

THE THIRTY-EIGHTH LEGISLATURE OF AMERICAN SAMOA

Second Regular Session

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

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING THE AMERICAN SAMOA TAX CODE TO MAKE FIX THE TAX BRACKETS, EXEMPTIONS, AND PERSONAL DEDUCTIONS AT 2000 LEVELS; CREATING SECTIONS 11.0539 AND 11.0540 IN CHAPTER 05 TITLE 11 A.S.C.A."

Preamble:

WHEREAS, the purpose of Public Law 27-15 was to adopt the Internal Revenue Code of 2000 as the Samoan Income Tax Act; and

WHEREAS, the intent of the legislature at the time was to fix tax brackets, exemptions, personal deductions, and interest rates at 2000 levels; and

WHEREAS, language in the Internal Revenue Code in 2000 provided for automatic change to tax brackets, exemptions, personal deductions, and interest rates; and

WHEREAS, there is an urgent need to maintain the tax rates and provisions of the United States Internal Revenue Code applicable to American Samoa at the levels in effect on December 31, 2000; therefore, this act shall become effective when passed by the Legislature and approval by the Governor.

BE IT ENACTED BY THE LEGISLATURE OF AMERICAN SAMOA:

Section 1. There is created a section 11.0539 in Chapter 05 of Title 11 which reads:
"11.0539 Deductions fixed at levels in effect on December 31, 2000.

(a) Except as amended by this Title, all adjustments for inflation or cost of living as required by the U.S. Internal Revenue Code including those for tax brackets, exemptions, personal deductions, and interest rates are set to the rates in effect on December 31, 2000, in the United States Internal Revenue Code without adjustment, retroactive to the effective date of PL 27-15, October 22, 2001.

(b) The following sections of the Internal Revenue code are specifically deleted:

- (1) Section 1(f) is deleted.
- (2) Section 63(c)(4) is deleted.
- (3) Section 151(d)(4) is deleted.”

Sec 2. There is created a section 11.0540 in Chapter 05 of Title 11 which reads:
“11.0540 Section 6611 and 6621.

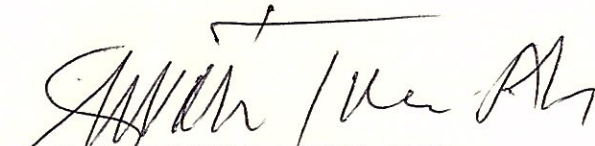
Sections 6611 and 6621 are deleted in their entirety and replaced with the following:


“SEC 6621 – Rate of Interest


The rate of interest on underpayments of tax shall be nine (9) percent per annum.”

Sec 3. Effective date.

Due to the urgent need to maintain the tax rates and provisions of the United States Internal Revenue Code applicable to American Samoa at the levels in effect on December 31, 2000, this act shall become effective when passed by the Legislature and approval by the Governor.


SAVALI TALAVOU ALE
Speaker, House of Representatives


TUAOLO MANAIA FRUEAN
President of the Senate


LEMANU P. S. MAUGA
Governor of American Samoa

NOFOA'IGA TOLUSEFULU-VALU FONOFAITULAFONO AMERIKA SAMOA

Fono Tele Lona Lua

Nofoa ma usuia i Fagatogo, Tutuila, Amerika Samoa
Aso Gafua, aso Sefulu o Iulai
Lua afe luasefulutolu

O SE PILI MO SE TULAFONO UA FAAULUTALAINA: "O SE TULAFONO E SUIA AI LE TULAFONO O LAFOGA A AMERIKA SAMOA INA IA TAMAU VAEGA O LE LAFOGA, O TUUSAUNOAGA MA TUPE TO'ESE MAI TOTOGI I LE MEA NA IAI I LE 2000; FAAVAE AI MAGA 11.0539 MA LE 11.0540 I LE MATAUPU 05 ULUTALA 11 T.T.A.S."

