

# **PART 1**

## **MASAP LUHN ACN KOSRAE**

Lwenglah Nuhke Masap Oasr Ke September 30, 2014

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## TITLE 1. MA OREKLAC IN OREKMAKIHNYUCK NUHKE MASAP

### CHAPTER 1. SUWOHS LUHN LWENG

Section 1.101. Suwohsiyac. Sahyac efin oasr lweng kuh fwahk kahlwem lin masap uh:

- (1) Masap:
  - (a) Section sramsramkihyacu pa section lin masap uh.
  - (b) Subsection kuh paragraph sruhmuhnyuck u pa ke section ma sruhmuhnyuck kac an.
  - (c) Chapter kuh ip sruhmuhnyuck u pa ke title ma sruhmuhnyuck kac an.
- (2) Orekmakihnyac:
  - (a) Ma sie oracni pacna ma luo yack, ac ma tiac oacna sie.
  - (b) Pronoun pa pacna kewa mwet uh.
  - (c) Ingena nwacnwack pacna pacl fahsruh uh.
  - (d) Kihsen sramsram ingena u akihlen orekma kuh enenuh se, ac kuhiyac, kuh lainyac.
  - (e) Orekmakihnyacn “saap” akihlen lwelah kuh ohiyac tiac sruhuh se.
  - (f) Orekmakihnyacn “nwacnwack” kuh kahs apkuhran nuhkac u sihmlac ac tiac sruok orekmakihnyacn sihmlac ke kahs nuhke kahs sihmlac.
  - (g) Kalmacn kahs kuh phrase soko in orekmakihnyuck oacna orekmakihnyac pacl nuhkewa.
  - (h) Lweng luhn kahs wi ohiyac kuh lweng na kahlwem se pa lweng se ma ac orekmakihnyuck uh.
- (3) State ac Government:
  - (a) Acn se, kuh ohiyac oreklac kac, pa Acn se kuh ohiyac luhn sie puhloh Acn kuh Acn na nwenkyuckyack kac an.
  - (b) Oraclah luhn sie government, ma oraclah, u, office, kuh orekma se pa nwacnwack ma in Acn sacn.
  - (c) Efin oasr ma kunaen Government sikyack, wangihn ma kahlwem se oakiyac mwet kunac, ac ma kunaen Governor wi kuh nuhke ahkfahsryeyac an.
  - (d) Orekmakihnyacn kuh luhn State u som nuhke na kuh sahflah luhn masap uh.
  - (e) Sramsramkihnyen office se kuh mwet orekma se oracni pacna aholyacl.
- (4) Pacl:
  - (a) Orekmakihnyacn lusacn pacl u tiac nwanwack muhtacwacack luhn lwen se ma muhtacwacac kac an ac nwacnwack lwen sahflah an.

(b) Kotaiyen lusacn pacl u nwacnwak Sacte, Sacnri kuh holiday. (c) Efin kotaiyen lusacn pacl sacn sahflah ke Sacte, Sacnri kuh holiday se, lusacn pacl sacn sahflah ke lwen se tok ma tiac puhtatyacng nuhke Sacte, Sacnri, kuh holiday an.

(d) Efin akihlenyuck lusacn pacl u ke mahlwem, kotaiyacn lusac an ac muhtacwacack ke lwen sacn pacna ke mahlwem ac muh pa lwen se ke mahlwem sacn muhtacwacack kotiyuck u. Efin mahlwem se met an suhpuhs lwen kac ah liki na mahlwem se ma muhtacwacack kotai kac an, lusac an ac sahflah ke lwen sahflah ke mahlwem tari ac.

(e) Lusen pacl nuhke ahkfahsryeyacn ma eneneyuck nuhke masap u ac tuhkuh ke pacl fal.

(5) Ma Kahlwem.

(a) Lwemlwem ke Masap u tiac kuh in sifwil akihlen lwemlwem ma oreklac mwet tari.

#### Section 1.102. Ma Tiac Kahlwem keMasap.

In ahkwoyelah fohsack sikyack ke kihsen Masap u, mwet se enenuh in nuhnkuh ke:

- (1) Srihpac luhn Masap sacn;
- (2) Ohiyac ma oraclah srihpac luhn Masap sacn in oreklac an;
- (3) Masap oreklac met kuh lwemlwem ke Masap kac ac pacna kuh apkuhran nuhke srihpac sacn;
- (4) Ma ac motkoeyuck nuhke srihpac sacn;
- (5) Lweng luhn Government nuhkac an; ac
- (6) Kuh sahflah ke akwuck fuhlact.

#### Section 1.103. Srihpacn Sroasr Masap.

- (1) Ke lwemlwem u, srihpac luhn Sroasr Masap:
  - (a) lah lwemlwem sacn fal nuhke masap fuhlwact;
  - (b) lah kanon lwemlwem sacn ac oasr srihpac;
  - (c) srihpac wo ac fal se;
  - (d) lah karihngihnyen lwemlwem sacn ac kuh; ac
  - (e) wi kena luhn public liki na kena luhn mwet se.
- (2) Sahyac efin lainyac kahlwem kuh fal, mwet se kuh in nuhnkuh muh ahkfahsryeyacn masap se, Sroasr Masap:
  - (a) eis fwahk ke masap fuhlact ac kuhtuh pacna srihpac ke masap u;
  - (b) ahkkahlwemye lah srihpac sacn tiac nwacnwack srihpac nuhkewa sahyac.

Section 1.201. Kalmaen Kahs. Sahyac efin oasr lweng kahlwem se lin Masap, pa inge kalmacn kahs ekahsr inge:

- (1) “mwet mahtuh”: matwen mwet year singucul alkosr ac mahtuh liki
- (2) “agency”: agency se luhn Government ye Section 7.102
- (3) “mwe sruhi”: mwe nihmnihm oreklac ke alocohol, piru, liquor ac wine oacna ke ahkuhtweyucki lin section se inge
- (4) “allotment”: kuh ituckyacng nuh sin mwet se in oraclah ohiyac kuh se in karihngihn orekmakihnyacn money fal nuhke ma masap oakiyac nuh sin mwet se aholyen Government in fal nuhke luhpah ituckyacng ke srihpac oraclah kuh ituckyacng nuhke ma money oasr ke siena ohiyac.
- (5) “ma mahtuh”: lohm, ma ke pacl mwet ah, kuh oreklac ke, kuh utuckuh nuh ke State met liki year sie yucfoko ah, kuh infulwen sie yucfoko ac sie yucfoko angaul lihmekohsr, efin ma se ma ke pacl tok kuhtuh oreklac ke masap in oacna ke Section 11.1402.
- (6) “money orekmakihyuck nuhke year se”: nguhsr nuhke year sie, wi pwepuh nuhkac an itucklyacng nuh sin Sroasr Masap nuhke lwelah nuhke orekmakihyac kuh sisyen money ma ahkkweyeyuck in ahkfahsrye fiscal year luhn Government nuhke oacna sie srihpac nuhke orekma luhn kais sie office, project ahkyohkye kahsrpasr, project nuhke muhsah luhn Government, special program, kahsrh se, kuh kahsrh ke money.
- (7) “Nuhnukuh se ma kuh in liye oraclah luhn sie nuhnukuh yac!”: Nuhnukuh se ye Nuhnukuh Fuhlat luhn FSM.
- (8) “money oreklac ke Masap” Money oreklac ke Masap kuh lwelah oreklac ke puhsrwen Masap ma sang nuh sin Government in oraclah in oasr kuhna ac orekmakihn money ke Treasury fal nuhke puhsren masap.
- (9) “piru” mwe nihm se oreklac tiac yohk liki percent singucul lihmekohsr ke mwe sruhi ke kano, oreklac ke mwe sruci tuhkuh ke barley, rice, ac kuhtwena grain, malt, ac ma apkuhran, lah tiac nwacnwack hops kuh kuhtwena ma ke mahsrihk, wi piru, ale, stout, lager, porter ac kuhtwena malt kuh ma oreklac ke mwe sruhi ma tiac nwacnwack rice wine luhn mwet Japan kac etweyuck muh sake.
- (10) “Tuhlihk”: nwacnwack tuhlihk se lah ma osweyucklac kuh nuhtiyucklac.
- (11) “citizen”: Mwet efin Acn FSM kuh orekma se ma mwet ke State sacn oasr kena la kac.
- (12) “Masap”: Masap oreklac luhn Acn Kosrae.
- (13) “Ma sruhuh tiac lwelah in orekmakihyuck sin public”: maru, heroin, hashish, cocaine, amphetamine, methamphetamine, phencyclidine ac opium.
- (14) “Nuhnukuh”: Nuhnukuh luhn State.

- (15) “crosswalk”: ip ke inkacnek u ma mahkiyucki kahlwem nuh sin mwet forfor inkacnek u in crossi.
- (16) “lwen”: lwen ke calendar u.
- (17) “tuhlihk kuhnaus masap”: nwacnwack tuhlihk srihk liki year singucul alkosr ma kuhnahoslah masap luhn State, muhtuhfwal se inge, sahyacn masap ke inkacnek; tiacna lwelah kai luhn pahpah ac ninac, mwet luti, mwet karuhnguhlyacl, sakihrihk, lihkeke; oraclah muh ohiyac se lal in wangihn liki lohmu kuh lutlut ke tiac srihpac wowo, kuh ahkngalye kuh ahksensenyemoul lal kuh kuhtwena mwet sahyac.
- (18) “domicile”: Acn mwet se tuhkuh we, kuh ke mwet se fuhlweack an sel an, an se na ma el pahngon lohmu sel ac Acn el muh pa an na sahflah sel an, finne pacl sac el tiac muhta we; mwet se ma motkoeyuck muh el sruok na an el tuhkuh we sahyacn fin ahkpacyeyeyucklac ke ma na kahlwem se lah el tiac ma ke an na pacye sel an ac tiac motko elan sifwil muhta we.
- (19) “domiciliary”: mwet se ma an sel u pa State; mwet Kosrae se sruokyac na an Kosrae muh pa an sel u nuhke na el aholah.
- (20) “valid identification card”: oacna sie pwepuh ma ahkuhtweyac ke mwet se kuh pwepuh oreklac ke agency se luhn Government ac akihlenyuck sin Nuhnukuh muh pacye ahkuhtweyac kac, ma kahlwem ke pwepuh in utuck mwe kahsruhsr, passport, stuhdent identification card kuh kain ingacn.
- (21) “inkucl in muhta”: lohmu ma mwet se orekmakihn nuhke ohiyac ke lwen nuhkewa, kahlwem ke mutucl, mongo, orek mongo, sahyacn oraclah nuhke kahsrpa.
- (22) “kuhfa kuh mwe orekma” kuhfa ahkok ke sahrom, battery, gas, kuh kerosene, kahlwem ke radio, mwe sruh kuh sritacl cassette, mwe sruh kuh sritacl stereo, tape in sruh, speaker yohk puhsra, TV, mwe sruh kuh sritacl video tape, projector, camera, stove, oven, refrigerator, freezer, insin in owo, insin in ahkpaho, lahm, air condition, kuh fan.
- (23) “executor” nwacnwack pa administrator se.
- (24) “Federated States”: States luhn FSM
- (25) “year in budget” mahlwem 12, October 1 ke year se nuhke September 30 ke year tohkoh an.
- (26) “mwe mongo” mwe mongo kuh nihm luhn public, sahyacn cola, mwe sruhi, piru kuh wine.
- (27) “pik forfor” pik soko, lah el oasr kuh wangihn ke an luhn mwet se nahtuh an, suc ma:
- (a) tiac kalkalyack ke kalkal akwucki lin masap luhn administrator ke division luhn Agricultuhre ac Land Management ituckyacng oacna puhsrwen Chapter 15 ke Title 11; kuh

- (b) liyeyuckyacng kuh karihngihnyuck luhn mwet kuh se, ke kapihri ke sucl kalkayack lin mwe kahlsruhr soko, ke pik soko an utuck in som anwucki, utuck nuhke siena kalkal in pik, utuck nuhke siena an, kuh srolah liki kalkal in pik la an ke srihpac pacna ma tiac kuhnaus masap.
- (28) “Oak sahyac”: oak tiac ma okacn mwet ke State Kosrae.
- (29) “fund”: oapana “money luhn public” ac pa tax moliyuck nuh sin Government ac moule orek ke orekma luhn Government, ac money ituckyacng, kahsrüh kuh sang ke monin money in sang moli ke kuh nuh sin Government sahyac me, wi Government luhn United States, Government luhn Trust Territory, government luhn FSM wi ma ekahsr inge:
- (a) money in orekma sin United States Department of Interior;
- (1) money srisrila ma ituck sin United States Department of Interior, wi, tiac sruhuh nuhke, ma pahngpahng money nuhke ayacol sasuc, money in orekma ac ahkwoyelah, money fihliyucki nuhke fuel, ac money nuhke ahkwoyeyacn generator;
- (2) money nuhke program luhn United States federal agency;
- (3) money oreklac sin FSM Congress in orekmakihnyuck sin Government;
- (4) money nuhke project luhn muhsah ma Government pa sie u in muhsah kuh ac pa in sruhluhn pa yohk orekma la kac u; ac
- (5) money nuhke project ac ahkyohkyeyacn kahsrpasr, lah oacna sie money, money moliyuckla kuh money ma ac enenuh in ahkfahsryeyuck kuh ahkfahsryeyuckla sin Sroasr Masap.
- (30) “kuhfa”: ma fihsrasr in muhsahllah luhn mwet se ma ac kuh in akihlenyuck, wi ma ma ac kuh in oreklac nuhke ma luhn mwet kuh tiac nwacnwack stock, kuh bond, note, insurance kuh ohiyac kuh in oasr insese kac kuh karihngihn, kuh ma ac tuhtahflah fahsr la nuhke an sahyacn State.
- (31) “Government”: Lah kuh agency luhn Government luhn State, tuhkweni kuh sahfe ke orekma la
- (32) “governing body”: board of director luhn agency se
- (33) “heir”: nwacnwack mwet orallah wihlwihl sacn
- (34) “hovering vessel”: oak tiac eis lwelah ke inkof luhn muhtuhnfal kuh inkof luhn sie Acn, fin ma ke pacl mwet, oraclah, ohiyac la, kuh an oak soko an an we, ac ma na luhlalhfongiyuck se lah u orekmakihn kuh orekmakihnyacn oak soko an lain masap
- (35) “fahsr wangihn mwata”: pa kalkal ke State kuh ke kof luhn muhtuhnfal se ke srihpac luhn fahsr wo se, oayack ke an se nuhke siepana an in oacna inkacnek in fahsr la an, wi lwelah luhn eng kuh puhlan pacl, som nuhke sie Acn kuh inkof ke muhtuhnfal se ke utyackla an, kuh som nuhke mea ke sie

Acn kuh inkof luhn muhtuhfal se, nuhke tui, kuh kawucki muhkwenan fin oasr ma sikyack nuhke fahsr sacn kuh sikyack luhn elyah se

- (36) “kena nuhke an”: nwacnwack title nuhke an
- (37) “intersection”: fahsrweni luhn an ke inkacnek lukoa kuh inkacnek puhs ma fahsrweni nuh sie ke angle se, lah inkacnek soko fwahla ke soko pacna
- (38) “tuhka se”: an ke State se
- (39) “jewelry”: nwacnwack watch, ring, sein, lolpo, pin in nahweyuck, kom nahweyuckla, kuh yacring
- (40) “juvenile traffic offender”: tuhlihk srihk liki year singucul alkosr ma kuhnahoslah Masap luhn inkacnek u
- (41) “mwe nimnim”: whiskey, vodka, gin kuh kuhtwena ma oreklac ke mwe nim ma wi mwe sruhi ma fal in sifwana nihmyuck, kuh mix ke kuhtwena ma
- (42) “an in muhta”: nwacnwack an in muhta ke hotel, motel, ac lohm sin mwet
- (43) “wil osra”: wi ma fa ac oreklac nohfohn kuh kuhtuh kwekwe, ma tiac mahlok
- (44) “tuhlik srisrik” mwet sona sun year singucul alkosr
- (45) “motor vehicle”: mwe kahsrührs sifwana kuh in kahsrührs wucn mwet se kuh ma fin inkacnek u, sahyacn ma se mokleyuck sin mwet kuh kuhiyen muscle, wi mwe kahsrührs, truck, jeep, motorcycle, scooter, kuh kuhfwen mwe orekma ma kuh in sifana kahsrührs fin inkacnek u
- (46) “national government”: Government luhn FSM
- (47) “mwet sac”: mwet tiac ma ke State
- (48) “mwet tiac ma ke State”: mwet tiac mwet ke State
- (49) “fuhlahk”: kihsen fuhlahk se kuh fwahk kuh se
- (50) “ma kuhna”: ma akwucki nuhke molin mwet se, molol, kuh orekma oreklac ke contrat, ahkfahsrüyeyuck ke insensela se oreklac nuhke srihpac luhn molwelah luhn ma kuh ma luhn mwet, loan kuh kuhtwena ma enwenuh in mouliyucka ke money
- (51) “mwet kuhnaus masap”: mwet lainyuck sin nuhnuhkuh
- (52) “sain nuhke inkacnek”: sain se kuh mahk se fihliyucki kuh oreklac ke ohiyac kuh se
- (53) “mwet uhtuck mwe kahsrührs”: mwet se ma us khasrührs mwe kahsrührs soko fin inkacnek u
- (54) “mwet se la ma ”: nwacnwack mwet se ma eis kuhfa ma utyak nuh ke State
- (55) “mwet se”: mwet se, company se, kuh government se
- (56) “ma luhn mwet se”: nwacnwack money

- (57) “police officer”: mwet se ma ituckyacng kuh se sel Attorney General in karihngihn masap, nwacnwack sifwa luhn Police, ac mwet luhn police, kuh mwet akmuhsrala se
- (58) “molo oreklac nuhke ma” luhpah moula ke money kuh kuhfa
- (59) “inkacnek luhlahp”: inkacnek ma oreklac nuhke kahlsruhr luhn mwe kahlsruhr, nwacnwack inkacnek in kahlsruhr ke mura Utwa ne Tafunsak ac ip ke inkacnek srihsrihk ma ikaklah nuhke kahlsruhr luhn mwe kahlsruhr, ac sahyacn an in ima ac inkacnek luhn mwet
- (60) “process”: nwacnwack writ, warrant, summon, citation, libel kuh order orekmakihnyuck ke orekma luhn Nuhnukuh
- (61) “ma luhn mwet”: nwacnwack ma oasr, ma luhn mwet se, ac ma kuh se luhn mwet se
- (62) “an luhn public”: an ma State kuh Government sruok title kac, kuh oasr orekmakihnyac, nwacnwack an ma luhn public
- (63) “inkuel luhn public”: nwacnwack an lugn mwet uhg, an sin mwet kuh orekmakihnyuck sin mura se, ac an na kahlwem luhn mwet nuhkewa
- (64) “inkuel in muhta”: kalma pa an kuh oacna sie lohm; an oacna sie lohm yohk srihpac sin mwet se, an in muhsah, sahyacn srihpac se. In sulaclah an in muhta, rules ekahsr inge enenuh in akihlenyuck:
- (a) Acn se ma mwet se muhta kac fin tiac pahng el nuhke orekma, kuh kuhtwena kuh srihpac fototo, ac ma ela fohlohk nuhkac ke kuhtuh pacl u in monglac we
- (b) Acn in muhta se fanna
- (c) Acn in muhta se tiac kuh in wangihnla nekena oasr an se ahol
- (d) Acn in muhta luhn pahpah se khu nina se ma tuhlihk srihsrihk sonna pahyuck se muhta kac muh pa lohm sel, pa an in muhta luhn tuhlihk srihsrihk sacn
- (e) Acn in muhta luhn tuhlihk srihsrihk sonna pahyuck se ma nina kuh pahpah tuhmal an srak moul ac tiac kuh in ekla ke ohiyac lal sifana
- (f) Mwet pahyuck se enenuh in oasr kuh in oraclah an sel sifana ke State Kosrae tiac tuhlokihn lah el mwet muhta ke State kuh ma ke State wi mukul kuh muhtwan kial an
- (g) Wangihn liki Acn Kosrae, ke orekma luhn an FSM, tiac kuh in sang kihsensiyucki an in muhta luhn oacna mwet se
- (h) Wangihn liki Acn Kosrae, ke ahkfahsryeyacn lutlut lal tiac kuh in sang kihsensiyucki an in muhta luhn oacna mwet se
- (65) “Mwet ke State”: mwet ma oasr kuh la nuhke muhta lal ke State Kosrae pa mwet muhta ke State Kosrae



- (66) “an in kuhka”: kuhkalah luhn ma tiac ke wholesale nuhke orekmakinyac kuh orekmakihnyacn kuhgfa ke kuhtwena ohiyac ma tiac sifil kuhka ke retail
- (67) “suwohs luhn kahlsruhr”: kuh ma oreklac nuhke orekmakihnyacn inkacnek u
- (68) “inkacnek”: an in fwahla se luhn oacna sie ohiyac ma ikaklah in orekmakihnyuck sin public, lah srihpac kuh se, nuhke srihpac luhn kahlsruhr luhn mwe kahlsruhr
- (69) “kola”: mwe nim se tiac nwacnwack mwe sruhi
- (70) “State”: Acn Kosrae
- (71) “Inkof luhn State”: inkof luhn State ma ahkuhteyucki ke masap luhn muhtuhnfal se inge
- (72) “surrogate”: mwet se ituckyacng kuh in ahkfahsrye orekma luhn Government ke puhsren lwelah nuhke aholyacl
- (73) “inkof luhn muhtuhnfal se”: inkof raunweak lihkihn sie inkof luhn Acn ma oreklac ke masap luhn muhtuhnfal se
- (74) “ma oreklac ke mwe sismohk”: nwacnwack snuff, mwe sismohk oreklac nuhke che, mwe sismohk oreklac nuhke sismohk ke paip kuh roliyuckla ke paho kuh insin nuhke paip kuh cigar kuh kuhtwena ma nwacnwack mwe sismohk sahyacn paip kuh cigar
- (75) “fasin”: nwacnwack ohiyaccsr
- (76) “trailer”: mwe kahlsruhr wangihn insin in kahlsruhr kac oreklac in ulul ke mwe kahlsruhr
- (77) “oak wacngihn lwelah nuhkac”: oak soko lin Acn se kuh inkof ke muhtuhnfal se ma wangihn pwepuh in lwelah, ituckyacng kuh ahkuhtweyac lwelah sin Government kuh government luhn muhtuhnfal se oreklac fal nuhke masap, sahyacn:
- (a) oak soko okacn Government lugn an Marike kahlsruhr ke srihpac akiyucki ac tiac ke ohiyac luhn kuhka;
  - (b) oak nes, kuh
  - (c) oak kahlsruhr kihn insin
- (78) “United States”: Acn Marike
- (79) “federal agency program luhn Acn Marike”: program se luhn Government kuh project oreklac kahlwem srihpac ma orekmakihnyuck kac, nwacnwack ip ke health, lutlut, orekma ke mongo, orekma, ahkweye State, karihngihnyacn masap, karihngihnyacn ma mahtuh, ahkwoyeyac
- (80) “mwe kahlsruhr”: ma se, ma mwet se kuh ma se luhn mwet se kuh in utuck kuh ulul fin inkacnek u, nwacnwack bicycle, sahyacn ma kuh in mokleyuck

ke kuh luhn mwet kuh orekmakihnyuck na nuhke kalkal ak akwucki se kuh inkacnek se

- (81) “week”: tahkla luhn lwen itkohsr
- (82) “wholesale”: kuhka kuhfa pihsa tiac sohphos in sifil kuhkakahnyuck met liki orekmakihnyuck kuh orekmakihn ke atac sahyacn kuhka
- (83) “will”: nwacnwack will sasuc oreklac nuhke will sacn
- (84) “wine”: mwe nimnim se oreklac ke sronin grape, kuh kuhtwena fukuhnsahk kuh ma sahyac, nwacnwack mwe nihm oreklac ke rice wine nimen mwet Japan etweyuck muh pa sake, kuh ma ituckyacng nuhkac
- (85) “simla kuh suhmuhsalah”: nwacnwack oacna sie ma sroalah in orala sie kahs kuh lwata
- (86) “year”: tahkla luhn mahlwem singucul luu
- (87) “JEMCO”: Joint Economic Management Committee
- (88) “OIA”: Office luhn Interior Affairs, U.S. Department luhn Interior
- (89) “OCM”: Office luhn Compat Management ye FSM
- (90) “climate change”: ekla luhn puhlan pacl ma sikyack suwoswos kuh tiac suwohs ke oraclah luhn public ma ekuhlah ma nwenyuckyack ke liye luhn fwaluh se inge ac ma ac weacng ekyek luhn puhlan pacl u ma akihlenyuck ke lusacn pacl.
- (91) “climate change adaptation measures”: ma oreklac in suk ahksrihkyelah fihsrasr luhn ma pahkihnyuck ac srihkarak luhn public nuhke ekla luhn puhlan pacl ac ma sikyack ke puhlan pacl, ac ahksrihkye ma motkweyuck muh ac sikyack ke ekla luhn puhlan pacl.

[Section 1.202. Kahs apkuhran nuhkac.](#) Kalmacn kahs se el oapana kahs ma lwenglah ahkuhtweyack ke kuhtwena ohiyac kuh kihsan kahs an.

### CHAPTER 3. KUHIYAC

[Section 1.301. Ahkkweyeyuckla luhn Masap.](#) Ke ahkkweyeyuckla masap u, srihpac kuh kena luhn sroasr masap ma ahkuhtweyucki lin masap u, ac tiac kahlwem lin Masap u orekmakihnyuckna nekena oasr ekla nuhke masap sacn.

[Section 1.302. Sahflahiyac.](#) Ke Nuhnukuh sruokyac muh lwemlwem ke masap u tiac fal, tiacna tuhtahflah nuhke kuhtwena lwemlwem lin masap kuh ip ke masap u, efin ahkuhtweyucki sahyac muh fal. Ke srihpac se, kuhtuh lwemlwem u kuh in siena liki lwemlwem sahyac.

[Section 1.303. Kuhiyen Masap.](#) Ikla luhn masap ke srihpen lwemlwem nuhke Masap u tiacna ekuhlah oasr luhn ma oreklac tari nuhke civil kuh criminal kuh suwohs kuh ma kuhna ma oasr ke pacl se Masap u ahkfahsryeyuck ah.

[Section 1.304. Kuhiyen tui, kuhiyen tuhtahflah.](#)

- (1) Chapter 2 ke Title 7, (Broadcast Authority) tiacna ahkfahsryeyuhk nuhke October 1, 1988. Ke ahkfahsryeyuckla Section 5.201 (8)(a) ac 5.205 tui orekmakihnyac.
- (2) Section 5.425 (Retirement) wangihn nuhke January 1, 1989.
- (3) Chapter 14 ke Title 12 (Mwe Sruhi) tiac ahkfahsryeyuck nuhke January 1, 1986. Section 13.516 (Tia lwelah luhn kuhka mwe sruhi) ac Section 13.517 (Tiac lwelah luhn nihmyen mwe sruhi) tiacna ahkfahsryeyuckla nuhke January 1, 1986. Lwemlwem ke masap 2-15 oasr na nuhke December 31, 1985.
- (4) Srihpac lainyacn Trust Territory Government srak oasr, kuh tuhkuh ke puhsren Chapter 6 ke Title 6 ke Masap luhn Trust Territory ( Ohiyac Lainyen Trust Territory) srak ahkfahsryeyuck ke srihpac sacn.
- (5) Section 5.424 (Seaman) ahkfahsryeyuck ke January 1, 1986. Chapter 4 ke Title 19 ke Masap luhn Trust Territory (The Seaman's Protection At) srak oasr nuhke December 31, 1985.

Section 1.305. Oreklac luhn Masap u. Ke lusacn lwen tolngoul tukun oreklac Masap u, Clerk luhn Nuhnuhkuh sang nuhsin Department luhn Administration ac Finance ma nuhkewa ke isus, maruht, ac misac.

Section 1.306. Tuhtahflah ke Kuh.

- (1) Ke oasr luhn Masas, ma kuhna kuh kuh nuhke sislah, kuh lwelah, kuh pwepuh lwelah oasr ke masap u ac fahsrna fal nuhke akwuck kac an.
- (2) Mwet se efin molwelah tax nuhke inkacneku fal nuhke Chapter 11 ke Lwemlwem 2-43, in oacna ke ikihlyuckla an, kuh molwelah pwepuh in business oacna ke Chapter 5 ke Lwemlwem 2-43, in oacna ke ikihlyuckla an, wangihng kuh la in sifil eis moliyac.
- (3) Municipal se enenuh in tiac sang pwepuh in lwelah nuhke kuhka nuhke na pwepuh in lwela se ituckyacng oacna ke Chapter 5 ke Lwemlwem 2-43, in oacna ke ikihlyuckla an, sahflah.

Section 1.307. Orekmakihnyac. Title se inge orekmakihnyuck nuhke Masap ac nuhke Masap luhn State.

CHAPTER 4. KANON MASAP LUHN AN KOSRAE.

Section 1.401. Nahweyuck nuhke Masap. Nahweyuck nuhke masas ac Publication Committee (Committee), oasr mwet luo tuhkuh ke Executive Branch sel Governor ac luo luhn Sroasr Masap sel Speaker, oreklac in:

- (1) Ahkpayeyelah ma kahlwem stuhela nuhke spelling, grammer ac ma enenuh in ahkpayeyekla, ac ekuhlah format nuhke nampuh ke section, chapter ac

title ke Masap luhn an Kosrae ac in nahweyuck nuh kac in tiac ekuhla srihpac luhn masap an;

- (2) Oraclah fwahk la nuh sin Sroasr Masap kuh Governor nuhke ahkuhtweyacu ip se ke Lwemlwem kuh regulation luhn Executive ac eislah luhn ip ma tiac fal;
- (3) Pahngon Sroasr Masap kuh Governor nuhke fohsak luhn Lwemlwem, regulation luhn Executive, kuh ma ac eneneyuck an;
- (4) Oracni ac orallah in oasr lwemlwem ke Masap luhn an Kosrae wi pa ma sasuc ac aholyacu sra puk kac an; ac
- (5) Sang nguhsr fal nuh sin Sroasr Masap nuhke moliyacu ma oreklac nuhke masap solla luhn an Kosrae ac ma weacng ac ayacola nuhke sra puk kac an.

Section 1.402. Masap Solla luhn an Kosrae. Wi kahsruh luhn office lal Governor, Committee oracni ac oraclah ma oasr, nuhke orekmakihnyac sin Government ac moliyac sin public, puk se pahngpahng “Masap Solla luhn an Kosrae” nwacnwack:

- (1) Masap Fuhlat luhn Muhtuhnfwal se inge, ke kahs English ac kahs Kosrae, wi ma ikihlyuckla ac oacna ma ahkkweyeyuckla nuhkac an;
- (2) Kuh Sahflah luhn an Kosrae, ke kahs English ac kahs Kosrae, wi nahweyuck ahkfahsryeyuck nuhkac u;
- (3) Masap luhn an Kosrae, ke kahs English ac kahs Kosrae, wi nahweyuck kuh ayacol oacna ke subsection (1) ke Section 1.401, ac wi ma sasuc kuh ayacol nuhke sra puk oreklac nuhkac an;
- (4) Kanon Masap wi an ma Masap an ac sukokyak we an;
- (5) Regulation luhn Executive luhn an Kosrae, ke kahs English ac kahs Kosrae;
- (6) Ma ahkuhtweyacu, sihm oreklac mwet, masap luhn FSM ac Nuhnukuh luhn State wi ma Committee ac liye muh ac fal in wi an;
- (7) Certification oreklac an in oacna Section 1.403.

Section 1.403. Masap solla luhn Acn Kosrae pa Masap na pwacye luhn Acn Kosrae;  
Kuhiyac.

- (1) Ke orekweni Masap Solla luhn Acn Kosrae u, Committee ahkolah master copy sie, ma ac oreklac muh copy na pwacye ke certification luhn kuh in sin sie aholyacu Governor ac sie aholyacu Speaker, in oacna, lah el lohang nuhke kais sie section ke kahs English nuhke ma aholyuckla nuhke Masap luhn Acn Kosrae nenyuckyack wi Masap ahkfahsryeyuckla nuhke Masap luhn Acn Kosrae ac oacna sie ayacol nuhkac, ac wi ma sahyacu ayacol oreklac ke masap, section oreklac kac an in pwacye copy oreklac kac an. Ma sasuc ac ayacol nuhke sra nwacnwack ayacol kuh ma ituckyacng nuhke Masap luhn Acn Kosrae ma oayacpa ahkpwacyeye iyucki.

- (2) Version ke Masap luhn Acn Kosrae nwacnwack official version ke Masap Solla luhn Acn Kosrae, sihmlac, oreklac, ayacola, nwacnwack ac ahkpwayeyeye iyuki in fal nuhke chapter se inge, oreklac ke Masap na pwaye luhn Acn Kosrae ac kuh pa in liyeyuck muh wangihn ma ac sang lain ahkpwaye nuhke masap ke nuhnuhkuh nuhkewa luhn State. Mwe ahkpwaye inge ac kuh in lainyuck fal nuhke ohiyac se kuh ohiyac luhn Masap ke ma pwaye ma liyeyuc ohiyac kuh ohiyac ekahsr ma ekla liki ma akfahsryeyukla ke Masap sahyacn ma lwelah ke chapter se.

## **TITLE 2. OHIYAC OREKMAKIHNYUCK KE GOVERNMENT**

### **CHAPTER 1. FUHLAHLK NUHKE OFFICE**

Section 2.101. Fuhlahk nuhke Office. Fuhlahk nuhke office u pa: “Nga fuhlahk ye motowos lah nga ah liyacang, ahkweye ac karihngihn Akwuck Fuhlat ac Masap luhn State, ac lah nga esyucyacng ngacn oruh ma kuhnuh nuh sin mwet uh ke suwohs nuhke kena luhn mwet uh ke kuhiyuck kewa. Pwanwang Leum kahsreyuc.”

Section 2.102. Ahkfahsryeyacn Fuhlahk. Fuhlahk nuhke office el orek oacna ke Chapter se inge el ahkfahsryeyuck sin mwet se ma orekma ke ma tahkla ten inge, fal nuhke pacl kuh oasr laltal an:

- (1) Chief Justice luhn Nuhnuhkuh luhn State;
- (2) Associate Justice luhn Nuhnuhkuh luhn State, ke pahtiyacn orekma lalos;
- (3) Chief Justice luhn Nuhnuhkuh Fuhlat luhn Federated States of Micronesia;
- (4) Associate Justices luhn Nuhnuhkuh Fuhlat luhn Federated States of Micronesia, ke pahtiyacn orekma lalos;
- (5) Oacna mwet se nuhnuhkuh;
- (6) Governor, ke State sacn ma ke Executive; Speaker, ac fin ac Senator; Speaker kuh Governor, ke aetuhila kuh insese lalos nuhke an se ke Nuhnuhkuh, agencies, municipal governments, ac oacna sie office ma enenuh in ituckyacng fuhlahk nuh kac.

Section. 2.103. Oreklac luhn Fuhlahk. Fuhlahk nuhke office u oreklac nuhke an ikaklah nuhsin public, na Governor el fahkak nuhsin mwet uh, ke acn ac srihpac ahkfahsryeyuck an.

Section. 2.104. Ahkweyeyucklac. Mwet se ma eis fuhlahk la nuhke office se tuhkuh ke Section 2.101 kuhpa in aholah “ahkfahsrye” nuhke “fuhlahk”, ac tiac orekmakihn “Pwanwang Leum Kahsreyu”.

Section 2.105. Ma tiac fal. Ma sikyack tiac fal nuhke ahkfahsryeyacn ituck fuhlahk nuhke office se tiac tilokihnyac ituck fuhlahk tok luhn mwet se ma eis fuhlahk an.

### **CHAPTER 2. SIAH LUHN GOVERNMENT**

Section 2.201.Siah ke Government. Acn Tofol ac inpohlohn acn we pa acn in orekma luhn Government suc office luhlahp ac orekma luhn Sroasr Masap, Governor, Lieutenant Governor, Directors ke Department, Nuhnukuh ac Agency u oasr we.

### CHAPTER 3. SISILAC LIKI OFFICE

#### Section 2.301. Nguhsr.

- (1) Nguhsr nuhke itucklac luhn met liki Office:
  - (a) ke fuhlahk;
  - (b) ahkuhtweyac ke ohiyac ma oreklac ke masap tuh tiac wo, kuh ohiyac tiac wo ma oreklac ahkkolukye orekma luhn office;
  - (c) sang mwe ahkpwaye ke kais sie ohiyac, fin oasr nuh sin mwet se ma eis nguhsr an, ac fin koflah etweyuck sin mwet se ma eis nguhsr an, na an ma mwe ahkpwaye ngacn oasr we an;
  - (d) sang fine mwet se ma kuh in ahkpwaye kais sie ohiyac, wi pa kuhtuh mwet ma ac kuh in ahkpwaye;
  - (e) wi fwahk na kuh se ke kais mwet se in ahkpwaye, sahyac efin mwet sacn sruhnga kahsrh mwet se ma eis nguhsr an.
- (2) Mwet eis nguhsr sacn kuh pa in mwet in ahkpwaye.

Section 2.302.Tukun nguhsr. Mwet eis nguhsr ma lain mwet se orekma luhn office tiac kuh in sulpa oraclah pwepuh in nguhsr ke mwet orekma luhn office sacn pa sahyacn nguhsr se sulpa oreklac an siena liki me ahkpwaye ma touyack kuh ohiyac oreklac ke masap tuh tiac wo, kuh ohiyactiac wo ma oreklac akkolukye orekma luhn office.

Section 2.303. Ayacol. Nguhsr se tiac kuh in oasr ayacol yohk orek nuhkac. In tahfwelah sokwack ac kuh se in oacna puhsren Section 2.305, Sroasr Masap ac kuh in lwelah ayacol ma ac tiac ekuhla kisen nguhsr fal nuhke ma oasr me ahkpwaye ituckyacng nuhsin Sroasr Masap.

Section 2.304. Pahng nuhke session luhn Sroasr Masap. Speaker elac pahngon Sroasr Masap nuhke sie special session tukun lwen tolu nguhsr nuhke impeahment se sonol. Efin Sroasr Masap oasr ke session lalos ke Speaker el eis nguhsr an, session lalos an enenuh in tuhtahflah, srwelah kanon session lalos an nuhke na eltahl orekma ke nguhsr sacn. Ke special session an muhtwacwacack oacna ke puhsren Chapter se inge Sroasr Masap ac orekma ke nguhsr sacn muhkweifana.

#### Section 2.305. Srihpac Kahlwem; Mwe Ahkkahlwemye.

- (1) Efin tuhtahfla toeni luhn Sroasr Masap an oacna puhsren Section 2.304, Sroasr Masap ke inkaiyen sulacclah luhn Senators ma oasr an sokwack tuh nguhsr sacn fahsr fal nuhke masap ac oasr srihpac kahlwem muh mwet orekma sacn kuhnahoslah ohiyac oreklac ke masap tuh tiac wo kuh ohiyac tiac wo ma oreklac akkolukye orekma luhn office, Speaker elac ahkkahlwemye nuhsin mwet se ma lainyuck an ke itucklac lal an, ac sang nuhsel pwepuh ke nguhsr lainul an.

- (2) Efin Sroasr Masap ke inkaiyen sulaclah luhn Senator ma oasr an su kokla tiacna kuh mwet orekma sacn in oralla ohiyac oreklac ke masap tuh tiac wo kuh ohiyac tiac wo ma oreklac akkolukyela orekma luhn office, Sroasr Masap enenuh in tiac tahfwelah orekma ke nguhsr sacn ac Speaker elan ahkkahlwemye nuhsin mwet eis nguhsr sacn lah Sroasr Masap tuhlah nguhsr sacn.
- (3) Luhn Section se inge kuh in sikyack muh oreklac ohiyac se, fin kuh in pwacye ohiyac sacn tiac sikyack.
- (4) Efin wotlac muh ohiyac se sikyack kuh wacning kahlwem se muh ohiyac se sikyack Sroasr Masap eis yohk ke kisen ngucsr sacn ac ma atolyac an ac fahk luhn mwet eis nguhsr sacn an.

Section 2.306. Sisilac luhn officials. Ke pacl se mwet orekma se lainyuck ingacn eis pwepuh ke fahk kahlwem oacna puhsren Section 2.305, mwet orekma sacn tui ke tiac orekmakihn kuh ac ma kuhnal ke office, tiac eis molo el eis ke orekma an ac orekmakihnyacn ma luhn Government.

Section 2.307. Prosecutor. In oacna pursren masap, Speaker el srihsrngiyac ac orekmakihn mwet se, mwet kuh in orekma, tiac sruok orekma luhn Acn u, kuh mwet orekma se luhn Government in prosecute nguhsr nuhke itucklac luhn mwet orekma se nuh sin Sroasr Masap. Mwet se muhta sang kahsrh nuh sin Sroasr Masap kahsrel Speaker ac Sroasr Masap ke fwahlac luhn puhsren Chapter se inge.

Section 2.308. Counsel luhn mwet sisilac liki office la. Counsel luhn mwet itucklac liki orekma la kuh kuhtwena mwet kahsrh mwet ac itucklac orekma la an tiacna sruok orekma ke office

Section 2.309. Srihkeyuck.

