

THE THIRTY-SEVENTH LEGISLATURE OF AMERICAN SAMOA

First Regular Session

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

AN ACT AMENDING THE LAW BY ADDING \$.03 CENTS TO THE TOBACCO TAX. ~~THE \$.03 CENTS WILL GO TOWARDS THE LBJ TROPICAL MEDICAL CENTER OPERATIONS; AND AMENDING THE 2% WAGE TAX TO 1% WAGE TAX ONCE THIS ACT BECOMES LAW; AMENDING SECTIONS 11.1002 (a)(1)(C), AND REPEALING SECTION 11.0607 A.S.C.A.~~

Preamble:

WHEREAS, with the COVID-19 pandemic spreading around the world, we in American Samoa have been blessed. With the closing of the borders under former Governor Lolo, we have been able to stave off the pandemic and keep our people safe; and

WHEREAS, despite this blessing, we must not be complacent. We must always be cautious and be prepared for whatever ailments are sent our way; and

WHEREAS, we must thus be vigilant in making sure our only hospital, the LBJ Tropical Medical Center has all that they need to keep us safe; and

~~WHEREAS, in order to do so, we must provide them financial aid so they may continue to upgrade their facilities and services. They are in constant need of doctors and nurses as well as medical equipment and supplies. They must maintain the hospital to provide all acute services for our population; and~~

WHEREAS, raising the tobacco tax and earmarking the funds to help LBJ is not only crucial but essential if we are to safeguard ourselves; and

WHEREAS, upon the passage of this act, the current appropriation of the 2% wage tax will then be repealed.

BE IT ENACTED BY THE LEGISLATURE OF AMERICAN SAMOA:

Section 1. 11.1002 is amended to read:

“11.1002 Amount of tax on certain items.

(a) The tax on each item is:

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

(A) thirty-five(0.35) cents per twelve (12) fluid ounces, or fraction thereof, of beer as defined in 27.0501(6), and malt extract to be applied to the measure of the container in which it is offered for sale by the importer, 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; twenty (0.20) cents per twelve (12) fluid ounces, or fraction thereof, of beer or malt extract shall be deposited in the general fund and shall be available for appropriation by the Legislature; and fifteen (0.15) cents per twelve (12) fluid ounces, or fraction thereof, of beer or malt extract shall be deposited in the general fund in an account earmarked for and dedicated to the American Samoa Economic Development Authority for the repayment of its Series 2015 Bonds. Upon full repayment of said bonds, collection of this tax shall be deposited into the general fund and shall be available for appropriation by the Legislature;

(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; and twenty-five percent (25%) shall be deposited in the general fund in an account earmarked for and dedicated to the American Samoa Economic Development Authority for the repayment of its Series 2015 Bonds. Upon full repayment of said bonds, collection of this tax shall be deposited in the general fund and shall be available for appropriation by the Legislature.

(C) Thirty ~~three~~ six 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;

(i) ~~thirty-nine~~ ~~thirty-six~~ THIRTY NINE percent (~~39%~~) (~~36%~~) (39%) of the basis of tobacco products shall be deposited in the general fund and shall be available for appropriation by the Legislature;

(ii) 11 percent shall be earmarked for the operation of the American Samoa Community College; **AND**

(iii) and fifty percent (50%) shall be earmarked for and dedicated to the American Samoa Economic Development Authority for the repayment of its Series 2015 Bonds. Upon full repayment of said bonds, collection of this tax shall be deposited in the general fund and shall be available for appropriation by the Legislature; **and** .

(iv) ~~three percent (3%) shall be earmarked for the LBJ Tropical Medical Center operations.~~

(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 paragraph (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) 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 law enforcement costs and the driver's training control school and 10 cents of it to be placed in an earmarked revenue fund for road maintenance;

(B) three and one-half cents a gallon on fuel manufactured for use in diesel engines, other than aircraft fuels. An express exception is made for the purpose of extending a full three and one-half cent excise tax credit for fuels which, subject to verification by the Treasurer of American Samoa, were sold to any commercial fishing vessel for the purpose of refueling. For purposes of this section, "Commercial Fishing Vessels" shall be defined as all purse seiners and longliner vessels actively engaged in commercial fishing in excess of five tons dead weight, plus reefers of "Mother Ships" that are used to transship fish products, plus diesel fuel tankers that provide fuel at sea to the commercial fishing vessels;

(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 liquified petroleum gas such as butane and propane or mixtures; thereof, and ethane;

(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.

