taxes imposed by this section when they are brought into American Samoa for export sale for consumption outside American Samoa; provided that importation and sale of these items are made pursuant to rules promulgated by the Treasurer under the Administrative Procedures Act, 4.1001 et seq., that require, among other things, separate storage of these items clearly identified for export sale and a system of delivery to the purchaser ensuring their exportation.

(d) Payment of the taxes imposed by this section on items brought into American Samoa for consumption within American Samoa may be postponed pursuant to rules promulgated by the Treasurer under the Administrative Procedures Act, 4.1001 et seq., that require, among other things, separate storage of those items clearly identified for domestic sale and consumption and a system of delivery to the importer ensuring payment of the taxes at the time of delivery.

(e) The Treasurer shall promulgate rules under the Administrative Procedures Act, 4.1001 et seq., to ensure that the taxes imposed when the exception set forth in subsection (a)(7) of this section is inapplicable are paid.

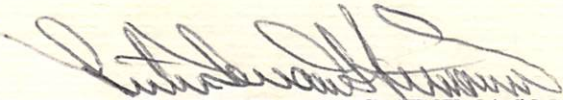
(f) The five percent excise tax shall be earmarked as follows:

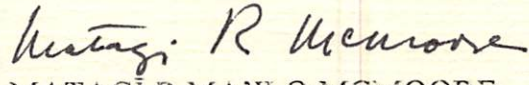
(1) Three percent (3%) of five percent shall be deposited in the general fund; one percent (1%) shall be used to pay prior years' obligations; the oldest obligation to be paid first.

(2) One percent (1%) of the five percent shall be earmarked for the repairs, renovations and upgrading of all public schools facilities and equipment in American Samoa beginning in the fiscal year 1995."

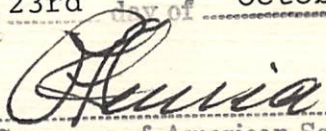
Sec 2. Effective date.

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.


LUTU TENARI S. FUIMAONO
President of the Senate


MATAGI R. MA'ILO MCMOORE
Speaker of the House

Hereby Approved this 23rd day of October 2001


Governor of American Samoa

NOFOAIGA LUASEFULU-FITU FONO FAITULAFONO A AMERIKA SAMOA

Fono Tele Lona Lua

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

O SE TULAFONO E SI'I AI LE LAFOGA O SUA'U'U E AUNIA MAI FAFO;
SUIA AI LE MAGA 11.1002 T.T.A.S.; MA SAUNIA AI MO SE ASO
TAUALOA VAVE AI.

Preamble:

Taluai ona o se mana'oga fa'anatinati e saunia ai se fa'atupega talafeagai mo le paketi mo le Tausaga Tupe 2002, o le a taualoa ai lenei tulafono i se taimi pe a tuana'i Oketopa 1, 2001 po'o le 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. 11.1002 ua suia e faitauina:

"11.1002 Aofa'iga o le lafoga i mea ta'itasi::

(a) O le lafoga i mea ta'itasi e:

(1) pia, molo fa'amama, meainu alakaholo, oloa tapa'a ma oloa ulaula:

(A) selau ivasefulu pasene o le fa'ave o pia e pei ona fa'amatalaina i le 27.0501(6), ma le molo fa'amama, vagana o so'o se tagata ua 21 tausaga le matua pe sili atu e mafai ona ia aumaia i Amerika Samoa se aofa'iga o meainu alakaholo e sa'oloto mai le fa'ae'eina atu i ai o le lafoga oloa e pei ona fa'amatalaina i le 27.0501(1) po'o le 27.0501(6), ia le silia i le litala e 1 pe afai o ia meainu alakaholo mo le fa'aaogaina totino ma taumafataga ma e le toe fa'atauina atu; ma vagana ai fo'i e fa'apea o so'o se meainu alakaholo ma oloa tapa'a ua aumaia i Amerika Samoa e fa'atau atu i fafo i le faleoloa e leai se

lafoga o le Malaeva'alele Fa'a-va-o malo o Pago Pago e leai se lafoga; selau limasefulu pasene (150%) o le fa'avae o pia po'o molo fa'amama o le a teuina i le teugatupe lautele ma o le a fa'aavanoaina mo fa'asoasoaga a le Fono Faitulafono; ma o le fasefulu pasene (40%) o le fa'avae o pia, po'o molo fa'amama o le a teuina i le teugatupe lautele i se teugatupe fa'aleoleo mo ma e fa'aagaga mo le toe totogiina o nogatupe a le malo na fa'amaonia i le 7.1444.3. Pe a uma ona totogi atoa lena nogatupe, o le fa'ae'eina atu ma le aoina o lena lafoga fasefulu pasene (40%) o le a soloia.