- (1) Mwet itucklac liki orekma la uc oasr kuh lal in oasr mwet kahsrh se lal, in kahsrh suk fwahk luhn mwet ma oruh puhsra in lain la, ac suk mwet ma oraclah puhsra in lain ingacn in kuh in sruhmuhn suwohs ke fwahk lalos an.
- (2) Speaker pa oruh srihkeyuck nuhke mwet se ma sukok in ituckyacng orekma la an.
- (3) In fahsr fal nuhke puhsren masap, srihkeyuck nuhke nguhsr in ituckyacng sie met liki orekma la el oacna ke Akwuk luhn Nuhnukuh ac Mwe ahkpwacye kac an, sahyac akwuck luhn Sroasr Masap in oraclah nuhke kuhtwena ohiyac kuh kuhtwena akwuck.

Section 2.310. Sulaclah.

- (1) Sroasr Masap lohng ke mwe ahkpaye oreklac sin prosecutor ac mwet se sukok in itucklac orekma la an ac ke sahflahiyacn orekma nuhkac an elos tuhkwani in liye mwe ahkpaye ingacn ac oraclah nuhnukuh nuhkac an.
- (2) Inkaiyen Senators an sulaclah ac oruh sramsram la tukun srihkeyuck sacn ac orek public in etuh, ac ohiyacn sulaclahnuhkac an.



- (3) Mwe ahkpwacye wacngihn tahfuhluo nuhkac eneneyuck in pa ahkfahsrye nuhnuhkuh nuhke ma lain mwet se.
- (4) Sroasr Masap oraclah sulaclah la ke nuhnuhkuh la an ke ma suhmuhslah, oreklac sel Speaker ac Clerk, suc ahkuhtweyac ke nuhnuhkuh sacn lah mwet sacn kuhnahoslah masap kuh tiac. Efin Sroasr Masap ahkfahsrye nuhnuhkuh an tuh muh el kuhnahoslah masap, kisen nuhnuhkuh sacn enenuh in oreklac fal nuhke ma lain mwet orekma sacn ma ac nwacnak ituckyacng luhn mwet sacn liki office an. Mwet se ma itucklac liki orekma la ke office suc ke srihpac oreklac ke nuhnuhkuh luhn Sroasr Masap tahfwelah orekma lal ke Government el enenuh in moliyuckla molo ma tuhloki lal an in oacna puhsren Section 2.306, sahyacn sukokyak tuh nuhnuhkuh nuhsel ac muh el kuhnaus masap.
- (5) Speaker elan sa fahk nuhsel Attorney General, Governor, Sifwen Nuhnuhkuh, Lietenant Governor ac mwet uh ke nuhnuhkuh oreklac sin Sroasr Masap ac ohiyac akfahsryeyuck kac an.

#### CHAPTER 4. MA KARIHNGIHNACN AHKFAHSRYEYACN MUKUIKUI

##### Section 2.401.Kalmacn Kahs.

- (1) “Agency” department kuh office ye department luhn Government luhn Acn Kosrae lah ma ke kuh tiac ma ke ma ac karinginyuck sin sie pacna department luhn Government luhn Acn Kosrae, ac tiac ma ke:
  - (a) Sroasr Masap; kuh
  - (b) Nuhnuhkuh luhn Acn Kosrae.
- (2) “Oraclah luhn Agency” nwacnack nohfohn kuh ip ke masap, akwuck, ma wotlac se, mwe ahkpacyeye se, lwela se, kahsrueh se kuh ma apkuhran kuh tiac lwela nuhkac, kuh tiac akfahsryeyucklac luhn sie agency.
- (3) “Mwet lohngyuck ke srihkeyuck” kalmac pa mwet akwucki in karihngin usyacn lohngyuck se in oacna ke Section 2.408 ke Chapter se inge.
- (4) “Pwepuh in lwela” nacnack nohfohn kuh oacna sie ip ke pwepuh in lwela, akkahlwemye, ahkkeyeyuck, tahkla, inseselac, kuh oacpana atacn lwela ma akfahsryeyuck kuh puhsren masap, tuhsruk tiac nacnack pwepuhu in lwela nuhke srihpac luhn orek money luhn agency.
- (5) “Ohiyacn pwepuh in lwela” nacnack oraclah luhn agency in akilen lwela, tiac lwelac, aksasuc, kuhnahoslah, sisilac, tuhlokinyac, eislah, ayacol, naweyuck, kuh srihpac luhn pwepuh in lwela se.
- (6) “Akwuck” kalma pa nohfohn kuh ip ke akwuck se, lah el ahkkweye, kuh tiac ahkkweye, tuhloki, fwakelihk ke ohiyac, luhn sie agency ke srihpac se



- (7) “U se” kalmac pa kais mwet se kuh agency ma ituckyacng muh pa u se kuh suk ac oasr kuh se in oreklac muh u se, nuhke ma akfahsryeyuck luhn agency se.
- (8) “Mwet se” kalma pa mwet se, u se, company se, kuh u se luhn public, kuh kalmeyacn means an individual, partnership, corporation, association, or public or u se na luhn mwet se ke ohiyac nuhkewa sahyacn agency se.
- (9) “Akwuhk luhn agency” kalma pa ohiyacn mwe akwucki luhn sie agency nuhke plan se, ohiyac oreklac se, ahkuhtweyac ke, masap simlac, akuhteyac ke u se, ohiyac orekmakihnyacn an, kuh ma orekmakihnyuck kuh eneneyuck sin agency se ac ma ahkweye ac sikyack ke masap. Kahs se akwuck luhn agency el nacnack pa naweyuck kuh eklac oreklac mwet kac u.
- (10) “Oreklac luhn Akwuck luhn agency” kalmac pa ohiyac se oraclah, ahola, kuh tuhlokinyac akwuck luhn sie agency.
- (11) “Ohiyac in Kahsruh” nacnack nohfohn kuh kuhtuh ip ke agency se:
- (a) ituckyacng money, kahsruh, pwepuh in lwela, kuh suwohs se, , karingihnyuck se, kuh ohiyac in kosraclah;
- (b) akilenyacn fwahk se, suwohs se, karingihnyuck se, suwohs se, srisrilac liki, kuh itucklac liki; kuh
- (c) ohiyac oreklac nuhke nahna luhn pwepuh kuh nguhsr nuhke, ac ma ac wo nuhsin, mwet se.
- (12) “Ma Akkeyeyucklac” nacnack nohfohn kuh ip ke agency se:
- (a) tiac lwela, enenuh se, ma ac fal, kuh kuhtwena ohiyac ma ac akkolukye mesahs luhn mwet se;
- (b) sruokyac kuh tiac sang ke ohiyac in kahsruh;
- (c) toasri year an kuh molo se;
- (d) kuhnahoslah, eslah, tuhlokinyac, kuh sruokyac luhn ma luhn mwet se;
- (e) srihkeyac nuhke ma musala, moliyac, sifil molwelah, moli, molo, ma moliyac, kuh molo nuhkac;
- (f) kuhnaosla, ayacola, itucklac luhn pwepuh in lwelah; kuh
- (g) orekmakihn ohiyac ma ac enenuh, kuh kosracla.

Section 2.402. Ohiyac nuhke akfahsryeyacn masap.

- (1) Mwet liki akfahsryeyucklac, nahweyucklah, kuh itucklac luhn oacna sie masap, agency enenuh in:
- (a) suhmuhslah akkahlwemyeyac ke srihpac la an tiac suhpuhs liki lwen 30 in sruhpuhsrlah pwepuh ke srihkasrak nuhke masap ke an mwet uhg kuh in

liye ke State, srikiyac na, Municipal Government ke kais sie mura, ke kewana office luhn Nuhnkuh luhn an Kosrae ac post office ke State. Mwe akkahlwemyeyuck se ihnge enenuh in nacnack:

(i) fahk se nuhke srihpac se kuh ohiyac nuhke srihkasrak nuhke ayacola luhn masap kuh akuhteyac ke srihpac ac ma ac sikyack kac an;

(ii) fwahk ke ma oreklac ke srihkasrak sacn;

(iii) pacl, ac an, ac ohiyac ma mwet ma ke oraclah fwahklah an nuhkac an; ac

(iv) lwen ma ac srihkasrak in akfahsryeyuck an.

(b) fwahk ke oacna sie srihpac luhn srihkasrak se ac orek nuhke masap ac an ma masap sacn kuh in liyeyuck kac an ke mwe fwahkack ke radio ke kahs English an kahs Kosrae;

(c) sang pwepuh ke srihkasrak se nuhke masap sacn nuhsel Speaker luhn Sroasr Masap, ac nuhsin mwet kahsreyacn (Legal Counsel) Sroasr Masap luhn an Kosrae;

(d) oraclah in fal nuh sin oacna mwet se par in kuh in oraclah srihpac, liye, kuh lainyac, ke ma suhmuhslah. Ke ohiyac nuhkewa orek ke section se inge, in kuh in oruh puhsra ke lohngyuck efin lwela efin nguhsr sin Sroasr Masap luhn Acn Kosrae kuh committee kac an, ip se luhn Government kuh agency se, kuh sin office luhn municipal government an. Lohngyuck sacn in oraclah fal nuhke srihpac se inge enenuh in oreklac oacna puhsren Section 8 ke Chapter se. Agency se enenuh in orekmakihn kewa ma suhmuhsla kuh fwahk ituckyacng nuhke srihkasrak orek nuhke masap sacn ac sruhmuhn fwahk nuhkewa ke kanon pwepuh omeet ke masap se ma akkeyeyucklac an.

(2) Efin Governor, kuh el efin wacngihn, Lieutenant Governor, sukoc lac ke luhn public eneneyuck, kuh lah ma ac tuhkuh tohkoh an ma ac akolukuhkye moul luhn public, karihnginyac, kuh ohiyac nuh sin public enenuh akfahsryeyacn masap se inge met likina lwen 30 ituckyacng an, ac filiye ke ma suhmuhslah srihpac luhn sokack la an, masap elyah se kuh in akfahsryeyucklac tiac orek mwet fwahkack kac nuhsin public, kuh lohngyuck se nuhke mwe fwahkack fototo se ma sukokyak tuh ac orekma an. Regulation sacn kuh in orekamakinyuck tiac pat liki lwen 120, tuhsruhk akfahsryeyac ke regulation ma oacpana ye subsection (1) ke section se tiacna sielacna.

(3) Regulation u enenuh na in akfahsryeyuck in oacna ma ke section se. Nuhnkuh lainyac ke srihpac ma tiac oacna ma eneneyuck in akfahsryeyuck ke section se inge enenuh in fwahlac ke year se tukun akfahsryeyuckla luhn regulation, sahyacn srihpac wo oreklac kahlwem in kuhtong fwahlac lah an ke pacl fal.

- (4) Mwet Kosrae ma moli tax, wi oacna mwet se ma lainyuck ke regulation se, enenuh in sruhkack lain lah in fal nuhke tiac fahsr fal la nuhke section se inge.

Section 2.403. Oreklac kuh oasr luhn regulation.

- (1) Tukun lwen singucul ma ahkfahsryeyucklac luhn srihpac oreklac nuhke Section 2.402 ke Chapter se inge, agency sacn enenuh in oraclah yurin office lal Governor, office luhn Public Affairs, ac wi Clerk luhn Nuhnukuh luhn Acn Kosrae, pwepuh ahkkweye kais sie regulation ma ahkkweyeyucklac an, wi regulation sacn ac elyah, nohfohn regulation ma sahflah ahkfahsryeyac an, ac nohfon regulation ma oasr ke lwen se ma fahlac Chapter se inge u. Kais sie agency enenuh pac in oraclah pwepuh ahkkweye kais sie regulation ahkfahsryeyucklac an nuh sel Speaker luhn Sroasr Masap luhn an Kosrae ac nuhsin mwet kahsrh (Legal Counsel) luhn Sroasr Masap luhn an Kosrae ke lusacn lwen singucul tukun ahkkweyeyucklac la an.
- (2) Office luhn Public Affairs enenuh in liyacacng list se ke regulation an in ikack nuhsin mwet in liye. Office luhn Public Affairs enenuh in oreklac, in fal nuhke nguhsr nuhsel, pwepuh ke regulation nuhkewa. Pwepuh an enenuh in oraclah tiac sang molo nuhsin agency, ac mwet orekma ke Government ac nuhsin mwet sahyac molo na fal se in tiac ahluhkewelah cent .25 sra se in ahkfalye molo orek nuhke oraclah luhn pwepuh kuh supeyac an.

Section 2.404. Muhtwacwacack orekmakihnyacn regulation. Tukun kais sie regulation u akkeyeyuckla mutacweack orekmakihnyuck tukun lwen singucul efin fahsr fal nuhke subsection (1) ke Section 2.402 ke chapter se inge, sahyah efin:

- (1) Efin eneneyuck ke masap kuh srihpac ahkuhtweyuhki luhn regulation muh lwen tohkoh an pa ac mutacweack an;
- (2) In fahsr fal nuhke puhsren masap, regulation elyah se mutacweack orekmakinyac ke oreklac yuhrin Office luhn Public Affairs, Governor luhn State, Speaker luhn Sroasr Masap, mwet kahsrh (LC) luhn Sroasr Masap luhn Acn Kosrae, Clerk luhn Nuhnukuh luhn Acn Kosrae kuh lwen tohkoh ma oreklac ke regulation an. Fwak lal Governor ma oralla ke srihpac ma ac fal nuhke eyacl luhn regulation sacn enenuh in oreklac ke regulation sacn. Agency sacn enenuh in oruh ohiyac fal ma ac oruh elyac luhn regulation an in etweyuck sin mwet ma ac pulakin elyac sacn ke mwet se in sifana sisal pwepuh sacn, ac ke puhsren radio.

Section 2.405. Nguhsr nuhke akfahsryeyac, nahwelah, kuh sisila luhn regulation. Oacna mwet se kuh in oraclah puhsren nguhsr nuh sin agency se nguhsre akfahsryeyac, nahwelah, kuh sisila luhn regulation se. Tukun lwen 30 ke oreklac nguhsr se u, agency sacn kuh in tiac akilen nguhsr sacn ke ma suhmuhsrah, sang srihpac si tiac akilen kuh suk oraclah luhn regulation ma ac fahsr fal nuhke chapter se inge.

Section 2.406. Nguhsr nuhke kahsrh luhn nuhnak. Oacna mwet se kuh in nguhsre agency se nuhke kahsrh in oraclah nuhnak nuhke ma fal nuhke oacna sie puhsren masap, regulation kuh order luhn sie agency. Akfahsryeyacn nguhsr sacn enenuh in oreklac lwen 30 tukun ituckyacng an.

Section 2.407. Nguhsr nuhke order luhn agency. Oacna mwet se nguhsre orekma luhn agency se kuh in nguhsre agency sacn nuhke order se, su ac enenuh in oreklac lwen 30 ke ituckyacng nguhsr sacn, sahyac efin masap lwelah orekma luhn agency sacn eneneyuk kuh ahkuhtweyac lwelah nuhke otelama wotla se kuh order

Section 2.408.Lohngyuck.

- (1) Oacna siemwet ma tiac insese ke oraclah luhn sie agency ac oasr suwohs la in lohngyuck yurin mwet se ma sifwen office ke department se kuh office se ma agency sacn ip kac. Lohngyuck an enenuh in oreklac ke ituckyacng luhn nguhsr se nuh sin sifwen office sacn.
- (2) Lohngyuck an enenuh in orek ac order an enenuh in orek fal nuhke Section 2.409 ke chapter se inge; sang la ke ma sikyack ac nuhke lusacn oraclah luhn oacna sie masap oakiyackuhtwena oraclah nuhke liye luhn usyacn office an nuhke srihpac se ma oreklac nuhke kuhtwena masap enenuh in karingyuck.

Section 2.409. Usyen lohngyuck.

- (1) Kewana u kuh mwet ma oasr pacr ke fahk ma ac eteyuck sin agency kuh mwet oruh lohngyuck an, ac mwet ma nguhsre in oasr etuh la kac enenuh in kuh in eis nguhsr nuhke kewana lohngyuck an. Mwet ma ac kuh in eis etuh la ke lohngyuck an enenuh in ituhkyac pacl fal in etuh ke:
  - (a) pacl, an, ac ohiyacn toeni an;
  - (b) lwelah kuh ac kuh usyacn lohngyuck ac orek an;
  - (c) section fal ke masap kuh regulation ma ac oasr kac an; ac
  - (d) srihpac ma ac touyack an.
- (2) Efin agency sacn kuh kuhtwenau tiac kuh in fahk srihpac an in kahlwem ke pacl se fahk kac an ac kitakat an, srihpac la an kuh in oreklana nuhke fahk se ke srihpac ma ac oasr kac an. Tohkoh, efin ac fal, srihpac na kuh se ac ahkuhtweyacn fahk sa enenuh in nahweyucklac.
- (3) Sahyacn tiac lwelah ke masap, oraclah sahyacn lohngyuck se ac kuh in oreklac ke oacna sie amai luhn srihpac, insesela ke molo se, insesela se, order, kuh tiac akfalyeyuk.
- (4) Lohngyuck sacn enenuh in orek ke lwen 30 ke lwen ke calendar se tukun ituckyacng luhn nguhsr sacn, sahyac efin mwet eis nguhsr an nguhsre in kotla. Ke lohngyuck an, mwet eis lohngyuck an, kuh mwet karihngihn oraclah luhn agency se ma pa oruh srihpac luhn amai sacn, ac kuhtwena

mwet ma mwet oruh lohngyuck sacn lwelah, kais sie selos oasr kuh la in lohngyuck, in sruhwack mwe ahkpwacye, in lain mwet laenul an, ac in aolyuk sin mwet kahsrh se el sifana sulaclah.

- (5) Ke lohngyuck an, technical rules ke mwe ahkpwacye tiac kuh in orekmakihnyuck. Ke luhngse na luhn mwet oruh lohngyuck sacn, mwe ahkpwacye an kuh in orek ke oacna sie stenographically kuh insin in sru. Mwet oruh lohngyuck sacn lwelah in oraclah subpoena nuhsin mwet oasr etuh la ac mwe ahkpwacye fisrasr in musala ke oacna sie nguhsr luhn u kuh nuh sel sifana. Lohngyuck an enenuh in orek etweyuck sin mwet uh sahyac fin mwet oruh eis lohngyuck an ngihre in kaul ke srihpac wo.
- (6) Inmasrlon lwen 15 tukun aksayeyukla lohngyuck sacn, mwet oruh lohngyuck sacn enenuh in ahkolah ma suhmuhslah se nwacnwack kewa ma el sokwack pwacye ac ma el otwelah an. Mwet lohngyuck sacn enenuh in sa suhpwacalah ma el sokwack pwacye ac ma el otwelah an nuhsin kewana u an. Ma wotla sin mwet lohngyuck an enenuh in nwacnwack srihpac aksafye oraclah luhn agency an.
- (7) Mwet lohngyuck sacn kuh in:
  - (a) esla fulak ac ahkkweye;
  - (b) sulaclah ma ac kuh in orekmakihnyuck nuhke mwe ahkpwacye;
  - (c) eis fahk kuh eis fahk oreklac ke sahflah luhn nununkuh an ac orek u;
  - (d) karihngihn fahsr luhn lohngyuck an;
  - (e) oruh toeni nuhke ma wotla kuh ahkfihsrasrye srihpac nuhke ma insesela sin u an;
  - (f) sruhwack ohiyacn nguhsr kuh srihpac apkuhran nuhkac;
  - (g) oraclah kuh sulaclah order kuh srihpac fal nuhke chapter se inge u;
  - (h) eis kuhtwena oraclah ma ac ahkfahsrye nununkuh sahflah kac an.
- (8) Sayac ma lwelah nuhke akfahsryeyacn kena luhn sin u an ke srihpac lwelah ke masap, mwet oruh lohngyuck sa tiac kuh in siyuk sin mwet se kuh u se kuh aholyacn mwet se kuh u se ke ma pwacye ke srihpac se sahyacn mwe fahk ac pacl ituhkyacn nuhsin kewana u an in oasr kac.
- (9) Mwet oruh lohngyuck sacn kuh in:
  - (a) sramsram nuhsin kuhtwena mwet ke agency sacn, sahyacn ma lwelah ke subsection (8) ke section se inge; ac
  - (b) oasr kahsrh ac kahsrh sin mwet sie kuh mwet puhs in kahsrel, ac Attorney General ac wi mwet orekma la fin kahsrh an ac tiac lain subsection (8) ke section se inge. Kahsru ingacn enenuh in karihngihnyuck oacna ohiyac nuh sin mwet oruh lohngyuck an in oacna ke subsection (8) ac (9)(a) ke section se inge.

- (10) Oacna sie mwe fahk kuh mwe ahkpwacye kuh in eiyuk, tuhsruk mwet oruh lohngyuck an in oacna akwuck enenuh in oraclah nuhke ma itucklac tiac fal, tiac yohk srihpac, tiac suwohs, kuh mwe ahkpwacye ma nuh kalweniyuk na. Sokwack luhn ma pwacye enenuh in nwacnwack kewa mwe ahkpwacye ac ma kuh in akihlenyuck u. Sayac fin oreklac ke masap, suwohs nuhke me ahkpwacye ke nununukuh luhn Acn Kosrae ac FSM enenuh in orek nuhke akfahsryeyacn lohngyuck an. Lwelah se tiac kuh in oreklac, order kuh sulaclah se oreklac sahyacn oraclah kac ma sruhuh ac kahsrubh kac ac fal nuhke suwohs luhn mwe ahkpwacye an. U se asr suwohs la in oruh case se la kuh kahsreyacl ke kise mwe fahk, kuh mwe ahkpwacye kahlwem se, in sang lain mwe ahkpwacye, ac oruh kihnsenyuck ma ac eneneyuk nuhke nofona ac ma pwacye ma ac fahkwack ke ma suwohs an.

Section 2.410. Oruh luhn Nuhnukuh nuhke Amaci ke Case

- (1) Section se inge, in oacna ma akiyukuh kac u, sahyacn ma ac nwacnwack masap ma oreklac sin Sroasr Masap luhn Acn Kosrae oreklana nuhke oruh luhn nunukuh.
- (2) Mwet se akkolukyeyuk kuh tiac insese ke oraclah luhn agency se oasr kuh lal nuhke liye luhn nununukuh nuhkac ke Nuhnukuh luhn Acn Kosrae. Nuhnukuh kuh in sifil oruh lohngyuck sasuc nuhkac ac kuh in eis mwe ahkpwacye ke kuhtuh kuh nohfohn ma orekmakihnyuck ke lohngyuck oreklac ma oraclah nuhsin kewana u luo ac.
- (3) Ke ma fal, Nuhnukuh se ma liye an kuh in nunkala kewa kihnsenyuck fal nuhke masap ac ma pwacye kac an, luhngasla akwukfulat ac kanon masap, ac otwelah kalma kuh ma ac fal nuhke ma oreklac ke oraclah luhn agency sacn. Liye luhn Nuhnukuh enenuh in:
- (a) eis orekma luhn agency mu tiac uke masap kuh kotla ke srihpac tiac fal; ac
- (b) sruok mu tiac ukoe masap ac srwelah oraclah luhn agency ac ma sukokyak an in:
- (i) lain akwuck, tiacna suwohs, akkolukye nununukuh, kuh tiac ukoe masap;
- (ii) siena liki suwohs, kuh, lwelah, kuh karihngihnyuck ke luhn akwuck fulat;
- (iii) alukela karihngihnyuck luhn akwuck, suwohs, kuh, lwelah, kuh esla luhn suwohs la;
- (iv) tiac ukoe suwohs akwucki nuhke usyacn enenuh luhn masap;
- (v) tiac fal nuhke ma suwohs.

Section 2.411. Nguhsr in sifil lohngyuck. U se ma tiac insese ac kuh in eis liye luhn oacna sie nununukuh sahflah ke Nuhnukuh luhn Acn Kosrae ye chapter se inge nuhke nguhsr in sifil

lohngyuck nuh sin Appellate Division luhn Nunukuh Safla luhn FSM. Nguhsr in sifil lohngyuck kuh in orek in oacna kuhtuh civil case, ac liye luhn nununukuh in akilen ma sukokyak ke srihke luhn nunukuh la ma ingacn ahkpwacyeyeyuck ke oraclah luhn mwe ahkpwacyey oasr an.

## CHAPTER 5. LWEN AHKFUHLWACTYEYUCK

### Section 2.501. Lwen Ahkfuhlwactyeyuck.

- (1) Pa inge lwen luhlahp Government ac akfuhlwactyeyuck srihsrsrihsrih inge:
- |   |                               |
|---|-------------------------------|
| (a) Yea Sasu                              | January 1st                   |
| (b) Lwen luhn Akwuk Fulat luhn Acn Kosrae | January 11th                  |
| (c) Good Friday                           | Friday met liki Easter Sunday |
| (d) Lwen Akwuk Fulat luhn FSM             | May 10th                      |
| (e) Lwen in Mwo Sasu                      | August 21                     |
| (f) Liberation Day                        | September 8th                 |
| (g) Lwen in Sifacna lac                   | November 3rd                  |
| (h) Lwen in sang kuhloh                   | Thursday akakosr ke November  |
| (i) Lwen in Christmas                     | December 25th                 |

Oacna sie lwen luhlahp akihlenyuck sin Government luhn an FSM ac tiac wi takla luhng u enenuh in oayacpa lwen luhlahp luhn Government luhn Acn Kosrae.

- (2) Mwet orekma se luhn Government eis monglac ac moliyuck ke puhlan pacl in lwelah elan kuh in oruh sulaclah lal ke Government, government luhn nation se inge, municipal government sulohsohl el kuh ac register in oruh sulaclah lal an.
- (3) Efin lwen nuhke lwen luhlahp sacn Sacte se kuh Sacnri se, Governor ela oral ke puhsren ma suhmuhslah nuhke akfulatyeyacn lwen luhlahp sacn nuhke Mante tohkoh an, kuh fin srihpac na usrnguck se, nuhke sie pacna lwen in orekma an.
- (4) Government kuh in tiac lwelah monglac wi moliyac kuh orekmakihn kain ohiyac sacn in oraclah ma sikyack nuhke lwen luhlahp luhn Government.

## CHAPTER 6. LWELAH AC LWELAH KUH

Section 2.601. Itucklac; tuhlokinyuki. Revocation; suspension. Department se kuh agency se ma oraclah lwelah kuh lwelah kuh se kuh in tuhlokinyac kuh esla efin orekmakihnyuck kuhnaus masap kuh srihpac oreklac nuhkac an, in oacna ma inge:

- (1) Department sacn kuh agency sacn in sang ke ma suhmuhslah nuhsin mwet kuhnaosla masap sacn elan kuh in oraclah fahk lal nuhkac an.

- (2) Department sacn kuh agency sacn in oraclah ke ma suhmuhslah ma sukokyak ke oraclah sahflah la an.

CHAPTER 7. ANTHEM LUHN STATE

Section 2.701. Anthem luhn State. On simlac se nwacnwack kahs ac on sifa an fahk mu “Acn Kosrae” pa Anthem luhn Acn Kosrae u.

CHAPTER 8. WON SOKO LUHN STATE

Section 2.801. Won soko luhn State. “Trum” kuh “Kosrae White-eye” (Zosterops cinereus cinereus) pa Won luhn State Kosrae u.

CHAPTER 9. LAWYER LUHN STATE

Section 2.901. Ma eneneyuk sin Lawyer luhn State

- (1) Ke orekmakihnyuck ke Section se inge, “Lawyer luhn an u” pa:
- (a) Attorney General ac oacna sie assistant attorney general;
  - (b) Mwet kahsrhuh luhn Sroasr Masap (Legal Counsel) ac oacna sie assistant legislative counsel;
  - (c) Oacna sie orekma ma enenuh mwet sruok orekma sacn in oasr law degree se la kuh in oasr lwelah nusel in oruh orekma ke masap ke sie pacna an.
- (2) Lawyer se luhn Acn u enenuh na in:
- (a) Oru kuh ac oasr lwelah in oruh orekma la ke Nunukuh luhn an Kosrae ke lusacn mahlwem 3 ke el sruhuh nuhke orekma sacn;
  - (b) Oru kuh oasr lwelah in oruh orekma ye mutuhn Nuhnukuh luhlahp luhn FSM ke luhnsen year se ke el sruhuh nuhke orekma sacn; ac
  - (c) Ke srihpac luhn masap “sruhuh nuhke orekma” pa ke lwen se ma mwet orekma ke inseselac inmahsrlo sacn muhtwacwacack orekma ac moliyuck an.
  - (d) Oacna sie Lawyer se luhn Acn u ma tiac sun ma eneneyuk ke subsection (2) nuhke puhlan pacl karihngihnyuck ke subsection sacn enenuh na in sa tuhlokinyuki liki Lawyer luhn Acn u sin Sifwen Lah sacn ac tiac kuh in sifil oruh orekma luhn Lawyer luhn Acn u nekena el sun kewa ma eneneyuk an.
  - (e) Oacna mwet se Lawyer luhn Acn u ke lwen se akfahsryeyukla S.L. No. 7-214 (May 2, 2004) ituckyacng mahlwem tolu ke akfahsryeyukla ac in sun ma eneneyuk ke Section 2.901(2)(a) ac year se ke akfahsryeyukla ac in sun ma eneneyuk ke Section 2.901(b).



### TITLE 3. SULACLAH AC SULOHSOHL

#### PART I. KUH IN WI SULACLAH CHAPTER 1. MA ENWENWEYUCK

Section 3.101. Pwepuh enenyuk nuhke sulaclah. In kuh in oruh sulohsohl la, mwet se ac register ke Acn u ac ke district ma el suk elan oruh sulohsohl lal in fal nuhke Chapter 12.

Section 3.102. Ma Tiac Lwelah. Mwet se tiac kuh in sulaclah, efin:

- (1) Nuhnukuh fin oraclah sokwack la kal tuh muhnahs insifac!
- (2) Nunukuh sruokol ke felony ac lusacn kaiyuk nusel an sona muhtwacwacack, la mwet sulaclah sacn el probation, el eis parole, kuh el oruh kaiyuk nusel an; kuh
- (3) El register in sulaclah ke siena an kuh el oraclah fahk lal la an sel u pa siena sahyacn Acn u.

#### PART II. SULOHSOHL CHAPTER 11. MA OREKLAC IN OREKMAKIHNYUCK

Section 3.1101. Kalmacn Kahs.

- (1) “Commission” pa u se orekma ke sulohsohl u.
- (2) “District” pa an ma orek sulohsohl an we.
- (3) “Sulohsohl” fahk nuhke sulohsohl luhn Government lah sulohsohl luhlahp se kuh run-off, nuhke sulohsohl special se, nwacnwack pacna sifil pahng, ac nuhke naweyacn Akwuk Fulat lah ma sin Acn sacn nohfohn kuh ma orek sin Government.
- (4) “Mwet Karingin” pa mwet se ke u se orekma ke sulohsohl ma srihsrngiyucki sin u sacn in aolu sacn ke, ac karihngihn, an orek sulohsohl an we.
- (5) “Acn oreklac in oasr sulohsohl we sahyacn ma oasr tari an” an in sulohsohl se ke an sahyacn Acn Kosrae ma mwet muhta we tiac suhpuhs liki 100 ma oasr kuh se ac lwelah in oruh sulohsohl la.

Section 3.1102. Report ke lainyac. U se orekma ke sulohsohl an report ke ma kahlwem lain masap kuh regulation nuhke sulohsohl nuh sin Office luhn Attorney General, wi mwe ahkpwacye ma oasr an.

Section 3.1103. Orekmakinyacn ma luhn Government. Ma luhn Government kuh in orekmakihnyuck sin candidate in oacna ma inge:

- (1) Efin candidate se oasr lwelah nuse nuhke ma sacn, kais sie candidate nuhke office sacn oasr pa kuh ac lwelah nuse.
- (2) Mwet se ma karihngihn orekmakinyac ma sacn kuh orekmakihnyuck sin candidate se ac karihngihn pa in oasr pa kuh ac lwelah nuhsin candidate an.
- (3) Ke orekmakinyac ma se, candidate nuhke office se oasr pa lwelah nusel in oraclah in oapana pusen eyense lal ac topukyac, ac oapana lusacn pacl lal nuhsin un mwet se ma kais sie candidate nuhke office sacn oruh nuh se an.

Section 3.1104. Len in Sulohsohl ac Mwe Fahkwack. Sulohsohl luhlahp fwa akfwasryeyuk ke Tuesday se tukin Monday se omeet ke November ke even numbered yac, tusruktu efin oasr natural disaster ku orekma lun God in kosrela, Governor el kuh in sap solohsohl lulap san in orek tohk immasrlon len ongoul tukin wanginlac ma upa.

Un mwet orekma ke sulohsohl sacn oraclah mwe fahkwack nuh sin mwet uh meet liki sulohsohl se oinge:

- (1) Sulohsohl Luhlaph Iwen yucngucul
- (2) Sulohsohl nuhkewa sahyac Iwen angaul

Section 3.1105. District. District pa kais sie mura.

Section 3.1106. Kohtlah luhn Sulohsohl. Efin un mwet orekma ke sulohsohl se otwela la oasr ma elyac kuh oraclah luhn God kosrala sulohsohl se in orek ke lwen sa fahkwack oacna ke Section 3.1104, fahkwack lwen se akoeyuk in orek sulohsohl sacn. Efin sulohsohl an orek ke an ac tiac sikyack nuhkac se oan ke pacl oreklac nuhkac an, un mwet orekma ke sulohsohl sacn liyacaeng pohk se ma makiyuki an kaul na nuhke sahflah luhn sulohsohl an.

Section 3.1107. Oalalla siah ke Sroasr Masap. Oalalla luhn siah ke Sroasr Masap u sikyack ke misac, tui, itucklac, kuh sukapasla. Governor ela oraclah srisrsrisr lal in nwacklah oalalla se ke Sroasr Masap an ke lwen tolu ke fwakyacng oalalla sacn.

Section 3.1108. Sulohsohl nuhke Sroasr Masap. Candidate se nuhke Sroasr Masap sola ke sulohsohl ke district se, efin pusen ma el sruokyac an fililyac wi candidate sahyacl ke pusen siah akuhtuhn nuhke district se.

Section 3.1109. Record ke sulohsohl. Un mwet orekma ke sulohsohl sacn liaang ma suhmuhslah se ke sulohsohl oreklac kuh ituhk sin un mwet orekma ke sulohsohl an.

Section 3.1110. Sulohsohl sasuc. Nuhnukuh muhkwenah kuh in order sulohsohl sasuc se ke srihpen tiac fahsr fal, kuhtasrik, kuh kuhtwena ohiyac suhfal orek nuhke sulohsohl se. Oraclah luhn complain lain sulohsohl se orek ke lwen lohngoul ke certification ke ma sikyack ke sulohsohl sacn.

## CHAPTER 12. REGISTRATION LUHN MWET SULACLAH

Section 3.1201. Register ac list ke mwet sulaclah.

- (1) Un mwet orek sulohsohl u oraclah list se ke mwet kuh in sulaclah, ac list ke mwet kuh in sulaclah ke kais sie an in sulaclah. Un mwet sacn srupusrla copy ke list se ma ahkweyeyucklac nuhke office ke kais sie mura ma fal nuhkacan lwen singucul lihmekohsr met liki orek sulohsohl an.
- (2) Un mwet orek sulohsohl sacn enenuh in eis copy ke list in mwet kuh in sulaclah yurin Un mwet in orek sulohsohl luhn nation se inge, ac oracni kewa inen mwet ma kuh in sulaclah ma tiac list iyuki nuhke list se ma ahkweyeyucklac list iyac an, met liki orek sulohsohl luhn Acn u. Un mwet orek sulohsohl sacn sang inen ma registeriyuki an nuhke an fal nuhkac takla la ke alphabet kac an, wi ahkuhtweyac nuhke sra ma sikyack registration sacn kac an.

- (3) Mwet se el tiac sulaclah ke sulohsohl se ac inel tena sikyack ke register kuh list ke mwet sulaclah efin el tiac register ke ohiyac nuhkac an ac nuhke tuhlokinyac ac kuh enenyuk ke masap u.

Section 3.1202. Nguhsr tukun tiac ituckyang la. Mwet register in sulaclah se tiac ituckyacng nuhke list fal se kuh in nguhsr nuh sin un mwet orek sulohsohl se in ituckyacng. Efin un mwet orek sulohsohl sacn sokwack tuh mwet sacn kuh in ituckyacng, eltahl fwa sang inen mwet sacn nuhke list sacn.

Section 3.1203. Pacl nuhke orek pwepuh in sulaclah. Mwet se kuh in register in sulaclah sahyacn lusacnpuhlan pacl se muhtwacwacack lwen tolngoul met liki sulohsohl se ac lwen tolngoul tukun sulohsohl se.

Section 3.1204. Ma enenuh nuhke registration.

- (1) Ke register nuhke sulaclahu mwet se el:
  - (a) mwet FSM se; ac
  - (b) mwet ke State u; ac
  - (c) el sun year singucul alkosr matwaal ke kuh met liki sulohsohl se tohkohan; ac
  - (d) mwet ke an in sulaclah ma el register we nuhke oacna sie lwen yucngucul takla met liki lwen in register an.

Section 3.1205. Itucklac luhn mwet in tilac kuh in wi sulaclah. Lusen lwen lihmekohsr tukun kauli luhn registration met liki sulohsohl u orek, un mwet orek sulohsohl sulaclah ke records luhn Government la mwet register in sulaclah se tiac kuh in wi sulaclah ke srihpen misac, tiac kuh in sulaclah, aola pwepuh in an sel, kuh kuhtepana srihpac sahyac. Un mwet karihngihn sulohsohl sokla payeyiacn records, sang notice nuhsin mwet sacn wi pacl fal eltahl in lohng sel. Efin Un mwet karihngihn sulohsohl an sokwack tuh ma sukoc an pwacye, eltahl esla inen mwet sacn liki registry ac list fal nuhkac an. Un mwet karihngihn sulohsohl sruhkwick nuhke record ke ma sukokyak an in fal nuhke section se inge ac sang ma ingacn nuhsin mwet ma orekma la an pa in sulaclah kuh in sulaclah la an.

Section 3.1206. Acn in orek pwepuh nuhkesulaclah. Un mwet karihngihn sulohsohl ac srisrniga an ke district nuhke registration luhn mwet sulaclah. Oacna mwet se muhta sahyacn Acn u, ma kuh in sulaclah, kuh in register ke mail kuh kuh in register sin mwet se srihsrngiyucki sin Un mwet karihngihn sulohsohl u.

Section 3.1207. District mwet se oraclah pwepuh in sulaclah la we.

- (1) Mwet se muhta ke State u register in sulaclah ke district el muhta fwa an.
- (2) Mwet se muhta sahyacn Acn u register in sulaclah ke district ke State u ma el muhta inpalsacn takuhnla na ke lusacn lwen yucngucul
- (3) Efin mwet se muhta ke district puhs, el kuh in sulaclah district ma ela register we an, tuhsruk district se fanna pa el kuh in sulaclah we u.
- (4) Efin un mwet karihngihn sulohsohl sacn tahfonglac in sang inen mwet sulaclah se nuhke list luhn district ma el tiacna muhta we an, mwet sulaclah

sacn kuh in oruh sulaclah lal an ke acn ma inel oasr kac an, el fin ac kuh. Mwet karihngihn acn sacn ac ahkkahlwemye nuh sin un mwet karihngihn sulohsohl an ke tahfonglac sacn in ahkpwacyeyelah list ac.

Section 3.1208. Sifilpac register.

- (1) Oraclah luhn pwepuh in sulaclah luhn mwet kuh in sulaclah se wo nuhke sulohsohl pacl fahsru u, sahyacn ayacol ine kuh an in muhta kuh putatyacng nuhke tila kuh in sulaclah.
- (2) Mwet se ma register ke State u kuh yurin Un mwet karihngihn sulohsohl luhn FSM enenuh in sifil register muhkwen a efin el suk elan sulaclah ke district se sahyacn an se ma el register we ac.
- (3) Mwet sulaclah se ma aola an in muhta lal ke district se nuhke sie pacna sahyac sulpa register nuhke district fal an kuh ine na pwacye an. Un mwet karihngihn sulohsohl an sista registration se mwet ac ke eltahl srulala lain soko ke inen mwet sacn ke registration mwet ac, tuhtahflah ke sie sin un mwet karihngihn sulohsohl an wi lwen an sista ke ink. Sifil pa register oacna ke section se inge tiac kuh in sikyack ke lwen yucngucul met liki sulohsohl an.
- (4) Efin kuhnanucla kuh tuhla record ke registration an un mwet karihngihn sulohsohl an enenuh in sifil registeri mwet in sulaclah an.

CHAPTER 13. MWET SRIHKE NUHKE SULOHSOHL

Section 3.1301. Mwet Ituckyang Nuhke Sulohsohl.