(7) eight 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. All revenues collected under this subsection (a) (7) shall be distributed as follows: (a) fifty (50) percent shall be deposited in the general fund and shall be available for appropriation by the Legislature; (b) twenty-five (25) percent shall be deposited in an earmarked fund for the repayment of the American Samoa Economic Development Authority Series 2018 Bonds, upon full repayment of said bonds, these revenues shall be deposited in the general fund and shall be available for appropriation by the Legislature; (c) \$1,000,000 is appropriated for the student financial aid provided for in 11.0605; and (d) the remainder shall be earmarked for the repairs, renovations and upgrading of all public school facilities and equipment in American Samoa beginning in the fiscal year 2018.

(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.”

Sec 2. ~~11.0607 is amended to read: REPEALER.~~

~~“11.0607 — Wage tax. “Section 11.0607 is hereby repealed.”~~

~~(a) All wages earned in the Territory shall be taxed at the rate of two one percent (2 1%). This tax is in addition to American Samoa’s income tax as set forth in Chapters 4 and 5 of this title.~~

~~(b) This tax shall be paid by the wage earner and reported on the wage earner’s tax return.~~

~~(c) Employers shall immediately increase the minimum withholding for all employees from 4% to 6 5%.~~

~~(d) This wage tax shall take effect and commence in tax year 2012. Revenue generated from this wage tax shall be deposited in the Treasury.~~

~~(e) The Treasurer shall transfer accumulated proceeds from this account in the following manner and for the following purposes:~~

~~(1) first, proceeds shall be transferred on a monthly basis to the Workmen’s Compensation Account until the sum of such transfers totals \$3,000,000, which shall be considered as repayment of the loan to the American Samoa Medical Center from the Workmen’s Compensation Account; and, thereafter,~~

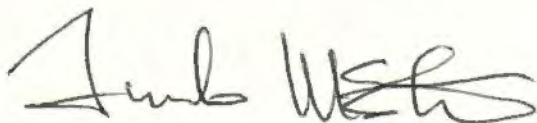
~~(2 1) fifty percent (50%) of accumulated proceeds shall be transferred to the LBJ operation; and~~

~~(3 2) fifty percent (50%) of accumulated proceeds shall be transferred to a separate special account of the American Samoa Medical Center no later than the 5th day of each month and used to support the Off-Island Medical Referral Program.~~

~~(f) This earmark is separate and apart from the earmark established pursuant to section 11.0605.”~~

Sec 3. Effective date.

This Act shall become effective immediately upon passage by the Legislature and approval by the Governor.

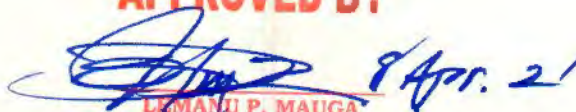


TUAOLO MANAIA FRUEAN
President of the Senate



SAVALI TALAVOU ALE
Speaker, House of Representatives

APPROVED BY



LEMANU P. MAUGA
Governor of American Samoa

NOFOA'IGA TOLUSEFULU-FITU FONOFAITULAFONO AMERIKA SAMOA

Fono Tele Muamua

Nofoia ma usuia i Fagatogo, Tutuila, Amerika Samoa

Aso Gafua, aso sefulutasi o Ianuari

Lua afe luasefulutasi

O SE TULAFONO E SUIA AI LE TULAFONO E FA'AOPOOPO AI LE \$.03 SENE I LE LAFOGA O LE TAPA'A. ~~O LE 3 SENE LEA E ALU ATOA I LE FALEMAI LBJ MO ANA GALUEGA; MA SUIA AI LE LAFOGA O LE 2% I LE 1% I LE TAIMI E PASIA AI LENEI TULAFONO; SUIA AI LE MAGA 11.1002 (a)(1)(I) TTAS, MA LE SOLOIA AI LE MAGA 11.0607 TTAS.~~

