

TITLE 6 – REVENUE

Chapters:

- 01 Income Tax
- 02 Rental Space of Market Place for Bingo Games
- 03 Enforcement and Collection of 2% Sales Tax

TITLE 6 - CHAPTER 01 – INCOME TAX

The income tax rules of the United State Government, in force on 1 Jan 78 and thereafter adopted, where not clearly inapplicable or incompatible, are effective in American Samoa in accordance with 11.0403(a) A.S.C.A.

TITLE 6 - CHAPTER 02 – RENTAL SPACE OF MARKET PLACE FOR BINGO GAMES

Sections:

- 6.0201 Rental charge amended.

6.0201 Rental charge amended.

Pursuant to the authority, requirements, and provisions of 4.1002 and 4.1004 A.S.C.A., the regulation of the Department of Agriculture which currently provides for a rental charge of \$100 per bingo game held at the Market Place, is amended as follows:

There shall be a rental charge or fee of \$200.00 for each Bingo game held at the premises of the Market Place, Fagatogo, American Samoa, effective 1 July, 1983.

History: Rule 9-83, eff 1 Jul 83.

TITLE 6 - CHAPTER 03 – ENFORCEMENT AND COLLECTION OF 2% SALES TAX

The emergency rule on the suspension of enforcement and collection of the 2% sales tax, dated January 4, 1989, has been included in this chapter for historical information only at the suggest on of the Legal Counsel to the Governor.

EMERGENCY RULE ON THE SUSPENSION OF ENFORCEMENT AND COLLECTION OF THE 2% SALES TAX

WHEREAS, it has been the experience of this department that the collection and enforcement of the 2% sales tax has been a problem due to lack of proper records which we find that is impractical to require large number of business establishments to accomplish; and

WHEREAS, the sales tax collected during FY 1988 was less than 40% of the estimated sales transactions;

WHEREAS, it is my conclusion that the enforcement and administration of the sales tax in the last three years was not fairly and efficiently executed;

NOW THEREFORE, pursuant to provisions of Section 11.0317, A.S.C.A., and Section 4.1010 of the Administrative Procedures Act, I hereby declare that effective immediately the enforcement and collection of the 2% sales tax are hereby suspended for a period of 120 days so that the new administration could review the entire matter.

Dated: January 4, 1989

BY THE ASG TREASURER:

END OF TITLE 6 – REVENUE