- (1) Inen mwet srihke nuhke sulohsohl sacn sikyack ke ballot an efin un mwet karihngihn sulohsohl an eis nguhsr in ituckyang mwet sacn lwen onngoul met liki lwen in sulohsohl an. Sayac, nuhke Sulohsohl Elyah pahng oacna ke Section 3.2001(1)(a) nguhsr ke ituckyang luhn mwet sacn enenuh in ituhk lwen lohngoul-sie met liki lwen in sulohsohl an. Nguhsr an ituckyacng wi tala lohngoul lihmekohsr ma ac tiac sifil folokyacng.
- (2) Nguhsr nuhke nomination an ahkuhtweyac mwet nominatiyuk an la el mwet ac fal nuhke office, ac oasr signatuhre luhn mwet tiac suhpuhs liki mwet kuh in sulaclah lohngoul lihmekohsr ma muhta ke State oasr kac an.
- (3) Un mwet karihngihn sulohsohl an sacna sulaclah kuh luhn nominee sacn. Efin sulaclah an ma nuhke tiac kuh luhn nominee sacn, U sacn sang ke puhsren ma suhmuhslah luhn srihpac luhn sulaclah an elan kuh in oraclah me ahkpwacye ma ac kahsrel elan kuh nuhkac an met liki un mwet karihngihn sulohsohl an oraclah sulaclah sahflah laltal ke sokwack laltal nuhke kuh kac an.
- (4) Ke lusacn ao angaul alkosr nuhke kauli luhn nomination an un mwet karihngihn sulohsohl an certifiyiac list ke mwet srihke nuhke office an.

Section 3.1302. Eislah.

- (1) Mwet srihke nuhke sulohsohl u kuh in eislah tukun nomination an ke el sang akkalemyeyac an ke ma suhmuhslah nuh sin un mwet karihngihn sulohsohl an. Efin mwet srihke nuhke sulohsohl sacn eislah inel kuh misac tukun ballot an print tari an, un mwet karihngihn sulohsohl an ac strikeiyac inel ke ballot an, ahkkahlwemye nuh sin mwet uh ac srupusrla ke an in sulaclah an met liki ikacklah nuhke lwen in sulaclah an.
- (2) In liye subsection (3) ten an; efin mwet srihke nuhke sulohsohl se el eislah nomination lal an tukun lwen lumngaul onkosr met liki sulohsohl se, ballot an muhtwacwacack tari, ac eislah lal an enenuh in sulpa printiyuk ballot an kuh strike out inen mwet srihke nuhke sulohsohl sacn, mwet sacn ac moli nuh sin un mwet karihngihn sulohsohl an ke molin sulpa print la an kuh ela la an ke lwen onngoul tukun pacl in eislah la an, sahyac efin eislah lal an ma enenuh ke srihpen mas lal akkalemyeyuk sin taktuh se.
- (3) Efin mwet srihke nuhke sulohsohl nuhke Sulohsohl elyac se pahng oacna ke Section 3.2001(1)(a) eislah lal liki nomination ke oacna sie pacl tukun pacl in kauli nomination an ac eislah lal an enenuh in sulpa printiyuk ballot an kuh itucklac inen mwet srihke nuhke sulohsohl sacn, mwet sacn ac moli nuh sin un mwet karihngihn sulohsohl an ke molin sulpa print la an kuh ela la an ke lwen onngoul tukun pacl in eislah la an, sahyac efin eislah lal an ma enenuh ke srihpen mas lal akkalemyeyuk sin taktuh se.

#### CHAPTER 14. BALLOT

##### Section 3.1401.Kanon Ballot.

- (1) Sulohsohl orek ke ballot u ahkoeyucklac sin un mwet karihngihn sulohsohl an.
- (2) List ke ballot ac orek ke vertical column ke alphabetical order ke inen mwet sacn inen mwet nuhkewa ma kuh in srihke nuhke sulohsohl orek nuhke office kuh office ekahsr.
- (3) Un mwet karihngihn sulohsohl an akkweyela ke signature luhn chairman, ac sruhkwick ballot se ma orekmakihnyuck in print ballot an.
- (4) Ballot se, sahyacn sulohsohl ke run-off, ituckyacng an se nuhke write-in sulaclah nuhke kais sie office ke ballot an.

##### Section 3.1402.Atacn ballot.

- (1) Lwen singucul met liki lwen in sulohsohl an, Un mwet karihngihn sulohsohl an ahkolah atacn ballot se, mahkiyucki kahlwem lah pa ngacn, sang kais sie copy nuhsin mwet srihke nuhke sulohsohl an ac sruhpuhsrack copy kac an ke an mwet uh kuh in liye ke district an.
- (2) Un mwet karihngihn sulohsohl an ac sruhpuhsrack copy luu ke atacn ballot an ke kewana an in utyak nuhke an in sulaclah in kuh in liyeyuck sin mwet uh.

##### Section 3.1403.Nwacnwack, sealiyac, record ke kiteyac an.

- (1) Ke simla an, Un mwet karihngihn sulohsohl an kapria ballots an kais siofok nuhke block ahkolah nuhke taltalla ac ituhk kais sie ke ballot an.

- (2) Un mwet karihngihn sulohsohl sang block in ballots lin mwe nuk seal nuhsin mwet karihngihn an met liki ikacklah luhn an in sulaclah an.
- (3) Un mwet karihngihn sulohsohl an liaang record ke luhpan ballots ituckyacng nuhsin mwet karihngihn an. The Commission keeps ac record of the number of ballots provided to ac mwet karihngihn.

CHAPTER 15. ACN IN SULACLAH AC SULACLAH OREK AN

Section 3.1501. Acn in sulaclah. Un mwet karihngihn sulohsohl an srihsrngiyac tiac suhpuhs liki an in sulaclah se ke district an sruhpuhsrack akkalemyeyacn tiac suhpuhs liki lwen singucul lihmekohsr met liki lwen in sulohsohl an.

- (1) Tiac suhpuhs liki lwen tolngoul met liki lwen in sulohsohl an, Un mwet karihngihn sulohsohl an kuh in srihsrngiyac sie kuh puhs liki an in sulaclah sahyacn Acn Kosrae.

Section 3.1502. Mwet karihngihn; kahsrh.

- (1) Un mwet karihngihn sulohsohl u srihsrngi kais sie mwet karihngihn nuhke acn in sulaclah an.
- (2) In weacng kuhtuh orekma srihsrngiyucki sin Un mwet karihngihn sulohsohl an, mwet karihngihn sacn:
  - (a) lohng ac oruh otwelah lal nuhke complain orek nuhke usyacn sulohsohl ke acn in sulaclah an;
  - (b) oruh otwelah lal ke kihnsensiyuck ke kuh luhn mwet se in sulaclah, fal nuhke liye luhn Un mwet karihngihn sulohsohl an;
  - (c) lohng, oruh otwelah nuhkac ac ahkfahsrye complain nuhke usyacn sulohsohl kuh ma motkoeyuck mu tiac ukoe ohiyac ma ac srihk fohs ac sikyack kac nuhke oraclah luhn sulohsohl, sulpacna karihngihn kuh luhn mwet sulaclah se kuh mwet srihke nuhke sulohsohl se nuhke kuhiyac fal an;
  - (d) in liyacacng lah mwet ke Un mwet karihngihn sulohsohl ac mwet sahyac an ukoe akwuck nuhke karihngihnyac ac liyacacng luhn pohk in ballot; ac
  - (e) ahkkahlwemye ohiyac tiac fal nuhke liyacacng luhn ballot kuh pohk in ballot nuh sin Un mwet karihngihn sulohsohl u.
- (3) Mwet orekma ke sulohsohl se ke acn in sulaclah an ukoe oraclah luhn mwet karihngihn sacn. Policeman se el ahkfahsrye ma wotla sin mwet karihngihn sacn ac fahk ma ac ahkfahsrye sulohsohl sacn in cfahlac suwohs.
  - (a) Policeman se tiac eneneyuck nuhke an in sulaclah orek sahyacu.
- (4) Mwet karihngihn sulohsohl se kuh mwet sahyac se ahkkahlwemye nuhsin Un mwet karihngihn sulohsohl an ke ma kahlwem tiac orek fal, tiac oruh wo luhn authority, kuh tahfonglac ke usyacn authority sin mwet karihngihn se.
- (5) Mwet se ke Un mwet karihngihn sulohsohl se ma tiac ituckyacng elan mwet karihngihn ahol mwet karihngihn se kuh oruh kuhtwena orekma ma Un mwet karihngihn sulohsohl se ac srisrnigyacu. Ke oreklac aholyacn

mwet karihngihn se, mwet ayacol se oasr kuh ac ma kuhnal oacna sie mwet karihngihn.

- (6) Oasr sin mwet karihngihn sacn list pwacye se ac nwacnwack kewa mwet ma kuh in sulaclah ke sulohsohl se in ma se ac ke district se ma an in sulaclahu an we u. Mwet kuh in sulaclah muhkwen a kuh in eis ballot u.
  - (a) Ke an in sulaclah an, kais sie list eneneyuk nuhke sulaclah luhn district. Mwet kuh in sulaclah se kuh in eis ballot in sulaclah ke district el register we an.

Section 3.1503. Ahkoeyac ac kuhfa nuhke acn in sulaclah. Un mwet karihngihn sulohsohl ahkolah acn in sulaclahu ke ballot fal, pohk in ballot, lock, card in ahkuhtweyac, pen in mahki ballot, list ke mwet register in sulaclah, pwepuh, ac kuhfa nuhkewa ma eneneyuk u.

Section 3.1504. Pacl in sulohsohl. Acn in sulaclah se ikacklah ke lwen in sulaclah an kewa ao itkuhsr ke lutuhtang an nuhke ao lihmekohsr ke ekuh an. Efin mwet sulaclah se oasr lin acn in sulaclah se kuh oasr ke line ke srongol ke acn in sulaclah an ke ao lihmekohsr ke ekuh an ac sona oraclah sulaclah lal, acn in sulaclah an ac ikack na mwet sulaclah sacn in oraclah sulaclah lal an.

Section 3.1505. Ikacklah ac kauli luhn acn in sulaclah.

- (1) Ke ao itkosr na fal ke lotuhtang ke lwen in sulohsohl an, mwet karihngihn se ke acn in sulaclah sacn lihksreni fahkwack ke ikacklah la an.
- (2) Met likina acn in sulaclah se ac ahkolah in ikacklah u, mwet karihngihn sacn ikacslah ac liye ke acn mwet uh kuh liye acn pohk in ballot an ac ituckyacng nuhke acn in sulaclah sacn wacngihn kano, fas, ac wona. Ke tari liyeyac na mwet karihngihn sacn ac lockiyac pohk in ballot sacn. Oasr key sie fanna sin mwet karihngihn sacn nuhke pohk ke an in sulaclah sacn. Ke puhsren regulation, Un mwet karihngihn sulohsohl an oraclah ohiyac nuhke karihngihnyac pohk ac ohiyac fal nuhke orekmakinyacn key nuhke lock ke pohk in ballot u.
- (3) Efin mwet nuhkewa ke list in mwet register ac tuhkuh tari nuhke acn in sulaclah an ac sulaclah la tari met liki ao lihmekohsr ke ekuh an, na mwet karihngihn sacn ac kaliyac acn in sulaclah an.

Section 3.1506. Liyeyacn register. Mwet se tuhkuh in sulaclah ke acn in sulaclah se ahkkahlwemye inel kewa ac acn el muhta we nuhsin mwet karihngihn sulohsohl se ma ac ahkkahlwemye ac fahkwack kac. Sie pacna mwet karihngihn sulohsohl an liye register an ac list ke mwet sulaclah an otwelah la mwet sacn register in sulaclah, ac, efin pwacye, fahk ine ac acn el muhta we an ma oan ke register an. Mwet sacn kuh in challengei kuh luhn mwet se in sulaclah. Mwet sulaclah se kuh in sulaclah ke oacna regulation luhn Un mwet karihngihn sulohsohl se ma lwelah karihngihnyacn ballot ac ma kuh in wotlac nuhke challenge sacn.

Section 3.1507. Mwet ac muhta liye. Mwet srihke nuhke sulohsohl se kuh in oasr mwet muhta liye luo la ke acn in sulaclah se ma inel oasr ke ballot an.

Section 3.1508. Tiac liyeyuck luhn ballot.



- (1) Un mwet karihngihn sulohsohl sacn oraclah ma ac karihngihn liyeyuck luhn sulaclah an.
- (2) Mwet karihngihn sacn ahkuhtweyac nuhsin mwet sulaclah an in koteyac ac isongang ballot markiyuki an nuh lin pohk in ballot lock se ke an in sulaclah an.
- (3) Mwet karihngihn sulohsohl se tiac kuh in kal ballot oreklac se kuh sisycac lin pohk in ballot se.
- (4) Ke regulation Un mwet karihngihn sulohsohl se oraclah srala la nuhke ballot se tiac liyeyuck. Mwet sulaclah se ma folokonla ballot musalla se eis ballot sasuc se. Sahyacn fwakyac nuh sin mwet sulaclah se fal nuhke regulation luhn Un mwet karihngihn sulohsohl se, mwet orekma luhn government kuh kuhtwena mwet tiac kuh in sramsram nuh sin mwet se ma marki kuh oruh sulaclah la an.

Section 3.1509. Write-in candidate. Sahyacn sulohsohl nuhke run-off u, mwet sulaclah kuh in voteiyac mwet se ma ine tiac oan ke ballot an ke suhmuhslah luhn inen mwet sacn ke an se oreklac ke ballot an nuhke write-in sulaclah. Efin oasr nuhkacnla sin Un mwet karihngihn sulaclah nuhke akihlenyacn mwet se ma voteiyuki ke write-in sulaclah, eltahl ac fahkwack ip se na ma sisila ke ballot sacn. Efin ke oawa luhn ballot oreklac nuhke write-in nuh sin mwet srihke nuhke sulohsohl an eis percent ke sulaclah ma sang nuh sin mwet srihke nuhke sulohsohl sacn, na Un mwet karihngihn sulohsohl sacn liye qualification luhn mwet srihke nuhke sulohsohl sacn. Efin sukoyak tuh el kuh, na mwet srihke sacn molwelah nuh sin Un mwet karihngihn sulohsohl sacn fee se tala lohngoul lihmekohsr. Ke moullac fee sacn na Un mwet karihngihn sulohsohl sacn ahkweyelah ma sikyack an ac oruh orekma la an mu touyack luhn mwet srihke sacn oreklac oacna ke Section 3.1301. Efin sukoyak tuh mwet srihke sacn tiac lwelah, kuh efin mwet srihke sacn tiac molwelah filing fee an ke pacl fal oreklac sin Un mwet karihngihn sulohsohl sacn, Un mwet karihngihn sulohsohl sacn sislah sulaclah luhn mwet srihke sacna otwelah sulohsohl sacn ke mwet srihke nuhkewa sahyac nuhke office sacn.

#### CHAPTER 16. SULACLAH LUHN MWET WACNGIHN KE STATE

##### Section 3.1601. Ballot.

- (1) Absentee ballot se pa official ballot se ma oreklac sahyacn acn in sulaclah se.
- (2) Mwet register in sulaclah se kuh in sulaclah ke absentee ballot efin el tiac kuh in oruh sulaclah lal an ke acn in sulaclah an ke srihpac luhn:
  - (a) muhtana lin lohmi kuh lohmi ono ke State ke srihpen mas kuh muhnahs luhn mahno; kuh
  - (b) wacngihn liki Acn u.

##### Section 3.1602. Regulation.

- (1) Ke regulation, Un mwet karihngihn sulohsohl se oakiyac ohiyac nuhke absentee sulaclah.
- (2) Ke regulation, Un mwet karihngihn sulohsohl se kuh in oraclah in kihatakawelihk ac orekeni luhn ballot u sin mwet srihsrngiyucki ke an sahyacn Acn u ma puhs mwet sulaclah muhta we.

Section 3.1603. Nguhsr nuhke ballot.

- (1) Mwet register kuh in sulaclah ke sulohsohl se kuh in sifana ngihstre ke oacna sie ohiyac, ac oraclah sulaclah la, ke absentee ballot yurin Un mwet karihngihn sulohsohl an. Un mwet karihngihn sulohsohl an sruhwack record ke nguhsr sacn. Nguhsr an nwacnwack fahk ke district in sulaclah luhn mwet sacn, srihpac panang el orekmakihn absentee ballot an, address ma el ke ballot lal an in supeyuk nuh we an ac oral kuh se lal nuhke ballot an.
- (2) Puhlan pacl se lwelah sin Un mwet karihngihn sulohsohl an oraclah nuhke fwakyeen sulohsohl sacn, nguhsr nuhke ballot, ac fohlohk luhn ballot oreklac an.
- (3) Ma kunacn mwet sulaclah sacn in nguhsre absentee ballot in sa nuhke enenuh an.

Section 3.1604. Mahkiyac ac fohlohklac luhn ballot. Tiac suhpuhs liki lwen tolngoul met liki sulohsohl se, Un mwet karihngihn sulohsohl an supwala nuhsin mwet kuh in sulaclah nguhsre ke absentee ballot wi ahkuhtweyac nuhke oraclah luhn sulaclah, envelope nuhke ballot an, wi affidavit se ac envelope se in nwacnwack ma ac fohlohkihnyuck an. Mwet sulaclah muhta sahyac se mahkiyac ballot an, sang ballot an nuhke envelop in ballot sacn ac sealiyac in wo envelope an. Mwet sulaclah muhta sahyacn acn in sulaclah lal an ahksahfyelah ac oraclah affidavit se. Elac nwacnwack envelop nuhke ballot an ac affidavit lal an ac sealiyac kewa lin envelope se ma ac nwacnwack ma ac fohlohkihnyuck an, suhpwacnah kuh uslah nuh yurin Un mwet karihngihn sulohsohl an tiac pat liki ao lihmekohsr ke ekuh ke lwen orek sulohsohl an

Section 3.1605. Oreklac luhn ballot.

- (1) Ke pacl se ma ituhk envelope se mahkiyucki “absentee ballot enclosed” ke puhlan pacl se lwelah ke Section 3.1604, Un mwet karihngihn sulohsohl an ikacslah, esla envelope nuhke ballot an, ac liye fahk kac an la oreklac fal ac kuh luhn mwet sacn in oraclah sulaclah lal an ke absentee ballot, ac sang envelope in ballot sacn in kaulna nuhke mwe nenyuk se oreklac nuhke srihpac sacn. Mwe nwenyuck sacn oasr acn ikack se kac fal nuhke isohsyacng luhn envelope ke ballot sacn wi inen mwet se ke Un mwet karihngihn sulohsohl an, wi sensenkihnyac lah Un mwet karihngihn sulohsohl an muhkwenah kuh in ikacslah fal nuhke masap. Un mwet karihngihn sulohsohl an karihngihn in wo kais sie mwe nwenyuck ingacn ke acn se nuhkena pacl in itucklac ac srisrielik luhn envelope ke ballot an ac oekyucklac luhn sulaclah an in fal nuhke masap.
- (2) Efin Un mwet karihngihn sulohsohl an sokwack tuh mwet fahk luhn mwet sulaclah sacn tiac fal kuh signatuhre kac an tiac oacna sie, la mwet sulaclah sacn tiac ukoe ma enenyuk ke Section 3.1604 kuh mwet tiac kuh in sulaclah se, kuh la envelope ke ballot sacn akihlenyuck mu oasr ma orek nuhkac tiac ukoe masap, Un mwet karihngihn sulohsohl an ac tiac ikacslah envelope ke ballot sacn, suhmuhslah fac an “rejected”, sang srihpac luhn sisilac la an, ac karuhnguhnwacng.

- (3) Efin Un mwet karihngihn sulohsohl an eis ballot se tuhkuh pacl ma akiyucki ke Section 3.1604 an, ahkweye envelope in ballot sacn ke lwen ac pacl eisyuck ac karihngihn in tiac ikacklah nuhke lusacn pacl eneneyuck in karihngihnyuck ballot, ac tohkoh, tiac ikacklah, kuhnanuclac in fal nuhke masap.
- (4) Efin ituhk envelope ke ballot an tuh Un mwet karihngihn sulohsohl an sokwack tuh mwet sulaclah sacn sulaclah tari, an sacn ac sista envelope ke ballot sacn ac suhmuhslah “rejected” fa, sang srihpac panang sisila an ac karungunang in fal nuhke masap.
- (5) Un mwet karihngihn sulohsohl an srala absentee ballot an liki affidavit an met liki wawa la an in karihngihn okanla luhn oraclah luhn sulaclah an.

#### CHAPTER 17. OREKLAC LUHN NGUHSR

Section 3.1701. Nguhsr. Mwet se lainyuk ke oraclah luhn mwet karihngihn se, kuh sukyen lolngok nuhke complaint tiac oasr ma orek nuhkac, sang nuhsin Un mwet karihngihn sulohsohl sacn ma suhmuhslah ke nguhsr se, ahkuhtweyac kewa ma pwacye kac an ac kena in orek nuhkac an.

Section 3.1702. Oraclah luhn Un mwet karihngihn sulohsohl an. Un mwet karihngihn sulohsohl an:

- (1) Liye ac oraclah ohiyac fal in orek nuhke nguhsr an;
- (2) Oraclah liye la ac orekma ke nguhsr an in fal nuhke pacl, kotaiyac in fal in karihngihn suwohs luhn kewana u an;
- (3) Sang nuhsin kewana u an ke suwohs akwucki fal nuhke kena luhn srihpen nguhsr an in kuh in lohngyuck, in sruhwack mwe ahkpwacye, ac ma lainyen mwe ahkpwacye ituckyacng nuhsin Un mwet karihngihn sulohsohl an in fal suwoswos nuhke akwuck nuhke kena luhn u an, ac suwohs la in lain mwet loh kac an;
- (4) Akihlen kewa mwe ahkpwacye an met liki oraclah luhn muhtwacwacack la an kuh oraclah sahflah la nuhke srihpac se;
- (5) Oraclah suhlallacl la nuhke akwuck suwohs luhn u ac kena luhn mwet uh in fal ac suwohs sulohsohl an;
- (6) Oraclah otwelah la nuhke muhtwacwacack la an kena pacl se sie u an oasr suwohs akwucki nuhke kena la ke srihpac se in oraclah ma wacngihn fahk kuh lainyac ma akihlenyuck mu otwelah sahflah nuhkac an ac tiac fal nuhke na Un mwet karihngihn sulohsohl an orekmakihn pa mwe ahkpwacye ma wacngihn ke pacl sa, ac fileiyac certification nuhke sulohsohl se ma sikyack ohingacn an ac oakiyac sie lwen an in liyeyuck muh pa mwe ahkpwacye oasr an;
- (7) Oakiyac sulaclah sahflah ke ma pwacye sukokyak an nuhke nguhsr an ac oraclah luhn Un mwet karihngihn sulohsohl an, fin oasr, in fal nuhke ma sukokyak an.

Section 3.1703. Sifil wekyuck.

- (1) Mwet srihke nuhke sulohsohl se ma luhlalhfongi mu oasr kuhtasrik kuh tahfonglac ke oraclah, fohlohk kuh oacwac nuhke sulaclah oreklac u kuh in oraclah nguhsr la nuhke sifil oacwac yurin Un mwet karihngihn sulohsohl an ke lusacn week luo tukun sulohsohl an, sahyac efin oasr ma sikyack tiac kuh in karihngihnyuck nuhke oraclah luhn mwet oruh nguhsr la an in oraclah ke pacl fal nuhkac an. Nguhsr an nwacnwack fahk suwohs se la mwet oruh nguhsr sacn oasr luhlalhfongi lal mu records luhn Un mwet karihngihn sulohsohl tahfonglac, kahlwem srihpac tahfonglac kac an, ac la el lulalfongin mu sifil oacwac luhn ballot oreklac fal nuhke an ac sang kuh lal nuhke sulohsohl sacn. Un mwet karihngihn sulohsohl an in orekma ke pacl fal.
- (2) Efin Un mwet karihngihn sulohsohl an sifwana suk lah oasr ma ac pwacnacng kihsensiyuck nuhke kuhtasrihk kuh tahfonglac ac lah oasr ma yohk ac kuh in sifil oacwac ac oraclah nuhke sikyack luhn sulohsohl an, eltahl ac oraclah fahk nuhsin mwet uh ke sifil oacwac an ac tahfwelah in oruh sifil oacwac luhn ballot an tukun lwen singucul.

#### CHAPTER 18. TABULATION KE BALLOTS

Section 3.1801. Orekeni luhn pohk. Ke sahflah sulaclah an ac mwet karihngihn sacn kalia an in sulaclah an, sahyacn special polling place, el sa uslah pohk in ballot an nuh yurin Un mwet karihngihn sulohsohl an nuhke an akiyuki sin Un mwet karihngihn sulohsohl an. Mwet karihngihn sacn uslah nuh sin Un mwet karihngihn sulohsohl an kewa ballot tiac orekmakiyuk an, pwepuh ac ma kuh kuhfa ma fal nuhke usyacn sulohsohl sacn, karingnin orekma sufal nuhke ballot tiac orekmakihnyuck in tiac sikyack.

Section 3.1802. Ikacklah luhn pohk. Un mwet karihngihn sulohsohl an muhkwenah kuh in ikacslah pohk in ballot an kuh mwe nenyuk absentee ballot ma sealiyuki an. Un mwet karihngihn sulohsohl an ikacslah pohk in ballot an kuh mwe nenyuk an ke public place ma Un mwet karihngihn sulohsohl an ac oracni in tabulate ballot an. Un mwet karihngihn sulohsohl an fahk kahlwem nuh sin mwet uh ke pacl ac an ma ikacklah pohk in ballot an we ac tabulation luhn sulaclah an. In fal nuhke regulation luhn Un mwet karihngihn sulohsohl an, mwet se kuh in liye orekma kac an. Un mwet karihngihn sulohsohl an tabulate ballots an.

Section 3.1803. Ma wotlac.

- (1) Un mwet karihngihn sulohsohl an oruh otwelah la ke ma solac ke kais sie ballot. Un mwet karihngihn sulohsohl an karihngihn ke record laltahl an ballot ma sisilac ma ac kuh in liyeyuck sin mwet uh ke oacwac an orek u.
- (2) Un mwet karihngihn sulohsohl an sang note la nuhke ballot ma sisila an, srihpac kuhnaosla an kuh kuhtwena oraclah tiac fal nuhkac an.

Section 3.1804. Srihpac luhn tiac wi.

- (1) Un mwet karihngihn sulohsohl se tiac sisla ballot se ke ma oraclah in tahfonglac ma tiac oraclah in kuh in akilen sulaclah luhn mwet sulaclah sacn, finne ballot sacn fohkfohklah kuh kuhtuh ip kac an tiac kahlwem.

- (2) Mahk luo kuh puhs ke square in sulaclah se kuh mahk oreklac kuhtuh nuhkac kuh kuhtuh sahyacn square in sulaclah an tiac kuh in orall ballot se in kuhnanuclac.
- (3) Efin mwet sulaclah se tahfonglac mahkiyac ballot se ma Un mwet karihngihn sulohsohl an sokwack tuh tiac kuh in sokwack sulaclah luhn mwet sulaclah se nuhke office, Un mwet karihngihn sulohsohl an sista ip sacn ke ballot an. Un mwet karihngihn sulohsohl an wacklah ip ke ballot ma makiyuki fal an.

#### CHAPTER 19. MA SIKYACK KE SULOHSOHL AN

Section 3.1901. Ma Sikyack. Ke sahflah tabulation luhn ballot an, Un mwet karihngihn sulohsohl an recordiyac ma sikyack ke ballot ke district se ke ma suhmuhslah sain sel Chairman. Tukun ao lohngoul akosr, Un mwet karihngihn sulohsohl an tuhkwani in loang nuhke ma sikyack ke sulohsohl an ac liye kewa ma orek ke fahsr luhn sulohsohl sacn. Efin Un mwet karihngihn sulohsohl an sulaclah tuh usyacn sulohsohl an fahsr ke masap, eltahl certifiyiac ma sikyack an ac oraclah fahk la ke mwet srihke ma suleyukla nuhke office sacn tiac pat liki lwen tolngoul tukun sulohsohl sacn.

#### Section 3.1902. Oacna sie luhn sulaclah.

- (1) Efin mwet luo kuh puhs liki srihke nuhke an oacna sie nampu in sulaclah srukyac nuhke office se, Un mwet karihngihn sulohsohl an pahngon special election se ma ballot an ac nwacnwack inen mwet srihke ingacn muhkweni.
- (2) Efin certifiyiyuk ma sikyack an tuh enenuh in orek sulohsohl ke run-off, Un mwet karihngihn sulohsohl an fahkwack lwen in run-off an tukun ao anganul akosr ke certification nuhkac an.

#### CHAPTER 20. SPECIAL ELECTIONS

#### Section 3.2001. Pahng nuhke special election.

- (1) Governor el enenuh in pahngon special election se in fal nuhke chapter se inge ke:
  - (a) Certification lal Speaker lah special session se eneneyuk in nwacklahoalallah se ke Sroasr Masap in fal nuhke Akwuk Fulat luhn Acn Kosrae, Article IV, Section 5;
  - (b) Certification luhn Un mwet karihngihn sulohsohl la special election se eneneyuk in sulaclah mwet kuhtangla ke sulohsohl nuhke Governor kuh Lieutenant Governor in fal nuhke Akwuk Fulat luhn Acn Kosrae, Article V, Section 2;
  - (c) Filiyacn suwohs luhn nguhsr nuhke recall fal nuhke Akwuk Fulat luhn Acn Kosrae, Article VII, Section 1; kuh
  - (d) Filiyacn suwohs luhn nguhsr nuhke nahweyuck nuhke akwuck fulat ke popular initiative, oraclah luhn nahweyuck nuhke akwuck fulat sukok ke ma sikyack ke constitutional convention, kuh akfahsryeyukla luhn

resolution sin Sroasr Masap suk nahweyuck nuhke akwuck fulat kuh constitutional convention in fal nuhke Akwuk Fulat luhn Acn Kosrae, Article XV.

- (2) Governor el enenuh in oraclah pahng nuhke special election ac sang nuhsin Un mwet karihngihn sulohsohl an ke lusacn lwen tolngoul ke ma sikyack eneneyuk special election ye Subsection 1.
- (3) Ke pahng lal an, Governor el enenuh in ahkkahlwemye lwen nuhke special election an, su eneneyuk in oreklac ke lusacn lwen onngoul tukun el oraclah pahng lal nuhke special election ye Subsection 2, sahyacn, oraclah luhn srihpac yohk:
  - (a) Efin Akwuk Fulat luhn Acn Kosrae karihngihn pacl nuhke special election u, Governor el enenuh in ukoe karihngihnyuck nuhkac an;
  - (b) Efin resolution luhn Sroasr Masap ye Section (1), Paragraph (d), ahkkahlwemye lwen nuhke special election an, Governor el enenuh in oraclah sulohsohl an nuhke lwen sacn; kuh
  - (c) Efin kuhtwena sulohsohl luhn mutanfwal se inge kuh an uoakiyac in orek ke year se tukun ma sikyack enenuh special election se in orek ye Subsection (1), Governor el kuh in oakiyac special election an in falyacng nuhke kuhtwena sulohsohl in aksrikye sisi sacn.

Section 3.2002. Luhpah sisilac nuhke special election. Ke ituckyacng pahng se nuhke special election, Un mwet karihngihn sulohsohl u enenuh in kotaiyac luhpah ac sisila nuhke special election, wi oacna sie ma ac sisila nuhke educational program ye Section 3.2003, ac enenuh in ituckyacng nuhsin Sroasr Masap nguhsr in oraclah luhpah fal in ahkfahsrye sulohsohl sacn.

Section 3.2003. Srihkasrak naweyuck nuhke akwuck fuhlact. Ke srihkasrak nuhke nahweyacn Akwuk Fuhlact luhn Acn Kosrae u ituckyacng nuhsin mwet sulaclahu, Un mwet karihngihn sulohsohl u enenuh in oruh ma tahklac inge:

- (1) Un mwet karihngihn sulohsohl an enenuh in ahkolah kanon srihkasrak nahweyuck nuhke akwuck fulat ke kahs English ac kahs Kosrae. Un mwet karihngihn sulohsohl an enenuh in sang kano an nuhsin office luhn Attorney General an nuhke liye nuhke payeyiac an. Pacl se na ahkweyeyucklac sin Attorney General an, Un mwet karihngihn sulohsohl an enenuh in kitalik kewana ke kahs English ac kahs Kosrae kac an nuhsin mwet uh.
- (2) Un mwet karihngihn sulohsohl an enenuh in ahkolah sie program in luti nuhsin mwet sulaclahu ke ma oreklac ke srihkasrak nahweyuck an. Kuhfa akoyukla sin Un mwet karihngihn sulohsohl an enenuh in pwacye, tiac wi sie ac oreklac in fal kewana ip ke srihpac sacn. Un mwet karihngihn sulohsohl an enenuh in sang kewa mwe luti kac an nuh sin Office luhn Attorney General in liye. Wacngihn ma ac ituckyacng nuh sin mwet uh nuhkena Attorney General el liye ac ahkkweye.

Section 3.2004. Oreklac luhn Special election. Sahyacn acn lihksreni oreklac an, special election se enenuh in oreklac in oacna ohiyac oreklac nuhke sulohsohl oacna orek lin Title se inge.

## TITLE 4. SROASR MASAP

### CHAPTER 1. KUHIYAC

Section 4.101. Sruhuh. Oasr kuh luhn Sergeant at Arms in oruh sruh lal oacna policeman se ke ohiyac fahk lin Section 17.1101 ke ma oraclah sruh sacn sikyack ke orekma luhn Sroasr Masap, ma la kuh mwet orekma la. Ke sruhuh an Sergeant at Arms sa in fahk nuhsin Police ke srihpac luhn sruhuh luhn mwet sacn. Police sang kewa kahsruh ac kahsreyuk nuhsin Sergeant at Arms ac nuhsin Sroasr Masap ke ohiyac nuhke sru sacn. In orekmakihn kuh luhn sruh Sergeant at Arms el tuhpan sap lal Speaker nuhke oacn sie pacl ac sap luhn chairman ke committee luhn Sroasr Masap, ke pacl committee oruh meeting la an. Sap oreklac sin inkaiyen Senators u kuh liki sap oreklac sel Speaker ke pacl Sroasr Masap oruh session la u. Sap oreklac ke inkaiyacn committee kuh liki sap oreklac sel chairman, ke committee meeting.

### CHAPTER 2. MA AHKFAHSRYEYUCK

Section 4.201. Regular Session. Sroasr Masap tuhkweni ke regular session muhtwacwacack ke Monday se ahkluo ke February ac August ke kais sie year ke ao 10:00 a.m. ac tuhtahflah nuhkena ahksahfyeyucklac.

Section 4.202. Seal. Ahkfahsryeyuck seal luhn Sroasr Masap u orek ke resolution luhn Sroasr Masap. Srihpac yohk luhn seal an pa in ahkpwacyeye orekma ac resolution luhn Sroasr Masap. Wi ahkweyelah lal Speaker, seal an kuh in oan ke mwe sramsram, mwe fahkwack ac kuhtwena pwepuh kuh ma luhn Sroasr Masap. Kais sie ma sroallahac sihmlac ke seal an karihngihnyuck sel Chief Clerk.

Section 4.203. Mwet ituckyang nuhke Director.

- (1) Lusén lwen onngoul el eis office tukun sulohsohl u, Governor el sang mwet nuhke usyacn director nuhke department.
- (2) Lusén lwen onngoul ke Sroasr Masap eis mwet ituckyang nuhke director an, committee se ma Speaker el sang mwet ituckyang nuhke director an nuh se an in pahngon ac aksahye lohngyuck nuhke ituckyang luhn mwet sacn, sahyac efin Sroasr Masap ke resolution lwelah tuhtahflah la an.
- (3) Efin Sroasr Masap ke resolution tiacna ahkfahsryelah mwet sacn, kuh ke sulaclah luhn Sroasr Masap tiac ahkfahsrye resolution nguhsr in ahkweye mwet ituckyang nuhkac an, Governor elac tiac sifil suhpwaclah mwet se ma ituckyang an nuhke an sacn ke term ke Sroasr Masap sacn.
- (4) Efin ke resolution Sroasr Masap tiac insese nuhke nomination kuh in ahkkweye resolution se in ahkkweyelahmwet sacn, Governor elac suhpwaclah aholyacn mwet sacn nuh sin Sroasr Masap ke lusacn lwen onngoul. Lusén lwen onngoul tukun Sroasr Masap eis aolyen mwet sacn, committee se ma Speaker el sang mwet se ma ituckyang nuhkac an in pahngon ac ahksahfyelah lohngyuck nuhke mwet sacn sahyacn Sroasr Masap ke resolution lwelah tuhtahflah luhn pacl an.

Section 4.204. Ma Ahkkweyeyucklac. Ma ahkweyeyucklac sin Sroasr Masap orekmakihnyuck oacna ma oreklac ke Akwuk Fulat, sahyac efin ma ahkweyeyucklac sacn oraclah siena.



[Section 4.205. Rules orekmakihnyuck ke pacl fototo.](#) Rules kuh directive orekmakihnyuck fal sin Sroasr Masap se met an ac orekmakihnyuck sin Sroasr Masap sasuc se ke pacl fototo se nekena ahkweyeyucklac, naweyucklac kuh sisilac sin Sroasr Masap sasuc sacn.

[Section 4.206. Lwemlwem ahkfahsryeyucklac; enenuh in akihlenyuck.](#)

- (1) Ke lwemlwem se ahkfahsryeyucklac sin Sroasr Masap, Chief Clerk el enenuh elan sang nusel Governor in fal nuhke Akwuk Fulat luhn Acn Kosrae, Article IV, Section 16. Mwet se ma eis lwemlwem certifiyuki se aholuhl Governor an enenuh in pacl sacn pacna signiyac ac dateiyac akihlenyacn pwepuh sacn. Akihlenyac an enenuh in nwacnwack ahkuhtweyacn pwepuh se oreklac an, inen mwet se ma eis pwepuh sacn, ac lwen ma el eis an. Mwet sacn enenuh in sa sang akihlenyac an nuh sel Chief Clerk.
- (2) Ke Governor el sang nuh sin Sroasr Masap fahk se nuhke oraclah lal nuhke lwemlwem se ituhk ye subsection (1), mwet se ma eis fahk lal Governor ahol Sroasr Masap enenuh in pacl sacn pacna signiyac ac sang lwen akilenyac eiyacn pwepuh sacn. Akilenyac sacn enenuh in nwacnwack akuhteyacn pwepuh se ma ituckyacng an, ke inen mwet se ma eis pwepuh sacn ac lwen ma el eis an. Mwet sacn enenuh in sa sang akilenyac an nuh sin aolyacl Governor ma uslah mwe fahk sacn nuh sin Sroasr Masap an.
- (3) Akihlenyacn eisyacn ma oreklac ke Section se inge pa ma fahk pwacye ke eisyacn ma ahkuhteyucki ke akihlenyac ac ke lwen ma oreklac an.

### CHAPTER 3. MOLIN SENATOR

[Section 4.301. Molo ac orekma luhn Senator.](#) Sayacl Speaker ac Vice Speaker, Senator se el eis molin year se lal ke tausin singucul alkosr lumngaul ke tala (\$18,050). Speaker el eis molin year se lal ke tausin singucul yu yu foko lumngaul (\$19,950) ac Vice Speaker el eis molin year se lal ke tausin singucul yu (\$19,000). Ma kunacn Senator se in sang kuhtuh pacl ke lwen nuhke ma luhn Sroasr Masap ac in oasr pacl la ke lwen nuhkewa in oruh ma kunacn Sroasr Masap. Sroasr Masap kuh in oraclah ke rule in oacna sie kilukinyen molo nuhke wacngihn kuh kuhtwena srihpac.

[Section 4.302. Moul orek nuhke Forfor.](#) In weacng kuhtwena molo, Sroasr Masap kuh in lwelah ke rule kuh directive molin forfor luhn Senator se ke ma sisilac oreklac sahyacn Acn u nuhke orekma luhn Sroasr Masap ac oraclah molo nuhkac.

[Section 4.303. Molo.](#) Sroasr Masap oraclah ke rule, kuh ke directive lwelah ke rule, nuhke ohiyacn moul orek ke money fal nuhke chapter se inge. Rule kuh directive inge ma kunacn Government ac aholah kuhtwena enenuh nuhke masap.

[Section 4.304. Money nuhke representation.](#) Sahyac efin akuhteyucki inse, in weacng moul orek ke chapter se inge, Senator se kuh in eis reimbursement nuhke ma sisila na pwacye oreklac ke orekma luhn office nuhke luhpan money oreklac nuhke srihpac se na.

- (1) Fohlohkihnyac wacngihn ye Section se inge nuhke ma la sifana kuh politics. Fohlohkihnyac wacngihn ye Section se inge efin molo an kuh in fohlohkihnyuckyacng ke oacna sie source, weacng source sahyacn Acn u.
- (2) Money kuh in ituckyacng nuhsin sie Senator kena tukun mwe ahkpwacye nuhke luhpah an oreklac ac akuhteyacla ma sisila inga oreklac ke orek lalos. Ma nuhkewa ma oan oasr nuhke fohlohkihnyac oreklac ye section se inge ac tuhkuh ma luhn State.
- (3) Director luhn Administration ac Finance enenuh in oraclah report nuhke mahlwem nuh sel Speaker nuhke ma sisila nuhke ma sifil moula oreklac ye Section se inge. Speaker pa nunukuh sahflah nuhke oacna sie amaci nuhke fahk nuhke moliyen ma ye Section se inge.
- (4) Sroasr Masap luhn Acn Kosrae enenuh oakiyac Rules of Procedure nuhke mouliyacn ma sisila ac ahkkweyeyacn ma eneneyuck an.
- (5) Nuhke fiscal year 2008-2009 ac year nuhkewa tohkoh ma budget se tiac oreklac in balance, ac fwa wacngihn oreklac luhn money nuhke representation nuh sin Senate.