Fa'atomuaga:

TALUAI, e ui ina pepesi le KOVITI-19 i le lalolagi, o lo'o manuia pea tatou i Amerika Samoa. I le tapunia o tua'oi i lalo o le pulega a Kovana Lolo M. Moliga, o lo'o tatou manuia ai pea i le taofia o le o'o mai o le fa'ama'i ma o lo'o saogalemu ai o tatou tagata; ma

TALUAI, e ui i lea fa'amanuiaga, ae le tatau ona tatou nofo fa'atamala ai. E tatau lava ona tatou fa'aeteete pea ma nofo sauniuni i so'o se gasegase e ono o'o mai; ma

TALUAI, o le mea lea e tatau ai lava ona tatou mataala ma ia mautinoa e fa'aaaupegaina le Maota Gasegase i mea uma latou te mana'omia e tausia ai pea lo tatou saogalemu; ma

~~TALUAI, ina ia mafai ona faia o lea, e tatau lava ona tatou tuuina atu i ai le fesoasoani tau tupe ina ia mafai ai ona fa'aaau pea le siisii i luga o le falemai ma ana auaunaga. E moomia pea lava e latou ni foma'i, o tausima'i, ma meafaigaluega tau falemai ma sapalai. E tatau ona tausia pea e le Falemai ina ia mafai ona latou tuuina mai auaunaga uma e tatau ai mo le atunuu; ma~~

TALUAI, o le si'itia o le lafoga o le tapa'a ma le fa'ailogaina o tupe ia e fesoasoani ai i le Falemai, e le gata ina taua ae tatau lava ona fai pe afai tatou te manana'o ina ia puipuia tatou; ma

TALUAI, a pasia lenei tulafono, ona soloia loa lea o le lafoga 2% o totogi e pei ona i ai nei.

IA FAATULAFONOINA E LE FONOFAITULAFONO A AMERIKA SAMOA:

Maga 1. 11.1002 ua suia e faitauina fa'apea:

11.1002 Aofa'i o lafoga o nisi o oloa.

(a) O le lafoga mo oloa ta'itasi e:

(1) pia, molo, taumafa e iai le 'avamalosi, tapa'a ma mea e fa'aaoga mo le taumafaina o le tapa'a:

(A) O le 0.35 sene i le tai 12 aunese o se vai, poo se vaega foi, o le pia e pei ona faauiga mai i le 27.0501(6), ma le molo ia avane e fa'aaoga i le fua o le koneteina o loo aumai ai e le faioloa e faatau atu ai, vagana ai se tagata ua 21 tausaga le matua pe sili atu foi e mafai ona ia aumaia e aunoa ma se lafoga soo se taumafa 'avamalosi e tusa ai ma le mea o loo ta'u mai i le 27.0501(1) poo 27.0501(6) ia le silia le lita i le malaga pe afai o sea 'avamalosi e fa'aaoga mo ia lava ae le mo se toe faatauina atu; ma se'i vagana foi o se taumafa 'avamalosi poo ni oloa tau tapa'a e aumai i Amerika Samoa mo le toe avatua i fafo e le faleoloa e leai se tiute i le Malaevaalele Faa-le-va-malo o Pago Pago e leai se lafoga o ia mea; 0.20 sene o le tai 12 aunese vai poo se vaega foi, o le pia poo le molo o le a teuina i le teugatupe tele ma fa'aavanoa mo le faasoasoaa a le Fonofaitulafono; ma le 0.15 sene o le tai 12 aunese vai/ma isi mainu, poo se vaega o lena, o le pia poo le molo e teu i le teugatupe tele ma ia faailoga ese mo le Pulega o le Atinae o le Tamaoaiga o Amerika Samoa e toe totogi ai Pone o le 2015. A mae'a loa ona toe totogi pone ona ave loa lea o le lafoga lenei e aoina e teu i le teugatupe tele a le malo e avanoa ai mo le faasoasoaina e le Fonofaitulafono;

(E) o taumafa 'avamalosi e pei ona ta'ua mai i le 27.0501(1) o le a faalafogaina faapenei: e sefululima sene i le ta'i 1% o le alakaholo e fua i le mamafa o le lita e tasi, e iai ma le lafoga aupito mauualalo e \$2.00 i le lita.

