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AN ACT

To amend P.L. No. 26-18-1 concerning taxes on income for non-Micronesian citizen employees of contractors of United States military agencies.

BE IT ENACTED BY THE NITIJELA OF THE MARSHALL ISLANDS:

1 Section 1. Short title.

2 This Act may be cited as the Income Tax (Amendment)  
3 Act 1984.

4 Section 2. Application of this Act.

5 The provisions of this Act shall apply to all  
6 non-Micronesian citizen employees of contractors of United  
7 States military agencies.

8 Section 3. Amendment.

9 Section 3 of P.L. No. 26-18-1 is hereby amended  
10 to read as follows:

11 5.201 Tax on wages and salaries.

12 (1)(a) There shall be assessed, levied,  
13 collected, and paid a tax of six percent upon  
14 the first eleven thousand dollars and ten  
15 per cent upon the amount over the first eleven  
16 thousand dollars of all wages and salaries  
17 received by every employee, as defined, except  
18 as provided in Subsections (1)(b) and (2)  
19 of this Section.

20 (1)(b) There shall be assessed, levied,  
21 collected, and paid a tax of five per cent



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1 Marshall Islands and the Rules of the Nitijela.

2 I hereby place my signature before the Clerk of the

3 Nitijela this 30th day of August, 1984.

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5 /s/ Atlan Anien  
6 Atlan Anien, Speaker  
Nitijela of the Marshall Islands

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8 Attest:

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10 /s/ Donald F. Capelle  
11 Donald F. Capelle, Clerk  
Nitijela of the Marshall Islands

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13 Concurred: Janet McCoy  
14 High Commissioer  
9/24/84

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