#### CHAPTER 4. MONEY LUHN SROASR MASAP

[Section 4.401.Sifacna Karihngihn.](#) Sroasr Masap oraclah ke akwuck kosraclah ohiyac tiac fal nuhke orekmakihnyacn money ke Legislative Operation Fund.

#### CHAPTER 5. JAMES R. PALSIS LEGISLATIVE SESSION HALL

[Section 4.501. The James R. Palsis Legislative Session Hall.](#) Oacna sie muhsah akwucki in nwacnwack Legislative Chamber luhn Sroasr Masap luhn Acn Kosrae enenuh in etweyuck muh pa James R. Palsis Legislative Session Hall.

### TITLE 5. THE EXECUTIVE

#### CHAPTER 1. MAOREKLAC IN OREKMAKIHNYUCK

[Section 5.101. Itucklac ke State Law 7-1.](#)

#### CHAPTER 2. OREKLAC LUHN DEPARTMENT

[Section 5.201.Department ac orekma la.](#) Executive oasr department ma orekma la u ahkahlwemyeyuck ten inge:

- (1) Department luhn Administration ac Finance
  - (a) Division luhn Personnel ac Employment Services
  - (b) Division luhn Finance
  - (c) Division luhn Budget, Statistics ac Overseas Development Assistance
- (2) Department luhn Education
  - (a) Division luhn Curriculum ac Instructional Services
  - (b) Division luhn Supplemental Programs
  - (c) Division luhn Facilities, Community Affairs ac Support Services.

- (3) Department luhn Health Services
  - (a) The Division of Curative Services
  - (b) The Division of Preventive Services
  - (c) The Division of Administrative Services
- (4) Department luhn Transportation ac Infrastructuhre
  - (a) Division luhn Infrastructuhre ac Road Maintenance
  - (b) Division luhn Design ac Engineering
- (5) Department luhn Resources ac Economic Affairs
  - (a) Division luhn Trade ac Investment
  - (b) Division luhn Agriculture ac Land Management
  - (c) Division luhn Fisheries ac Marine Resources
  - (d) Division luhn Economic Planning
- (6) Office luhn Attorney General
  - (a) Division luhn Public Safety
  - (b) Division luhn Law

Section 5.202. Kuh ac orekma luhn department yohk. In weacng kuhtwena kuh ac orekma oreklac ke masap, director se luhn department yohk se ma kunacl Governor nuhke srihkarak luhn kuh luhn department ac orekma akihlenyuck ke subsection ten inge. Governor el kuh in sang kuhtuh kuh ac orekma luhn Executive nuhsin director fal nuhke liye lal.

- (1) Department luhn Administration ac Finance
  - (a) sang budget ac nguhsr nuhke grant advicei Executive ac nuhsin kuhtwena ip ke Government ke sapkinyuck sel Governor;
  - (b) ahkolah budget nuhke year se ac kuhtwena nguhsr nuhke appropriations;
  - (c) liyacacng statistics luhn State, ac pa an liyacacng records luhn Government ke isus, misac, maruht ac kuhtwena records luhn Government eneneyuck in ahkweyuck nuhke statistics;
  - (d) oracni money ac fohlohkihnyacn molin ma;
  - (e) orekma ke financial management system luhn Governmnet;
  - (f) orekma ke Public Service System in fal wi Title 18 nuhke Masap luhn Acn Kosrae;
  - (g) liyacacng ohiyacn orekma ke private sector;
  - (h) sang fwahkack nuhsin public ke policies luhn Executive;
  - (i) sang report luhn JEMCO, OIA ac OCM nuh sin State department ac office fal nuhkac an;
- (2) Department luhn Education

- (a) oraclah karihngihnyacn mwe lutlut ac orekma nuh sin lutlut ke elementary ac secondary, lohacng in wo nuhsin tuhlihk suhkahpahs;
  - (b) orek training ac evaluation nuhsin mwet luti;
  - (c) oracla ohiyac fal nuhke mwe luti;
  - (d) sang counseling nuhke orekma nuhsin tuhlihk lutlut; ac
  - (e) karihngihn tuhlihk fuhsr, mwet mahtuh ac ma luhn muhtacn, program, karihngihn ac ahkyohkye ohiyac mahtuh kuht eis.
- (3) Department luhn Health Services
- (a) oruh kewana kuhnohkohn luhn public health program, wi ono ac kuhnohkohn nuhke wihs;
  - (b) oruh ac nahwuh hospital luhn State ac an in ono sahyac; ac
  - (c) liyacacng ohiyac ke nwacsnwacs.
- (4) Department luhn Transportation ac Infrastructuhre
- (a) oraclah inkacnek luhlahp u in raunweack tuhka se inge;
  - (b) oraclah inkacnek luhlahp ac in mutacwacack Innem som nuh Okat ;
  - (c) karihngihn inkacnek luhlahp, liyacacng nahweyiac ac ahkolah karihngihnyac;
  - (d) oracla, design nuhkac, kotaiyac molo fal nuhkac, ac oruh inspection nuhke project luhn public; ac
  - (e) liyacacng lohm ac mwe orekma luhn Government.
- (5) Department luhn Resources ac Economic Affairs:
- (a) ahkyohkye muhsahlah ac nahweyuck nuh sin private sector business ac liyacacng foreign investment;
  - (b) ahkyohkye oraclah, kuhkwaclac ac karihngihnyacn kuhkackuhnlah luhn ma oreklac ke State ac inkof u;
  - (c) kahsrh mwet nuhke ahkyohkyelah luhn agricultuhre ac forestry in oraclah ohiyac tiac kuhnausten;
  - (d) karihngihn, liyacacng, ac ahkyohkye kahsrpacn inkof u;
  - (e) ahkyohkye consumer awareness program ac oraclah businesses wi fwahkyacn ma ke masap nuhke molin ma ac regulation;
  - (f) srihkeyac kewa acn luhn State ac acn luhn mwet ac karihngihn orekmakihnyacn acn state karihngihn ma suhmuhslah ke roster ke kewa ipin acn luhn State.
  - (g) orekma in oacna Registrar luhn Acn; ac
  - (h) ahkfahsrye lease luhn Government, easement, inseselac inmahsrlo, ac srihngiyac acn in muhta nuhke srihpac luhn acn luhn State in fal nuhke Chapter 5 ke Title 11 ke Code se inge.
  - (j) karihngihn ma motkoeyuck nuhke economy, nwacnwack kena luhn Government nuhke kewana Economic Development Plan.

- (6) Office luhn Attorney General
  - (a) karihngihn lainyacnn masap luhn State, sang karihngihnyac nuhsin department in oruh nuhnuhkuh nuhkac;
  - (b) liyacacng Government in orekma fal nuhke masap;
  - (c) sang legal advice ac ahol Executive, wi oracni sowemoul ac money;
  - (d) sang legal advice ac ahol kuhtwena sroasrihk luhn Government ke srihsrihsr lal Governor; ac
  - (e) karihngihn orekmakihnyacn inkacnek u ke mwe kahsruhsr.
  - (f) srihsrngihyac mwet karihngihn masap (deputy) ituhkyang kuh la in karihngihn masap fal nuke mwe srihkaskrak fal (minimum qualifications) el akiyac.

Section 5.203. Mwet karihngihn department ke pacl fototo, acting director.

- (1) Mwet se tiac kuh in oasr se tittle sacn, kuh oruh orekma ac kuh luhn director se ke department se tiac ahkfalye masap, sahyac efin:
  - (a) Efin wal luhn director sewacngihn ke puhsren masap, Governor el kuh in srihsrngiyacmwet se in pa mwet karihngihn department sacn ke pacl fototo suc ac oruh orekma ac kuh luhn director se nuhke puhlan pacl se in tiac ahluhkwelah lwen onngoul met liki el nwacklah alallah sacn.
  - (b) Efin director se el wacngihn ke orekma lal an in oacna puhsren masap, director sacn kuh in srihsrngiyac wi inseselac lal Governor mwet se ke department kuh ohfus se in sruokyac orekma an in pa acting director u.
- (2) Sahyacn sub-part (a) ac (b) ke subsection 1, wacngihn mwet se Governor elac sruhkack nuhke wal luhn directorac kuh in orekma oacna interim department se ma el sruhkyuck nuhkac ma srack oasr yurin Legislature.
- (3) Nuhke srihpen luhn Section se, directorship se nacaknack position luhn Chief luhn Police.

Section 5.204. Sifac luhn Police. Governor el sruhkack, ac, tahfwelah inseselac luhn Legislature ke resolution, srihsrngiyac chief luhn Police.

Section 5.205. Ip luhn Broadcast. Ip luhn Broadcast sifacna ac ahkfahsryeyuck sahyacn Executive.

Section 5.206. Department luhn Transportation ac Infrastructuhre. In oakiyac ma yohk srihpac luhn Department luhn Transportation ac Infrastructuhre sang srihpah yohk nuhke salkweyacn tari la ke ma kunac oakiyucki lin Section 5.202(4)(b), in oraclah report la ke ma oreklac nuh sin Sroasr Masap, ac ukoe schedule nuhke orekma oakiyucki ke monitoring authority se. Efin tiac ahkfahsryeyuck schedule in orekma an, sang srihpac tilokihn an lin report ke mahlwem se ma schedule in orekma tiac ahkfahsryeyuck an.

Section 5.207. Arthur P. Sigrah Memorial Hospital. Lohm in Ono luhn Acn Kosrae u enenuh in etweyuck muh pa Arthur P. Sigrah Memorial Hospital.

Section 5.208. Infrastructuhre Planning ac Implementation Committee. Infrastructuhre Planning ac Implementation Committee (IPIC) enenuh in kolyuck sel Lieutenant Governor ac

enenuh in nwenyuckyack sin sifen Department, luo sin Sroasr Masap luhn Acn Kosrae ac mwet sahyac ma srihsrsrihsri sel Governor an.

- (1) In tiac suhpuhs liki week luo met liki ac suhpweyucklac oacna sie muhsah yohk srihpac ahkweyeyucklac nuh sin FSM National Government, IPIC enenuh in sang copy ke nguhsr ahkweyeyucklac an nuh sin Sroasr Masap nuhke liye ac oraclah puhsra kac. Efin Sroasr Masap koflah tuhkweni nuhke session, Standing Committee ke Judiciary ac Government Operation luhn Sroasr Masap enenuh in orekma aholah Sroasr Masap in oraclah puhsra kuh ahkweye nguhsr ahkweyeyuckla sin IPIC an.

Section 5.209 Srihsrsrihsr nu sin mwet karihngin masap nuhke karihngihnyacn Masap. Tukun aetuhilac inmahsrlol Attorney General ac Chief of Police, Attorney General el ac fah srihsrngihyac in ma suhmuhslah, oacna sie mwet karihngihn masap (deputy) ituhkyang kuh la in karihngihn masap oacna ke akwucki ke puhsren ma suhmuhsla ke kunohkohn lal.

- (a) Attorney General el ac fah akiyac mwe srihkasrak fal nu sin oana sie mwet muh ac karihngihn masap, mwe srihkasrak fal (minimum qualifications) inge pa inge.
  - (1) Sie mwet muh ac srihsrihsri ac tuhfah oana sie qualification luhn police officer se;
  - (2) Sie mwet muh ac srihsrihsri ac fah tiac convicted nuhke felony muh puhtatyang nuhke kantweyac sie mwet;
  - (3) Sie mwet muh ac srihsrihsri ac enenuh in oasr experience lal ke karihngihn yacn masap tiac srihk liki yac luo, kuh el ahksahfyelac training lal ke ip luhn karihngihnyacn masap ma ac tuh fal nuhke lie lal Attorney General;
- (b) Mwet se mu srihsrihsri in karihngihn masap ac enenuh in, ke pacl in karihngihn masap luhn State ye kohkoh luhn State police officers in ahksahfyelah pwepuh nuhke kais sie orekma ac el ac enenuh in yorack lin court fin enenweyuck el nuhke orekma sacn.
- (c) Mwet se mu srihsrihsri in karihngin masap (deputy) el tiac state police officers, ac el tiac fal in wi eis benefits muh ituckyang nu sin state police officers, ac el ac fwa tiac pa moliyuck sin state ke orekma el oruh ekin deputy se.
- (d) Ke pacl oasr otwelah luhn president kuh governor nuhke emergency ma puhtatyang nuhke orala sie masap ke pal in ongaiya a in karingin a fosrngakin misla a moul lun mwet nukewa ke sripen lokoalok inmasrlon mwet u ku ongaiya lulap sikyak ku ke sensen ku srola lun meun nu fwin an u kuh natural disaster, mwe srihkasrak fal oreklac akwucki lucng ke subsection (a) inge kuh in tiac ukweyuck.
- (e) Mwet se srihsrngiyucki nuke mwet karihngihn masap (deputy) el srihsrihsr u nuke puhlacn pacl tiac loes liki yac luo (2).

Section 5.210. State fah tiac eis mwacta fin mwet karihngihn masap (deputy) se el tiac ukwe ma akwuck nuh sel kuh orekma ma tiac:

- (a) kohkoh luhn state police officer se
- (b) nguhsr luhn state police officer se; kuh

- (c) Tia fal nuhke kunohkohn luhn mwet karihngihn masap se (deputy). Complain, damage kuh injury nu sin deputy se kuh oana sie mwet sahyac, ma sikyak ke srihpen fahsr sahyacn kunohkohn lal, state fah tiac eis mwacta kac.

### CHAPTER 3. AHOLYAC

Section 5.301. Wacngihn kuh muhnahs luhn Governor. Efin Governor el wacngihn liki State kuh tiac kuh in oruh ac ahkfahsrye kuh ac ma kunacl, el ac fwahk nuh sin Sroasr Masap ke puhsren ma suhmuhslah.

Section 5.302. Muhnahs lal Governor. Ke ituckyacng nuh sin Sroasr Masap ke ma wotlac se singed sel Lieutenant Governor ac inkaiyacn director luhn department luhn Executive lah oasr muhnahs lal Governor ma ac tiac lwela elan oruh kuh ahkfahsrye kuh ac ma kunacl ke office, Lieutenant Governor elac sruok kuh ac ma kuhnacn office lal Governor an ke acting capacity. Tukun Governor el sang nuh sin Sroasr Masap ke ma suhmuhslah ahkahlwemye lah wacngihn muhnahs yohrohl, el sifil sruokycac kuh ac ma kunacl ke office luhn Governor. Efin inmasrlon ao angaul alkosr ke Governor el sifil fohlohk nuhke office, Lieutenant Governor ac inkaiyacn director ke department luhn Executive sang nuh sin Sroasr Masap ke ma suhmuhslah sign ac ahkahlwemyeyuck lah muhnahs lal Governor an srackna oasr, Sroasr Masap tuhkwani ke meeting elyah pahng sel Speaker inmasrlon ao angaul alkosr ke me ahkahlwem se tok an in otwelah ke srihpac luhn muhnahs sacn. Efin inmasrlon lwen singucul luu tukun eisyacn ahkahlwem se tok an, Sroasr Masap sulaclah ke luu tahfuh tolu sulaclah luhn Senators lah muhnahs sacn oasr, Lieutenant Governor el sruok office lal Governor an ke acting capacity. Efin Lieutenant Governor el orekma ke acting Governor tahklac ke lusacn mahlwem ahkosr kuh oracni lusacn mahlwem singucul ke srihpen muhnahs lal Governor an, office sacn vacant ke orekma luhn masap ac Lieutenant Governor elac Governor lac.

Section 5.303. Governor ac Lieutenant Governor tuhkwani wacngihn, tiac kuh ac muhnahs. Efin Governor ac Lieutenant Governor tuhkwani wacngihn ke State, kuh tuhkwani tiac kuh in oruh ac ahkfahsrye kuh ac ma kuhnacn office lal Governor, kuh tuhkwani oasr muhnahs la, Governor elac srihsrngiyac sie director ke deparment ma ac kuh ac oasr yohrohl ma luhn Governorship in oruh kuh ahkfahsrye kuh ac ma kuhnacn Governor se ke acting capacity. Efin Governor el tiac sa in srihsrngiyac director se, Speaker elac oruh srihsrihsr an.

Section 5.304. Tuhkwani wacngihn ke office luhn Governor ac Lieutenant Governor. Efin Governor ac Lieutenant Governor wacngihn kewana ke office, Election Commission pahngon sie sulohsohl elyah an in nwacklah. Ke tuhpanyacn sulohsohl lal Governor an, Speaker el oruh ac ahkfahsrye kuh ac ma kuhnacn office luhn Governor ke acting capacity, ke pacl fototo wacngihn ke siah lal ke Sroasr Masap.

Section 5.305. Wacngihn ke office luhn Lieutenant Governor. Efin wacngihn ke office luhn Lieutenant Governor an sikyack ke tiac loes liki year se luhlah nuhke sahflah term luhn Lieutenant Governor, Governor el sruhwack mwet se an nuhke office luhn Lieutenant Governor ma ac eis office sacn ke srihsrihsr sel Governor tahfweyuckla ke insese oreklac ke inkaiyacn sulaclah luhn Senators. Efin wacngihn se sikyack ke lusacn year se kuh puhs liki luhlah ke sahflah luhn term se, sulohsohl elyah se ac orek in nwacklah.



## CHAPTER 4. EXECUTIVE SERVICE APPEAL BOARD (ITUCKLAC KE STATE LAW 6-131)

## CHAPTER 5. COMPENSATION

Section 5.501. Molin Governor, Lieutenant Governor ac directors. Molin year se luhn Governor pa tausin lohngoul luo alfoko tala (\$22,800.00). Molin year sel luhn Lieutenant Governor pa tausin singucul yuc yucfoko luhmngaul tala (\$19,950.00). Sahyac efin oreklac ke inseselac inmahsrlo nuhke orekma luhn director se ma professional ac kunokon lal professional, , molin year se luhn director luhn department se pa tausin singucul itkosr siofok tala (\$17,100.00) ac director se wacngihn monglac elac eis. Director se elac oruh elacn mwesahs pacl nuhkewa nuhke ma kunacl.

Section 5.502. Itucklac ke State Law 6-131.

Section 5.503. Itucklac ke State Law 6-131.

Section 5.504. Itucklac ke State Law 6-132.

Section 5.505. Itucklac ke State Law 6-132.

Section 5.506. Itucklac ke State Law 6-131.

Section 5.507. Inseselac inmahsrlo luhn Mwet Orekma. Chapter se inge tiac aholah term kuh ma kuhnacn ke inseselac inmahsrlo in orekma ma Government el ma kac ke Masap el oreklac ah. Orekma se ke Executive nwekyucklac ke srihsrihsr kuh ahksasuh yeyucklac tukun Masap u oreklac sang molo nuhkac oacna ma oreklac ke chapter se inge.

Section 5.508. Representation funds. Sahyacn ma ahkahlwemyeyuck inge, in weacng molo oreklac ke chapter se inge, Governor ac Lieutenant Governor lwela in eis fohlohkiynyacn ma sisilac suwohs nuhke ma oreklac ke ma kuhnaclahl nuhke office ke luhpah oreklac nuhke srihpac sacn.

- (1) Fohlohkiynyac tiac lwelah ye Section se inge nuhke molin ma la sifacna kuh sisilac ke politics. Fohlohkiynyac tiac lwelah ye Section se inge efin ma sisilac an kuh in fohlohkiynyuck ke kuhtwena source, weacng kuhtwena source sahyacn me.
- (2) Money kuh in ituckyacng nuh sel Governor kuh Lieutenant Governor efin te tukun mwe ahkpwacye ke luhpah sisilac ac pwepuh ke ma sisilac an ma oreklac ke orekma nuhke ma kuhnacn office. Oacna sie ma kawihl nuhke fohlohkiynyac ma oreklac ke Section se inge ma lac luhn State.
- (3) Director luhn Administration ac Finance enenuh in oraclah report in mahlwem la nuh sin Governor ke ma sisilac ma fohlohkiynyac oreklac ye Section se inge. Governor pa kuh sahflah ke oacna sie akuhkuhin ke fwahk nuhke ma fohlohkiynyuck ye Section se inge ac enenuh in ahkkweye internal rules kuh regulation nuhke ahkfahsryeyacn ma fohlohkiynyuck.
- (4) Ke fiscal year 2008 – 2009 ac year nuhkewa tohkoh ma wacngihn yolyack nuhke budget year se, enenuh in wacngihn oraclah luhn representation fund nuhsin Executive.

## TITLE 6. NUHNUHNCUH

### PART I. MA OREKLAC IN OREKMAKIHNYUCK CHAPTER 1. KUH

#### Section 6.101.Kuh.

- (1) Nuhnukuh oasr kuh la nuhke:
  - (a) sang writs ac kuhtwena ohiyac;
  - (b) oraclah rules ac orders;
  - (c) lwelah bail, insese nuhkac kuh sislah karihngihnyuck nuhkac;
  - (d) oraclah order nuhke oasr luhn witness wi kuh tiac wi pwepuh kac;
  - (e) oraclah order nuhke sisilac luhn mwe ahkuhtweyac;
  - (f) lwelah mwet fal in attorney kuh counselor in orekma ke masap, ac karihngihn kuh eisactlahlah ke srihpac; ac
  - (g) oruh orekma nuhkewa, ma fal nuhke masap kuh rule eneneyuck nuhke nuhke usyacn nuhnukuh.

### CHAPTER 2. MA KARIHNGIHN

Section 6.201.Acn Karihngihnyuck. Nuhnukuh oasr karihngihnyac la nwacnwack kewa State.

Section 6.202.Masap luhn Municipal. Nuhnukuh oasr jurisdiction la nuhke civil kuh criminal sikyack ke masap luhn municipal.

### CHAPTER 3. MWE AHKPWACYE

Section 6.301.Official records. Puk se kuh ma sruhuh ke acount kuh minutes ke ma ahkfahsryeyuck luhn Government, national government, kuh aholyen government se, lwela in orekmakihnyuck in mwe ahkpwacye ke ohiyac se, inseselac se kuh ma sikyack ke sramsram oreklac se kuh srisrilac. Copy se kuh transcript, oreklac kuh sin official ma karinging, ke puk se, record, pwepuh kuh ma suhsuhslah luhn Government, national government, kuh government mwet, pa lwela in orekmakihnyuck in mwe ahkpwacye in oacna ma orekmakihnyuck nuhke ma na pacye kac an.

#### Section 6.302. Suwohs.

- (1) Muhtwacn kiac kuh Mukul tuhma. Nuhnukuh kuh in tiac orekmakihn mwet se in testify lain muhtwacn kiac kuh mukul tuhma ke criminal proceeding se.
- (2) Kuhtwena. Nuhnukuh ke rule kuh in oraclah kuhtwena suwohs.

Section 6.303.Facsin. Nuhnukuh tiac orekmakihn facsin in oraclah otwelah se sahyacn el eis insewowo ke mwe ahkpwacye ke facsin.

### CHAPTER 4. APPEAL

Section 6.401. Pacl. Mwet se oruh appeal ke el faeliyac notice nuhke appeal yurin Nuhnukuh inmahsrlon lwen tolngoul ke el eis notice nuhke ma ituckyacng ke sentence lal kuh

utyak nuhke nuhnuhkuh, order or decree ma ac appeal iyuckan, kuh inmasrlon lusacn pacl loes kuhtuh se oreklac ke rule.

Section 6.402. Tahfonglac. Tahfonglac ke ituckyacng kuh tiac ituckyacng nuhke mwe ahkpwacye, tahfonglac kuh tiac fal nuhke ma oreklac se kuh order, kuh oacna sie ma oreklac kuh tiac ituckyacng sin Nuhnuhkuh, kuh sin u se tiac oreklac ke srihpac ke lwelah luhn srikasrak sasuc se, kuh in itucklac, aholah, kuh sahyacn kihtakatlah luhn nuhnuhkuh kuh order, sahyacn nuhnuhkuh luhn appellate sokwack lah tiac oreklac la an ac tiac fal nuhke ma yohk ke mwe nuhnuhkuh sacn.

Section 6.403. Kuh luhn appellate court

- (1) Appellate court oasr kuh la in ahkkweye, aholah, srwelah, kuh ekuhlah ac office wi srihsrsrihihsr nuhke srikasrak se sasuc kuh utyak luhn nuhnuhkuh, nuhnuhkuh kuh order appeal iyuc kac an.
- (2) Appellate court tiac sraclah sokack luhn Nuhnuhkuh ke ma suwohs sahyacn ma kahlwem se lah suhtuhuh.
- (3) Lin appeal ke criminal proceeding se, appellate court oasr kuh la in srwelah nuhnuhkuh nuhke ma lainyac, ahollah, ahksrihyelah kuh kotaclah ahkfahsryeyacn ma ituckyang lain, kuh order ke srikasrak sasuc se nuhke petition luhn appellant sacn. Ke appeal se luhn Government ke criminal proceeding se appellate court kuh in ekuhllah ma sukoyak anin tiac lain, tuhsruhk kuh in ekuhllah suk se nuhke ma tiac fal ke masap kuh regulation.

Section 6.404. Suwohs nuhke appeal. U se kuh in appeal liki Nuhnuhkuh nuhke appellate court:

- (1) Ke ahksahfyeyucklac nuhnuhkuh se kuh order se;
- (2) Ke ahkkweyeyucklac luhn interlocutory order se, tuhtahflah, aholyuhklac, tiac lwela kuh wacngihnlac luhn injunction se, kuh tiac lwelah in wacngihnlac kuh aholyucklac injunction sacn;
- (3) Ke srihsrsrihsri mwet ac eis interlocutory order se, kuh tiac lwelah order se in sahflahiyac pa eis an kuh in eis step in ahksahyelah srihpac kac an, suc ac ahkfahsrye kuhka se kuh kuhtwena itucklac luhn ma la;
- (4) Ke criminal proceeding, luhn defendant se ke sahflahiyacn nuhnuhkuh se, order kuh sentence, nwacnwack lwelah luhn order kuh tiac lwelah in bail, sisilac kuh aholyucklac probation kuh parole, ac aholyucklac kuh tiac lwelah in aholyuck sentence, ac sahyacn oreklac ke masap;
- (5) Ke criminal proceeding se, sin Government muhkwenah ke Nuhnuhkuh sruokyac masap se kuh regulation se in tiac pacye;
- (6) Ke civil proceeding se, ke nuhnuhkuh se ahkpwacyeye iyac lah order se sacyac tiac kuh in appeal nuhke siyuck ahkoeyucklac se ke masap nuhke ma oasr srihpac yohk se nuhke eklac luhn nuhna ac lah appeal ingena ke order se kuh yohk srihpen sa la in ahksahyeyucklac ke oraclah sacn.

PART II. MA OREKLAC LUHN NUHNUHNCUH  
CHAPTER 11. MA AHKFAHSRYEYUCK

Section 6.1101. Ma ahkfahsryeyuck. Ma ahkfahsryeyuck luhn Nuhnukuh u ikack, sahyacn pacl ma order iyuck sin Nuhnukuh ke srihpac wo.

Section 6.1102. Ahkahlwemyeyacn sahflahiyacn ma wotlac ac ma nuhnkweyuck. Nuhnukuh ac ahkahlwemye sahflah iyacn ma wotlac ac mwe nuhnak ke cases oreklac ye ituckyacng ac ke cases ma oraclah legal precedent sasuc, sahyacn small claims ac criminal cases ma ngihstre guilty plea. Nuhnukuh kuh ke srihpac la sifwacna ahkahlwemye sahflahiyacn ma wotlac se ac mwe nuhnak ke oacna sie srihpac.

Section 6.1103. Seal. Nuhnukuh oasr seal nuhke ahkahlwemyeyacn ma luhn Nuhnukuh.

Section 6.1104. Contempt.

(1) Ke sukok orek nuhke contempt:

(a) Nuhnukuh ac sang nuh sin mwet se ma lainyuck ke civil contempt notice ke ma suhmuhslah ke ma lainyacl ac elacn kuh in defend eluhl. Nuhnukuh kuh in order kaclpous nuh sin mwet se ma sukokyak guilty ke civil contempt nuhke el ukoe order luhn Nuhnukuh kuh molwelah luhpah oreklac sin Nuhnukuh in moli u se ma lainyuck an, kuh kewana;

(b) Nuhnukuh ac sang nuh sin mwet se ma lainyuck ke criminal contempt notice ke ma suhmuhslah ac elacn kuh in defend eluhl. Nuhnukuh tiac kuh is sang sentence ke kaclpous kuh fine in yohk liki \$100, sahyacn el molwela ma ahkahlwemye ke ma suhmuhslah lainyacl, srihkasrak kepublic sa se, ac elacn kuh in topuk witnesses lainyacl, in suk oasr luhn witness, in oasr counsel ac in ikacklah ke bail sacno oraclah nuhke ma lainyacl. Nuhnukuh oraclah charge nuhke contempt, inmahsrton mahlwem tolu, nuhke ma motkoeyuck ke contempt ac tiac chargei mwet se pacl luu nuhke ma motkoeyuck mu contempt sacn. Nuhnukuh kuh in paclsacna sang mwe kalyei contempt se oreklac ke oasr la an.

(2) Mwet se ma tiac insese an kuh in appeal nuhke nuhnukuh nuhke ma tiac insese an. Nuhnukuh kuh in muhtana ke sentence sacn sano appeal. Sanoeyacn sentence nuhke kaclpous ac nuh ahkfahsryeyuck na sahyacn Nuhnukuh otwelah ke ma suhmuhslah ke ma pacye lah oasr la an ac oraclah ma lainyacn nuhnukuh. Mwet se ma tiac insese an ac kuh in appeal lain ma oasr nuhke kaclpous an.

CHAPTER 12. MWET NUHNUHNCUH

Section 6.1201. Ohiyac nuhke usyac. Ohiyac nuhke usyac sin nuhnukuh nwacnwack ke:

(1) Lwemlwem ke Masap luhn Judicial Conduct luhn American Bar Association oreklac ke lwen akihlenyuck Masap u, sahyac nuhke ma oreklac kuh kuhtuh ke rule; ac

- (2) Oacna sie ohiyac oakiyucki ke rule in fal nuhke Masap luhn Judicial Conduct.

Section 6.1202. Insehe luhn Sroasr Masap. Ke Sroasr Masap orekma ke srihsrsrihsr nuhke mwet nuhnuhnuhkuh se, kahs se “lotwela lin masap” kalmeyac pa sie sin:

- (1) Ahksahfyelah ke lutlut ke masap ac practice ke masap masap ke tiac puh liki year kuho ke State; kuh
- (2) Oasr experience la ke tiac puh liki year alkosr, in oraclah, luhngaslah, kahsrihngihn kuh advisei kuh ahol clients ke legal matters.

Section 6.1203. Molo ac ma wo nuhsin nuhnuhnuhkuh se. Molin year se luhn Chief Justice pa tala singucul yuc tausin yuc foko luhmngaul (\$19,950.00). Molin year se luhn Associate Justice se pa tala singucul alkosr tausin luhmngaul (\$18,050.00).

Section 6.1204. Justice pro tempore.

- (1) Nuhnuhnuhkuh ngihstre sin Sroasr Masap mwet se wi qualifications luhn nuhnuhnuhkuh se nuhsin Sroasr Masap in ahkkweye ke resolution luhn Sroasr Masap in lwelah in orekma oacna sie justice pro tempore ke lusacn year se.
- (2) Nuhnuhnuhkuh kuh in srihsrangi muhkwenawet se ahkkweyeyucklac nuhke justice pro tempore in oruh kuh luhn nuhnuhnuhkuh se ke orekma ma nuhnuhnuhkuh se tiac oasr nuhke masap.
- (3) Srihsrsrihsr u orek fal nuhke ohiyac ke ayacol oreklac ke rule.
- (4) Efin justice pro tempore se misac, tilac kuh in orekma, resign, kuh wacngihn liki State ke tiac ma ke orekma luhn nuhnuhnuhkuh ke lusacn mahlwem tolu, kuh term lal an tari, srihsrsrihsr ma oreklac ah ac tuhtahflahna nuhke utyak luhn nuhnuhnuhkuh sahflah se kuh order se ke srihsrsrihsr sacn ac sahflah pacl nuhke filing motion nuhke post-srihkasrak se, kuh nuhke oreklac sahflah motion nuhke post-srihkasrak se. Efin, ke office tukun appeal, mwet sacn pacna kuh in srihsrsrihsr in pa justice pro tempore, elac tahfwelah justice pro tempore ke srihpac sacn.

Section 6.1205. Oraclah sahyac luhn State. Oraclah se luhn Nuhnuhnuhkuh kuh nuhnuhnuhkuh sahyacn State oacpacna oraclah ma oreklac ke State.

Section 6.1206. Representation funds. Sahyacn molo oreklac ke chapter se inge, Chief Justice kuh Associate Justices oasr lwela la in eis molin ma sisilac oreklac ke oraclah luhn orekma la ke office nuhke money ma oreklac nuhke srihpac sacn.

- (1) Fohlohkihnyacn molin ma la sifacna kuh molin ma political tiac kuh in orek ye Section se inge. Fohlohkihnyacn ma ac kuh in fohlohkihnyuck ke kuhtwena source, wi source ke kuhtwena tiac kuh in orek ye Section se inge.
- (2) Kuh in oreklac money nuh sin Chief Justice kuh Associate Justice se efin te oasr mwe ahkpwacye oreklac ke luhpah ke ma sisilac ac lah pwepuh ke ma sisilac oreklac ke oraclah nuhke orekma luhn office. Oan sie ma oasr

nuhke ma ac fohlohkihnyuck ma oreklac ye Section se inge ac ma lac luhn State.

- (3) Director luhn Administration ac Finance enenuh in oraclah report ke mahlwem nuh sin Chief Justice nuhke ma sisilac ma fohlohkihnyuck kac an oreklac ye Section se inge. Chief Justice pa oasr kuh sahflah la nuhke fohsack ke fahk nuhke ma fohlohkihnyuck ye Section se inge ac enenuh in ahkfahsryeyucklac ke internal rules kuh regulation nuhke procedure luhn ma fohlohkihnyuck an.
- (4) Ke fiscal year 2008-2009 ac fiscal year nuhkewa tohkoh an ma budget nuhke year sacn tiac sun yolyack kac, enenuh in tiac ahkfahsryeyuck fund nuhke representation nuh sin Nuhnukuh.

#### CHAPTER 13. STAFF

Section 6.1301. Mwet orekma luhn Nuhnukuh, ohiyacn orekma. Staff luhn Nuhnukuh nwacnwack mwet ma srihsrsrihsri nuhke office ac mwet orekma ke an moliyuck ke masap. Staff enenuh in muhtana ke ohiyacn orekma oreklac ke rule, ma sang ohiyac nuhke professional, courteous and unbiased ke orekma ac ma ahkfahsryeyuck luhn Nuhnukuh. Ohiyac nwacnwack tiac lwelah in orekma kac masap. The Court's staff consists of those persons appointed to officer and employee positions funded by law. The staff adheres to standards of conduct established by rule which assure professional, courteous and unbiased conduct in Court operations and proceedings. The standards include ac prohibition on the practice of law.

Section 6.1302. Kuh luhn Notary public. Mwet nuhnukuh se, ac officer se luhn Nuhnukuh srihsrsrihsri ke ma suhmuhslah sin Nuhnukuh, kuh in ahfahsrye oath kuh ahkweyeyac nuh sin witness, ac kuh in ahkfahsrye kuh luhn notary public se in fal nuhke rule.

Section 6.1303. Police. Ke nguhsr luhn Nuhnukuh, Governor el oruh ohiyac nuhkewa in sang nuhsin mwet orekma luhn Police in kahsrh ke ma ahkfahsryeyuck kuh orekma luhn Nuhnukuh. Ke oasr orekma la nuh sin Nuhnukuh in fal nuhke section se inge, mwet orekma luhn Police enenuhna in ukoe kewa ma luhn Nuhnukuh wi tuhkwani luhn Chief luhn Police.

#### CHAPTER 14. KUHFWEN MWE OREKMA

Section 6.1401. Iwac luhn Nuhnukuh; Kuhfwen mwe orekma. Nuhke luhpah ke enenuh luhn masap ma oasr luhn State, iwen nuhnukuh ma oasr ingena ac mwet orekma ac ohiyac la ma luhn Nuhnukuh in karihngihn. Nuhnukuh kuh in oruh ayacol nuhke lohm kuh kuhfwen mwe orekma nuhsin Exicutive. Ke nguhsr luhn Nuhnukuh, Governor el oruh kewa ohiyac kuh in sang, ke ayacol ke iwac ac kuhfwen mwe orekma, an luh Government ac iwac fal nuhke orekma luhn Nuhnukuh ac fal nuhke usyacn ma suwohs. Ayacol se tiac enenuh insese luhn Sroasr Masap.

#### CHAPTER 15. ORGANIZATION

Section 6.1501. Nuhnukuh ke Acn in pa Nuhnukuh se ten. In fal nuhke Land Court Act ke 2000, Nuhnukuh ke Acn, ma ahkuhtweyucki lin Title 11, Chapter 6, oreklac in pa nuhnukuh se ten lin system luhn Nuhnukuh luhn Acn Kosrae.

#### CHAPTER 16. FEES, MOLIN MA AC FINES

Section 6.1601. Fines; fees. Nuhnahnkuhn suhpaclah ke week nuhkewa nuhsin Office luhn Finance ac Treasury in ituckyacng nuhke Revenue Fund luhn State fines ac fees ituck sin Nuhnahnkuhn, sahyacn fees ituck ke moul orek nuhke decision, opinion, rules, probation fees, kuh kuhtwena pwepuh oreklac sin Nuhnahnkuhn.

Section 6.1602. Fee luhn mwet loh.

- (1) U se ma witness se ahol nuhke ma ahkfahsryeyuck sin Nuhnahnkuhn ma kunac in moli som luhn witness se nuhke ma ahkfahsryeyuck an, efin witness sacn muhta sahyacn State.
- (2) Mwet se ma oasr ekihn witness se ke ma ahkfahsryeyuck luhn Nuhnahn u, oasr kuh lal in eis cent tolu ke mile se nuhke som liki ac fohlohk nuhke an in muhta lal kuh an el oacna orekma se, ma ac fototo nuhke an elac oasr we ekin sie witness, sahyacn el eis mwe wiwac fal tiac moul, kuh eis ma fal oreklac nuhke moliyacn wiwac.
- (3) Efin witness se eis kuhtuh wiwac lal ma wacngihn moliyac sel, el kuh in eis molo luhlah ke fahsr lal an ke molin mile.
- (4) Sahyac ke u se pahnglol an ma ke Government, u se pahnglol an sang ke molin mile ke som fohlohk luhn witness sacn met liki el orekma ke pahng ke witness ac molin fee ke mile nuhke fahsr sahyac met liki fahsr sacn orek an.
- (5) Efin witness se muhta ke ma ahkfahsryeyuck luhn Nuhnahnkuhn an loes liki lwen se ke srihpac ma utucklac el liki ac in muhta lal kuh an in orekma ma kosraclah elan fohlohk nuh we ke lwen nuhke lwen, Nuhnahnkuhn ac otwelah luhpah fal se nuhke mwe kahsrh nuh sin witness sacn in oasr. U pahnglol an sang luhpah sacn nuh sin witness sacn mwet, sahyac efin fal ma oasr yurin witness sacn ma wacngihn ma el sislah kac.
- (6) Tiac ituckyacng molin fee ahkuhtweyucki ke section se inge tiac eislah witness se liki ukweyacn pahng nuh sel an, efin oasr yohrohl elan ukoe. Mwet se kisensiyuckihn oasr luhn luhpac ac ituckyacng fal nuhke section se inge, in sa na sang nuh sin Nuhnahnkuhn nuhke ahkfahsryeyac an.

Section 6.1603. Tiac kuh in molwela fee.

- (1) Efin mwet se fuhlakh la el tiac kuh in moli fee kuh sang security ac la el luhlahlfongin muh el kuh in kuhtanglah ke ma ahkfahsryeyuck ke Nuhnahnkuhn, Nuhnahnkuhn kuh in lwelah muhtwacwacack, prosectuhtion kuh defense ke criminal action, ma ahkfahsryeyuck kuh appeal wacngihn moliyacn fee nuhke usyacn process, witness fee kuh filing fee, kuh ituckyacng luhn security nuhkac. Tukun lwelah luhn Nuhnahnkuhn staff luhn Nuhnahnkuhn ac Police in oraclah ac sang process ac oraclah luhn kuhtwena orekma sahyacn moliyacn fee kuh sang luhn security. Witness u wi in oacna case sahyac.
- (2) Nuhnahnkuhn kuh in sislah oraclah se kuh ma ahkfahsryeyuck kuh oruh kuhtwena oraclah ke sokack se la fwahk se nuhke tiac kuh in moli fee tiac pacye.



- (3) Ke criminal proceeding se, Nuhnukuh kuh in order oraclah ac ituckyacng pahng nuh sin witness tiac mouliyuck fee, efin mwet lainyuck sacn fuhlak ke ine ac address luhn witness ac ma motkweyuck muh ac fwack ac lah fwahk luhn witness sacn ma ac orekmakihnyuck in kahsrwel, lah mwet lainyuck sacn tiac kuh in sifwacna ke muhtwacwacack luhn srihkasrak se an sahyacn witness ac el tiac kuh in moli fee nuhke witness. Efin Nuhnukuh orderi oraclah ac ituckyacng pahng nuhke witness tiac wi molin moliyacn fee nuhkac an, Government pa moli fee luhn witness an.
- (4) Efin Nuhnukuh lwelah u se in muhtwacwacack tiac moulac fee fal nuhke section se inge, molo an ma ke money oreklac nuhke orekma luhn Nuhnukuh.