O tupe maua mai le lafoga o 'avamalolosi, e faasoa le lima sefulu (50%) pasene mo le Faletusi o le Feleti Barstow; luasefulu lima (25%) pasene e faasoa mo le Ofisa o le Faamasino o Tulafono tau Galuega (ALJ); ma le luasefulu lima (25%) pasene e faailoga ese mo le Pulega o le Atina'e o le Tamaoaiga a Amerika Samoa e toe totogi ai Pone o le 2015. A mae'a loa ona toe totogi pone ona avane loa lea o le lafoga lenei e aoina e teu i le teugatupe tele a le malo e avanoa ai mo faasoasoaina e le Fonofaitulafono.

(I) Tolusefulu ~~to~~ ono sene mo le sikaleti e tasi, o le sikā, poo le tai 10 kalama o le tapa'a, se'i vagana ai soo se tagata e 21 tausaga le matua pe sili atu, e mafai ona ia aumaia i Amerika Samoa e aunoa ma se lafoga ni oloa tau tapa'a e le silia i le 200 sikaleti poo le 100 sikā ma se /poo le 2 kilokalama o tapa'a i le malaga pe afai o ia tapa'a e fa'aaoga e ia lava ae le mo se toe faatau atu;

(i) ~~tolusefulu iva (39%)~~ ~~tolusefulu ono (36%)~~ **TOLUSEFULU –IVA(39%)** pasene o le faavae o oloa tapa'a o le a tuu i le tupe tele a le malo ma o le a avanoa e faasoasoaina e le Fonofaitulafono;

(ii) sefulutasi (11%) pasene e faailoga ese mo le atina'eina o le Kolisi Tuufaatasi o Amerika Samoa; **MA LE**

(iii) ~~ma le~~ limasefulu (50%) pasene e faailoga 'ese mo le Pulega o le Atinae o le Tamaoaiga o Amerika Samoa e toe totogi ai Pone o le 2015. A mae'a loa ona toe totogi pone ona avane loa lea o le lafoga lenei e aoina e teu i le teugatupe tele a le malo e avanoa ai mo le faasoasoaina e le Fonofaitulafono. ~~ma le~~

(iv) — tolu pasene (3%) o le a faailogaina mo galuega a le Falemai LBJ.

(2) o le 150% o le faavae o auupega ma ututau;

(3) taavale afi:

(A) 25% o le faavae o uilaafi, taavale, loli, ma veni e fa'aaoga mo pisinisi;

(E) e le afaina ai aiaiga o le palakalafa (A), o le lafoga mo uilaafi, taavale, loli, ma veni e aumai i Amerika Samoa mo le tagata lava ia poo le fa'aaoga foi e le aiga, e sefulu 10% o le tupe faavae. Ae afai o se uila afi, taavale, loli poo se veni e toe sui mulimuli ane ma fa'aaoga mo se pisinisi e tatau la ona toe totogiina le paleni o le lafoga e pei ona ta'ua i le palakalafa (A).

(I) E leai se faagafua mo le lafoga, e aofia ai ma lea o loo ta'u mai i le Ulutala 11, Mataupu 16, e tuuina atu mo soo se taavale afi. O isi taavale uma e le o faalafogaina i lalo o le soamaga lenei e tatau ona faalafoga i lalo o le 11.1002(a)(7);

(4) oloa tau suauu;

(A) 0.35 sene i le kalone o le suauu e gaosia mo le fa'aaoga i taavale, e ese mai ai i le tiso, o le 1.5 sene o lea tupe e fa'aaoga e fai ma tupe maua mo le Vaega Faamalosi Tulafono ma totogi ai le a'oga mo avetaavale ma le 10 sene o lea tupe e ave i se teugatupe e faailoga mo le tausia lelei o auala;