(E) o mainu alakaholo e pei ona fa'apupulaina i le 27.0501(1) o le a fa'alafogaina e pei ona ta'ua i lalo; sefululima (0.15) sene i le tasi pasene (1%) o alakaholo i le mamafa i le lita, fa'atasi ai ma lafoga fa'avae o le lua tala (\$2.00) i le lita.

O tupemaua e aoina mai le lafoga o mainu alakaholo, limasefulu pasene (50%) o le a fa'asoaina atu e fa'atupe ai le Faletusi Lautele a Feleti Barstow; luasefulu-lima pasene (25%) o le a fa'asoaina atu e fa'atupe ai le Ofisa o le Fa'amasino o Tulafono tau Pulega; sefululua ma le afa-pasene (12.5%) o le a teuina i le teugatupe lautele ma o le a fa'aavanoaina mo fa'asoasoaga a le Fono Faitulafono; ma le sefululua ma le afa-pasene (12.5%) o le a teuina i le teugatupe i se fa'aputugatupe fa'aleoleo mo ma fa'aagaga mo le toetotogiina atu o le nogatupe a le malo i le 7.1444.3. Afai o le a mae'a ona toetotogi atu atoa lea nogatupe, o le sefululua ma le afa-pasene (12.5%) sa fa'aagaga mo le toetotogiina o le nogatupe o le a teuina i le teugatupe lautele ma o le a fa'aavanoaina mo fa'asoasoaga e le Fono Faitulafono.

(I) Sefululua tesi ma le lima sene i le sika'eti, i le sika, po'o le 10 karama o tapa'a ulaula, vagana ai o so'o se tagata ua 21 tausaga lona matua pe sili atu e mafai ona aumai i totonu o Amerika Samoa oloa tapa'a e sa'oloto mai le lafoga oloa e le sili atu i le 2000 sikaleti po'o 100 sika ma po'o le 2 kilokalama o tapa'a i le malaga e tasi pe afai o ia oloa tapa'a e fa'aoga o ia lava ma e le toe fa'atauina atu. O tupemaua e aoina mai lafoga o oloa tapa'a ma tapa'a ulaula, o le onosefulu pasene (60%) o le a teuina i le teugatupe lautele ma o le a fa'aavanoaina mo fa'asoasoaga a le Fono Faitulafono; luasefulu pasene (20%) o le a teuina i totonu o le teugatupe e fa'aitiitia ai aitalafu ma e fa'asoasoaina mo le totogiina o aitalafu a le malo i tausaga ua tuana'i e pei ona aiaia i le 10.0801 ma isi, ma o le a fa'aavanoaina sei'a o'o ia Setema 30, 2004; ma le luasefulu pasene (20%) o le a teuina o le a toefa'afofi atu i le teugatupe lautele ma e a'afia i fa'asoasoaga a le Fono Faitulafono.

(2) tasi le selau limasefulu pasene o le fa'avae o fana ma ututau o fana;

(3) ta'avale afi;

(A) luasefulu-lima pasene o le fa'avae o uila afi, ta'avale afi, loli, ma veni, e fa'aaogaina mo fa'amoemoega tau fefa'ataua'iga:

(E) e lē afaina ai aiaiga le parakalafa (A), o le lafoga ua fa'ee'eina atu i uila afi, ta'avale afi, loli, ma veni, ua auina mai i Amerika Samoa mo le fa'aaogaina e se tagata po'o se aiga o le a 10 pasene o lona fa'avae. Afai o se pasika afi, ta'avale afi, loli, po'o se veni, ua liua e fa'aaoga mo pisinisi ina ua uma ona auina mai e fa'aaoga e se tagata po'o se aiga, o le a a'afia loa i le paleni o le lafoga fuafuaina ua fa'ae'eina atu i lalo o le parakalafa (A).