Section 6.1604. Fees luhn Nuhnukuh. Nuhnukuh ac oraclah rule nuhke ma fileiyuck ac kuhtwena fee.

Section 6.1605. Molin ma. Sahyacn criminal proceeding se, Nuhnukuh kuh in sang fee ac ma sisilac oreklac ke kuhtanglah luhn u se fal nuhke chapter se inge, nuhke process luhn orekma, witness fee, kuh filing fee luhn appeal in wi molin ma lainyacn u se ma kuhf an, sahyac efin Nuhnukuh orderi siena. Nuhnukuh tiac nwacnack fee moulac nuh sin witness suh ma ke u se suk pahng ac liye aholuhl sifwacna kuh ahol kuhtwena mwet ma weluhl kac an. Efin puhs liki u se kuhtanglac kuh kuhf, Nuhnukuh elac oraclah molo ma el liye mu fal an.

### PART III. CIVIL PROCEEDINGS CHAPTER 21. MA AHKFAHSRYEYUCK

Section 6.2101. Wotlac luhn nuhnukuh. Ke fileiyuki ma fal nuhke nguhsr kuh nuhke case ke ma sikyack ke tiac inseselac se, Nuhnukuh kuh in fwahkack suwohs ac kuhtwena ma masap lwelah nuhke u se suk ma sikyack kac, lah ac kuh kuh tiac oasr kahsrul kuh kuh in oasr. Ma sikyack an oasr kuh ac oraclah la nuhke sahflahiyacn nuhnukuh kuh ma wotlac se ac kuh in liyeyuck ohingacn. Nuhnukuh kuh in lwelah kuhtwena ma fal kuh fal in kahsrul in fal nuhke ma sikyack ke nuhnukuh tukun notice fal ac lohngyuck lain u tiac wo akihlenyac ma oasr suwohs la ma nuhnukuh otwelah tari.

### CHAPTER 22. INSESELAC

Section 6.2201. Inseselac. Ke nguhsr luhn u se nuhke amacilac ke civil case se sahyacn kuhnanuclac, sah, kuh nuht, Nuhnukuh kuh in srihkasrak in oraclah inseselac nuhke amacilac ac nuhke sahflahiyacn kuh in invitei u se sahyac nuhke amacilac se in tulac ye muhtuhn Nuhnukuh nuhkese. Efin u an kewa tuhkuh ke inseselac se nuhke amacilac sacn, Nuhnukuh ac sang inseselac sacn nuhke ma suhmuhslah, ma ke sign tari sin u an kewa, oasr kuh ac suwohs la nuhke ma wotlac se.

### CHAPTER 23. KARIHNGIHNYACN MWET SE AC AHKFAHSRYEYAC

Section 6.2301. Karihngihnyac. Sahyacn ma ituckyacng lin Section 6.2303, Nuhnukuh orekma ke oraclah lalos nuhke civil case fin na acn in muhta luhn mwet se kuh sukokyak ke State, lah Nuhnukuh pahnglol nuhkac kuh el sifwacna tuhkuh nuhkac.

Section 6.2302. Karihngihnyacn oruh luhn mwet sac se. Mwet se, lah el mwet sac se kuh mwet muhta ke State, ma sifwana kuh ke agent lal oraclah mukuikui se ke section se inge, sifwacna isaclwacng kuh mwet se aholyacl nuh ke karihngihnyuck luhn Nuhnukuh ke srihpac sikyack ke mukuikui ke:

- (1) Orek business ke State;
- (2) Orekmakihn mwe kahsrus ke State;
- (3) Orekmakihn oak kuh oaksohk ke mea, inkof, kuh yen engyeng u;
- (4) Orekmakihn ohiyac suhlallacl ke State;
- (5) Inseselac inmahsrlo in akngalye mwet se, ma kuh mwe sensen ke State ke pacl se ma orek inseselac inmahsrlo sacn;
- (6) Ma luhn mwet, orekmakihn kuh eislah la ma ma oasr ke State;
- (7) Utyak nuhke mail kuh kuhtwena, nuhke fwahk se kuh motkweyacn inseselac inmahsrlo nuh sin mwet ke State se in oruh kewa kuh kuhtuhna sin u luo an ke State;
- (8) Oruh orekma ke State in pa director, manager, trustee kuh kuhtwena orekma ke office luhn corporation se oreklac ke masap luhn State kuh oasr an in orekma la ke State;
- (9) Oruh orekma in pa executor kuh administrator ke an ke State;
- (10) Kantweyac mwet se kuh ma se luhn mwet ke State, sikyack ke orekma tiac orek sahyacn State, ke pacl se kanteyucki an,:
  - (a) el orekma ke sukok kuh kuhka ke State;
  - (b) mwe mongo, kuhfwen ma, kuh ma oreklac, orekmakihnyuck, kuh oreklac sel oacna sie an orekmakihn kuh kang ke State;
- (11) Moul in siacyacn se ke State sahyacn tukun el som liki State, nuhke enenuh se sel in moli alimony, child support kuh nuhke suwohs luhn ma lal, efin sie sin siacnyacn sacn srackna muhta efin State; kuh
- (12) Oasr tuhkwani la nuhke sexual intercourse ke State in sikyack ke isuslahc luhn sie tuhlihk.

Mwe se ma usack u kuh in sang muhkwen srihpac sikyack ke oraclah se kuh tahfonglac se sikyack ke section se inge ke oraclah se ma karihngihnyac kewa oasr ke section se inge.

Section 6.2303. Srihsrsrihsr nuh sin mwet se. Nuhnukuh kuh in srihsrngiyacmwet se ma el liye fal in ahkfahsrye kuh oruh ohiyac se, sahyacn mwet srihk liki year singucul alkosr ke matwacn se tiac kuh in oruh ohiyac sacn. Nuhnukuh tiac kuh in pahtok mwet se in oruh kuh ahkfahsrye ohiyac se. Ke insese oreklac nuhke ohiyac se, mwet se srihsrngiyucki in oruh kuh ahkfahsrye ohiyac se, ma kunacl in oruh orekma kuh ahkfahsryeyac in fal nuhke masap. Nuhnukuh orekmakihn siena srihsrsrihsr in kuh in save pacl kuh ma ac sisilac.

Section 6.2304. Orekma kuh ma ahkfahsryeyuck. Mwet orekma se ma ituckyang ma kunac ke masap nuhke orekma kuh ahkfahsrye kuh mwet se ma insese in ma kunac pa orekma

kuh ahkfahsrye in oruh kuh ahkfahsrye sahyacn kohsrlah elan tiac oruh ke ohiyac el tiac kuh in karihngihn.

Section 6.2305. Fohlohk luhn orekma kuh ma ahkfahsryeyucklac. Police officer se el ahkkweye ac mwet se an ahkkahlwemye ke fuhlahk kuh ahkkweyela ke ma ahkweyeyucklac kac kuh ituckyacng nuhke ohiyac ituckyacng nuh sel in ahkfahsrye kuh oruh ke srihpac ac pacl in ahkfahsryeyuck kuh orek kuh srihpac pwacnwacng in tiac ahkfahsryeyucklac kuh oreklac an. Mwet uhs an fohlohkuhlah ohiyac ahkweyeyucklac an wi ahkkahlwemye fee ac ma sisilac nuhkac, tiac paht nuh sin Nuhnukuh, tiac paht liki lwen ahkkahlwemyeyuck sin Nuhnukuh.

Section 6.2306. Fees.

- (1) Ke rule Nuhnukuh oraclah fee nuhke orekma ke ohiyac se.
- (2) Police eis ma fal ac fal nuhke ma sisilac, nwacnwack karihngihnyacn ma itucklac ke ma wi kuh moliyuck ke ahkfahsryeyac. Mwe karihngih kuh mwet liyacacng se kuh in eis tiac yohk liki tala se nuhke ao singucul luo el orekma.

Section 6.2307. Molin orekma. Sahyac ke ohiyac se ma aholyacn Government kuh fal nuhke Section 6.1603, police officer se, kuh mwet srihsrsrihsri in oruh kuh ahkfahsrye ohiyac, kuh in eis moliyacn fee ac luhpac sisilac kuh sang fal karihngihnyac met liki oreklac kuh ahkfahsryeyucklac ohiyac se.

Section 6.2308. Ohiyac nuhke money sruokyucki. Police officer se, kuh mwet srihsrsrihsri in oruh kuh ahkfahsrye ohiyac se, kuh in sruokyac lal sifwana fee ma oreklac ke chapter se inge, efin el tiac orekma luhn Government ke el oruh orekma sacn. Efin el mwet orekma luhn Government, el supwacnah ke mahlwem nuh yurin Office luhn Finance ac Treasury in ituckyacng nuhke Revenue Fund luhn State fee ma orekeni ke orekma kuh forfor nuhke orekma kuh ahkfahsryeyacn ohiyac, srihk nuhke sisilac ma moliyucklac ac el sifwacna sislah ke forfor orek ke orekma lal.

Section 6.2309. Orekma la sifacna sahyacn State. Orekma ke ohiyac nuh sin mwet se ma karihngihnyuck sin Nuhnukuh ac fal nuhke orekma lal nuhsin mwet se sahyacn State ac oacpacna suwohs kuh ma oreklac ke State.

Orekma nuh ke pahng se ma nuhke ohiyac ke orekma ke State sin officer se kuh mwet se oasr lwela nuh se in oruh orekma nuhke pahng karihngihnyuck sikyack ke an. Mwet uhs sacn file iyac affidavit se yurin Nuhnukuh wi pacl, ohiyac ac an orek we an. Nuhnukuh kuh in orekmakihn affidavit sacn kuh kuhtwena mwe ahkpwacye in sulacnah lah fal oruh sacn.

Section 6.2310. Tiac Ahkfalyelah. Nuhnukuh oruh nuhke ma tiac ahkfalyeyuck ac fin sahflah lwen tolngoul tukun orekma se. Nuhnukuh ac sraclah nuhnukuh ke ma tiac ahkfalyeyuck tukun orekma sahyacn State, ke pacl na liye se ma ac fal pacl nuhkac an ac fal in sriyucklac nuhnukuh ke ma tiac ahkfalyeyuck oreklac tukun ituckyacngna ke State.

Section 6.2311. Kuhtwena ohiyac nuhke oraclah. Chapter se inge tiac sruok kuh oraclah suwohs nuhke usyacn ohiyac ke kuhtwena srihpac oreklac ke masap.

[Section 6.2312. Order nuhke oasr kuh nguhsr.](#) Oraclah nuhke kuhnanuclac, sahfi kuh nuht kuh in karihngihnyuck kuh itucklac molo nuhkac, kuh fwahk nuhkac, kuh oreklac nuhnuhkuh nuhkac, kena nuhke ma oasr kuh ma luhn mwet se ke State, ke oraclah nuhke ohiyac se tiac kuh in oreklac ke State, ac mwet lainyuck an tiac oasr, Nuhnuhkuh kuh in orderi mwet se ma laiuyuck ma wacngihn an in oasr kuh oraclah nguhsr la kena lwen se. Oraclah nuhke order se kuh in:

- (1) Nuh sin mwet se na ma lainyuck ma wacngihn an, ke an sukoyak el we an;
- (2) Nuhke case ke an, nuh sin mwet se kuh mwet la an kuh lainyuck, fin oasr; kuh
- (3) Ke mail, moula postage kac an, ke sie copy ke order nuh sin mwet lainyuck se ma wacngihn ke address se ma etweyuck saflah an. Efin in sang nuh sin mwet sacn sifwacna tiac kuh, order se ma oreklah ke sie kuh an puhs akihlenyuck ma Nuhnuhkuh kuh in srihsrngi nuhke lusacn pacl tiac fototo liki week luo.

[Section 6.2313. Ohiyac nuh sin mwet lainyuck ma wacngihn.](#) Efin mwet lainyuck wacngihn se tiac oasr kuh nguhsr in fal nuhke pacl lwelah u, Nuhnuhkuh kuh in fahsr oacna oraclah nuh sin mwet lainyuck se ma oreklac efin State. Nuh sin mwet laiuyuck se ma wacngihn u, ma wotlac ma na nuhke ma kuh srihlac ma pa srihpac luhn oraclah sacn.

[Section 6.2314. Srisrilac luhn nuhnuhkuh.](#) Sahyacn decree nuhke kuhnanuclac, sahfi kuh nuht, efin mwet lainyuck se ma tiac eis mwe fwahk nuh sel ke oraclah se oreklac oasr ke lusacn year se tukun nuhnuhkuh sahflah kac an, Nuhnuhkuh srwela nuhnuhkuh ac lwelah nuh sin mwet lainyuck sacn in nguhsr nuhke mouliyac ma oreklac sin Nuhnuhkuh.

#### CHAPTER 24. NUHNUHNUH AC AHKFAHSRYEYAC

[Section 6.2401. Kap.](#) Nuhnuhkuh nuhke moul ke money orek kap nuhkac ke percent yuc ke year se ke lwen se ma oreklac an.

[Section 6.2402. Nuhnuhkuh orek ke an.](#) Tukun:

- (1) Pacl nuhke appeal an tari tiac file iyucki mwe fwahkwack nuhke appeal;
- (2) Appeal se ahkfahsryeyucklac; kuh
- (3) Oreklac se nuhke order lah appeal se tiac muhta ke nuhnuhkuh sacn.

Nuhnuhkuh ahkfahsryeyuck nuhke ahkkahlwemyeyacn State pacl nuhkwea sang fuhlwelah kuh uslah ahkkahlwemyeyacn an in fal nuhke nuhnuhkuh sacn, ke oreklac record nuhke copy ke nuhnuhkuh sacn in fal nuhke Section 11.619.

[Section 6.2403. Nuhnuhkuh sahyac.](#) Tukun sahflah luhn pacl nuhke appeal ma tiac file iyucki ahkkahlwemyeyacn appeal kac an, ma wotlah ke appeal se kuh oreklac ke order lah appeal se tiac kuh in muhta nuhke nuhnuhkuh, Nuhnuhkuh kuh in karihngihn nuhnuhkuh tiac orek ke money kuh ma wotac ke ahkkahlwemyeyacn an ke lainyacn ma ahkfahsryeyuck, efin karihngihnyac ac pa fal in kosraclah musahlah tiac kuh in ahkwoyeyuck kuh ma musahlah puhs nuhke ma luhn u se ma kuhtanglah ac pa nuhnuhkuh oasr kac.

Section 6.2404. Kuhtwena ohiyac nuhke karihngihnyac. Karihngihnyuck nuhke nuhnuhkuh tuhkuh ke srihsrsrihsr luhn Nuhnuhkuh nuhke mwet eis, ke tuhlokihnyucki ac ahkfahsryeyacn ma la in fal nuhke order luhn Nuhnuhkuh, ke civil action ke nuhnuhkuh, kuh ke kuhtwena ma oasr ke common law.

Section 6.2405. Ma ituckyacng nuhke writ.

- (1) Nuhnuhkuh kuh in oraclah ma in ituckyacng nuhke writ nuhke ma akihlenyuck, ke mwet suk nuhnuhkuh sacn oraclah fwahk la ye fuhlakh. Writ se lwelah ac orderi police officer se kuh sie pacna mwet in sruokyac ac karihngihn inkaiyacn ma luhn mwet se ma lainyac ma writ oreklac ma ac ahkinseowoye mwet suk nuhnuhkuh nuhke sukok oreklac ke oraclah se, ma kap kac ac moliyac. Ma karihngihnyuck an tiac tuhtahflah nuhke ma luhn mwet se ma wacngihn liki ma karihngihnyuck kuh kain in ma luhn mwet sacn ma Nuhnuhkuh ahkkahlwemye ke writ sacn.
- (2) Misac nuh sin mwet lainyucksacn pa ma nuhke karingihnyuck ke order luhn Nuhnuhkuh sahyacn salary kuh wages ma Nuhnuhkuh sokack muh fal in kahsruh mwet lainyuck sacn kuh mwet el karihngihn an.

Section 6.2406. Fuhlwelah kuh ayacolac. Ke nguhsr luhn u se kuh ke mukuhilac la sifacna, Nuhnuhkuh kuh in oraclah kuh aholah order se nuhke fuhlwelah luhn ma la liki karihngihnyuck kuh kuhkwaclac la ke fihsracsr in muhsahlah kuh ke nguhsr luhn mwet la ma sacn, ac in karihngihn fahs luhn kuhka sacn.

Section 6.2407. Ahkfahsryeyacn Writ. Ke nguhsr luhn u se ma eis molin money ke civil judgment se, Nuhnuhkuh ac oraclah ahkfahsryeyacn writ lain ma luhn mwet ke u se lainyac ma nuhnuhkuh oraclah nuhnuhkuh nuh kac an.

Section 6.2408. Ahkfahsryeyacn Levy. Ke ituck ahkfahsryeyacn writ oreklac sin Nuhnuhkuh u, Chief luhn Police, police officer se kuh mwet srihsrsrihsri se levyi kuh oruh Chief luhn Police kuh police officer se in levy, ahkfahsryeyuck ohinge:

- (1) El sap mwet se ma lainyuck suc ahkfahsryeyuck oraclah, molwelah ahkfahsryeyac kuh sruhwack ma fal in pa ahkfahsryeyuck an. Efin mwet se oasr ma la ma sahyacn ma ahkfahsryeyuck tuh luhpah kac an yohklac liki ma sriyucklac an, el kuh in sulaclah kuhtuh ma ke ma luhn mwet sacn ma el luhngse sruokyac ye ma srisrilac an, sa in oraclah sulaclah ke ma etweyuck sin mwet oruh levy an. Efin el tiac sa oraclah sulaclah lal an, na mwet se ma oruh levy sacn ac oraclah levy sacn. Efin mwet se lain ma ahkfahsryeyuck oreklac an in tiac molwelah nohfohn, wi kap kac, molo ac ma sisilac ke levy, mwet se ma oruh levy an sruokyac ma luhn mwet se lainyuck ma oreklac ma ahkfahsryeyuck nuhkac, tiac srisrilac liki ma ahkfahsryeyuck, fal nuhke ma el nuhkuh muh ac kuh in kawuhslah luhpah ahkfahsryeyuck an. Ma se mwet el sruokyac ma luhn mwet sacn ye ma ituckyacng nuhke oraclah ke ma ahkfahsryeyuck ma oreklac u. El kuh in eislah ma lal an nuhke sie an safe an, kuh fihliyacmwet se an in karihngihn. Elan oraclah sie list ke ma sruhuh an.

- (2) Tukun sruhuh. Mwet se ma oraclah levy an sang fwahkwack nuh sin public ke kuhka tiac suhpuhs liki lwen itkohsr in sa ke pacl in kuhka an nuh sin chief executive officer luhn municipality ma levy an ac orek we an, ke srihpsrihpyack ma suhmuhsлах ahkkahlwemye ke kuhka an yen ac liyeyuck ke kuh apkuhran nuhke offus ke municipality ma kuhka an ac orek we an, ac ahkkahlwemye nuh sin mwet se lainyuk ke ma ahkfahsryeyuck an, kuh ke ahkkahlwemyeyac nuh sin agent ma oasr ma sruhuh ingacn ke pacl sruokyucki an.
- (3) Sahyac el fin eis molo ke luhpah nuhke nuhnuhnuh kuh wi kap ac molo ac ma sisilac ke levy an, mwet se ma oruh levy an ke lwen ac ke an ma oreklac nuhke kuhkwaclac luhn ma sruokyucki nuhke auction nuh sin mwet se ma oraclah yohk emet bid la an. Elac eslah liki ma sruokyucki an in money fal nuhke molo luhlap ke fee ac money sisilac ac moli nuh sin mwet se ma oasr yohroh ma ahkfahsryeyucklac in fal nuhke luhpah luhlah nuhke ma ahkfahsryeyucklac an. Mwet se ma lain ma ahkfahsryeyucklac an eis ma luhlah oreklac ke kuhka tukun ma ituhklac ac moli ma oreklac ke subsection se inge. Mwet se ma oruh levy an fohlohkohndlah writ sacn nuh sin Nuhnuhnuh kuh ac report ke oraclah lal, fwahk ke luhpah sruhuh ac moulac an.
- (4) Ke eisyuck ma sihmlac sain nguhsr sin nuhnuhnuh kuh ke sowemoulla ac nuhnuhnuh kuh ke tiac misacla nuhke kohtlah nuhke kuhka nuhke pacl inseselac se, mwet se ma ahkfahsrye kuhka ye ma ahkfahsryeyuck an, ahkkahlwemye nuh sin public ke kohtlah luhn kuhka nuhke pacl inseselac an ac ke an oreklac nuhke kuhka an. Mwet se ma karihngihn kuhka an sang mwe ahkkahlwemye nuh sin public nuh ke kohtlah nuhke pacl ac an fwack nuhke kuhka sacn.
- (5) Efin tukun muhtwacwacack levy ke ma ahkfahsryeyuck sin mwet eis lwelah nuhkac an tiac ahksahfyelah srihpac sacn, sie pacna mwet eis lwelah nuhkac kuh in ahksahyelah levy, kuhka ac molin mwe orek ma oreklac ke chapter se inge.

Section 6.2409. Orderiyuck in kahsrub nuhnuhnuh kuh.

- (1) Tukun nuhnuhnuh kuh nuhkac an moli ke money ac met liki oreklac kewa ma nuhke nuhnuhkuh sacn, u se kuh in ngihstre sin Nuhnuhnuh kuh nuhke order in kahsrub nuhke nuhnuhnuh kuh. Tukun ahkkahlwemyeyuck nuh sin mwet se sahyac an, Nuhnuhnuh kuh ac oruh sie lohngyuck ke suk nuhke nuhnuhnuh kuh ke sowemoulla ke el kuh in moli ac oraclah ohiyac sa se ma nuhnuhkuh nuhke sowemoul sacn kuh in oraclah ke nuhnuhnuh kuh sacn. Ke oreklac sin Nuhnuhnuh kuh in lwelah nuhnuhnuh kuh sowemoul in sruokyac ma lal ac ma el eis fal in sang ma fal nuhke enenuh luhn muhta lal nuhke nuhnuhnuh kuh ke sowemoul ac mwet el karihngihn an, nacsack ahkfahsryeyacn ma kunacl nuh sin mwet lal an, nuhke ma mwet sowemoul sacn, kuh mwet el karihngihn an eis in fal nuhke mongo, an in muhta kuh orekma enenuh nuhke moul laltal.

- (2) Ke lohngyuck oreklac ke subsection 1, nuhnuhnkweyuck ke sowemoulla pa srihpac liyeyuck ye muhtuhn Nuhnuhnkuh. Nuhnuhnkuh kuh in sang ma ac liyeyuck an nuh sin sifwac se in eis mwe ahkpwacye fal nuhke siyuck oacna ke srihkasrak ke civil action se. Ke lohngyuck ke mwe ahkpwacye kuh ma ituck ke report luhn sifwac se, Nuhnuhnkuh oraclah order ke kahsrh nuhke nuhnuhnkuh in pa ma inseowo nuhke nuhnuhnkuh fal nuhke ma sukokyak an.
- (3) Order se ke kahsrh nuhke nuhnuhnkuh kuh in oraclah nuhke uslah luh assets ke molo oreklac sin Nuhnuhnkuh, nuhke kuhkwaclac luhn assets ac molin ma ahkfahsryeyuck nuh sin nuhnuhnkuh ke misac la, nuhke moul oreklac nuhke kais kuhtuh ke lwen kuh oreklac ke puhlan pacl, kuh ke ohiyacn moul ma Nuhnuhnkuh liye muh fal u.
- (4) Nuhnuhnkuh kuh in ekuhlah order se ke kahsrh nuhke nuhnuhnkuh ke enenuh luhn nuhnuhnkuh ke oacna sie pacl ke nguhsr luhn u se ac ahkkahlwemyeyuck nuh sin u se sahyac an, kuh ke srihsrihsr luhn Nuhnuhnkuh.
- (5) Tukun fileiyucki nguhsr nuhke order ke kahsrh nuhke nuhnuhnkuh nuhke oraclah luhn writ ahkfahsryeyucklac, tiac oreklac sahyacn order ke kahsrh nuhke nuhnuhnkuh kuh ke special order luhn Nuhnuhnkuh ke srihpac kahlwem.
- (6) Efin writ ahkfahsryeyuck se pahtlah in oreklac, nuhnuhnkuh ke misacla kuh in suk nuhke order ke kahsrh nuhke nuhnuhnkuh file iyac writ ahkfahsryeyuck wi nguhsr lal an. Nuhnuhnkuh ke misacla suk nuhke order ke kahsrh nuhke nuhnuhnkuh kuh in ngihsre in muhtana ke ma ahkfahsryeyuck nuhke writ ma Nuhnuhnkuh kuh in lwelah ke terms el liye muh fal u.

Section 6.2410.Ma srisrilac. Ma tahklac inge ma srisrilac liki ma wi ahkfahsryeyuck:

- (1) Ma eneneyuck nuhke kanon lohm, mwe orek mongo ac ahluh, nuknuk, bed, ac ma oreklac nuhke kanon lohm orekmakihnyuck fal nuhke mahlwem ahkosr;
- (2) Kuhfwen mwe orekma, ahluh, mwe orekma luhn ma orahkrahk, ac mwe orekma fal ma ac kahsrh mwet se lainyuck ma ituckyacng kuh ahkfahsryeyuck oreklac in oruh na orekma lal;
- (3) Kena ke an, sahyac lah Nuhnuhnkuh kuh in orderi kuhkwaclac kuh uslah in fal nuhke order ke kahsrh ke nuhnuhnkuh, kena se ma sruokyac ke nuhnuhnkuh ke sowemoulla kena suwohs lal efin Nuhnuhnkuh sokack lah nuhnuhnkuh enenuh ac lah tukun kuhkwaclac kuh uslah la an mwet sowemoul sacn ac oasr an luhlah in kahsrel ac mwet ma eis kahsrh la sel in oacna ke facsin ac masap; ac
- (4) Ma luhn Government.

CHAPTER 25. MA KARIHNGIHNYUCKS



Section 6.2501. Muhtwacwacack ke srihke. Muhtwacwacack luhn srihke se, kuh ma ahkfahsryeyuck se nuhke karihngihnyuck, sikyack kena puhlan pacl ahkkahlwemyeyuck ke chapter se inge, sahyac efin oreklac ke chapter se inge.

Section 6.2502.Kotaiyac. Sahyac efin oreklac ke chapter se inge, kotaiyacn puhlan pacl nuhke ma karihngihnyuck ma ke lwen ma oreklac sikyack srihke sacn.

Section 6.2503. Ma Karihngihnyuck ke year lohngoul.

- (1) Muhtwacwacack luhn ma tahklac sikyack ke lusacn year lohngoul tukun oraclah luhn srihkasrak se se:
  - (a) mukuikui nuhke nuhnuhkuh se; kuh
  - (b) mukuikui se in folokonlah an kuh kena nuhke an.
- (2) Efin oraclah luhn mukuikui se muhtacwacack ke mwet mahtuh somlac kuh mwet mwet luhn mwet se oruh mukuikui se, kuh nuh sin mwet se ma el oruh fwahkla an kac, kotaiyacn lusacn year lohngoul muhtwacwacack ke srihpac luhn srihke an oreklac an.
- (3) Nuhnuhkuh oreklac an motkweyuck muh moullac ac ahkfalyeyucklac ke sahflah luhn year lohngoul an oreklac.

Section 6.2504.Ma Karihngihnyuck ke year luo. Muhtwacwacack luhn ma tahklac mukuikui kac nuhke year luo tukun muhtacwacack luhn srihpac ke mukuikui:

- (1) Mukuikui ke in ahksensen kuh in ahkngalye mwet se, kaclpous ke srihpac tiac pwacye, kuh mukuikui in ahkkoluk;
- (2) Mukuikui lain Chief of Police, police officer kuh mwet ituckyacng lwelah in oruh ohiyac nuhke oruh se kuh sisilac nuhke oraclah luhn orekma oakiyucki nuhsel;
- (3) Mukuikui nuhke malpractice, tahfonglac, kuh tahfonglac luhn physician, surgeon, dentist, medical kuh dental practitioner, kuh medical kuh dental assistant;
- (4) Mukuikui nuhke kantweyac kuh misact oreklac ke oraclah stuhuh kuh soaru, sahyacn ma oreklac ke Chapter 29;
- (5) Mukuikui se sin mwet deposit lain bank se nuhke moul nuhke ma stuhuh kuh kihluckyack ke check, kuh check ma oreklac ke ma stuhuh se kuh lwelah ahkfahsryeyac; kuh
- (6) Mukuikui nuhke wrongful death.

Section 6.2505. Mukuikui ke kuh lain acn luhn mwet. Muhtwacwacack luhn mukuikui ke kuh lain mwet ahkfahsrye ma misac, karihngihn kuh ahol nuhke fulwelah nuhke kuh lain mwet se ma misact kuh an lal sikyack ke lusacn year luo tukun mwet ahkfahsrye, karihngihn kuh ahol eis srihsrsrihsr kuh eis emet ma luhn mwet se ma misac, ma se na ma sikyack mwet an.

[Section 6.2506. Ma karihngihnyuck nuhke year ohnkohsr.](#) Muhtwacwacack luhn mukuikui ma tiac fwack ke Section 6.2503, 6.2504 kuh 6.2505 sikyack ke lusacn year ohnkohsr tukun muhtwacwacack luhn srihpac luhn srihkasrak se se.

[Section 6.2507. Suhkaphahs.](#) Efin mwet se entitle nuhke mukuikui se el srihklac liki year singucul alkosr, tiac wo insifwac, kuh kaclpous ke srihpac luhn mukuikui se sikyack an, muhtwacwacack luhn mukuikui se kuh in sikyack ke lusacn pacl ahkkahlwemyeyuck ke chapter se inge tukun itucklac luhn suhkaphahs lah sacn.

[Section 6.2508. Mutual acount.](#) Ke mukuikui oreklac in folokonlah luhpah luhlah ke ma inseselac ac open acount, kuh ke mukuikui se ma oasr kais kuhtuh moul oreklac, srihpac luhn mukuikui muhtwacwacack ke pacl akihlenyuck ke ma saflah lin acount sacn.

[Section 6.2509. Wacngihn.](#) Efin ke srihpac se nuhke mukuikui muhtwacwacack lain mwet se ma wacngihn ke State, muhtwacwacack luhn mukuikui sacn kuh in sikyack ke lusacn pacl tukun fohlohk luhn mwet sacn nuh ke State. Efin tukun muhtwacwacack luhn mukuikui lain mwet se el som ac muhta sahyacn State, puhlan pacl ahkkahlwemyeyuck ke chapter se inge tiac nwacnwack lwen el wacngihn an.

[Section 6.2510. Mukuikui in kosraclah kuhtasrihk.](#) Efin mwet se ma ac ma kunac ke mukuikui in kosraclah kuhtasrihk oasr luhn mukuikui ke etuh luhn mwet se fal in usack, muhtwacwacack luhn mukuikui se kuh in oasr ke lusacn pacl ahkkahlwemyeyuck ke chapter se inge tukun mwet ac fal sacn sukogyak, kuh fal pacl nuhke sukogyak luhn oasr luhn mukuikui sacn.

[Section 6.2511. Eklac nuhke Inseselac se.](#) Inseselac nuhke puhlan pacl eklac liki pacl ahkkahlwemyeyuck lin chapter se inge wacngihn lwelah nuhkac.

#### CHAPTER 26. MUKUIKUI LAIN GOVERNMENT

##### [Section 6.2601. Mukuikui lain Government](#)

- (1) Mwet se kuh in usack mukuikui tahklac ma lain Government nuhke Nuhnukuh, suh oasr yohroh karihngihnyacn mukuikui sacn:
  - (a) mukuikui nuhke sokwack ke tax luhn State ma motkoeyuck muh oasr tahfonglac kuh tiac fal orekeni la, fahkyacn ma lain orekeni la tiac fahsr ke lwelah, kuh money ma motkoeyuck muh tiac fal orekeni la muh tax luhn State;
  - (b) mukuikui oreklac ke masap, kuh regulation oreklac in fal nuhke masap, nuhke oraclah se kuh nuhke ma inseselac se wi Government, kuh nuhke ma muhsahllah ahkfalyeyucklac kuh tiac ahkfalyeyucklac ke mukuikui sahyacn mukuikui kikiacp se; kuh
  - (c) mukuikui nuhke ma muhsahllah ke money, nuhke kanteyac kuh tuhlacl luhn ma la kuh kanteyac mwet se kuh misac sikyack ke soaru kuh mukuikui tiac pacye kuh tahfonglac luhn mwet orekma luhn Government mukuikui ke orekma luhn office kuh orekma, ye ohiyac luhn Government, efin ma sel sifacna, ac ma nuhsel pa mwe lain an.

(d) mukuikui nuhke mwe kantenyac sikyack ke oraclah se luhn officer se luhn Government, mwet orekma kuh agent mukuikui ye lwelah ma kuhnaus suwohs fwack ke Article II ke Akwuck Fuhlwact.

- (2) Sukokyack luhn mukuikui fwack ke paragraphs (c) ac (d) ke paragraph (1) tiac aluhkwelah tausin siofok tala.

Section 6.2602. Kohkohlah luhn karihngihnyac. Ke oraclah fal nuhke section se inge, karihngihnyuck luhn Nuhnukuh tuhtahflah nuhke muhtwacwacack, ke counterclaim kuh kuhtwena fahk kuh sukok nuhke ip ke Government, kuh u se tuhkwani lain mwet se usaclahlwack, ac ke ip luhn mwet lainyuck se, kuh u se tuhkwani lain Government.

Section 6.2603. Molin ma. Molin nuhnukuh oreklac fal nuhke section se inge ac ma ke money oreklac ke masap.

Section 6.2604. Ma oreklac ke srihpen mukuikui. Mukuikui oreklac ke chapter se inge wo muhkweni efin oraclah luhn mukuikui sikyack tukun Masap u oreklac ah. Oraclah luhn mukuikui sikyack, ac mukuikui se muhtwacwacack fal nuhke masap oasr mwet wo nuhke masap sac.

Section 6.2605. Mukuikui luhn Government. Chapter se inge tiac sruok suwohs luhn Government in usack civil action se.

#### CHAPTER 27. MWET PAIN MOULLAC

##### Section 6.2701. Pain moullac ke mukuikui kikiacp.

- (1) Sikyack luhn mukuikui ke kikiacp tiac ahksrikye ke misac luhn mwet oraclah ohiyac suhfal se kuh kuhtwena mwet ma makuhnac an. U se suk an kuh in usack kuh tahfwelah mukuikui lain ahoyacn mwet se misac se. Nuhnukuh tiac kuh in sang kai, moul nuhke ma muhsallah, kuh mwe lain.
- (2) Ke sikyack luhn mukuikui se muhtwacwacack kena pacl se wi kuh tukun misac luhn mwet oraclah ohiyac suhfal se kuh kuhtwena mwet ma ac ma kunac, efin el misac tiac sikyack pacl kena pacl se wi mukuikui se, muhkihnyucklac, ohiyac kuh ma oraclah sikyack nuhke mukuikui se, kuh efin misac lal an tiac kuhpahs nuhke oraclah stuhuh, muhkihnyucklac, ohiyac kuh ma oraclah ac tuhkuh sikyack ke mukuikui se, u se ma suk an kuh in usack mukuikui lain ahoyacn mwet se ma misac.

##### Section 6.2702. Srisrilac ma lainyacn (Good Samaritan)

- (1) Oacna mwet se, nwacnwack mwet train iyuck ke ono, suh ke luhlhlhlongi wo la oraclah kuh eis fal elyah nuhke medical care, sahyacn moliyuck kuh motkweyac nuhke moliyuck, oasr ke an sikyack acident se kuh elyah se nuh sin mwet se ke acident sacn kuh elyah sacn, enenuh in tiac lainyuck ke oacna sie muhsallah sikyack ke mukuikui luhn mwet se kuh sisilac, sahyacn muhsallah ma ac sikyack sin mwet se ke tiac wok e soaru kuh mukuikui wacngihn srihpac kuh muhkihnyucklac

#### CHAPTER 28. MA ITUCKYACNG NUHKE SRIHPAC SE

Section 6.2801. Suwohs in sang moliyac.

- (1) Sahyac efin oreklac ke chapter se inge, ke mwet luo kuh puhs liki tuhkweni kuh puhslikina ma kunac nuhke mukuikui kikiacp se ke kanteyucki nuh sin mwet se kuh ma luhn mwet se kuh nuhke misac suhfal se, oasr suwohs in oasr moliyac inmahsrloltahl finne pacl sac wacngihn nuhnuhkuh lainyacltahl nohfohn kuh oacna sie seltahl.
- (2) Suwohs nuhke moul ma oasr nuh sin mwet oraclah ohiyac suhfal se suc molwelah yohk liki luhpah ke ip lal ke ma lainuhl, ac ma el eis an tiac kuh in yohk liki luhpah el moli yohk liki luhpan ip lal an. Wacngihn ma kuhnacn mwet oraclah ohiyac suhfal se in oraclah moul yohk liki luhpah lal sifwacna ke nohfohn ma lainyacltahl.
- (3) Wacngihn suwohs in sang molo nuh sin mwet oraclah ohiyac suhfal se suc el oruh in oacyac, ke kena lal, kuh wacngihn srihpac el oraclah kuh oasr oruh lal nuhke kantweyac kuh misac suhfal se.
- (4) Mwet oraclah ohiyac suhfal se suh utyak nuhke ma inseselac nuhke sukoc se tiac kuh in suk moul sin sie pacna mwet oraclah ohiyac suhfal se suh ma lainyuck ke kantweyac kuh misac suhfal se tiac itucklac ke ma inseselac se ac tiac kuh in suk nuhke luhpah ke ma inseselac se ma ac yohk liki ma fal
- (5) Mwet karihngihn molin lainyac, suc ke moliyac sislah nohfohn kuh kuhtuh ip ke ma lianyacn mwet oraclah ohiyac suhfal se se ac pwacnwacng sislah nohfohn ma kunacl in pa mwet karihngihn an, pa aholyuck nuhke suwohs luhn mwet oraclah ohiyac suhfal se se in moli nuhke luhpah el molwelah yohk liki luhpah ke ip lal ke ma lainyacl. Subsection se inge tiac sruok kuh kuhnahoslah suwohs nuhke mwet aholyacl sikyack ke sie pacna ohiyac.
- (6) Chapter se inge tiac kuhnahoslah suwohs nuhke karihngihnyuck ye oasr luhn masap. Ke mwet oraclah ohiyac suhfal se oasr suwohs lal in karihngihnyac ke sie na, suwohs luhn karihngihnyuck nuhke karihngihnyac ac tiac ma sang in moli, ac mwet karihngihnyac wacngihn suwohs in sang molo ke ma kunacl nuhke sie ip ke ma kunacl in karihngihn.
- (7) Chapter se inge enenuh in tiac ituck nuhke kuhnahoslah luhn luhlalhfongi kuh ma kuhnacn mwet se nuhke karihngihnyen ma luhn mwet se sahyac.

Section 6.2802. Ip kunacn mwet se. In otwelah luhpah ke ip luhn mwet oraclah ohiyac suhfal se nohfohn ma kunacl:

- (1) Fototo in sucu laltahl nuhke srihpac ac tiac fal;
- (2) Efin eneneyuck in fal, ma orekeni kuhnacn kuhtuh sin mwet an orekeni in ma se fanna; ac
- (3) Suwohs nuhke ma fal in orekmakihnyuck in sang moli an ac orekmakihnyuck.

Section 6.2803. Karihngihnyac.

- (1) La oasr kuh wacngihn nuhnuhnuhkuh lain mwet oraclah ohiyac suhfal luo kuh puhs liki nuhke kantweyac kuh misac suhfal se, karihngihnyacn ma moliyac kuh in srisrielik mukuikui kac.
- (2) Ke oasr nuhnuhnuhkuh se nuhke mukuikui lain mwet oraclah ohiyac suhfal luo kuh puhs liki nuhke kantweyac se kuh misac suhfal se, karihngihnyacn ma moliyac kuh ke nuhnuhnuhkuh ke mukuikui se ac wi sie sin mwet lainyuck se lain kuhtwena nuhnuhnuhkuh mwet lainyuck, ke mukuikui wi ahkkahlwemyeyac nuh sin kewana u ke mukuikui sacn.
- (3) Efin oasr nuhnuhnuhkuh se nuhke kantweyac kuh misac suhfal lain mwet oraclah ohiyac suhfal se suk moliyac, muhtwacwacack ke mukuikui se sahyac sel in karihngihn moliyac enenuh in oasr ke lusacn year se tukun nuhnuhnuhkuh sacn ahksahyeyucklac ke sahflah luhn pacl in appeal kuh tukun liyeyuck sin appellate.
- (4) Efin wacngihn nuhnuhnuhkuh nuhke kantweyac ac misac suhfal lain mwet oraclah ohiyac suhfal suk moliyac, wacngihn suwohs la in moli sahyacn oasr sie sel:
  - (a) fihliyucklac ke moliyacn ma ac ma kunacl ke masap karihngihn lusacn pacl fal nuhke mwet suk suwohs luhn mukuikui laenuhl ac muhtwacwacack mukuikui in moli ke lusacn year se tukun mouliyac; kuh
  - (b) inseselac ke mukuikui se oasr laenuhl in fihliyucklac ma kanacl ac oasr ke year se tukun inseselac sacn molwela ma kunacl an ac muhtwacwacack ke mukuikui in moliyac.
- (5) Ma sukokyak ke nuhnuhnuhkuh nuhke kantweyucki se kuh misac suhfal lain mwet oraclah ohiyac suhfal se tiac sifacna fuhlwelah mwet oraclah ohiyac suhfal se sahyac liki ma kunacl nuhke kantweyucki kuh misac suhfal sahyacn oasr inseowo ke nuhnuhnuhkuh sacn. Inseowo ke nuhnuhnuhkuh se tiac kuhnahoslah suwohs se in moli.
- (6) Nuhnuhnuhkuh otwelah ma kuhnacn mwet lainyuck ekahsr nuhke lainyaclos nuhke kantweyac kuh misac suhfal oracni mwet lainyuck an in otwelah suwohs laltahl in moli.