Faatomuaga:

- TALUAI, o le faamoemoe o le Tulafono Lautele 27-15 o le fa'aaogaina lea o le Tulafono o Lafoga o Tupe maua a le Lotoifale o le 2000 e avea ma Tulafono o Lafoga o Tupe Maua a Samoa; ma
- TALUAI, o le faamoemoe o le Fonofaitulafono i lena taimi o le faatulagaina lea o vaevaega, tuusaunoaga, tupe fo'ese mai totogi o tagata, ma le fua o le tupe tului i le mea na saur ai i le 2000; ma
- TALUAI, o le gagana i totonu i le Tulafono o lafoga o le 2000 a le Malo Tele o loo aiaia ai le suiga e tatau lava 'ona i ai (otometi) o vaega o le lafoga, o tuusaunoaga, o tupe to'ese mai totogi o tagata ma le fua o tupe tului; ma
- TALUAI, o loo iai se mana'oga faanatinati ina ia faatumau le fua o lafoga ma aiaiga o le Tulafono o Lafoga Faalotoifale a le Iunaitē Setete o loo faatatau mo Amerika Samoa i le mea sa aloa'ia mai ia Tesema 31, 2000; o le mea lea, o le aloa'ia ai lena tulafono i le taimi lava e pasia ai e le Fonofaitulafono ma faamaonia e le Kovana.

IA FAATULAFONOINA E LE FONOFAITULAFONO A AMERIKA SAMOA:

- Maga 1.** Ua faavaeina nei se maga 11.0539 i le Mataupu 05 o le Ulutala 11 e faitauina:

“11.0539 Ua tamau tupe to’ese mai totogi i le mea na aloa’ia ai ia Tesema 31, 2000.

(a) Vagana ua suia i lenei Ulutala, o feutuutuuna’iga uma mo le siitaga o le tau o le soifuaga e pei ona manaomia e le Tulafono o Tupe maua a le Iunaita Setete, e aofia ai vaega o le lafoga, o tuusaunoaga, tupe toese mai totogi mo le lafoga, ma le fua o tupe tului ua faatulaga i le mea na aloa’ia ai ia Tesema 31, 2000, i le Tulafono o Tupe maua a le Iunaita Setete e aunoa ma le fetuutuuna’ia, e amata mai le aso na taualoa ai le TL 27-15, Oketopa 22, 2001.

(e) Ua aveeseina nei mai le tulafono o Tupe Maua i le Lotoifale (IRC) maga nei:

- (1) Maga 1(f) ua aveese.**
- (2) Maga 63(i)(4) ua aveese.**
- (3) Maga 151(o)(4) ua aveese.”**

Maga 2. Ua faavae nei se maga 11.0540 i le Mataupu 05 o le Ulutala 11 e faitauina:

“11.0540 Maga 6611 ma le 6621.

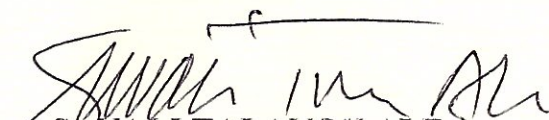
Ua aveese atoa nei lava Maga 6611 ma le 6621 ae suia i mea nei:

“MAGA 6621 – Fua o le Tupe tului

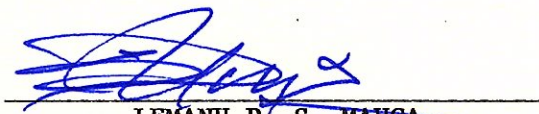
O le fua o le tupe tului i le lē lava o le lafoga e totogi o le a 9% i le tausaga.”

Maga 3. Aso e taualoa ai.

Talu ai le manaoga vave e faatumau pea le fua o lafoga ma aiaiga o le Tulafono o Lafoga a le Iunaita Setete o loo faatatau mo Amerika Samoa i le mea na aloaia ai ia Tesema 31, 2000, o lea o le a taualoa ai lenei tulafono i le taimi lava e pasia ai e le Fonofaitulafono ma faamaonia e le Kovana.


SAVALI TALAVOU ALE
Fofoga Fetalai, Maota o Sui


TUAOLO MANAIA FRUEAN
Peresetene, Maota Maualuga


LEMANU P. S. MAUGA
Kovana o Amerika Samoa