(E) tolu ma le 'afa sene i le kalone o suauu e gaosia mo le fa'aaoga i afi tiso, e ese mai ai i le suauu va'alele. E iai se faagafuaga faapitoa lava mo le faaopoopoina o le taimi o le toe faafo'ia o le lafoga atoa lava e tolu ma le 'afa sene mo suauu sa faatau atu i soo se vaafagota faapisinisi e utuina ai, pe afai e faamaonia mai lea e le Teutupe o Amerika Samoa. Mo lenei lava maga, o "Vaa Fagota Faapisinisi" o lona uiga o vaa fagota e fa'aaoga ai upega tetele ma vaa e fa'aaoga ai 'afa'afaloloa e fagogota faapisinisi e silia i le ta'ilima tone le mamafa, faatasi ai ma va'a e la'u iai uta i'a a "Vaa Faatinā" ma va'a la'u suau'u latou te ave atu le suauu e utu ai vaa ia i luga o le sami;

(I) tasi ma le 'afa sene i le kalone o le kalasini ma isi oloa faapena;

(O) 15% o le faavae o suauu e faasuauu ai u'amea;

(U) tasi le sene i le kalone o suauu vaalele e tuu i le tupe a le Malaeva'alele Faa-va-o-malo mo ana galuega;

(F) 3 sene i le pauna o soo se ituaiga o kesi suauu faasuavaia (LPG);

(G) 31 ma le 'afa sene i le kalone, e aoina mai e le kamupani o loo aumaia le suauu i le nofoaga na te faatau atu iai le suauu, mo le suauu gaosi mo afi tiso, e le aofia ai le tiso o loo fa'aaoga i ogaumu tetele ma mea e faapupuna ai le vai, o afi tetele gaosi eletise ma vaa o le sami.

(5) 40% o le faavae o meafaufale uma, e pei ona ta'ua i le 26.1501 ma isi maga e mulimuli mai ai, lea e maualalo ifo lona tulaga nai lo le mea o loo ta'u mai i lea lava mataupu;

(6) 15 sene i le 12 aunese o mea faasuavaia poo sona vaega foi, i fagu poo apainu uma e leai se alakaholo o iai, ina ia faapoopo atu i le fua o le 'apa poo le fagu lea e faatau mai ai.

(7) O le 8% o le faavae o oloa uma lava e le o lisiina i soamaga (a)(1) e oo i le (a)(6) o lenei maga pe faagafua foi i lenei maga a o loo aumaia mo le fa'aaogaina faapisinisi poo le toe faatauina atu foi. O tupe maua uma e aoina i lalo o le soamaga lenei (a)(7) o le a tufatufa faapea: (a) limasefulu (50) pasene o le a teuina i le teugatupe tele mo le faasoaina e le Fonofaitulafono; (e) 25% o le a teuina i se tupe faailoga ese mo le toe totogiina o le Faasologa o Pone o le 2018 a le Pulega o le Tamaoaiga o Amerika Samoa, pe afai e mae'a uma le toe totogiina o pone nei, o le a teuina loa tupe ia i le teugatupe tele e avanoa ai mo le faasoaina e le Fonofaitulafono; (i) \$1,000,000 faasoaina mo le fesoasoani tau tupe mo tamaiti a'oga e pei ona aiaia ai i le 11.0605; ma le (o) o le mea e totoe o le a faailoga mo le lipea, faaleleia ma le faafouina o falea'oga o le malo ma meafaigaluega e amata i le tausaga tupe 2018.

(e) O le lafoga aupito maualalo e 25 sene.

(i) O oloa o lo'o faalafogaina i lalo o soamaga (a)(1) ma le (a)(7) o lenei maga e fa'agafua lea mai lafoga o lo'o fa'ae i le maga lenei pe afai e aumai iinei mo le toe fa'atauina atu i fafo atu o Amerika Samoa; pe afai lea o le a aumaia i totonu ma le fa'atauina atu o nei oloa e faia e tusa ai ma le tulafono galue ua fa'alaua'iteleina e le Teutupe i lalo o le Tulafono o le Fa'agasologa o Galuega 4.1001 ma fa'asolo mai ai, e mana'omia ai le teuina ese o ia oloa ia manino lelei lo latou fa'aילוaina mo le toe fa'atau atu i atunuu i fafo atoa ai ma se faiga e tiliva atu ai ia oloa ina ia mautinoa ai ua ave i fafo.