Section 6.2804. Fihliyucklac kuh inseselac in tiac sue. Fihliyucklac se kuh inseselac in tiac sue kuh in tiac pahtok nuhnuhnuhkuh se sang luhlalhfongi wo nuh sin mwet se kuh puhs liki ke ma kunac nuhke mukuikui kikiacp se nuhke kantweyac se kuh misac suhfal se:

- (1) Tiac fuhlwelah oacna sie sin mwet oraclah ohiyac suhfal sahyac liki ma kunac nuhke kantweyac kuh misac suhfal sahyacn term nuhkac ma oreklac, tuhsruhk ac kihluckihnyac ma lainyacn sahyac nuhke luhpah ahkkahlwemyeyuck ke fuhlwelah kuh ke inseselac, kuh ke luhpah motkweyuck in molwela, ma se ma yohk an; ac
- (2) Mwet oraclah ohiyac suhfal se fihliyucklac suc eis ke kewa ma kunacl nuhke molo nuh sin mwet oraclah mukuikui kikiacp sahyac.

[Section 6.2805. Ma oreklac met ma ac eklac ke ma ahkfahsryeyuck in pacl inge.](#) Mukuikui se inge tiac oraclah suwohs se kuh ahkfalyelah tuhkweni luhn mwet oraclah ohiyac suhfal se ac ma nuh se pa enenuh luhn chapter se inge, ma ac orekmakihnyuck ke tuhkweni luhn mwet in oraclah ohiyac suhfal se oraclah mukuikui se ma muhtwacwacack met liki lwen ma Masap se muhtwacwacack orekmakihnyuck, ac nwe ke lusac se ma oraclah luhn chapter se inge ac tiac fohlohkihnyuck nuhke ma oreklac mwet tari.

## CHAPTER 29. MUKUIKUI SUHFAL IN PWACNWACNG MISAC

### [Section 6.2901. Mukuikui suhfal in pwacnwacng misac.](#)

- (1) Efin mukuikui suhfal se, soaru, wacngihn la in oraclah misac luhn mwet se ac mwet se ma misac an ac suwohs in oasr ke mukuikui se ac eis ke ma muhsahllah efin misac lal an tiac sikyack, mwet se ma ac ma kunacl efin misac sacn tiac sikyack, kuh mwet ahkfahsrye kuh karihngihn an luhn mwet sacn, ke kuh oasr sel in ahkfahsrye kuh karihngihn, ac ma kunacl nuhke mukuikui ke karihngihnyacn misac sacn.
- (2) Ke mukuikui se lain mwet ahkfahsrye kuh karihngihn moul oreklac ac fal in sang lain an aholyucklac sin mwet karihngihn kuh mwet ahkfahsrye an.
- (3) Ke misac se sikyack ke mukuikui suhfal, soar kuh wacngihn liki Acn ma karihngihn ma masap sang suwohs in karihngihn mukuikui se ac sukyacn mouliyacn mwet misac sacn, Nuhnukuh pa ac mokle mukuikui sacn. Lusen pac lwelah nuhke karihngihnyac orekmakihnyuck nuhke mukuikui orek fal nuhke subsection se inge.

[Section 6.2902. Mukuikui.](#) Mukuikui fal nuhke chapter se inge ac ma nuhke mwet aholyacn mwet misac se, ac ma nuhke ma ac ituckyacng sahyac nuh sin mukul tuhma kuh muhtwacn kiac, tuhlihk nahtuh ac sucu luhn mwet misac sac, ma Nuhnukuh oraclah an.

[Section 6.2903. Ma muhsahllah; ma aholyacn ma insesela nuhkac.](#) Moliyacn mukuikui se in fal nuhke chapter se inge tiac kuh in ahluhkwelah tausin siofok tala oreklac sin Nuhnukuh nuh sin mwet se ma ac eis moliyacn mukuikui se utuckyack nuhke luhpah laltahl ke kantweyucki, ke mwet misac sacn tuhlihk se, ac mwet se usack an pa ninac kuh pahpah tuhman tuhlihk sacn, kuh tuh ke an luhn pahpah se kuh ninac se fal nuhke facsin, nwacnwack ahsor kuh kweok ke wacngihn lac luhn tuhlihk sacn, sahyacn ma ac ahkpwacyeye moliyacn mwe ahkngal sacn. In wi inseselac luhn Nuhnukuh, mwet aholah ke oacna sie pacl kuh in ahkwoyelah wi mwet lainyuck sacn ke luhpan molo nuhkac an.

## CHAPTER 30. MUKUIKUI IN AHKOLUKYE

[Section 6.3001. Srihpacn mukuikui se.](#) Oasr srihpac se fanna nuhke mukuikui ke ma simlac in ahkolukye, kuh lain misalac kuh oraclah luhn ohiyac suhfal se oreklac ke ma suhmuhsla se, oreklac kuh fahk, nuhke ma ma sihmlac ke nespaper, puk, magazine, presentation se nuh sin mwet, tv se kuh radio broadcast kuh orek liyeyuck ke petsac mukuikui. Folokihnyacn mukuikui nwacnwack kewa ma ahkolukyeyucklac nuhke ohiyac suhfal se ahkweok nuh sin mwet suk kahsrub ke oacna sie an. Section se inge tiac srantweack sikyack se ke mukuikui se tiac oasr tari.

Section 6.3002. Bar. Nuhnukuh lain mwet suk kahsrh nuhke ma ac wo nuhke mukuikui nuhke ma muhsalah sikyack ke ma sihmlac se, oreklac kuh fahk ahkkahlwemyeyuck lin Section 6.3001 kosraclah mukuikui nuhke ma muhsalah luhn mwet suk usack lainyacn mwet se pacna ma sukokyak ke ma suhmuhsla se, oreklac kuh fahk.

## CHAPTER 31. NUHT

Section 6.3101. Karihngihnyac. Nuhnukuh kuh in lwelah nuht se in fal nuhke chapter se inge. Mwet tiac ma ke State nuhti tuhlihk in fal na nuhke chapter se inge.

Section 6.3102. Nuht oreklac u. Nuhnukuh kuh in lwelah nuht luhn tuhlihk se nuh sin mwet fal tiac pahyuck se, mwet se pahyuck nuh sin pahpah kuh ninac kiacn tuhlihk sacn, kuh tuhkwenina sin mukul tuhma kuh muhtwacn kiac an. Oraclah se inge kuh in lwelah ekulah luhn inen tuhlihk sacn.

### Section 6.3103 . Srihpac.

- (1) Nuhnukuh tiac kuh in lwelah nuht se sahyacn oacna sie ke ma suhmuhslah insese, kuh ahkkahlwemye nuh sin ninac kuh pahpah moull tuhman tuhlihk sacn ma Nuhnukuh tiac sokack wel kuh tiac kuh in sifacna kuh suc tiac sislah tuhlihk sacn ke lusacn mahlwem ohnkohsr, kuh sahyacn insese luhn tuhlihk se ahlukwelah year singucul luo suc pa srihpen nuht se.
- (2) Nuhnukuh tiac kuh in lwelah nuht se sahyacn tuhlihk se ma pa srihpac luhn nuht an oasr ye muhtuhn nuhnukuh, ac Nuhnukuh inseowo lah nuht sacn ac ma wo nuh sin tuhlihk sacn. Ohiyac nuhke otwelah ma ac wo an nwacwack ma oasr ke State, facsin ac ohiyac orekmakihnyuck in community.
- (3) Nuhnukuh kuh in tiac lwelah nuht se sahyacn ma suwohs kac an ahkkahlwemye lah nuht sacn wo suwohs fahsr la an. Ohiyac ma ac otwelah wo luhn nuht sacn nwacwack year luhn tuhlihk srihsrihk se ma nuhtiyuck an, ac enenuh luhn tuhlihk sacn nuh sin mwet nuhtwel an.
- (4) Efin mwet tiac mwet ke State oruh nguhsr la in nuhti tuhlihk ke State se srihk liki year singucul luo ma mwet oruh suk la an tiac pahyuck nuh sin ninac kuh pahpah tuhman tuhlihk sacn, Nuhnukuh:
  - (a) otwelah, tukun sukok fal la, lah sie sucu luhn tuhlihk sacn lah fototo kuh loes kuhpahsr la an muhta ke State, kuh oacna sie ke State luhngse, kuh, ac fal in nuhti tuhlihk sacn;
  - (b) sang sulacloh nuh sin mwet ke State se in pa mwet se nuhti tuhlihk sacn ke pacl wo;
  - (c) srihsrnyacmwet se an in pa mwet se karihngihn kena luhn tuhlihk se kuh attorney ma ahol tuhlihk sacn;



- (d) tiac oraclah pwepuh sahflah nuhke tuhlihk sacn muhta ke lohm suk in nuhtwel an ke lusacn pacl fal nuh sin Nuhnukuh in otwelah lah an in muhta sacn ac wo; ac
- (e) tiac lwelah nuht sacn sahyacn mwet oruh nguhsr la an muhta ke State tiac suhuhs liki year tolu met liki file iyacn nguhsr sacn.
- (5) Sahyacn enenuh ke subsection 1, Nuhnukuh kuh in lwelah nuht nuh sin tuhlihk tiac isuslahc ke State FSM ac suc ninac ac pahpah tuhma an tiac mwet FSM oraclah lah:
  - (a) Sie sin mwet nuhti tuhlihk sacn mwet FSM ac mwet ke State Kosrae, ac
  - (b) Tuhlihk sacn oasr lwelah nuhke fahsr la nuh Kosrae an; ac
  - (c) Mwet nuhti tuhlihk sacn kuh in sang nuh sin nuhnukuh lah ituhkyacng lwelah in karihngihn tuhlihk sacn ac lah wacngihn lainyacn nuht an sin mwet nahtuh tuhlihk sacn kuh oacna sie government kuh agency ke muhtuhnacl kuh an tuhlihk sacn isuslahc we an.

Section 6.3104. Sikyack luhn Ma Oreklac se.

- (1) Ke ma oreklac se nuhke nuht se ahksahfyeyucklac, tuhlihk nuhtlah sacn ac mwet nuhtwel an oasr seltahl kuhpahsr ke ninac, pahpac ac tuhlihk ac oasr se suwohs, ac ma kunac nuhke kuhpahsr sacn. Ke pacl se nuht sacn oreklac an mwet nahtuh tuhlihk sacn ituhklac ma kuhnacltahl ke ninac ac pahpah laltahl nuh sin tuhlihk sacn, ac wacngihn suwohs la nuh sin tuhlihk sacn. Tuhlihk nuhtlah fal nuhke title se inge oasr suwohs la nuhke usru in oacna mwet nuhtlah in fal nuhke facsin, nuhke srihpac luhn an, ac ke an ma mwet misac sacn muhta we ke pacl se el misac an, nuhke ma lal sifwacna. Ke pacl se wacngihn facsin akihlenyuck in pa suwohs nuhke usru nuh sin tuhlihk nuhtlah, tuhlihk nuht se eis usru luhn mwet nuhtwel in oacna tuhlihk na pacye se nuhtin mwet nuhtwel an, ac kuh pac in eis usru sin ninac ac pahpah tuhmwacl na pacye an ac sucu lal in oacna ke efin el tiac nuhtiyucklac.
- (2) Efin mwet se pahyuck nuh sin pahpah se kuh ninac se kiacn tuhlihk se nuhti tuhlihk sacn, suwohs ac ma kunacl ma oasr mwet inmahsrton pahpah tuhman tuhlihk sacn srwack oasr, tuhpan suwohs oreklac sin, ac ma kunacl ma ituhkyacng, pahpah se kuh ninac se ma nuhti an nuhke srihpac luhn nuht sacn.

Section 6.3105. Ahkweyeyucklac. Efin nuht se oreklac ke facsin ac suwohs la an oasr siyuck kuh fohs, mwet se kuh in file iyac nguhsr la ye fuhlak ke Nuhnukuh nuhke oraclah ahkweye kuhnanuclac, sahf, kuh nuht. Efin, tukun ahkahlwemyeyuck nuh sin mwet ma oasr ac lohngyuck, Nuhnukuh el inseowo kuhnanuclac, sahf, kuh nuht orek an suwohs in fal nuhke facsin, Nuhnukuh ac oraclah ahkweye lal nuhke kuhnanuclac, sahf, ac nuht ac kuh in sang nuhke lwelah lal an ke lwen ma kuhnanuclac, sahf, kuh nuht sacn ahksahfyeyucklac tuhpan lusacn pacl sahflah nuhke appeal sahyacn file iyucki luhn appeal, kuh liye nuhke appeal an.

[Section 6.3106. Facsin.](#) Sahyac efin oreklac inse, chapter se inge tiac sang tuhlokihnyac kuh sruok nuht ma oreklac ke facsin.

## CHAPTER 32. KUHNANUCLAC AND SAHF

### [Section 6.3201. Ma Ahkfahsryeyuck nuhke kuhnanuclac ac sahf.](#)

- (1) Ma ahkfahsryeyuck nuhke kuhnanuclac kuh sahf, muhtwacwacack ke oraclah luhn nguhsr se ma sain ac fuhlahk oreklac kac sin mwet oruh nguhsr an.
- (2) Nguhsr oreklac fal mwe ahkpwacye ahkkahlwemye karihngihnyac ac, ac nuhke ma fal, lwen ac an maruht an oreklac we an sin kewana mwet an, srihpac luhn kuhnanuclac ac sahf, ac pwacyeyiacn lwen ac an ma oreklac we an, efin srihpac an ma ke oruh luhn kais sie, kuh mwe ahkuhtweyac fal ahkkahlwemye wi luhlalhfongi fal nuhke mwe ahkpwacye orekmakihnyuck an, ac fahk nuhke oraclah se mwet etweyuck sin mwet se nuhke kuhnanuclac kuh sahf nuhke maruht se kuh nuhke sahf se nuhkac ke oacna sie karihngihnyac ac ma sikyack ke oraclah sacn, efin oasr etweyac.

[Section 6.3202. Karihngihn; kahsrh; kahsrh nuh sin tuhlihk.](#) Nuhke lwelah kuh tiac lwelah nuhke kuhnanuclac kuh sahf se, Nuhnukuh kuh in oraclah order se nuhke karihngihnyacn tuhlihk srihsrihk se, nuhke kahsrh la an, nuhke kahsrh sin mwet se, ac nuhke oraclah nuhke an ma ma kewana mwet luo an oasr kena la nuhkac, nuhke suk luhn nuhnukuh ac kena se ma ac wo emet nuh sin kewana elyah nuhkac an ac enwenweyuck. Ke mukuikui nuhke kuhnanuclac kuh sahf srack oasr an, Nuhnukuh kuh in oraclah sie temporary order nuhke ma ahkkahlwemyeyuck ke section se inge. Oraclah nuhke karihngihnyac, kuh kahsrh nuh sin tuhlihk srihsrihk se kuh luhn mwet se ac fal in ayacolac sin Nuhnukuh ke nguhsr luhn mwet se ac tuhtahflah ke ahkkahlwemyeyac, ma Nuhnukuh sokwack tuh enenuh nuhnukuh nuh kac.

[Section 6.3203. Sikyack ke Oraclah se.](#) Ke ac ahksahfyeyucklac an, oraclah se nuhke kuhnanuclac kuh sahf fohlohkuhnlah mwet luo an nuhke mwet lolacp luo nuhke maruht ma itucklac inge

[Section 6.3204. Kuhnauclac.](#) Nuhnukuh kuh in sang oraclah in eislac macruht se ke srihpac, oasr ke pacl se macruht an, ma srihpac luhn macruht sacn in tiac pacye ac kuhnanuclac kuh kuh in kuhnanuclah. Nuhnukuhkuh in tiac sang lwelah in tilokihnyac macruht se ma kewana mwet luo an inselac ac ahkpwacyeye ke sifwana tuhkwani muhta tukun ma ahkolukye suwohs luhn macruht sacn ac wacngihnlac, sahyacn kena luhn public suk in kuhnahoslah macruht sacn.

[Section 6.3205. Acn in muhta.](#) Nuhnukuh tiac kuh in sang oraclah lal in kuhnahoslah sahyacn sie sin mwet luo an muhta ke State ke mahlwem tolu met likina fileiyucki luhn nguhsr an.

[Section 6.3206. Suwohsiyacn srihpac sang kuhnahoslah pahyuck se.](#) Ma oreklac tuhlokihnyac pahyuck se in fal nuhke chapter se inge oasr kuh kac.

Section 6.3207.Sahf. Nuhnukuh kuh in sang lwelah nuhke sah f nuhke srihpac inge:

- (1) Elahn kosro.
- (2) Oruh koluk, tiac lohacng kuh ahkmwekihnye sin sie selos nuh sin sie, lah oraclah nuhke ahkweokye mahno, ma oraclah mouh luhn mwet se in fosrnga ac tiac kuh in muhtwengiyuck ac tuhkweni muhta laltahl an tiac akacsruhi.
- (3) Insese in sah f ke lusacn year se.
- (4) Ohiyac luhn sie yohklac orekmakihnyacn mwe sruhi kuh drugs ke year se.
- (5) Sie seltahl ituckyacng kaiyuck nuhse ke kacpous year tolu.
- (6) Sie seltahl welac ke lusacn year tolu kuh puhs liki.
- (7) Sie seltahl weack lepa.
- (8) Fahsrwelihk luhn mwet luo an tahkuhnlah year luo tiac tuhkweni muhta, lah ke insese kuh tiac.
- (9) Kenala tiac lohacng nuh sin mukul tuhma an in sang kahsruf fal nuh sin muhtwacn kiac an ke el kuh in oruh kuh ke el tiac oruh ke srihpen el tiac orekma, soaru kuh kuhtasrihk
- (10) Pahkomuhta ituckyacng nuhke kaiyuck nuh sin mwet se tiac ekuhlah oraclah nuhke sah f oreklac nuhke subsection 5.

Section 6.3208.Acn in muhta la. Nuhnukuh tiac sang lwelah nuhke sah f sahyacn sie sin mwet luo an muhta ke State ke year luo met liki na fileiyucki luhn nguhsr se.

Section 6.3209. Nuhnak muhnahs. Nuhnukuh tiac sang lwelah nuhke sah f efin mwet se ma toasrlah an el inse mislac nuhke srihpac luhn sah f sacn. Ahkpwacyeyacn inse mislac kuh in oreklac ke ahkkahlwemyeyac kuh ke tuhkweni muhta luhn mwet luo an wi etweyac ke ma pacye ac sifil fohlohklac luhn mwet se ma inse mislac nuhke kewana suwohs luhn pahyuck sacn. Inse mislac sacn som nuhke ohiyac se lah mwet se ma eis inse mislacan oruh nuh sin mwet se ma oruh inse mislac la an ke ohiyacn pahyuck wowo. Efin mwet se ma eis inse mislac sacn oraclah kain ohiyac pwacnwaacng sah f kuh oraclah ohiyac suhfal nuhke tuhkweni luhn pahyuck se ac koluk in ahkkahlwemye lah el tiac insese kuh ahkfahsrye ohiyac nuhke inse mislac luhlalfongiyuck an, pwacnwaacng sisilac luhn inse mislac sacn ac ahmoulyeyucyack srihpac luh sah f sacn.

Section 6.3210. Moli kuh wi la in pa mwe kosraclah an. Nuhnukuh tiac kuh in sang lwelah nuhke sah f nuhke elahn kosro ke elahn kosro sacn ma ke fohlohksahk kuh oruh luhn mwet se ma usack an.

## CHAPTER 33. OLWELAH

Section 6.3301.Olwelah.

- (1) Nuhke ma ahkfahsryeyuck fal nuhke chapter se inge, Nuhnukuh sa srihsrngiyac counsel luhn mwet se ma motkweyuck muh wel u. Efin mwet se ma motkweyuck muh wel an tiac kuh in moli counsel lal, Nuhnukuh ac srihsrngiyac public defender in aholuhl, kuh efin public defender tiac

kuh kuh sruhnga aholuhl, srihsrngiyac sie private counsel an moliyuck sin State.

- (2) Tukun lohngyuck an, Nuhnukuh kuh in kaliyac mwet wel se hospital in kahsrub ac karihngihn mwet wel sacn nuhke ma fal nuh sel ac karihngihn public.
- (3) Nuhnukuh orderi sruhuh se kena fahk luhn witness luo kuh puhs liki ma oruh fahk la ke nuhnukuh, in sie seltahl doctor ke ono kuh medical practitioner ituckyacng lwelah in orekma ke ono ke State FSM. Mwet liki el oruh fahk lal an elan sifwacna liye mwet se ma srihpac luhn ma ahkfahsryeyuck ac oraclah ahkpwacyela nuh sin Nuhnukuh lah mwet sacn wel.
- (4) Sahyacn ke Nuhnukuh insese lah kohtlah nuhke ma sikyack se sang ahkkahlwemyeyac ac koluk nuhke kena luhn public kuh ma wo nuh sin mwet mas se, ac tiac orderi sruhuh luhn mwet se nuhke ahkkahlwemyeyac nuh sin muhtacn kuh mukul tuhmacn mwet motkoeyuck muh wel se, kuh sie sin tuhlihk nuhtin ninac kuh pahpah tuhmwacl an, kuh mwet se tok ke suu lal an.
- (5) Ke order iyuck sruhuh se, Nuhnukuh kuh in oraclah order se nuhke kena luhn public ac nuh sin mwet mas sacn nuhke sruhuh luhn mwet mas sacn ac wiwaclah lal nuh lohm ono ah.

Section 6.3302. Olwelah fototo.

- (1) Tukun lohnyuck, Nuhnukuh kuh in sruokyac mwet se in liyeyuck lah oasr mas luhn insifacl. Nuhnukuh orderi sruhuh kena tuhkuhnn mwe fahk ke nuhnukuh sin sie sin doctor kuh medical practitioner lwelah in orekma ke ono ke State, kuh sin nurse se, health aide, kuh nurse aide ma sifacna liye mwet se ma pa srihpac luhn sruhuh ahkfahsryeyuck akihlenyuck ke insese luhn Nuhnukuh lah ma wo nuh sin public kuh kena nuh sin mwet sacn enenuh in sruhuh. Ke pacl fal, Nuhnukuh ke srihkasrak se in karihngihn fahk luhn doctor se kuh medical practitioner se.
- (2) Sruhuh se nuhke liyeyuck kuh in nuh sin mwet se kuh institution ac kena eis mwet mas ac lwelah nuh sin mwet mas kaul se nuhke lusacn pacl se in tiac ahluhkoelah lwen tolngoul, efin orekma luhn doctor kuh medical practitioner pa fal oasr an. Efin orekma an tiac fal in oasr, sruhuh nuhke liyeyuck sacn kuh in sang lwelah mwet mas se in kaul lwen tolngoul tukun liyeyuck sin doctor kuh medical practitioner se. Nuhnukuh in sa sang ahkahlwemye sruhuh nuhke liyeyuck nuh sin Director luhn Department luhn Health Services.

CHAPTER 34. MUKUIKUI SUWOHS NUHKE FIHLFIHLAC LUHN MWET KACLPOUS SE

Section 6.3401. Oraclah luhn nuhnukuh nuhke mukuikui suwohs nuhke fihlfihlac luhn mwet kaclpous se. Nuhnukuh kuh in lwelah oraclah luhn nuhnukuh nuhke mukuikui suwohs nuhke fihlfihlac luhn mwet kaclpous se nuhke nguhsr sin mwet se tiac suwohs sruhuh kuh

kaliyucki el liki suwohs lal ke oacna sie ohiyac, kuh nuh sin mwet se aholyacl, nuhke order se in suk lal nuhke srihpac luhn kaclpous kuh sruhuh lal an.

[Section 6.3402. Nguhsr nuhke oraclah se luhn nuhnuhkuh.](#) Nguhsr nuhke oraclah luhn nuhnuhkuh nuhke mukuikui suwohs nuhke fihlfihlac luhn mwet kaclpous se orek ke ma suhmuhsrah ye fuhlahk sin mwet se ma suk kahrsh nuh kac an, kuh sin mwet se aholyacl, tahkuhnlah kewa ma pacye ke kaclpous kuh sruhuh lal an, ac, efin etweyuck, inen mwet se ma oasr karuhnguhnuhl an, ac kuh nuhke sruhuh kuh kaclpous lal an.

[Section 6.3403. Court staff](#) Mwet orekma luhn Nuhnuhkuh sa sang mwe nguhsr nuhke oraclah luhn nuhnuhkuh nuhke mukuikui suwohs nuhke fihlfihlac luhn mwet kaclpous se nuh sin Nuhnuhkuh in etuh kac.

[Section 6.3404. Ahkkahlwemye srihpac ke order.](#) Inmahsrhon ao lohngoul ahkosr ke el eis nguhsr nuhke oraclah luhn nuhnuhkuh nuhke mukuikui suwohs nuhke fihlfihlac luhn mwet kaclpous se, Nuhnuhkuh oraclah order sang nuh sin mwet se ma motkoeyuck ke nguhsr sacn in karihngihn in oraclah srihpac ac pwacnwacng writ in tiac orek, sahyacn efin sukokyak tuh nguhsr sacn tiac fal in kahrseyuck. Lohngyuck ke order an orek ke inmahsrhon ao lohngoul ahkosr ke oreklac an. Mwet liki kuh ke lohngyuck an mwet se ma Nuhnuhkuh sang order sacn nuh se in topuk ke fahk lal ye fuhlahk ke srihpac na pacye ke kaclpous sacn, ac, sahyacn nguhsr nuhke writ ac top oreklac na ke oraclah luhn masap, mwet se ma Nuhnuhkuh sang order sacn in usack mwet se ma sruhuh an nuhke lohngyuck an, sahyac efin Nuhnuhkuh sulacrah lah ke srihpen mas luhn mwet sacn kuh muhnahs el tiac enenuh in oasr. Mwet se ma oraclah nguhsr an kuh mwet kaclpous sacn, kuh ye fuhlahk tiac insese ke mwe ahkpwacye ke top an, kuh oraclah oacna sie ma nuhke mwe ahkpwacye. Nguhsr sacn, top nuh kac an, ac ma oreklac laenuhltahl kewa an pa srihpacin ekuhlah nuhke fihliyucklac sin Nuhnuhkuh. Efin mwet se ma Nuhnuhkuh sang in topuk an tiac topuk, kuh tiac som nuhke lohngyuck an, Nuhnuhkuh kuh in muhtwacwacack sahyacl.

[Section 6.3405. Ituckyacng kuh tiac lwelah luhn order sin nuhnuhkuh.](#) Ke lohngyuck ke nguhsr nuhke oraclah luhn nuhnuhkuh nuhke mukuikui suwohs nuhke fihlfihlac luhn mwet kaclpous se, Nuhnuhkuh tiac kotwacrah kuh formality otwelah ma suwohs ac tiac insese nuhke writ, kuh lwelah writ ke kuhtuh kuh nohfon, ikacslah mwet se ma kahrsh ke nguhsr sacn utuckuh kuh oraclah order nuhke srihpac ma masap ac nuhnuhkuh enenuh an.

[Section 6.3406. Mwe Ahkpwacye.](#) Nuhnuhkuh kuh in eis mwe ahkpwacye ke fahk kuh ke mwe ahkpwacye, kuh ke kena luhn Nuhnuhkuh, ke fahk ke ma suhmuhsrah ke fuhlahk. Mwet se oasr suwohs la in sang ke ma suhmuhsrah nuh sin mwet se ma oraclah fahk ke ma suhmuhsrah ke fuhlahk kuh in file iyac ma suhmuhsrah top ke fahk la ke fuhlahk. Ma oreklac mwe ahkpwacye, ma oreklac ke ma ahkfahsryeyuck nuhke ma ac sang laenuhl, nguhsr se, kuh mwe kai, ac ma sihmlac ke fahk oreklac ituckyacng ke nguhs oreklac mwet nuhke writ of habeas corpus sin kuh aholyacn mwet sacn pacna kuh in orekmakihnyuck muh mwe ahkpwacye. Nuhnuhkuh eis fahk se ahkkahlwemye top se nuhke order se in sang srihpac nuhke ma ahkfahsryeyuck ke habeas corpus muh ma pacye, efin tiac oreklac kahlwem lainyac, sahyac nuhke Nuhnuhkuh ke mwe ahkpwacye sokwack lah tiac ma pacye.

[Section 6.3407. Appeal.](#) Order sahflah ke ma ahkfahsryeyuck ke habeas corpus pa ac kuh in appeal u. Nuhnukuh kuh in muhtana ke ma oreklac ke order se, kaliyac mwet se ma kacpous, kuh sang sruokyac kuh karihngihn ke bail tuhpan mukuikui ke appeal, kuh sang lah ma sahflah ke order an ac muhtwacwacack tuhpan mukuikui ke appeal kuh tiac tuhpan nuhke pacl in file iyacn mwe ahkkahlwemye appeal an in sahflah.

#### CHAPTER 35. MA LAINYUCK KE INKOF U

[Section 6.3501. Ahkkahlwemyeyacn ma Lainyac.](#) Ke fileiyucki ma simlac in ahkkolukye se, ahkkahlwemyeyacn ituckyacngla ac tulok ma ahkfahsryeyuck ituckyacng nuh sin mwet motkoeyuck ke oak soko an ac mwet se ma motkoeyuck muh sruok ahol nuhkac ke ohiyac oreklac sin Nuhnukuh. Tiac oreklac luhn mwe ahkkahlwem sacn in sun mwet la an tiac kuh in ahkfahsryeyuck efin tuhloki luhn oak soko an ma oreklac ke chapter se inge kuh fal nuhke oraclah luhn sruhuh oreklac sin Nuhnukuh.

#### [Section 6.3502. Fahk.](#)

- (1) Ke oacna sie pacl inmahsrton lwen angaul lihmekohsr tukun itucklac kuh sruhuh oak soko, kuh pacl loes se ma Nuhnukuh lwelah, mwet se usack in sruhuh oak soko an fal nuhke chapter se inge kuh in file ke Nuhnukuh, kena lal nuhke oak soko an. Ke file iyucki fahk nuhkac an, Nuhnukuh ukoe me ahkkahlwemye ma el liye muh fal nuhke nuhnukuh in ahkfahsrye in sang sulaclah kena nuhke oak soko an, ma oasr kac, kano, furnituhre ac kuhfwen mwe orekma, ac otwelah la ac fal in wi ahkkolukyeyuck kuh sruhuh.
- (2) Efin ma lainyac pa mwet se nahtuh an kuh mwet se ma pa ac ma nahtuh lac oak soko an, ac ma kunacl in ahkpwacyeyelah lah ma kuhnanuhlac an oreklac el tiac etuh kuh tiac ma ke soaru lal. Ke el ahkpwacyeyelah wo la ma kuhnanuhlac an el tiac etuh kuh tiac ma ke soaru lal, ac, ac ma kunacl pa luhpah oreklac kuh karihngihnyuck ke ohiyac ac nuhke ma Nuhnukuh otwelah la nuhnukuh enenuh ke ma nuhnukweyuck ituckyacng fal nuhke chapter se inge.

[Section 6.3503. Ma itucklac ac Kuka.](#) Efin Nuhnukuh sokack tuh ac wi mwet se ma oraclah ma suhmuhslah se in lain an, Nuhnukuh lain ac ahkkahlwemye in sruhuh oak soko an wi ma kac an, kano, furnituhre ac kuhfwen mwe orekma, ac orderi kuhkwaclac luhn oak soko an ke auction, kuh orderi oak soko an in sruhuh nuh sin Government mwe orekma la, nuhke ma oreklac Nuhnukuh in otwelah nuhnukuh eneneyuck in karihngihn suwohs oreklac nuhkac fal nuhke Section 6.3502.

[Section 6.3504. Srihpac luhn money oreklac.](#) Srihpac luhn money oreklac ke chapter se inge ac ukoe ma tahklac inge:

- (1) Molin ma sisilac ke ma ahkfahsryeyuck ke sruhuh ac kuhka, wi ma sisilac ke itucklac, karihngihnyuck luhn oak soko an, ac sukyacn kuhkwaclac la an, ac molin nuhnukuh;
- (2) Molin suwohs luhn mwet kac nuhke la Nuhnukuh otwelah muh oasr karuhnguhlyactahl fal nuhke Section 6.3502; ac

(3) Ituckyacng nuhke Revenue Fund Luhn State.

Section 6.3505. Ma Fohlohk. Ke oreklac nuhnuhkuh in wi mwet oraclah lainyac ma okoac oak soko an, kuh mwet se ma ac oasr suwohs la in sa eis nahtuh, Government sa fohlohkuhnwacng nuh sel kewa ma itucklac kuh sruhuh . Efin Nuhnuhkuh otwelah muh fal srihpac nuhke itucklac ac sruhuh la an, mwet se ma oraclah lainyac wacngihn suwohs la nuhke molo, ac mwet se ma oraclah itucklac kuh sruhuh an wacngihn lainyacl nuhke sruhuh sacn.

Section 6.3506. Ma Inseselac. Governor el kuh in ahkwoyelah ma oreklac nuhke sruhuh in fal nuhke chapter se inge ke oacna sie pacl kac kuh ke terms kuh srihpac el liye fal ac wo an. Governor fohlohkuhlah kuh ahkfihsracsrye sruhuh kuh orderi in tui trialiyuck sacn. Governor el tiac kuh in orekmakihn kuh lal in eslah ma ac ituckyacng nuh sin mwet se ma oreklac met liki ma inseselac sahyacn insese luhn mwet sacn.

CHAPTER 36. SRUOKYACN ACN LUHN MWET SIN STATE

Section 6.3601. Ma Sukok nuhke Mukuikui luhn Court. Ke srihsrsrihsr lal Governor, Attorney General el ahkfahsrye mukuikui in eis kena la nuhke an luhn mwet ahol State ke:

- (1) File iyac yurin Nuhnuhkuh lain la oraclah Acn Kosrae in pa mwet se ma suk nuhnuhkuh sacn ac oraclah mwet se ma lainyuck an in pa mwet nuhkewa ma sruok kuh fahk suwohs la nuhke an kuh kena sukok sin State. luhngseFiling with the Court ac complaint naming the State of Kosrae as plaintiff and naming as defendants all interested parties which are all persons holding or claiming legal interest in the land or interest sought by the State. Complaint u nwacnwack ahkuhtweyac se ke kena sukok sin State, sang ahkuhtweyac na pacye nuhke an nuhkac an, srihpac luhn public nuhke kena ma sukok an, ma kahlwem se lah an ac kena nuhkac an ma ac yohk wohiyacc nuhke srihpen orekmakihnyac, ac State otwelah molo fal se nuh sin mwet lainyuck ke kena sukok an.
- (2) File iyac yurin Nuhnuhkuh ke Statement of Compliance ahkahlwemye ukoe luhn State nuhke me eneneyacn Title 11, Section 11.103. Statement of Compliance nwacnwack:
  - (a) Ma ahkuhtweyac ke srihkasrak se luhn State in akihlen ac contacti kewana mwet nuhkac ac luhlalhfongi muh State oasr yohroh tiac etuh kuh tiac contact iyuck luhn mwet nuhkac;
  - (b) Ma ahkuhtweyac ke srihkasrak se luhn State in eis kena nuhke an luhn mwet wi insese luhn mwet nuhkac, wi srihkasrak se in tiac sang ma in ahktoasrye nuh sin mwet nuhkac in motko ke ohiyac laltahl sifacna; ac
  - (c) Sang kewa ma oreklac nuh sin mwet lainyuck sac in fal nuhke Title 11, Section 11.103 ac oacna sie ma ituck sin mwet lainyuck sacn fal nuhke section sacn.
- (3) Suk yurin Nuhnuhkuh nuhke sisilac lin sie acount sahyac ma ac oasr kap kac luhpah oacna luhpah kuh in ituck sin State in pa luhpah ac fal nuh sin mwet lainyuck nuhke kena nuhke an sukok sin State.



Section 6.3602. Ma Ahkfahsryeyuck. Rules ke Civil Procedure luhn Nuhnukuh luhn Acn Kosrae nuhke mukuikui utuckyack ye chapter se inge sahyacn:

- (1) Ma ahkfahsryeyuck an scheduliyuk ke srihpac silahklahk. Sahyac nuhke mukuikui ahkahlwemye siena luhn ohiyac nuhnukuh ma oreklac inmahrln lwen 120 nuhke mukuikui ma file iyucki an.
- (2) Ahkahlwemyeyacn silahklahk luhn srihpac nuhke ma ahkfahsryeyuck ma oreklac ke summons ituckyacng nuh sin kais mwet se lainyuck.
- (3) State kuh in wi mwet lainyuck ke mukuikui se mwet nuhkac an kewa in eslah kena nuhke an sukoc nuhke srihpac se fanna.
- (4) Molin mukuikui se utuckyack ye chapter se inge, nwacnwack molo oreklac sin Nuhnukuh nuhke luhpah oreklac nuhke kena ke an, ma moullac sin State.

Section 6.3603. Srihkasrak .

- (1) Sahyac nuhke mukuikui ahkahlwemye ke siena luhn ohiyac, ma ahkfahsryeyuck ke srihke nuhke mukuikui utuckyack ye chapter se inge ac ma na nuhke ma tahklah inge:
  - (a) Woiyacn acn an ac kena sukoc nuhke orekmahnyac an;
  - (b) Mwet la ma kena nuhkac an sukoc sin State;
  - (c) Luhlahfongi wo luhn State nuhke srihkasrak se in eis insese luhn mwet kena an;
  - (d) Srihkasrak fal se luhn State in wacngihn ma upac nuh sin mwet nuhkac in nuhnukuh ke ohiyac laltahl; ac
  - (e) Fal luhn molin ma orek nuh sin kais mwet se lainyuck nuhke kena luhn an sukoc sin State.
- (2) State ac pa motkoeyuck ma nuh se nuhke kais sie srihkasrak se oreklac nuhke oacna mwet se lainyuck ma tiac topuk ke pacl fal nuhke ma suhmuhlah nguhsr sin State oreklac fal nuhke Title 11, Section 11.103.
- (3) Efin in ma la pa kena nuhke an in sruhuh luhn State pa amaciu ac wacngihn ohiyac upac sukoyak nuh sin oacna mwet se lainyuck nuhke mwe amaci an, Nuhnukuh kuh in oraclah molo fal nuhke kena sacn ac lwelah mwet la an in oraclah ke siepacna mukuikui fal nuh seltahl ke molo an.

Section 6.3604. Woiyacn Acn. Nuhnukuh orekmahnyac oacna sie ohiyac oasr fal in otwelah molo fal nuhke kena ke acn ma ac sruhuh sin State.

CHAPTER 37. MWET KARIHNGIHN

Section 6.3701. Ma Karihngihnyuck. Nuhnukuh oasr karihngihnla nuhke ma ahkfahsryeyuck nuhke mwet in karihngihn tuhlihk se. Nuhnukuh oasr karihngihnyac in srihsrnyac mwet in karihngihn tuhlihk srihsrihk ac mwet mahtuh.

Section 6.3702. Kalmacn Kahs. Ke chapter se inge:

- (1) “Mwet karihngihn” pa mwet se srihsrsrihsri sin nuhnuhnuhkuh in liyacacng ma luhn mwet, money ac orekma luhn mwet se.
- (2) “Ma ahkfahsryeyuck nuhke karihngihnyacn tuhlihk ac mwet mahtuh” ma ahkfahsryeyuck in srihsrngiyac mwet karihngihn se nuh sin mwet tiac kuh in sifacna mukuikui se.
- (3) “mwet tiac kuh in sifacna mukuikui” kalmeyac pa oacna mwet se ma muhnahs ke srihpac luhn mas luhn insifac, koflah sifacna nuhna, muhnahs in mahno kuh disability, mahtohoh in matwac, wacna orekmakihn drugs, oacna sruhi, suhpuhs kuh ke srihpac sahyac nuhke lah mwet se wacngihn etuh fal kuh kuh la in oraclah kuh sramsram fal in otwelah ke mwet se.
- (4) “ward” pa mwet se ma mwet karihngihn se srihsrsrihsri in karihngihn u.

Section 6.3703. Mwet se ma karihngihn mwet se ma liyeyuck muh tiac kuh in sifacna mukuikui, sahyacn mwet se ma ituckyacng muh pa karuhnguhnuhl an.