(I) E leai se fa'agafuaga o lafoga, e aofia ai ma le lafoga ua fa'atulagaina i le Ulutala 11, Mata'upu 16, e tu'uina atu mo so'o se ta'avale afi. O isi ta'avale afi uma e le o fa'alafogaina i lalo o lenei soamaga o le a a'afia i le lafoga i lalo o le 11.1002(a)(7).

(4) Oloa tau suau'u:

(A) Luasefululima tolusefulu-lima sene i le kalone o suau'u gaosi mo le fa'aaogaina ia ta'avale afi, e 'ese mai ai suau'u tiso 1.5 sene o lenei lafoga o le a fa'aaogaina mo tupemaua mo a'oa'oga ave ta'avale ma le 10 sene o lenei tupe o le a teuina i se teugatupe fa'aleoleo mo le fa'aleleia o auala; ~~ma le 13.5~~ sene o le a fa'asoasoina mo le totogia o aitalafu a le malo i tausaga ua mavae e pei ona aiaia mai i le 10.0801 ma isi, mo le fa'aavanoaina e o'o ia Setema 30, 2004; ma le 20 sene o le a teuina i le teugatupe lautele;

(E) tolu ma le afa sene i le kalone suau'u gaosi mo le fa'aaogaina i afi tiso, e 'ese i lo suau'u va'alele;

(I) tasi ma le afa sene i le kalone kalasini ma oloa suau'u fa'apena;

(O) sefululima pasene o le fa'avae o suau'u e fa'asuau'u ai mea;

(U) tasi sene i le kalone suau'u va'alele saosaoa ma isi va'alele, ia teuina i se teugatupe galue mo le fa'agaioiga o le malae va'alele fa'a-va-o-malo o Pago Pago;

(F) tolu sene i le pauna o kesi suau'u e pei o potane ma poropane po'o le tu'ufa'atasiga o ia kesi ma le etane, o le a teuina i se teugatupe e fa'aitiiti ai aitalafu ma e fa'asoasoina e totogi ai aitalafu o tausaga ua mavae a le malo e pei ona aiaia i le 10.0801 ma isi, ma o le a fa'aavanoaina e o'o ia Setema 30, 2004;

(G) tolusefulu-tasi ma le afa sene i le kalone, o le a aoina e kamupani suau'u i nofoaga o fa'atauga, i suau'u gaosi mo le fa'aaogaina i afi tiso, e lē aofia ai suau'u tiso e fa'aaogaina i tane tumau e maua ai le paoa po'o ogaumu, po'o afi tumau o malosia fa'aeletise ma va'a e feoa'i i le vasa.

(5) fasefulu pasene o le fa'avae o mea faufale uma, e pei ona fa'amalamalamaina i le 26.1501 ma isi, e maualalo lona anagata nai lo fua tausisia ua aiaia i lalo o lea mataupu;

(6) sefululima sene i le 12 aunese suavaia po'o lona vaegamea i meainu suamalie uma po'o meainu e leai se kasa alakaholo, e fa'atatau i le fua o le fagu ua tu'uina mai ai mo fa'atauga e faioloa e okaina; tolu sene o le sefululima sene o le a teuina i le teugatupe e fa'aitiitia ai aitalafu a le malo ma ua fa'asoasoina mo le totogiina o aitalafu i tausaga ua mavae e pei ona aiaia i

le 10.0801, ma isi., ma o le a fa'aavanoaina e o'c ia Setema 30, 2004; tolu sene o le sefululima sene o le a teuina i se teugatupe o tupemaua fa'aagaga e fa'asoasoaina e fa'alava ai le fa'atupeina o alauni o tupefa'aalu a faipule faitulafono; tasi le sene o le a fa'asoasoaina e fa'atupe ai le si'itaga o totogi fa'aletausaga mo le Kovana ma le Kovana Lutena ma alauni mo kovana muamua; fitu sene o le a fa'asoaina e fa'atupe ai si'itaga o totogi mo Kovana Falelima ma ali-ofisa maufofi o le malo lotoifale; ma le tasi sene o le a fa'asoasoaina e fa'alava ai le tau o galuega mo Fa'amasino Lagolago.

