

THE THIRTY-SEVENTH LEGISLATURE OF AMERICAN SAMOA

Second Regular Session

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

AN ACT PROVIDING INCREASED CHILD TAX CREDIT PAYMENTS PURSUANT TO THE AMERICAN RESCUE PLAN ACT OF 2021 TO THE CITIZENS OF AMERICAN SAMOA; AMENDING SECTION 11.0403 A.S.C.A.

Preamble:

WHEREAS, the American Rescue Plan Act of 2021 (hereafter referred to as ARPA) was enacted by Congress on March 11, 2021, providing various sources of financial relief for individuals, families, and businesses resulting from the COVID-19 pandemic; and

WHEREAS, Section 9611 of ARPA, title *Child Tax Credit Improvements for 2021*, provides additional funds for families with children, and disbursing those funds in periodic payments beginning on July 15, 2021; and

WHEREAS, Section 9612 of ARPA provides U.S. Department of Treasury shall distribute funds for the Advance Child Tax Credit through the American Samoa Government if American Samoa has a plan for the distribution of those funds; and

WHEREAS, the American Samoa Department of Revenue has developed a plan to distribute those funds as provided in Section 9612 of ARPA; and

WHEREAS, due to the structure of the American Samoa tax code, an amendment to the code is required to enact this provision for the Territory; and

WHEREAS, because ARPA Section 9611 is applicable for a limited time period from July 15, 2021, through December 31, 2021, and it is urgent that American Samoa adopt this amendment to the tax code immediately in order for citizens of the Territory with children to receive these payments.

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 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 offenses and forfeitures contained in chapter 75.

(b) Notwithstanding the provisions of section (a) above, taxpayers may contribute to retirement plans at the same rate and in the same manner that is determined from time to time by the Internal Revenue Code and rules promulgated thereunder. These rates may change in any tax year.

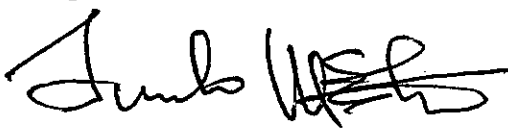
(c) Section 9611 of the American Revenue Plan Act of 2021, titled *Child Tax Credit Improvements for 2021*, and found at 26 USC § 24, where not clearly inapplicable or incompatible with the intent of this section, is adopted by American Samoa through the end of the 2021 tax year. If the provisions of 26 USC § 24 (ARPA Section 9611) are extended through further tax years, they shall be in force in American Samoa for each tax year during which it is in effect. If the provisions of 26 USC § 24 (ARPA Section 9611) are not extended beyond the 2021 tax year, the Child Tax Credit provisions adopted by American Samoa shall revert to the rules set out in paragraph (a) of this section.

(d) 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 (a), may be cited as the “Samoan Income Tax Act”.

(d)(e) In the event of a conflict between the provisions of the US Internal Revenue Code as adopted from time to time and the provisions of Title 11 Chapter 05 of the American Samoa Code Annotated, the provisions of Title 11 Chapter 05 shall take precedence.”

Sec.2. Effective date.

This Act is effective immediately upon passage by the Legislature and approval by the Governor because American Rescue Plan Act of 2021 is designed to respond to the COVID-19 pandemic, and the funds need to be made available to the people of American Samoa as soon as possible.



TUAOLO MANAIA FRUEAN  
President of the Senate



SAVALI TALAVOU ALE  
Speaker, House of Representatives

**APPROVED**



Hon. Talavou E. V. Ale  
Lt. Governor of American Samoa

NOFOA'IGA TOLUSEFULU-FITU FONOFAITULAFONG AMERIKA SAMOA

Fono Tele Lona Lua

Nofoia ma usuia i Fagatogo, Tutuila, Amerika Samoa  
Aso Gafua, aso sefululua o Iulai  
Lua afe luasefulutasi

O SE TULAFONO E AIAIA AI LE SI'ITIA O SIAKI O LAFOGA E MAUA  
MAI MO TAMAITI E TUSA AI MA LE TULAFONO O FUAFUAGA LAVEA'I  
O LE 2021 A AMERIKA MO SITISENI O AMERIKA SAMOA; SUIA AI LE  
MAGA 11.0403 T.T.A.S.

Fa'atomuaga:

- TALUAI, o le Tulafono o Fuafuaga Lavea'i a Amerika o le 2021 (lea o le a ta'u fa'apu'upu'u i lalo o le ARPA), sa fa'atulafonoina e le Konekeresi ia Mati 11, 2021, e aiaia ai puna'oa eseese o fesoasoani tau tupe mo tagata ta'ito'atasi, o aiga, ma pisinisi e pogai mai le Koviti-19; ma
- TALUAI, o le Maga 9611 o le ARPA, ulutala *Lafoga o le Fu'aleleia mo Tamaiti o le 2021*, o lo'o aiaia ai tupe fa'aopoopo mo aiga e i ai fanau, ma tufatufa ai tupe mai lea vaitaimi i lea vaitaimi e amata ia Iulai 15, 2021; ma
- TALUAI, o le Maga 9612 o le ARPA o loo aiaia ai e tufatufa e le Matagaluega o le Tupe a le Iunaita Setete tupe o le Lafoga mo Tamaiti e ui mai i le Malo o Amerika Samoa pe afai e i ai se fuafuaga a Amerika Samoa e tufatufa ai tupe ia; ma
- TALUAI, ua uma ona faia e le Matagaluega o Tupe a Amerika Samoa sana fuafuaga e tufatufa ai tupe ia e pei ona aiaia i le Maga 9612 o le ARPA; ma