- (1) Pahpah kuh ninac kiacn mwet koflah sifacna se tuhkwani ac fahsrelihk pa mwet karihngihn ke mwet sacn ac ma lal an. Efin sie sin ninac kuh pahah an misac kuh sislah sucu an kuh tiac kuh in ke oacna sie srihpac mukuikui in pa mwet karihngihn an, ac ituckyacng nuh sin mwet se ma moul an. Ke ninac ac pahpah tuhmwacl an tiac tuhkwani muhta u, nuhnuhnuhkuh kuh in sang mwet se ma in karihngihn an in pa sie seltahl, ma oasr liye la nuhke kena luhn mwet koflah in sifacna sacn. Ye subsection se inge, pahpah ac ninac pa mwet ma karihngihn mwet koflah sifacna se ke pack se ma file iyucki nguhsr an. Pahpah ac ninac kuh in mwet ma oswelah kuh nuhti an.
- (2) Efin tiac sie sin mwet nahtuh mwet koflah in sifacna se oasr in mukuikui in pa mwet karihngihn fal nuhke subsection (1), nuhnuhnuhkuh enenuh in otwela ac srihsrngiyac, tukun sokack wo, oacna mwet se ma muhta ke State ma ac kena, kuh ac fal in srihsrsrihsri in pa mwet karihngihn nuh sin mwet koflah sifacna sacn.

Section 6.3704. Ma Ahkfahsryeyuck nuhke srihsrsrihsr luhn court nuhke mwet karihngihn mwet koflah in sifacna mukuikui se.

- (1) Mwet koflah sifacna se kuh oacna mwet se kena in wo nuh sel kuh in ngihsre nuhnuhnuhkuh nuhke sokwack luhn koflah sifacna ac srihsrsrihsri luhn mwet karihngihn se luhn mwet sacn.
- (2) Tukun file iyucki luh nguhsr se, nuhnuhnuhkuh enenuh in oraclah sie lwen nuhke lohngyuck nuhke oraclah luhn koflah sifacna sacn. Nguhsr sacn enenuh in ituckyacng ma eneyeyuck nuhke ahkkahlwemyeyac ma oreklah ke Section 6.3708.
- (3) Nuhnuhnuhkuh kuh in orderi mwet se ma motkoeyuck mu koflah in sifacna an in liyeyuck sin doctor oasr pwepuh lwelah se kuh psychologist srihsrsrihsri sin nuhnuhnuhkuh, ma enenuh in sang ke ma suhmuhslah report se nuh sin nuhnuhnuhkuh inmahsrlon lwen 20 ke liyeyuck sacn. Doctor se kuh psychologist se kuh pac in enenuh in oraclah fahk la ke nuhnuhnuhkuh ke

liyeyuck sacn, ma sikyack ac ma el motko ke mwet se ma motkoeyuck muh koflah sifacna an.

- (4) Mwet se ma suk in srihsrsrihsri muh pa mwet karihngihn se enenuh in sang mwe fahk ke an in muhta ac karihngihnyuck ahkoeyuck nuh sin mwet motkoeyuck muh koflah sifacna sacn. Mwe fahk ingacn enenuh in ituckyacng nuhke nguhsr sacn.
- (5) Mwet se ma motkoeyuck mu koflah sifacna an ac enenuh in oasr ke lohngyuck an, ac in liye kuh lohng kewa mwe ahkpwacye orek nuhke ohiyac luhn mwet sacn. Mwet se ma motkoeyuck muh koflah sifacna sacn enenuh in ahoyuck el sin counsel, in oraclah mwe ahkpwacye, in kihsensiyuck sin witness nwacnwack oacna mwet se ac oraclah report la. Oraclah luhn kuhiyac kuh in wotlac ke lohngyuck orek kaul.

Section 6.3705. Sukok; order nuhke srihsrsrihsr. Nuhnukuh kuh in srihsrngiyac oacna mwet se kuh, nuhke 6.3703, suc srihsrsrihsri la an ac pa wo emet nuh sin mwet koflah sifacna se, mwet karihngihn se efin nuhnukuh insese la mwet se ma sukok mwet karihngihnyac an el koflah sifacna, ac lah srihsrsrihsr sacn fal kuh eneyuck in pa srihpac oraclah in tuhtahflah karihngihnyuck ac liyeyuckyacng luhn mwet sacn. Order srihsrsrihsri an kuh in tuhlokihn kuh sahyac efin ikihlyucklac kuh luhn mwet karihngihn sacn ac kuh in ahkkahlwemye an ma mwet koflah sifacna sacn ac liyacacng kuh in oraclah ac ahkfahsrye ma wotlac nuh sin mwet koflah sifacna sacn. Nuhnukuh kuh in oraclah kuhtwena order eneyuck ma ac wo emet nuh sin mwet koflah sifacna sacn, nwacnwack, tuh tiac sruhuh nuhke liyacacng luhn money ac ma luhn mwet se ma mwet sacn karihngihn an.

Section 6.3706. Itucklac luhn mwet karihngihn mwet koflah sifacna mukuikui se.

- (1) Kuh ac ma kuhnacn mwet karihngihn luhn mwet koflah sifacna se ac kuhnacuclac ke misac luhn mwet karihngihn sacn kuh mwet koflah sifacna sacn, ma wotlac ke mwet koflah luhn mwet karihngihn sacn, kuh ke itucklac kuh resignation ma oreklac ke Section 6.3707. Kuhnacuclac tiac oruh ma luhn mwet karihngihn se nuhke mukuikui mwet ac ma kuhnacn mwet karihngihn sacn nuhke acount luhn money ac ma luhn mwet karihngihn sacn.
- (2) Karihngihnyuck luhn mwet koflah sifacna se, karihngihnyuck luhn mwet karihngihn sacn, kuh oacna mwet se luhngse ngihsre nuhnukuh in kuhnahoslah karihngihnyuck se. Karihngihnyuck kuh mwet koflah sifacna se suk in kuhnahoslah karihngihnyuck nuh sel kuh nuhke suwohs sacn pacna ac ma orek nuhke ma ahkfahsryeyuck mwet nuhke srihsrsrihsr luhn mwet karihngihn se ye Section 6.3704. Nuhnukuh, ke otwelah lah muhnahs kuh koflah sifacna luhn karihngihnyuck sacn tui, kuh in kuhnahosyucklac karihngihnyuck sacn ac oraclah kuhtwena order ma ac fal nuhke karihngihnyuck luhn mwet karihngihn mwet an.

Section 6.3707. Itucklac kuh tuloki luhn mwet karihngihn; kuhnahoslah ke koflah sifacna.

- (1) Ke nguhsr luhn karihngihnyuck nuh sihn mwet koflah sifacna se kuh oacna mwet se luhngse karihngihn mwet koflah sifacna se, Nuhnukuh kuh in eslah mwet karihngihn se ac srihsrngiyac aholyacl efin pa ac wo emet in karihngihn mwet koflah sifacna sacn. Ke nguhsr luhn mwet karihngihn se,

Nuhnukuh kuh in eis tui luhn mwet karihngihn se ac oraclah kuhtwepacna order ma ac kuh in pa fal ac wo emet in karihngihn mwet koflah sifacna se.

- (2) Karihngihnyuhk nuh sin mwet koflah sifacna se kuh oacna mwet se luhngse karihngihn mwet koflah sifacna se kuh in nguhsr nuhke order lah karihngihnyuck luhn mwet koflah sifacna se el tilac koflah sifacna, ac in itucklac mwet karingihn sacn. Nguhsr se nuhkac u kuh in oreklac ke lwacta nuh sin nuhnukuh.
- (3) Mwet liki itucklac mwet karihngihn se, insese nuhke tui luhn mwet karihngihn se, kuh orderi lah karihngihnyuck nuh sin mwet koflah sifacna se tuhloki, nuhnukuh enenuh in ukoe ohiyac ke Section 6.3704 in karihngihn suwohs luhn mwet karihngihnyuck nuh sin mwet koflah sifacna se.
- (4) Ahkkahlwemyeyacn ma oreklac ke Section 6.3708 enenuh in orekmakihnyuck nuhke nguhsr nuhke itucklac kuh tui luhn mwet karihngihn se ye section se inge.

Section 6.3708. Ahkkahlwemyeyacn ma ahkfahsryeyuck ke mwet karihngihn.

- (1) Ke ma ahkfahsryeyuck nuhke srihsrsrihsr, tui kuh itucklac luhn mwet karihngihn mwet koflah sifacna se, ahkkahlwemyeyacn pacl ac an in lohngyuck an enenuh in ituckyacng sin mwet oruh nguhsr nuhke kais sie sin ma inge:
  - (a) Karingihnyuck luhn mwet koflah sifacna kuh mwet motkoeyuck muh koflah sifacna se, suc ma ahkfahsryeyuck nuhkac an muhtwacwacack tari ac karihngihnyuck luhn mwet koflah sifacna se kuh mukul kuh muhtacn kiacl, pahpah ac ninac kiacl ac tuhlihk mahtuh nahtuhl;
  - (b) Oacna mwet se ma pa mwet karihngihn luhn mwet koflah sifacna se kuh mwet se; ac
  - (c) Nuhke pacl wacngihn mwet ahkkahlwemyeyuck nuh se ye paragraph (a), in sie sin karihngihnyuck luhn mwet koflah sifacna kuh sucu fototo ma mahtuh, efin oacna sie kuh in sukokyak.
- (2) Ahkkahlwemyeyac enenuh in ituckyacng na nuh sin karihngihnyacn mwet koflah sifacna sacn kuh mwet koflah sifacna se, mukul kuh muhtwacn kiacl an, pahpah kuh ninac kial an, ac tuhlihk mahtuh nahtuhl an, efin eltahl tiac kuh in sukokyak ke State ac address ma etweyuck an enenuh in ituckyacng ahkkahlwemyeyac ke certified mail, fohlohk luhn receipt an in ngihsrweyuck. In weacng ma ituckyacng nuh sin mwet ahkkahlwemyeyuck ke subsection (1), copy ke oacna sie nguhsr nuhke srihsrsrihsr, tui, itucklac luhn mwet karihngihn mwet koflah sifacna se enenuh in post iyucki ke FSM Post Office ke State Tofol, ac ke Municipal Office ke lusacn pacl tiac suhpuhs liki lwen 30 met liki lwen in lohngyuck an.
  - (a) Ke ahkkahlwemyeyuck sin mwet oruh nguhsr la lah ohiyac sacn oasr ma kohtlah luhn ahkfahsryeyacn karihngihnyacn mwet koflah sifacna se ac

koluk nuhke ma wo nuhke karihngihnyacn mwet koflah sifacna se kuh mwet motkoeyuck muh koflah sifacna se, Nuhnukuh kuh in eslah ahkkalwemyeyac nuhke lwen 30 ac ac lusacn pacl post iyuck an.

PART IV. CRIMINAL PROCEEDINGS  
CHAPTER 41. MA AHKFAHSRYEYUCK

Section 6.4101. Ma Ahkfahsryeyuck ituckyacng kunacn Police.

- (1) Ohiyac nuhke criminal proceeding, contempt proceeding, kuh ahkfahsryeyuck ke juvenile delinquency, oreklac fal nuhke masap kuh rule, ac ma kuhnacn police officer se ma etuh kac an. Police officer se ma eis oraclah se sa in srihke oraclah nuhke ahkfahsryeyac kuh fine sifacna sang kuh ke police officer se sahyac.
- (2) Section se inge orek nuhke ahkkahlwemyeyacn srihpac luhn order nuhke lainyac, order nuhke ituckyacng luhn mwet se, summon, order oreklac ke ahkfahsryeyacn civil contempt kuh ahkfahsryeyacn juvenile delinquency, ac nuhke ohiyac ke criminal proceeding.

Section 6.4102. Sisilac. Attorney General kuh ke leave nuh sin Nuhnukuh file iyac sisilac nuhke mwe fahk, complaint kuh citation in tui prosecution se. File iyacn sisilac se tiac kuh in orek ke srihkasrak se sahyacn inseselac luhn mwet lainyuck sacn. Efin oasr kohtlah tiac fal in orek nuhke uslah luhn mwet lainyuck se nuhke srihkasrak se, Nuhnukuh kuh in sislah mwe fahk, complaint, kuh citation.

Section 6.4103. Karihngihnyuck nuhke liyacacng mislac.

- (1) Ke file iyucki complaint se lah mwet se ahkolukye kuh kuh in oraclah ma koluk lain mwet se kuh ma luhn mwet se sahyac, Nuhnukuh ac liye ye fuhlahk mwet oruh complain la an ac witnesses an, ac sap complain an in fihliyucki ke ma suhmuhslah in sign iyucki ye fuhlahk sin mwet oruh complaint an.
- (2) Efin Nuhnukuh fal in luhlalhfongi lah ma lainyuck se ac kuh in sikyack, Nuhnukuh kuh in oraclah warrant nuh sin police officer se in sruokyac mwet lainyuck se ac usaclah nuh yurin Nuhnukuh ke pacl oreklac nuhkac.
- (3) Efin mwet lainyuck se tiac insese nuhke complaint se, Nuhnukuh ac liye lah mwet oruh complaint an ke fuhlahk. Efin liyeyuck lah wacngihn srihpac fal in ahksahngwengye oraclah luhn ma lainyuck se, Nuhnukuh ac ikacslah mwet lainyuck sacn. Efin Nuhnukuh otwelah lah prosecution an koluk ac wacngihn srihpac wo, el kuh in suk nuhukuh lain mwet oruh complaint nuhke molo nuhke prosecution.
- (4) Efin Nuhnukuh sokwack oasr srihpac wo in sahnngweng in oraclah mwe lainyuck se, el kuh in enenuh mwet lainyuck se nuhke ohiyac se ke luhpah Nuhnukuh sokwack fal, in karihngihn mislac nuh sin Government ac mwet oruh complaint la an. Mwet lainyuck se deposit luhpah se ke money wi Nuhnukuh kuh wi lwelah luhn Nuhnukuh sang bond ke pacna

luhpah wi ma fal nuhke surety. Efin mwet lainyuck sacn tiac oruh ohiyac se, Nuhnukuh kuh in sokwack mwet lainyuck se nuhke contempt.

- (5) Ohiyac in karihngihn mislac wo ac fal nuhke mahlwem ohnkoehr, kuh in tuhtahflah ke ahksasuc luhn complaint se. Efin mwet lainyuck se oruh ohiyac sacn, Nuhnukuh ac ikacsuhlah. Efin mwet lainyuck sacn tiac oruh ohiyac sacn, Nuhnukuh kuh in suk mwet lainyuck sacn lain Nuhnukuh.
- (6) Efin Nuhnukuh sokwack tukun lohngyuck lah mwet lainyuck se kuhnahoslah ohiyac se in karihngihn mislac, Nuhnukuh kuh in sang forfeituhre nuhke nohfohn kuh kuhtuh ip ke ma deposit kuh bond, karihngihn forfeituhre sacn in oacna ke forfeituhre ke bail. Efin mwet lainyuck sacn ahkfahsryelah ohiyac in karihngihn mislac, Nuhnukuh ac fohlohkohnwacng deposit lal an kuh fuhlwelah ke bond.

Section 6.4104. Lainyuck ke Mwe Kahrsuhr. Ke rule Nuhnukuh kuh in oraclah:

- (1) Oruh se nuhke molin pre-srihkarak se nuhke fine nuhke srihkarak se ke mwe lain oreklac ke Chapter 7 ke Title 13; ac
- (2) Pacl nuhke molin fine.

#### CHAPTER 42. ARREST WARRANT

Section 6.4201. Oreklac luhn warrant. Mwet nuhnukuh luhn Court muhkwen oraclah warrant nuhke sruhuh.

Section 6.4202. Citation. Ke police officer se kuh ke suwohs sruokyac mwet se tiac wi warrant, el kuh in serve citation nuh sin mwet se nuhke sruhuh, efin el otwelah lah kena luhn public tiac enenuh in sruhuh.

Section 6.4203. Fahk in lain tukun sruhuh wacngihn warrant kac. Ke mwet se sruhuh tiac orekmahnyuck warrant tuhkuh nuh yurin Nuhnukuh ac complaint se sonna oreklac, Nuhnukuh orderi lah complaint sacn in oreklac pacl sacn.

Section 6.4204. Ma sikyack ke ma tiac fal. Nuhnukuh luhn appellate tiac sislah kuh srwelah ma ahkfahsryeyuck luhn Nuhnukuh, ma sukokyak, order, kuh kaiyuck ke srihpen tahfonglac kuh muhlikihnyucklac, technical kuh kuhtuh pacna, ke arrest warrant, sahyacn el sokwack la tahfonglac kuh muhlikihnyucklac oasr srisri nuh sin mwet se lainyuck an.

Section 6.4205. Warrant kuh penal summon nuhke fahk in lain.

- (1) Mwet se suk in oreklac arrest warrant se sifacna som ac oraclah complaint se ye muhtuhn Nuhnukuh.
- (2) Efin complaint sacn ahkkahlwemye ma pacye nuhke mwe lainyuck se sin mwet ahkkahlwemyeyuck kuh ahkuhtweyucki kac an, ac efin Nuhnukuh sokwack srihpac fal in luhlalfongi ma oreklac nuhke mwe lain complain iyuck an sin mwet ahkkahlwemyeyuck kuh ahkuhtweyucki, Nuhnukuh kuh in oraclah warrant nuhke sruhuh luhn mwet se, kuh penal summon se.

- (3) Efin Nuhnukuh tahfuh luo la complaint se ma ahkkahlwemyeyuck fal nuhke srihpac luhn oraclah luhn arrest warrant kuh penal summon, ac efin mwet oruh complaint lal an insese, kuh in ituckyacng complaint sacn nuh sin Attorney General nuhke sukok ac report, sacno mukuikui nuhke pacl fal sacno report sin Office luhn Attorney General. Efin mwet oruh complaint an tiac insese nuhke ituckyacng sacn, kuh, efin tukun ituckyacng an Nuhnukuh tiac eis report inmahsrion pacl fal, Nuhnukuh kuh in liye ye fuhlahk mwet oruh complaint an, witnesses ituckyacng sin mwet oruh complaint la an ac kuhtwena witnesses pahng sin Nuhnukuh, sang nuh sin mwet lainyuck an in kuh in oasr ac kahsreyuck. Efin Nuhnukuh insese nuhke report luhn Office luhn Attorney General la oasr srihpac fal in luhlalfongi muh ma oreklac ke complain lain mwet lainyuck se, elac oraclah arrest warrant kuh penal summons.

Section 6.4206. Orekmakihnyacn penal summons.

- (1) Nuhke misdemeanor Nuhnukuh kuh in oraclah penal summon se in oasr yurin Nuhnukuh ke pacl ac an ahkkahlwemyeyuck ke penal summon an, sahyacn Nuhnukuh sokwack lah kena luhn public pa mwet se ma lainyuck an in sruhuh.
- (2) Ke nguhsr luhn mwet oruh complaint la an, Nuhnukuh kuh in oraclah penal summon nuhkac.
- (3) Efin tohkoh ituckyacng penal summon se ac mwet lainyuck se tiac tuhkuh top nuhke penal summon ke srihpac sukokyak tuh tiac fal yurin Nuhnukuh, Nuhnukuh ac oraclah arrest warrant.

Section 6.4207. Ahkfahsryeyacn warrant; ituckyacng luhn penal summon. Police officer se, kuh mwet lwelah ke warrant kuh penal summon ahkfahsrye warrant kuh sang summon an ke State. Ituckyacng luhn penal summon se nuh sin mwet lainyuck se ke ituckyacng copy se nuh sel sifacna ac ahkkahlwemyeyacn srihpac an nuh sel ke kaks el kahlwem kac kuh ke fihliyucki ke lohmsin mwet lainyuck sacn kuh an el wacna orekma we kuh orekma wi mwet fal matwac ac sulaclah lal ke pacl sacn nuhke muhta kuh an el orekma we ac ahkuhtweyac srihpac an nuh sel.

Section 6.4208. Fohlohk luhn ma oreklac.

- (1) Mwet se ma ahkfahsryelah warrant se suhmuhslah ke warrant an sign iyac fahk nuhke sruhuh an, ahkkahlwemye lwen ac an orek sruhuh an wa ac uslah warrant an nuh sin Nuhnukuh.
- (2) Ke kuh met liki pacl ahkkahlwemyeyuck ke penal summon nuhke oasr luhn mwet lainyuck sacn, mwet se ma eis summom nuhke oreklac luhn writ ke summon nuhke fahk sign iyucki ke oruh lal ac uslah luh summon an nuh yurin Nuhnukuh. Efin el uslah summon an, report an enenun in ahkkahlwemye lwen, an, ac ohiyac luhn ma oreklac an.

Section 6.4209. Ituckyacng luhn arrest warrant kuh penal summon ke mwe fahk. Attorney General kuh mwet srihsrngiyucki ke ma suhmuhslah sel kuh in file iyac yurin Nuhnukuh nguhsr sign iyucki se nuhke oraclah luhn arrest warrant se kuh penal summon se. Efin mwe fahk ahkkahlwemye ma pacye nuhke mwe lainyuck se sin mwet ahkkahlwemyeyuck kuh ahkuhtweyucki lin fahk wi fahk sihmlac fuhlahkihnyuck oreklah in kahsrh se, ahkkahlwemye



nuhke insese luhn Nuhnukuh la oasr srihpac fal in luhlalfongiyuck nuhke oraclah luhn ma lainyac sin mwet ahkkahlwemyeyuck kuh ahkuhtweyucki, Nuhnukuh, ke nguhsr luhn Attorney General, oraclah warrant kuh summon oacna ke oreklac ke Section 6.4205(2) an.

#### CHAPTER 43. SEARCH WARRANT

Section 6.4301. Kalmacn kahs. Ke chapter se inge, “ma luhn mwet se” nwacnwack document, puk, pwepuh, kuh ma kuh se.

Section 6.4302. Oreklac luhn warrant. Mwet nuhnukuh luhn Nuhnukuh muhkwenah kuh in oraclah search warrant se.

Section 6.4303. Acn enenuh in warrant iyuck. Search warrant se kuh in nguhsr nuhkena ma inge:

- (1) Ma luhn mwet se, ma masap tiac lwelah in oasr luhn mwet se;
- (2) Ma luhn mwet se pihsrapasrlah kuh itucklac ke kikiacp kuh pihsrapasr, kuh sukokyak ac tiac fal ahkfahsryeyac;
- (3) Ma kikiap se kuh sacn kikiap ahkoeyuck in tahfweyucklac kuh ma se kuh kuhfa ma oraclah an;
- (4) Kuhfwen mwe ahkngal kuh mweun ahkoeyuck nuhke lain kuh fohs;
- (5) Ma eneneyuck lal nuhke mwe ahkpwacye kuh nuhke srihkasrak se nuh sin mwet lainyuck se; kuh
- (6) Ma oreklac lal, kuh ahkoeyuck in orekmakihnyuck, nuhke ahkfahsryeyacn ma ac laenuhl.

Section 6.4304. Ma Ahkfahsryeyuck. Mwet se ma suk oraclah luhn search warrant in sifacna som nuh yurin Nuhnukuh ac oraclah nguhsr lal an tahkuhnlah srihpac nuhke oraclah sacn. Nuhnukuh kuh in eis fahk ma ac kahsrh nuhkac ke fuhlakh. Nguhsr an ac fahk sacn kuh in ke ma suhmuhslah kuh ke fahk se. Efin Nuhnukuh sokwack tuh fal, elac oraclah fahk nguhsre an ke ma suhmuhslah nuhke signatuhre ac fuhlakh sin mwet se ma oruh an. Efin Nuhnukuh insese nuhke srihpac nuhke nguhsr oasr an kuh lah oasr srihpac wo sokwack lah oasr, elac oraclah search warrant se ahkkahlwemye ma ac sang ine kuh ahkuhtweyac mwet se kuh an se ma ac orek sukoh an.

Section 6.4305. Pacl nuhke ahkfahsryeyac ac fohlohk la. Search warrant orderi police officer se in suk mwet se kuh an se fwack nuhke ma fwack an. Warrant sacn orderi in orek ke lwen, sahyac lah, efin nguhsr se nuhke warrant sacn kuh fahk se ye fuhlakh in kahsrh nguhsr fwahk wi luhlalfongi lah ma sacn oasr sin mwet se kuh ke an se ma ac sukoh an, warrant sacn kuh in suk ahkfahsryeyac ke oacna sie pacl. Warrant se ac ituckyacng lah Nuhnukuh ac eis fohlohk la an. Elac ituckyacng pacl ac ahkfahsryeyuck an ac fohlohk luhn warrant ma tiac paht liki lwen singucul.

Section 6.4306. Ahkfahsryeyac ac fohlohk luhn warrant.

- (1) Mwet se ma sruokyac ma luhn mwet ma oreklac ke search warrant se sang nuh sin mwet se ma la kuh se an ma sruhuh ma lal an copy se ke warrant ac

receipt ke ma sruhuh lal an kuh fihliyac copy ac receipt an ke an ma ma ingacn sruhuh we an.

- (2) Pacl se na tukun sahflah luhn sukok an, mwet se ma ahkfahsrye search warrant suhmuhsalah ke warrant an sign iyac fahk nuhke mukuikui orek fal nuhke warrant an, ahkkahlwemye lwen orek sukok an, mwet se kuh an sukok an, ac mwet se ma el sang copy ke warrant sacn ac receipt ma ma sruhuh kuh an ma el fihliyac copy kuh receipt an we. Elah sislah yurin Nuhnukuh warrant an, wi ma suhmuhsalah ke ma sruhuh an ac ma ma sruhuh an. .
- (3) Mwet se ma sruokyac an suhmuhsalah kewa ma sruhuh an ke oasr luhn mwet se ma oruh nguhsr nuhke warrant an ac mwet se ma la kuh an el sruokyac ma ngwacn, kuh ke oasr luhn sie sin mwet kuh sahyacn mwet oruh nguhsr nuhke warrant an kuh mwet se ma ma la kuh an ma el sruokyac ma lal an we tukun mwet se ma oruh sruhuh an sign iyac fah suwohs se la ma sruhuh inga pa ma nuhkewa ma el sruokyac fal nuhke warrant an. Ke fohlohk luhn search warrant an ac nguhsr se, Nuhnukuh sang copy se ke ma sruhuh an nuh sin mwet se ma la kuh ma se pa an mwet se ahkfahsrye sruhuh luhn ma lal ac nuh sin mwet se ma oruh nguhsr nuhke warrant sacn.

Section 6.4307. Lohngyuck tukun fohlohk luhn search warrant. Efin mwet se lain srihpac nuhke warrant oreklac an, tukun fohlohk luhn warrant an, Nuhnukuh ac lohng fahk nuhkac, ahksrihkyelah fahk luhn kais sie witnessacn nuhke ma suhmuhsalah nuhke signatuhre luhn witness an. Efin Nuhnukuh sokwack lah ma sruhuh an tiac pa ahkkahlwemyeyuck ke warrant an kuh srihpac nuhkac an wacngihn nuhke srihpac ma Nuhnukuh oraclah warrant sacn, Nuhnukuh orderi fohlohkihnyucklah luhn ma luhn mwet se la ma ma ahkfahsryeyuck sruhuh la sin mwet se sahyac an. Efin sikyack nuh sin Nuhnukuh la ma sruhuh an pa ma ahkkuhtweyucki ke warrant an ac lah srihpac fal ma oasr nuhke srihpac ke ma oraclah warrant an, Nuhnukuh orderi tohuycak kuh kuhnanuclah luhn ma ingacn sin Government in fal nuhke masap.

Section 6.4308. Fileiyucki luhn search warrant ac pwepuh nuhkac an. Tukun fohlohk luhn warrant se, Nuhnukuh sruokyac kewa warrant sacn, inventory, pwepuh fal nuhkac an, ac order oreklac nuhke ohiyac ke ma sruhuh an.

Section 6.4309. Utucyack nuhke ahkfahsryeyacn warrant. Efin search warrant srihsrngiyac lohm se kuh oak soko in pa an ac sukok an, mwet se ma ahkfahsrye warrant sacn kuh in utyak tiac eis lwelah efin el sokwack tuh lohm sacn kuh oak soko an ikack. Efin el sokwack the lohm sacn kuh oak soko an kaul, elac emet suk elan utyak ke puhsra luhlahp ac fahk lah el ke ahkfahsryu search warrant se. Efin mwet muhta lac an tiac sa ikacslah srohngohl, gate, kuh bar nuhk utyak, mwet ahkfahsrye sacn kuh in pahtok utyak lal an, ke kuhnahoslah efin fal. Ke el utyak an el kuh in fahk lah mwet muhta kac an in ikacspah in inspect iyuck ip ke lohm kuh oak soko an, closet, an kaul se ke an srihsrsrihsri ke warrant sacme el luhlalhfongi muh okanlah ke an sacn. Efin tiac lwelah, el kuh in utyak ke kuhnahoslah. Fahk kuh se kuh fahk se luhn mwet ahkfahsrye search warrant sacn ke kahs etweyuck sin mwet muhta we an.

Section 6.4310. Srihke se nuhke fohlohk luh ma luhn mwet se ac karihngihnyen mwe ahkpwacye. Mwet se ma toasrlah ke tiac fal luhn sukok se kuh sruhuh kuh in suk in fohlohkihnyuckyacng ma lal ac suk in tiac lwelah ma sruhuh lal ngacn in orekmakihnyuck nuhke mwe ahkpwacye. Suk nuhke tiac lwelah sac orek met liki trialiyuck sacn kuh lohngyuck kuh mwet lainyuck sacn tiac etuh ke srihpac nuhke suk sacn, kuh Nuhnukuh oruh suk sacn ke srihkasrak se sacn kuh lohngyuck an. Ke oreklah suk sacn, Nuhnukuh liye order se oreklac nuhke fohlohk luhn warrant an ac eis mwe ahkpwacye orek ke ma pacye. Efin Nuhnukuh lwelah suk sacn, elac orderi fohlohk luhn ma sruhuh luhn mwet sacn, sahyac elac sruhuh ke kacpous, ac orderi la ma ingacn ac tiac orekmakihnyuck muh mwe ahkpwacye.

Section 6.4311. Kuhkwaclah luhn ma fihsracsr in muhsahllah. Nuhnukuh kuh in orderi kuhkwaclac luhn ma fihsracsr in muhsahllah ma sruhuh ac ohiyac nuhke ma sruhuh kac an fal nuhke masap kuh rule.

Section 6.4312. Sikyack luhn ohiyac tiac fal. Appallete court tiac sislah kuh srwelah ma nuhnukuh ahkfahsrye, sokwack, orderi, kuh kaiyuck nuhke tahfonglac se kuh sisilac, technical kuh sahyac, nuhke search warrant ahkfahsryeyuck an sahyacn el sokwack la tahfonglac kuh sisilah an sikyack ke srisri orek nuh sin mwet lainyuck sacn.

#### CHAPTER 44. SUWOHS LUHN MWET LAINYUCK SE

Section 6.4401. Suwohs. Mwet lainyuck se oasr suwohs lal nuhke:

- (1) Oasr sel met liki srihkasrak se an copy ke ma lainyack ke ma el trialiyuck kac an;
- (2) Sun counsel met liki srihkasrak se sacn, ac in oasr counsel el sulaclah in kahrrel ke srihkasrak se an;
- (3) Suk yurin Nuhnukuh nuhke tuhtahflah in ahkolah ma in sang kahrrel, ma Nuhnukuh lwelah ke sokack la srisri nuh sin mwet lainyuck sacn ac sikyack wacngihn tuhtahflah nuh kac;
- (4) Pahngon witness el sulaclah nuhke srihkasrak se ac in summoniyuck witnesses an sin Nuhnukuh ke nguhsr lal an;
- (5) Ke na srihpac lal sang mwe ahkpwacye in kahsrwel ke srihkasrak se an; ac
- (6) Suk ma ahkfahsryeyuck an in lwengla nuh sel sifacna ke el tiac kuh in kahlwem kac.

#### CHAPTER 45. MA OREK MWET LIKI SRIHKEYUCK SE

Section 6.4501. Mukuikui Lainyuck kac. Oruh nuhke criminal prosecution se orek ke inen State Kosrae.

Section 6.4502. Ma oasr met la.

- (1) Ke sruhuh kuh ke srihpac fal tukun sruhuh, mwet lainyuck se som nuh yurin Nuhnukuh nuhke ohsun se met ma Nuhnukuh:
  - (a) tahfuh nuh sin mwet lainyuck sacn ke:

- (i) ma lainyacl;
  - (ii) suwohs lal nuhke counsel;
  - (iii) suwohs in ikack ke bail in fal nuhke masap; ac
- (b) lwelah nuh sin mwet lainyuck sacn pacl fal ac elan kuh in sun counsel lal nuhke nguhsr lal;
- (c) tahfuh nuh sin mwet lainyuck sacn ke suwohs lal nuhke preliminary examination, in waive examination sacn, ac ohiyac ac sikyack ke waiver sacn;
- (d) tahfuh nuh sin mwet lainyuck sacn lah el kuh in tiac oruh fahk lal ac lah prosecutor el kuh in orekmakihn fahk laenuhl; ac
- (e) oraclah bail in fal nuhke masap, nuhke nguhsr luhn mwet lainyuck sacn, kuh ekulah bail ma oreklac mwet an, ke kena lal.
- (2) Nuhnukuh tiac ngihsre mwet lainyuck sacn in oraclah kena lal ke lohngyuck se met an.

Section 6.4503. Muhtwacwacack luhn ma ac liyeyuck an.

- (1) Efin mwet lainyuck se fuhlweack ma ac liyeyuck ke muhtwacwacack in lohngyuck an, Nuhnukuh ac lohng ke mwe ahkpwacye nuhke ma ac liyeyuck ke muhtwacwacack luhn lohngyuck an ke pacl fal tukun initial appearance an.
- (2) Efin met liki srihkeyuck an, Nuhnukuh elac ikacslah mwet lainyuck se ke bail kuh ke ahkihlenyac sel sifacn ac mwet lainyuck sacn ngihsre ma ac liyeyuck an ke muhtwacwacack luhn lohngyuck an, sang nuh sinmwet lainyuck sacn ac State nuhke mwe ahkkahlwemyeyuck fal.
- (3) Nuhnukuh lwelah tuhtahflah fal nuh sin mwet lainyuck sacn kuh nguhsr luhn State nuhke ahkoeyacn mwe ahkpwacye. Mwet lainyuck sac oasr suwohs lal in fihlfihlac ke bail in fal nuhke masap ke tuhtahflah la an.
- (4) Ke preliminary examination mwet lainyuck se kuh in cross-examinationi witnesses laenuhl an ac kuh in sang mwe ahkpwacye nuh sel sifacna.
- (5) Efin mwet lainyuck se waives preliminary examination kuh, efin ke mwe ahkpwacye Nuhnukuh eis lah oasr probable cause in luhlalfongi muh mwet lainyuck sacn oraclah ma koluk se, Nuhnukuh:
  - (a) oraclah pacl nuhke srihkasrak se se;
  - (b) oraclah, tuhtahflah, kuh ekulah bail in fal nuhke masap; ac
  - (c) kacpousiyac mwet lainyuck sacn tuhpan pacl in trialiyuck efin Nuhnukuh tiac lwelah ikacklah ke bail kuh ke ahkihlenyac sel sifacn.
- (6) Efin tukun preliminary examination Nuhnukuh eis lah warrant nuhke sruhuh, complaint kuh kuhtwena fahk sang lain an tiac fal ine kuh ahkuhtweyacen mwet lainyuck sacn lah, lah el fine tiac guilty ke ma koluk ahkuhtweyuki an, oasr probable cause in sokwack la mwet lainyuck sacn

oraclah kuhtwena ma koluk, Nuhnukuh sruokyac mwet lainyuck sacn in topuk ma ke ma koluk ahkkahlwemyeyuck ke mwe ahkpwacye an.

- (7) Efin mwet lainyuck sac tiac fuhlwelah nuhke muhtwacwacack luhn liyeyuck ac ke mwe ahkpwacye tiac sang nuh sin Nuhnukuh lah oasr srihpac in luhlalfongi lah mwet lainyuck sacn oraclah ma koluk se, Nuhnukuh ac ikacsuhlah.

#### CHAPTER 46. BAIL

Section 6.4601. Suwohs. Mwet se ma sruhuh ke me lainyacl oasr suwohs lal in ikacklah sin Nuhnukuh ke bail met liki ituckyacng lainyacl, sahyacn el oasr ke mwe sruhi kuh drugs ac Nuhnukuh otwelah lah el ac oruh ohiyac suhfal nuh sin public.

Section 6.4602. Ma oreklac. Nuhnukuh kuh in oraclah bail nuhke oraclah luhn arrest warrant ke el sainiyac warrant sacn, kuh oacna sie pacl met liki ituckyacng lainyacl. Nuhnukuh kuh in ikacslah mwet se tukun muhta lal in ahkfahsrye kaiyuck nuh sel.

Section 6.4603. Ahkkahlwemyeyac sin Police. Ke mwet se sruhuh, ma Nuhnukuh sona oraclah bail kuh ma oasr pacl se tiac lwelah bail ke srihpac luhn ahkmas ke first degree, ahkkahlwemye nuh sin police officer la el ke sang bail, police officer sacn ke lain in sap lal an ahkkahlwemye nuh sin Nuhnukuh ma ac kuh in orderi oasr luhn mwet se ma sruhuh an nuh ye Nuhnukuh.

Section 6.4604. Luhpah. Nuhnukuh ac oraclah bail ke luhpah ma el sokwack muh ac karihngihn oasr luhn mwet laiyeck sacn ke pacl fahsruh u, eis ke oraclha kuh ohiyac ke ma lainyacl an, toasriyacn mwe ahkpwacye lain mwet lainyuck sacn, elyah ma mwet laiyeck sac ac oruh nuhke community an, ac oasr luhn money ac ohiyac luhn mwet lainyuck sacn.

Section 6.4605. Oraclah ac Ohiyac; ma ac karihngihn. Nuhnukuh kuh in eis money kuh bond kuh notes luhn United State nuhke bail. Ke ituckyacng bail bond se, Nuhnukuh kuh in eis surety se. Nuhnukuh kuh in eis ke mwet wo oraclah la ke community ma oasr ke ohiyac wo kuh facsin lwelah nuhke mwet se ma lainyuck an, ac pa nuhke pahpah tuhmwacl kuh sifen suhu luhlalp sacn, in pa surety in wacngihn fahk nuhke ma lal efin Nuhnukuh nuhkuh la ma ac karihngihn an ac sang olwelah nuhke ohiyacn mwet se ma lainyuck an. Sahyacn, surety se tiac lwelah sahyacn orekeni luhn ma luhlah ke misac nuhkewa ac ma kunacl ma tiac srihk liki luhpah ke bond sacn. Nuhnukuh kuh in eis ma ac karihngihn an in ahkwoye me ahkpwacye ke wohiyaccl ye fuhlak kuh tiac. Clerk luhn Nuhnukuh oasr karihngihn lal nuhkewa lal, money ac ma ituckyacng me bail an.

Section 6.4606. Ayacol. Nuhke srihpac ahkkahlwemyeyuck, Nuhnukuh kuh in ahkyohkye kuh ahksrihkye luhpa nuhke bail, enenuh nuh ke kuhtuh pac surety, kuh lwelah luhn aholyacn surety. Efin Nuhnukuh enenuh in ahkyohkye nuhke luhpah ke bail kuh kuhtuh pac surety, el kuh in orderi kacpous mwet lainyuck sacn, sahyacn el sang bail ke luhpah yohkelihk se kuh ahkwoyelah kuhtuh surety nuhkac an.

Section 6.4607. Pahkomuhta ac fihlfihllac. Ke ohiyac wo oreklac ke bail u, ituckyacng luhn money ke luhpa ke bail bond se, kuh pacl fal in ituckyacng luhn mwet lainyuck liki kacpous, Nuhnukuh ac sang nuhnakmuhtah nuh sin mwet sacn ac ikacklah ke bail.

[Section 6.4608. Akihlenyacu Mwet se.](#) Ke pacl orek sruhuh nuhke misdemeanor se, Nuhnukuh kuh in orderi ikacklah luhn mwet lainyuck se ke el moli bail ke luhpah oreklac sin Nuhnukuh, sahyacu security, nuhke kacpous luhn mwet karihnihn ma luhn community, efin mwet laiuyuck sacn el oacna muhta kuh business kuh orekma luhn State.

#### CHAPTER 47. MWET LOH

[Section 6.4701. Summons.](#) Nuhnukuh kuh official se luhn Nuhnukuh ituckyacng lwelah ke ma suhmuhslah sin Nuhnukuh, kuh in oraclah witness pahng nuhke ma ahkfahsryeyuck se. Nuhnukuh kuh in otwelah lah mwet se ma wacngihn sahyacu excuse fal in lohng pahng nuhke witness ac lainyuck sin Nuhnukuh.

[Section 6.4702. Kacpous.](#) Efin Nuhnukuh ke srihpac sokwack lah material witness se kuh in ac ahkkolukyeyuck kuh, ke kuhtwena srihpac wacngihn ke srihkasrak se se, Nuhnukuh kuh in oraclah order ke ma suhmuhslah nuhke kacpous lal, nuhke lusacu pacl tiac ahluhkwelah lwen lohngoul sie sahyacu oraclah nuhke order pac tohkoh. Mwet se ma kacpous ma material witness se oasr suwohs lal in ikacklah ke ituckyacng bail nuhke oasr lal in pa witness ke luhpah oreklac sin Nuhnukuh kuh nuhnukuh luhn appellate. Nuhnukuh kuh nuhnukuh luhn appellate kuh in orderi witness se in ikacklah ke bail efin kaul lal an ahluhkwelah lusacu pacl tiac fal se ac kuh in ekuhlah enenuh luhn bail se ke oacna sie pacl.