(7) Lima pasene o le fa'avae o mea uma ta'itasi e le'i lisiina i le soamaga (a)(1) e o'o i le (a)(6) o lenei maga pe ua fa'agafuaina fo'i e lenei maga ua auina mai mo fa'amoemoega tau pisinisi e toe fa'atau atu. O tupe e maua mai i le tolu pasene o lafoga o oloa o le a teuina i le teugatupe lautele, ma o le a avanoa mo fa'asoaga a le Fono Faitulafono, vagana ai o le \$500,000 ua fa'asoasoaina atu mo fesoasoani tupe mo tamaiti a'oga e pei ona aiaia mai i le 11.0605.

(e) o le lafoga fa'avae e 25 sene.

(i) O mea ua fa'alafogaina i lalo o soamaga (a)(1) ma le (a)(7) o lenei maga e fa'agafua mai lafoga ua fa'ae'eina atu i lenei maga pe afai sa aumaia i Amerika Samoa mo le fa'atauina atu i fafo o Amerika Samoa; pe afai o le auina atu mo le fa'atauina atu i fafo o ia oloa ua fa'ae'eina ma le poloa'iga ua aiaia e le Teutupe i lalo o le Tulafono Pulega Lautele, 4.1001 ma isi., e mana'omia-fa'atonuina, i le tele o isi mea, ia fa'asino'ina ma'oti le teu'eseina o ia oloa mo le fa'atauina atu i fafo ma le auala e tiliva ai i tagata e fa'atauina ia ma'otino lo latou auina atu i fafo.

(o) Mo le totogia o lafoga ua fa'ae'eina atu e lenei maga i oloa e aumai i Amerika Samoa mo le fa'aaogaina i totonu o Amerika Samoa e mafai ona tolopo e tusa ma tulafono ua aiaia e le Teutupe i lalo o le Tulafono o Tualumaga tau Pulega, 4.1001 ma isi, e mana'omia-fa'atonuina ai, i le tele o isi mea, ina ia teu'ese na oloa ua fa'aalogaina ma'oti mo le fa'atauina atu i fafo ma se tulaga e ave ai i le tagata na auina mai ina ia ma'otino ai le totogiina o lafoga i le taimi e tiliva ai.

(u) O le Teutupe o le a aiaia tulafono galue i lalo o le Tulafono o Tualumaga tau Pulega, 4.1001 ma isi; e mana'omia fa'atonuina ai lafoga fa'ae'eina atu, ua totogi, pe afai o le fa'aagafuaga ua fa'atulagaina i soamaga (a)(7) o lenei maga e le fa'asino i ai, ua totogia.


(f) O le lima pasene o le lafoga o oloa o le a fa'aalogaina fa'apitoa e pei ona fa'aalia i lalo:

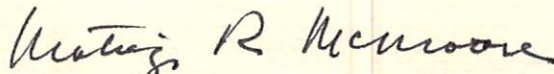
(1) Tolu pasene (3%) o le lima pasene o le a teuina i le teugatupe lautele; tasi pasene (1%) o le a fa'aaogaina e totogi ai aitalafu o tausaga ua tuana'i; o le a mua'i totogi le aitalafu ua aupito sili ona leva.;

(2) Tasi pasene (1%) o le lima pasene o le a fa'ailogaina fa'apitoa mo ripea, toefa'afouga ma le fa'aleleia o falea'oga uma a le malo ma meafaigaluega i Amerika Samoa e amata i le tausaga tupe 1995."

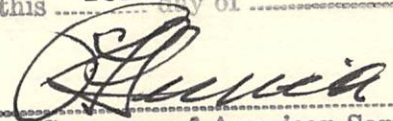
Maga 2. Aso taualoga.

Taluai ona o se mana'oga fa'anatinati e saunia ai se fa'atupega talafeagai mo le paketi o le Tausaga Tupe 2002, o le a taualoga vave ai lenei tulafono i se taimi pe a tuana'i Oketopa 1, 2001 pe o le a taualoga vave fo'i 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 Fetalai, Maota o Sui

Hereby Approved this 23rd day of October 2001


Governor of American Samoa