TALUAI, talu ai ona o le fausaga o le tulafono o lafoga a Amerika Samoa, e tatau ai ona faia o se suiga ina ia mafai ai ona faatulafono le aiaiga lenei mo le Teritori; ma

TALUAI, ona o le Maga 9611 o le ARPA e tapulaa le taimi e aoga ai e amata ia Iulai 15, 2021, ia Tesema 31, 2021, e manaomia le pasia vave e Amerika Samoa o le suiga lenei i le tulafono o lafoga ina ia mafai ai ona maua e tagata o le Teritori e i ai tamaiti/fanau ona maua o nei tupe.

#### IA FAATULAFONOINA E LE FONO FAITULAFONO A AMERIKA SAMOA:

**Maga 1. 11.0403** ua suia e faitauina faapea:

**"11.0403** Fa'ae'e o lafoga—Ta'ua i le tulafono.

(a) O lafoga o tupemaua ma ona tulafono o lo'o fa'aaoga i le Iunaitē Setete o Amerika na amata ia Tesema 31, 2000, i ona vaega e lē o ma'oti lelei lona le fa'aaogaina, pe lē o gatasi foi ma fa'amoemoega o le maga lenei, o lo'o fa'aaoga lena e Amerika Samoa, ma e ta'ua lā o le fa'ae'e o se lafoga 'ese mai a le Teritori e totogi atu i le malo. O nei tulafono e aofia ai, ae le fa'atapula'a ai, aiaiga nei o le Tusi Tulafono o Tupemaua (IRC) a le Iunaitē Setete o le 1954: soaulutala A; mataupu 24 ma le 25 o le soaulutala I, e fa'atatau i le aoina o lafoga o totogi, ma aiaiga uma o le soaulutala F e fa'aaoga i le lafoga o tupemaua, e aofia ai ma aiaiga e faatatau i solitulafono, o isi solituaono ma mea ua lē toe maua ona o le solitulafono o lo'o i totonu o le mataupu 75.

(e) O le a le afaina ai aiaiga o le maga (a) i luga, e mafai e tagata togilafoga ona fesoasoani i fuafuaga tau litaea i le fua tutusa lava ma le faiga e fai ai e pei ona aumai e le Tusi Tulafono o Lafoga o Tupemaua mai lea taimi i lea taimi fa'apena foi ma tu'utu'uga ua fa'aiauaitelaina. O nei fua e mafai ona suia i so'o se tausaga fa'alafoga.

(i) Maga 9611 o le Tulafono o Fuafuaga Lavea'i a Amerika o le 2021, fa'aulutalaina Fa'ateleia o le Lafoga Mo Tamaiti mo le 2021, ma o lo'o maua i le 26 TTIS § 24, i ona vaega e fa'alē manino lona lē fa'aaogaina, pe lē o gatasi foi ma fa'amoemoega o le maga lenei, o lo'o fa'aaoga lena e Amerika Samoa e o'o i le fa'ai'uga o le tausaga lafoga 2021. Afai e fa'aauau atu pea aiaiga o le 26 TTIS § 24 (Maga 9611 ARPA) i nisi tausaga fa'alafoga, o le a fa'amalosia foi lena i Amerika Samoa mo tausaga lafoga taitasi uma e fa'aaoga ai. Afai e le fa'aauauina atu aiaiga o le 26 TTIS § 24 (Maga 9611 ARPA) i tua atu o le 2021, o le a toe foi lava lā aiaiga o le Lafoga mo Tamaiti i Amerika Samoa i aiaiga e pei ona aumai i le parakalafa (a) o lenei maga.

(o) Mo fa'asinomaga i lenei lafoga, o le mataupu lenei ma le 11.05, ma aiaiga uma o le Tusi Tulafono o Lafoga o Tupemaua a le Iunaita Setete o le 1954 na fa'aaoga e ala i le scamaga (a), e mafai ona ta'ua lena o le "Tulafono o Tupemaua a Samoa".

(o)(u) Afai e tulai mai se fe'ese'esea'iga i le va o aiaiga o le Tusi Tulafono o Lafoga a le Iunaita Setete e pei ona fa'aaoga i lea taimi ma lea taimi ma aiaiga o le Ulutala 11 Mataupu 05 o le TTAS, ona fa'aaoga lava lea o aiaiga o le Ulutala 11 Mataupu 05 TTAS."

Maga 2. Aso e taualoa ai.

O lenei tulafono o le a taualoa i le taimi lava e pasia ai e le Fonofaitulafono ma fa'amaonia e le Kovana ona o le Tulafono lea o le ARPA o le 2021 e fuafua lava e tali atu ai i le Fa'ama'i o le Koviti-19, ma tupe e mana'omia ona fa'aavanoa mai mo tagata o Amerika Samoa i se vave e mafai ai.



TUAOLO MANAIA FRUEAN  
Peresetene, Maota Maualuga



SAVALI TALAVOU ALE  
Fofoga Fetala'i, Maota o Sui

**APPROVED**

Hon. Talauega E. V. Ale  
Lt. Governor of American Samoa