(o) O le totogia o lafoga o lo'o fa'ae i le maga lenei mo oloa o lo'o aumaia mo le fa'aaoga i Amerika Samoa e mafai lava ona tolopoina e tusa ai ma tulafono ua fa'alauaiteileina e le Teutupe i lalo o le Tulafono o Fa'agasologa o Galuega 4.1001 ma fa'asolo mai ai, lea e mana'omia ai le teuina 'ese o ia oloa, ia manino lelei ona fa'aילוaina e fa'apea o oloa ia e fa'atauina atu mo le fa'aaoga i totonu lava o le tatou lotoifale atoa ai ma se faiga e tiliva ai i le faioloa ma ia mautinoa ai le totogia o le lafoga i le taimi e tiliva ai.

(u) E fa'alauaitele e le Teutupe tulafono galue i lalo o le Tulafono o Fa'agasologa o Galuega 4.1001 ma luma mai, ina ia mautinoa ai ua totogi lafoga na fa'ae'e i le taimi na faia ai le fa'agafuaga lea e aiaia i le soamaga (a)(7) o lenei lava maga."

Maga 2. **11.0607 ua suia nei e faitauina faapea: SOLOIA.**

"11.0607—Lafoga o totogi. "**MAGA 11.0607 UA SOLOIA NEL.**"

(a)—O totogi uma lava e maua e tagata faigaluega i le Teritori o le a faalafogaina e lua tasi% (2 1%).—O le lafoga lenei e faapoopo i le lafoga o tupe maua e pei ona faatulaga ai i Mataupu 4 ma le 5 o le ulutala lenei.

(e) — O lenei lafoga e totogi e le tagata faigaluega ma lipotia mai i le pepa o le lafoga a le tagata galue.

(i) — O pule galuega uma o le a faaopopo le aofaiga aupito maualalo e taofia mai totogi o le afaigaluega mai le 4% i le 6.5%.

(o) — O le lafoga o totogi lenei e amata aloa'ia i le tausaga lafoga 2012. O tupemaua mai le lafoga lenei e teuina i le Tupe (a le malo).

(u) — O le Teutupe o le a na fetuuna'ia tupe maua mai le teugatupe lenei mo e pei ona o le a ta'ua i lalo mo mafuaga nei:

(1) — muamua, o tupe maua o le a tuuina atu ta'i masina i le Teugatupe o Tau'i mo Tagata Faigaluega seia oo ina maua se aofaiga e \$3,000,000 ma o le a avea ma le toe totogiina o le nogatupe i le Falemai mai le Teugatupe o Tau'i o tagata Faigaluega ma faasolo ai;

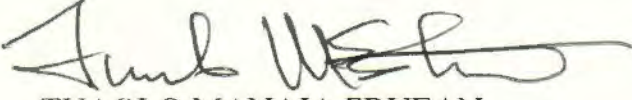
(2) — o le 50% o tupe uma e maua mai o le a tuuina mo galuega a le Maota Gasegase; ma

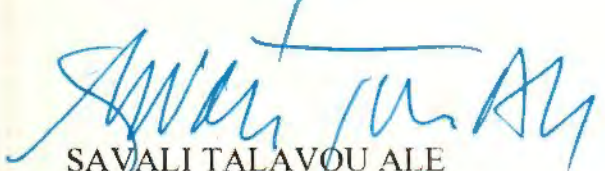
(3) — o le 50% o tupe uma e maua mai le lafoga ole a tuuina i totonu o se teugatupe faapitoa a le Maota Gasegase ia le silia le aso 5 o masina taitasi ma faaoga e lagolago ai i le Porokalama o le auina atu o Gasegase i Fafo.


(f) — o le tupe lenei, e ese mai ai i le tupe na faailoga ese e tusa ai ma le maga 11.0605."

Maga 3. Aso e taualoa ai.

E taualoa le Tulafono lenei i le taimi lava e pasia ai e le Fonofaitulafono ma fa'amaonia e le Kovana.


TUAOLO MANAIA FRUEAN
Peresetene, Maota Maualuga


SAVALI TALAVOU ALE
Fofoga Fetalai, Maota o Sui

APPROVED BY

LEMANU P. MAUGA
Governor of American Samoa