#### CHAPTER 48. TUHLIHK SRIHSRIHK

[Section 6.4801. Kalmacu kahs.](#) Ke chapter se inge:

- (1) "Tuhlihk oruh ma koluk se" nwacnwack tuhlihk srihsrihk se ma kuhnahoslah masap luhn State kuh muhtuhnfacu se inge, sahyacu masap ke inkacnek, ma tiac sang nuhsel sifacna nuhke karihngihnyuck fal luhn pahpah, ninacu, teacher, mwet karihngihn, kuh liyacacng, sakihrihk kuh ohiyac lihkeke, ma oacna wacngihn liki lohmsu kuh lutlut ke srihpac tiac wo, kuh kantweyacu kuh ahkolukyacu sifacna kuh mwet sahyacu ke luhlalfongi la kuh moula.
- (2) "Juvenile traffic offenders" tuhlihk srihk liki year singucul alkosr ma kuhnahoslah Masap luhn inkacnek u.

[Section 6.4802. Ma Ahkfahsryeyuck.](#) Nuhnukuh ke rule oraclah ohiyac fihsracsrsracs se nuhke ma ahkfahsryeyuck nuh sin mwet laiuyuck se ma srakna srihk, nwacnwack:

- (1) Report sin welfare kuh probation officer met liki trialuyuck se;
- (2) Kacpous, efin kuh, itucklac liki mwet lainyuck mahtuh;
- (3) Ke lohngyuck orek tiac ikacklah nuh sin mwet uh se; ac
- (4) Siyuck orek nuh sin pahpah, ninacu kuh mwet karihngihn ac ituckyacng nuhsel in karihngihn efin kuh.

Ma ahkfahsryeyuck ke oraclah koluk se sin tuhlihk srihsrihk sse ma sikyack fal nuhke chapter se ac rul, sahyacu lah Nuhnukuh kuh in oruh mwet lainyuck se ma mahtuh liki year singucul ohnkohsr an in oacna mwet mahtuh se, efin nuhnukuh otwelah lah kuhyacu ac mahtuhlah in nuhnaku lal an akihlenyuck.

Section 6.4803. Sukokyack luhn ohiyac suhfal. Sukokyack sin Court lah mwet se el tuhlihk oruh ma koluk tiac oracni ma koluk lainyacl.

Section 6.4804. Ma kahsrh in oraclah ohiyac suhfal. Efin ma ahkfahsryeyuck nuh sin tuhlihk, Court sokwack la mwet se pa pahtok, pwacnwacng, kuh kahsrh mukuikui se kuh ohiyac se ma sikyack ke ma wotlac ke ma koluk luhn tuhlihk se ma oraclah ohiyac koluk, Court kuh in oraclah mwet sac in pa tuhkuh nuhkac an, ac tukun lohngyuck an, orderi mwet sacn in oruh orekma mwet sacn tiac moli nuh sin tuhlihk sacn, kuh sruhuh liki oacna sie ma tiac fal nuhke orekma, ac, nuhke tiac ukoe ke order sacn, ahkfahsrye laenuhl ke criminal kuh civil contempt.

Section 6.4805. Appeal. Ma wotlah se kuh order se nuhke ma ahkfahsryeyuck nuh sin tuhlihk srihsrihk orek ma koluk ma nuh sel in appeal oacna ke civil action, tiac moli filing fee.

Section 6.4806. Kaclpous. Nuhnukuh kuh in orderi kaclpous luhn tuhkihk oraclah ma koluk ke an, ke ohiyac, ac nuhke lusacn pacl tiac ahlukwelah lusacn pacl luhn kaclpous oreklac ke masap luhn mwet mahtuh ma lainyacl, ma Nuhnukuh otwelah muh pa ac wo nuh sin tuhlihk srihsrihk oruh ohiyac koluk se.

Section 6.4807. Ma kunacn pahpah ac ninac nuhke mukuikui luhn tuhlihk.

- (1) Ninac se, Pahpah se kuh mwet karihngihn se ma liyacacng tuhlihk srihsrihk se ma kunac in karihngihn tuhlihk srihsrihk se ac oasr kuh lal in oruh karihngihnyuck luhn pahpah, ninac kuh mwet karihngihn se ac kuh oasr sel ke tuhlihk srihsrihk sacn. Efin Nuhnukuh sokwack ke lohngyuck se la ninac se, pahpah se kuh mwet karihngihn se ma karuhnguhnwacng tuhlihk srihsrihk se tiac kuh soaru in sang nuh sel ma fal ke karihngihnyuck luhn ninac ac pahpah ac kuh, ac la tiac oraclah kuh soaru an pa srihpac pwacnwacng tuhlihk srihsrihk sacn in mukuikui nuhke ma Nuhnukuh sang sokwack ke ohiyac koluk, Nuhnukuh kuh in lwelah pahpah, ninac kuh mwet karihngihn sacn in oraclah nuhke akihlenyuck nuhke ma oreklac fal, nuhke luhpa ma Nuhnukuh sokwack fal, ohiyac nuhke ma pacye itucklac ke ohiyac luhn probation nuh sin tuhlihk srihsrihk sacn.
- (2) Efin tuhlihk srihsrihk se kalweni in kuhnahoslah mukuikui nuhke ma Nuhnukuh sokwack tuh el oruh ohiyac koluk, kuh kuhnahoslah ohiyac nuhke probation ac Nuhnukuh sokwack ke lohngyuck se lah tiac oraclah kuh soaru luhn pahpah, ninac kuh mwet karihngihn se ma ac sang nuh sel ma fal nuhke karihngihnyuck luhn pahpah, ninac kuh mwet karihngihn se ac kuh kuh in ma pacye itucklac ke ohiyac nuhke probation luhn tuhlihk srihsrihk sacn ma fototo srihpac pwacnwacng tuhlihk srihsrihk sacn in mukuikui nuhke ma Nuhnukuh sang sokwack ke ohiyac koluk, kuh ke ma tuhlihk srihsrihk sacn kuhnahoslah ke ohiyacck nuhke probation, Nuhnukuh kuh in orderi nguhsr nuhke akihlenyuck ke moul nuhke ma kuhnahosyucklac sin tuhlihk srihsrihk sacn, moulyacng nuhke Treasury.
- (3) Ninac se, pahpah se kuh mwet karihngihn se ma oasr kuh lah in ahkfahsrye karihngihnyuck luhn ninac ac pahpah nuh sin tuhlihk srihsrihk se ac ma kunac pa fine ac/kuh nuhke oacna sie ma muhsalah ituckyacng nuh sin tuhlihk srihsrihk sacn ke ma el kuhnahoslah nuhke ma lainyacn mwe kahsrhshr ahkuhtweyucki ke Title 13, Chapter 7 ke Masap luhn Acn



Kosrae. Nuhnukuh kuh in karihngihn ma oreklac kunac inge in oacna oraclah lal nuhke oacna sie nuhnukuh ke money.

Section 6.4808. Tuhlik srihsrihk laiuyck ke mwe kahsrusr ke inkacnek. Tuhlik srihsrihk laiuyck ke mwe kahsrusr ke inkacnek enenuh in ituckyacng citation ac srihkeyuck ke kuhnahoslah ke masap lainuyck nuhke mwe kahsrusruclac ahkuhtweyucki ke Title 13, Chapter 7 ke Masap luhn Acn Kosrae, oacna nuh sin mwet mahtuh se. Nuhnukuh enenuh in oruh nuh sin tuhlik lainuyck ke mwe kahsrusr oacna nohfohn ma orek nuh sin mwet mahtuh se.

#### CHAPTER 49. ITUCKYACNG KAIYUCK

Section 6.4901. Ituckyacng luhn kaiyuck. Ke ituckyacng kuh kohtlah ahkfahsryeyacn kaiyuck se, kuh ke kohtlah ma ituckyacng nuhke kaiyuck ac lwelah probation, Nuhnukuh sang ma akihlenyacen facsin luhn State ac kuh in lohng mwe ahkpwacye ke oraclah wo ac koluk luhn mwet laiuyck sacn, wi criminal record.

Section 6.4902. Fine. Ke mwe lain se ac kaiyuck ke fine, Nuhnukuh kuh in sang srihsrihsr nuhke moliyacen fine an ke ma el liye fal. Ke tiac orek moliyacen fine sacn, Nuhnukuh ke oacna sie pacl kuh in orderi mwet se ma lainuyck an in kacpous ke lusacen pacl ke oraclah luhn nuhnukuh, ac kuh in ekuhlah order se ma el liye eneneyuck ke nuhnukuh, nuhke moliyucklac kewa fine sacn kuh sahlfah luhn kacpous oreklac ke order ke tiac moiuyck sacn. Mwe se ma lainuyck an oasr kuh lal in lohngyuck yurin Nuhnukuh in sang kuh ekuhlah kaiyuck sacn. Lusen pacl in kacpous fal nuhke section se inge tiac ahluhkwelah lusacen pacl oreklac ke masap nuhke ma lainyac.

Section 6.4903. Acn in muhta. Aholah kuh weacng nuhke ma lainuyck ke masap, Nuhnukuh kuh in orderi lah mwet se ma sukokyak tuh koluk ke ma lainyacl in oraclah kuh karihngihn an in muhta lal ke an oreklac se ke lusacen pacl tiac ahluhkwelah kacpous oreklac ke masap nuhke mwe lain sacn.

Section 6.4904. Ma fohlokihnyuck, ma moullac ac ma lainyac. Nuhke ituckyacng lainyacl ke oraclah koluk kuh tiac suwohs luh kuhka, moul, orekmakihn kuh eslah ma la, kuh ke kena la oraclah ma koluk in oraclah ma koluk nuh sin sie pacna, aholah kuh in weacng ma laiuyck ke masap, Nuhnukuh kuh in orderi in ayacolac kuh moullac nuh sin mwet la an kuh mwe se ma muhsahlah kuh sruhuh luhn ma la nuh sin Government kuh municipal government.

Section 6.4905. Kauli luhn business; itucklac.

- (1) Nuhke sruhuh ke ma lainyac, nuhke kuhkwacklac luhn mwe ac ackkolukyelah kuh oruh orekma tiac suwohs, aholah kuh kuhtuh pac ma lainuyck ke masap, Nuhnukuh kuh in orderi in itucklac, kuh in kauli ke pacl oreklac nuhkac, ke an ac orek kuhka kuh orekma sacn.
- (2) Nuhke lainuyck ke ma koluk se, Nuhnukuh kuh in eslah license kuh permit nuhke ma koluk sac lwelah fal nuhke masap luhn State.

Section 6.4906. Orekma. Efin kaiyuck ke kacpous pa fal nuhke oraclah ke kacpous, Nuhnukuh kuh in kai mwet se lainuyck an in oruh orekma upac fal nuhke kuhiyacl ke project luhn public ke lusacen pacl tiac loes liki pacl elac kacpous oreklac ke masap nuhke ma lainyacl.

Section 6.4907. Acn in Kaclpous. Ke ituckyacng kaiyuck nuh sin mwet se ke kaclpous, Nuhnukuh srihsrngiyac an elac kaclpous oreklac nuhkac an.

Section 6.4908. Kohtlah luhn mwe kaiyuck. Ke ituckyacng mwe kai nuhke kaclpous nuh sin mwet se ma oraclah ma sang laenuhl, Nuhnukuh kuh in sang kohtlah ke ahkfahsryeyacn ohiyac nuhke kaiyuck se. Sifilpac lainyuck mwet se ke kuhtwena ma lainyacl sin Nuhnukuh kuh in sikyack ke sisilac luhn kohtlah luhn ituhklac luhn ma ahkfahsryeyuck nuhke ma oreklac laenuhl mwet, sahyac efin Nuhnukuh sang.

Section 6.4909. Probation.

- (1) Ke ituckyacng nuhnukuh nuhke ma lainyacl, Nuhnukuh kuh in eslah ma ituckyacng nuhke lainyac ke el inseselac la itucklac luhn lainyac ac sang sahflah luhn nuhnukuh ac ma ac wo sin public ac mwet lainyuck sacn, ac kuh in sang lah itucklac sac ac tuhtahflah ke puhlan pacl se, tiac ahluhwelah pacl oreklac ke masap nuhke lainyac ke ohiyac sang mwet se in probation, ye ma lainyacl ac karihngihnyuck luhn probation officer kuh kuhtwena mwet srihsrngiyucki ke pacl ituckyacng an.
- (2) Nuh sin mwet kuhnahoslah masap se ma kuhnahoslah ohiyac ke probation ke pacl se ma el probation an, Nuhnukuh kuh in oraclah warrant nuhke sruhuh luhn mwet sacn, tukun ituckyacng nuh sin mwet sacn in kuh in lohn ac topuk mwe ahkpwacye ituckyacng laenuhl an, kuhnahoslah probation sacn.
- (3) Nuhke kuhnanuclac probation sacn, Nuhnukuh kuh in sang kaiyuck ma el oraclah mwet sang ah efin Nuhnukuh sonna eslah ma el sang nuhke kaiyuck sacn.
- (4) Nuhnukuh kuh in ke oacna sie pacl ke pacl ke probation se ekuhlah order se in eslah ma ituckyacng nuhke kaiyuck sacn. Ke el sokack lah kuhnanuclac luhn probation sacn sang sahflahiyacn nuhnukuh ac kena luhn public ac mwet lainyuck sacn, ac ke orekma wo ac eklac luhn mwet sacn ke ma wo ke probation sacn, Nuhnukuh kuh ke oacna sie pacl sislakuphlan pacl ke probation ac ikacslah mwet sacn. Efin Nuhnukuh sonna eslah order nuhke probation sacn ac sang kai, elac ikacslah mwet lainyuck sacn ke sahflahiyacn probation sacn.
- (5) Ke ikacklah mwet kuhnahoslah masap se tiac ituckyacng mwe kai nuh sel Nuhnukuh sislac nuhnukuh nuhke ma lainyacl an.
- (6) Ke Nuhnukuh sislac nuhnukuh nuhke ma lain ahkfahsryeyuck fal nuhke section se inge, wacngihn mwet kuh in oacna sie srihpac oruh mwet se ma pa srihpac luhn nuhnukuh sacn oruh muh Nuhnukuh laenul ke ma ahkfahsryeyuck an.
- (7) Mwet se ma probation u enenuh in moli moul se nuhke orekma luhn probation ke luhpah tiac srihk liki \$20 ac tiac yohk liki \$100 ke year se nuhke lusacn probation lal an. In otwelah molo an Nuhnukuh enenuh in nuhnukuh srihpac luhn lainyacl ac luhpan eneneyacn karuhnguhlyacl.

## CHAPTER 50. ADULT PRETRIAL DIVERSION PROGRAM

Section 6.5001. Adult Pretrial Diversion Program. Office luhn Attorney General kuh in sang nuh sin kuhtuh mwet mahtuh ma lainyuck an nuhke Adult Pretrial Diversion Program (“APDP”). Wi la nuhke APDP u ma sulaclah na luhn kais sie.

Section 6.5002. Lwelah nuhkac. Mwet mahtuh se ma lainyuck u kuh in wi APDP efin tiac nohfohn sun ma tahklah inge:

- (1) Mwet lainyuck sacn enenuh in tiac lainyuck ke oacna sie ma laenuhl mwet. Enenuh in nwacnwack oacna sie lainyacl ma oreklac tukun fihliyucklac el an ( sahyacn lwelah nuhke srihpac lainyacl ma tahfonglac) ac oacna sie ma lainyacl ke el srihk.
- (2) Mwet lainyuck sacn enenuh in tiac mwet wi oacna sie Pretrial Diversion Program, wi oacna sie Juvenile Pretrial Diversion Program.
- (3) Ma ingena lain mwet se ma lainyuck an enenuh in tiac upac ke ohiyac ac ma wacngihn ahkngalyeyacn mahno oreklac nuh sin oacna sie victim.
- (4) Ma ingena lain mwet se ma lainyuck an lainyacl enenuh in misdemeanor pa laenuhl an.

Section 6.5003. Ma inseselac se nuhke oasr la ke program u. Efin mwet lainyuck se ituck nuhke APDP sin Office luhn Attorney General, mwet tahklac inge enenuh in insese nuhke oasr lal an:

- (1) Mwet lainyuck sacnc,
- (2) Victim sacn, efin oasr
- (3) Court Marshall, efin oasr
- (4) Office luhn Attorney General; ac
- (5) Mwet Nuhnukuh se ma us an.

Section 6.5004. Suwohs ma Karihngihnyuck. Mwet se ma lainyuck an enenuh in oasr se kewa suwohs oreklac ke Akwuck Fuhlwaht, Masap luhn Acn Kosrae ac Rules luhn Nuhnukuh luhn State. Mwet lainyuck se tiac enenuh in fahkuhlwack ke ma koluk laenuhl elan kuh in wi APDP Program. Oasr luhn mwet lainyuck sacn ke APDP tiac kuh in orekmakihnyuck in laenuhl ke srihpac sisilac el liki APDP program ke oacna sie srihpac.

Section 6.5005. Pretrial Diversion Agreement. Pre-trial Diversion (PTD) Agreement sacn enenuh in nwacnwack terms kuh ohiyac nuh sin mwet wi APDP an. PTD Agreement sacn enenuh in nwacnwack ohiyac fal, ma tiac lwelah, money nuhke molo ac/kuh oraclah ke community service ac report ke mahlwem sin mwet se ma lainyuck an nuh sin Court Marshall.

- (1) Efin mwet se ma lainyuck an insese in wi APDP, ofuhs luhn Attorney General kuh counsel luhn mwet se ma lainyuck an enenuh in ahkolah PTD Agreement ke pacl sa. PTD Agreement sacn enenuh in file iyucki yurin Nuhnukuh tiac paht liki lwen se met liki lwen se ma ac orek srihkasrak se sacn. Ke Nuhnukuh insese nuhke PTD Agreement sacn, srihkasrak se sacn enenuh in ahkfahsryeyuck wi sisilac luhn enenuh nuhke speedy

srihkasrak se sin mwet se ma lainyuck an, tuhpan sahflahiyac kuh sisilac luhn APDP sacn.

- (2) Efin mwet se ma lainyuck an kuhnahoslah oacna sie term kuh ohiyac ke PTD Agreement sacn, mwet se ma lainyuck an enenuh in itucklac liki APDP. Court Marshall el enenuh in file iyac Notice of Termination yurin Nuhnukuh ac uslah copy ke Notice sacn nuh sin counsel luhn mwet lainyuck sacn, efin oasr kuh nuh sin mwet se na ma lainyuck an. Nuhnukuh enenuh in schedule iyacsrihkasrak se nuhke pacl se ma lwelah ke Court docket wi notice nuh sin kewana mwet an.
- (3) Ke wo ahksahyeyacn APDP sin mwet lainyuck sacn Office luh Attorney ac file iyac mukuikui in sisilac nohfohn ma oreklac lain mwet lainyuck sacn wi srisri ac Nuhnukuh enenuh in oraclah ke order sislah ma laenuhl an.

Section 6.5006. Ma sikyack ke itucklac la tukun oasr la ke APDP. Tukun wo sahflahluhn APDP sin mwet se ma lainyuck an, ac itucklac ke srisri nuhke lainyack, mwet lainyuck sacn enenuh in muhta oacna kuhtwena mwet ma wacngihn criminal lainyack, sahyacn record se enenuh in tohuyack ke oasr luhn mwet se ma utuckyack an nuhke program an. Srihpac luhn tohuyack luhn record sacn enenuh nuhke historical ac orekmakihnyacn record sacn ma na nuhke:

- (1) Tiac lwelah oasr la tok nuhke Program an; kuh
- (2) Ahkwoye ma lainuhl ke pacl se ma mwet se ma utuckyack an tohkoh kuhnahoslah ma laenuhl ma yohkwaclihk kaiyuck nuhsel nuhkac ma el kuhnaus tahkuhlah.

#### CHAPTER 51. STATE OF THE COURT

Section 6.5101. State of the Court. Ke year nuhkewa, ke Regular Session se emet luhn Sroasr Masap, Chief Justice luhn Nuhnukuh luhn State enenuh in oruh report ke ma oasr yurin Nuhnukuh nuh sin Sroasr Masap luhn Acn Kosrae.

### TITLE 7. AGENCIES AC GOVERNMENT FINANCED ENTERPRISES

#### PART I. AGENCIES

#### CHAPTER 1. MA OREKLAC IN OREKMAKIHNYUCK NUHKE AGENCIES

Section 7.101. Agencies: srihpac la. Agencies pa ma luhn Government oreklac ke masap wi ahkolah ac in sifacna otoelah nuhke ma fal oreklac ke masap.

Section 7.102. Agencies; tahkiyac. Agencies u pa:

- (1) Broadcast Authority
- (2) Election Commission
- (3) Kosrae Island Resource Management Authority
- (4) Port Authority
- (5) Parole Board
- (6) Sports Council
- (7) Scholarship Board

- (8) Utility Authority
- (9) Visitors Bureau
- (10) Education Advisory Board
- (11) Health Advisory Board
- (12) The Housing Authority
- (13) Price Control Commission

Section 7.103. Ohiyacn Srihsrsrihsr. Sahyac efin oreklac ke masap, members ke agency se muhtwacwacack ke office sacn ke srihsrsrihsri el sel Governor tuhtahflah ke insese luhn Sroasr Masap ke resolution nuhke srihsrsrihsr lal sel Governor. Ke srihsrsrihsri member se nuhke agency se, Governor elac ahkkahlwemye mesahslah ma ac pa srihpac luhn srihsrsrihsr sacn. Efin Sroasr Masap ke resolution tiac insese nuhke srihsrsrihsr se kuh efin Sroasr Masap ke sulaclah tiac ahkfahsrye fahlac luhn resolution se in ahkkweye mwet sacn, Governor elac sang pac aholyacn mwet sacn nuh sin Sroasr Masap inmahsr lon lwen 30. Governor elac tiac sifil sang inen mwet se ma tiac ahkfahsryeyuck lac nuhke an sacn pacna ke term luhn Sroasr Masap sacn.

Section 7.104. Rules orekmakihnyuck ke Agency se. Ke January 1, 1986, Attorney General el ahkolah ac oraclah ke ohiyac fihsracsr se fanna nuhke Robert's Rules of Order, Revised, ma members ke agency se in orekmakihn ke meeting sahyacn ke inseselac luhn sulaclah luhn members oasr an na u sacn ac tiac orekmakihn rules an nuhke meeting se. Nuhke na Attorney General el oraclah ohiyac nuhke agency se ac fahsr ke rules eltahl sulaclah an.

Section 7.105. Oalallah. Oalallah se sikyack ke member se ke agency se, ke mwet se:

- (1) Sang ke ma suhmuhslah tui lal nuh sin officers luhn u sacn ac nuh sel Governor;
- (2) Misac;
- (3) Koflah sifacna ke mas;
- (4) Wacngihn ke pacl tolu tahklac ke meeting luhn u karihngihn agency se;
- (5) Wacna wacngihn ke State ke lusacn pacl puhs liki mahlwem ohnkohsr; kuh
- (6) Itucklac sin Sroasr Masap ke srihpen ohiyac suhfal lal nuhke usyacn office sacn.

Ohiyac nuhke fileiyacn oalallah in fal nuhke Section 7.103. Governor elac sa sang ahkkahlwemyeyac nuh sin public ke oalallah sacn.

Section 7.106. Officers. Members ke agency se sulaclah chairman se ac vice-chairman se ke inkaiyacen sulaclah luhn mwet kac an. Efin chairman ac vice-chairman wacngihn ke meeting se, mwet kac an sulaclah sie chairman pro tempore an.

Section 7.107. Inkaiyac. Inkaiyacn members ke agency se pa inkaiyacn members kac an, wi ex-officio members an.

Section 7.108. Kuh luhn agency. Kuh luhn agency se nwacnwack kuh fal eneneyuck in ahkfahsrye kuh oreklac ke masap.

Section 7.109. Sukok. Agency se oasr ku la ac ma kunac in nuhnkuh ke ma fal ituckyacng nuh se ac in oraclah sukok sa se, efin sukokyak tuh fal.

Section 7.110. Meeting luhn Agency se. Members ke agency se tuhkweni ke pahng luhn chairman kuh aholyacl. Inkaiyacn members an kuh in tuhkweni ke meeting se tukun nguhsr laltahl nuh sin chairman nuhke meeting ac ke tiac oraclah lal in pahngon meeting ma ngusr an.

Section 7.111. Itucklac ke State Law 6-1.

Section 7.112. Tahfwelah orekma la. Sahyac efin oreklac ke masap, mwet karihngihn agency se sruok office sacn tiac paht liki lwen (90) tukun term lal an kuh nuhke ahoyacl eis office, siena sin pacl ma loes an. Section se inge ma nuh sin mwet karihngihn agency se ac mwet srihsrsrihsri sin an nuhke government financed enterprises tahklac ke Part II ke Title se inge.

Section 7.113. Molin U karihngihn agency se. Mwet karihngihn agency se eis molo oreklac nuhke rate, ma tiac kuh in ahluhkwehlah \$20 ke meeting se, ke oasr laltah ke meeting luhn U sacn. Section se inge ma nuh sin mwet karihngihn agency ac mwet srihsrsrihsri luhn State nuhke government financed enterprises tahklac ke Part II ke Title se inge.

## CHAPTER 2. BROADCAST AUTHORITY

Section 7.201. Broadcast Authority. Broadcast Authority oasr kuh ac ma kunac nuhke:

- (1) Ahkfahsrye pacl oreklac nuhke radio program in fal nuhke masap.

Section 7.202. Board ke Authority. Authority se inge oreklac ke board member lihmekohsr suc orekma ke lusacn year luo ke term se. Nuhke na srihsrsrihsri sin inkaiyacn members ke board sacn, ma luhn Authority sacn ac karihngihnyuck sin mwet se ma yohk wal la an.

Section 7.203. Policy luhn Authority. Board sacn oraclah, ac karihngihn akwuck ke policy luh Authority sacn. Fahk sahflah luhn Authority nuhke program an ac ma kunacn board in liye.

Section 7.204. Ohiyac ke Broadcast.

- (1) Nuke regulation fal luhn board, policy luhn Authority ac orekma ukoe ohiyac luhn broadcast ke ma inge:
  - (a) fal fahsr la nuhke tuhtahflah luhn nuhnak;
  - (b) in kuh in topuk ahkoluk;
  - (c) ukoe masap;
  - (d) akihlen ohiyac suwohs luhn community;
  - (e) sifacna karihngihn, suwohs, ac tiac srisri ke report ke nes.
- (2) Policy luhn Authority lwelah nuhke oraclah luhn broadcast iyacn mwe kuhka ke molo se.

Section 7.205. Ma Ahkfahsryeyuck.

- (1) In oruh in wo fahsr luhn Authority in ukoe ma inge:
  - (a) Candidate nuhke elective office se oasr lwelah la in orekmakihn ma luhn broadcast. Program ituckyacng sin candidate se in broadcastiyuck oacna ke ituckyacng an tiac liyeyuck kuh tilokihnyuck kuh tahfwelah ke mwe sramsram sin Authority sacn. Program ituckyacng sin candidate se kuh in ma nuhke oacna sie issue nuh sin public. Ke ahksahfyeyucklac program luhn candidate se, oasr ahkkahlwemyeyac lah wacngihn ma kunacn Government ac Authority nuhke fahk oreklac an.
  - (b) Authority sang nuh sin mwet se kuh aholyacn u akihlenyuck se suc oasr liye la ke issue yohk srihpac nuh sin public ma siena nuhke ma ahkkahlwemyeyuck liye la kac, fal in kuh in oraclah liye lal.
  - (c) Authority sang nuh sin mwet se kuh u akihlwenyuck se ma pa ahkolukyeyuck, lain kuh oruh fahk la ke pacl broadcast in kuh in topuk ahkoluk, lain kuh oruh fahk la. Top nuhke broadcast sacn orek ke puhlan pacl, ac orek ke ao, motkoeyuck in:
    - (i) sun mwet ma motkoeyuck muh long ke fahk oreklac an; ac
    - (ii) eis pacl se ac top fal kuh in tohpohklah.
- (2) In sang oacna sie pacl ac suwohs nuh sin mwet se, Authority kuh in tiac lwelah in lusrong tahklah luhn program ahkfahsryeyuck an.

Section 7.206. Staff luhn Authority. Authority oasr mwet in orekma la oreklac sin board ac moliyuck ke masap, wi Manager luhn Authority se tohuyack ac srihsrsrihsri sin board wi fahk ac inese luhn Sroasr Masap. Manager luhn Authority pa staff se ma yohk wal la ac pa karihngihn orekma luhn Authority, nuhke karihngihnyuck luhn board.

Section 7.207. Report. Mahlwem singucuhl alkosr tukun ahkfahsryeyucklac luhn Masap, Governor elac ahkkahlwemye nuh sin Sroasr Masap, broadcasti ma orek luhn Executive ke pacl sac ac ma wo ac fal nuhke ituckyacng luhn orekma luhn broadcast nuh sin Authority.

CHAPTER 3. ELECTION COMMISSION

Section 7.301. Election Commission. Election Commission oasr members singucul ohnkoahr ma orekma ke year lihmekoahr ke term se. Kais sie municipality pa an member ahkosr ma we u. Ke member se file iyac srihsrihsr nuhke nguahr se nuhke office luhn public, ac oalallah an lal an.

Section 7.302. Kuh ac Ma kunac. Commission oasr kuh ac ma kunac in:

- (1) Karihngihn election luhn State in ukoe Title 3.

CHAPTER 4. THE KOSRAE ISLAND RESOURCE MANAGEMENT AUTHORITY

Section 7.401. Kosrae Island Resource Management Authority

- (1) Kosrae Island Resource Management Authority oasr members lihmekoahr ma orekma ke year ahkosr ke term se. Luo sin members an orekma ke year



luo ke term se ac tolu sin members an orekma ke year ahkosr ke term se. Tohkoh, nohfohn members an orekma ke year ahkosr ke term se.

- (2) Members ke Authority se inge eis molo ke \$25.00 ke lwen se ke wi ahkfahsrye ma kunacn Authority u. Members kuh in eis molo fal nuhke moli travel ac per diem ke ohiyacn rate luhn Government luhn Acn Kosraese ke wi ahkfahsrye ma kunacn Authority u.
- (3) Authority ohsun ke oasr nguhsr ituckyacng in liye kuh in fusus in fal in ahkfahsrye orekma la ye chapter se ing. Meeting se orek ke ma wotlac sin Authority, kuh pahng luhn Chairman kuh ma sihmlac nguhsr sin oana sie luo sin members an. Meeting nuhkewa ikack nuh sin public, ac fal saiyacn ahkkalwemyeyac nuh sin public ke pacl ac an nuhke meeting an post iyuck ke an luhn public ac ahkkahlwemyeyuck ke radio sin State.
- (4) Authority oraclah nuhke karihngihnyacn record ke mukuikui la. Record ingacn ikack nuh sin mwetuh in liye.

Section 7.402. Staff luhn Authority. Authority sulacлах sie sie program director ma ac ahkfahsrye ma kunacn Authority ac oasr ma kunac ac in karihngihn ma ac ituckyacng nuh sel sin Authority sacn. Program director el kuh in kahsrweyuck ke ma kunacl an sin mwet orekma ma Authority liye muh fal an.

#### CHAPTER 5. VISITORS BUREAU

Section 7.501. Oreklac luhn Bureau. Oasr oreklac luhn Agency se ye chapter se inge ma eneneyuck in pahngpahng mu “Kosrae Visitors Bureay” pahngpahng ke chapter se inge muh “Bureau”.

Section 7.502. Ma Karihngihn, ma kunac, ac kuh luhn Bureau. Bureau ituckyacng nuhse ke ma in karihngihn, ma kunac ac kuh la::

- (1) In ahkyohkye ac ahkwoye tourism industry lun Acn Kosrae nuhke ohiyac ma fal, wi sang ac kihtaclah luhn mwe fahk ac ma ac ahkyohkye Acn Kosrae nuh sin mwet muhtwacta in tuhkuh nuh we;
- (2) In ahkyohkye kena luhn State ac luhn kewana level luhn visitors industry;
- (3) In kahsrh, ke nguhsr u, kewana government ac mwet nuhke ahkyohkye, ahkfahsrye ac ahkyohkyeyacn program in tahfwelah lutlut, etwacack, kahsrh luhn orekma ac ahkyohkyeyacn orek business;
- (4) In ahkyohkye ma orek ke facsin luhn State nuh sin public;
- (5) In ahkyohkye ke ma oreklac ke State;
- (6) In ahkyohkye ac kahsrh ke ahkyohkye ma ac wo in orekmakihnyuck ac pwacnma mwet muhtwacta;
- (7) In wi kuhtwena entities in oracni, liye, lihklhkiyac ac oraclah ke ma suhmuhslah nwacnwack ma ke visitor industry;
- (8) In ahkfahsrye, ekuhlah ac orekmakihn official seal;

- (9) In ahkfahsrye ac karihngihn regulation ma sikyack ke srihpac luhn chapter se inge; ac
- (10) In wi kewa ma orek fal nuhke masap in ahkyohkye mwet muhtwacta ac in ahkfahsrye ac tahfwelah srihpac luhn chapter se inge.

Section 7.503. Directors luhn Board; pih sac ac term nuhkac.

- (1) Visitors Bureau luhn State enenuh in karihngihnyuck sin Board of Directors se. Board of Directors enenuh in oreklac ke member lihmekohsr, srihsrsrihsri sel Governor luhn State wi fahk ac insese luhn Sroasr Masap luhn State. Tolu sin board members enenuh in ma ke private sector ma orekma yohk la u ma ke tourism industry.
- (2) Board of Directors enenuh in orekma year ahkosr ke term se. Ke pacl oasr mesahslah se, aholyacl enenuh in srihsrsrihsri sel Governor wi fahk ac insese luhn Sroasr Masap.
- (3) Governor el enenuhn in oraclah srihsrsrihsr lal nuh sin Board of Directors pacl se emet an inmasrlon lwen 60 ke lwen ahkfahsryeyucklac srihpac se.

Section 7.504. Itucklac luhn Board Members.

- (1) Members ke Board of Directors enenuh in itucklac ke srihpac wo sin inkaiyacn sulaclah luhn Board. Board ac otwelah srihpac wo oraclah an. Ma wotlac sin Board in eslah Board member se ac sahflah, na tiac sulpac tohuyack.
- (2) Private sector Board member ma ac orekma lac luhn government kuh ma tui tilac orekma la pa ke tourism industry enenuh in itucklac liki Board.

Section 7.505. Meetings luhn Board. Inmahsrlon lwen 15 tukun ahkfahsryeyucklac Board, Governor elac pahngon in oracni meeting se emet nuhke srihpac luhn sulohsohl nuhke officer. Board ac tuhkwani ac oruh tiac suhpuhs liki public meeting se ke kais sie quarter ke year se ac kuhtwena public meeting ma el liye tuh fal in ahkfahsrye orekma la an.

Section 7.506. Oraclah luhn Board; inkaiyac; molo ac ma sisilac. Board ac oreklac ke sulohsohl lah sie sin member an in pa Chairman ac sie pac sahyac in Vice-Chairman. Board ac oacyacpac srihsrngiyac inmahsrloltahl Secretary se in karihngihn fahsr minutes ac record luhn Board. Oacna sie sin tolu member luhn Board oraclah quorum se, ac inseselac luhn member tolu fal in ahkfahsrye mukuikui orek luhn Board u. Wacngihn mesahslah luhn sie sin Board ac ahkolukyelah suwohs luhn quorum se in ahkfahsrye kewa suwohs la ac ahkfahsryeyacn ma kunacn Board. Directors tiac kuh in eis molin orekma lalos. Directors kuh in eis molin ma sisilac ke travel ac per diem ke rate luhn Government Acn Kosrae ke luhpah inge ac moliyuck nuh sin mwet orekma luhn Government luhn Acn Kosrae ke kain ohiyac sacn.

Section 7.507. Coordinating Officer; srihsrsrihsr ac itucklac. Board of Directors enenuh in hire iyac sie Coordinating Officer ma kuh in karihngihn Board of Directors in ahkfahsrye program la. Board srihsrngiyac Coordinating Officer se ac oraclah molol. Coordinating Officer ac ma kunac kewa in karihngihn orekma luhn Bureau u. Board kuh in eslah Coordinating Officer se ke srihpac wo ke inkaiyacn sulaclah. Ke oacna sie pacl ke an luhn Coordinating Officer u mesahs u, Board kuh in ke pacl fototo kanoelah an sac fal nuhke rules ac regulation laltahl.

Section 7.508. Ma kunacn Coordinating Officer se. Coordinating Officer el enenuh in:

- (1) Karihngihn orekma luhn Bureau ke lwen nuhkewa; sulaclah ac srihsrngiyac mwet orekma luhn Bureau; ac plani, oracni, liyacacng ac karihngihn orekma luhn mwet orekma orekmakihn kuh luhn Bureau ke oraclah luhn Board;
- (2) Wi kewa meeting luhn Board ac sang nuhsin Board report ke ma luhn Bureau an;
- (3) Sang ahkkahlwemyeyac nuh sin Board ke enenuh luhn Board;
- (4) Ohsun wi Board, in ahkolah met ke fiscal year ke budget nuhke year se luhn Bureau in ituckyacng nuh sel Governor ac Sroasr Masap Kosrae; ac
- (5) Oruh kuhtwena orekma ac kuhtuh pac ma kunac ma Board ac enenuh u.

Section 7.509. Utucklac luhn mwet orekma, moliyac, acn ac kuhfwen mwe orekma.

Tukun organize luhn Bureau, State ac sang nuh sin Board, kewa mwet orekma, fund, mwe orekma ac kuhfwen mwe orekma liki Division luhn Tourism nuh sin Kosrae Visitors Bureau. Ahkuhtweyacn ma ituckyacng inge ac fah inseselac inmahrslon Board ac Department luhn Resources ac Economic Affairs.

Section 7.510. Ma reportiyuck. Board enenuh in oraclah report ke year se nuh sel Governor ac Sroasr Masap ke ma ahkfahsryeyuck luhn Bureau inmahrslon lwen 60 tukun tari fiscal year se ac, ke nguhsr luhn Governor kuh Sroasr Masap, oraclah special report la inmahrslon lwen 30 ke nguhsr an.

CHAPTER 6. THE PORT AUTHORITY

Section 7.601. Port Authority. Oasr oreklac luhn Authority se luhn public in etweyuck muh pa “Kosrae Port Authority” pahngpahng kac ke chapter se inge muh pa “Authority”.

Section 7.602. Kuh ac ma kunacn Authority. Authority ituckyacng nuhke kuh ac ma kunac tahklah inge:

- (1) In orekma, karihngihn, oruh, ac ahkwoye nohfohn port in utyak nuhke State, wi Okat, Leluh harbot ac docts ac yen aksohk Okat ah.
- (2) In ahkyohkye ac ahkwoye nuhke orekma orek ke port in ityack, ac ma orekmakihnyuck, oreklac ac orekma ke ma sasuh in sun ma liyeyuck eneneyuck nuhke orekma luhn Authority an.
- (3) In ahkfahsrye ac karihngihn regulations in orek srihpac luhn chapter se inge.
- (4) In oruh oacna sie inspection kuh liye fal nuhke Title 14, Chapter 2 ac 11.
- (5) In orekmakihn agent ac mwet orekma ac oraclah inseselac inmahrslon nuke managers, experts kuh specialists in advisei ac kahsruh Authority ac mwet orekma la.
- (6) In sang nuhke inseselac inmahrslon ac lease ke term tiac ahlukwelah year 25. Kuhtwena ma orekla ke masap sahyac, kuh ma suhmuhslah inseselac luhn Governor wi insese luhn Sroasr Masap ke ohiyac se pacna oreklac ke Title 11, Section 11.101 enenuh in met karihngihnyuck sein Authority met liki ituckyacng nuhke kuhtwena inseselac inmahrslon tuhtahflah loes liki year se kuh ma wi molo kuh receipt ke \$25,000 kuh yohk.

- (7) Authority kuh in moul insurance nuhke ma kunac kuh sisilac nuhkac wi orekma inge ke luhpah ac liki mwet ma insure iyuck ma liyeyuck muh fal an.
- (8) Authority, ke kuh met liki February 1st ke year nuhkewa, enenuh in ahkolah ac sang nuh sel Governor ma suhmuhslah ke nguhsr nuhke ma ac sisilah ke fiscal year fahsruh u ke ohiyac oreklac sel Governor. Wacngihn ma ac sisilac enenuh in oreklac ke srihpac tiac nwenyuckyack ke ma ahkfahsryeyucklac ke budget ke fiscal year sacn ac wacngihn misac, ma nuh selos kunac, kuh kunaclos enenuh in oreklac ke oacna sie pacl ma budget se ahkfahsryeyucklac yohk liki luhpah oreklac kac wi ma suhmuhslah ahkkweye sel Governor.
- (9) Tahklac luh kuh se ac ma kunac ye section se inge tiac enenuh liyeyuck sahyac.

Section 7.603. Ma suwohs oraclah ac kuh luhn Authority. In ahkfahsrye ma kunac ac ma oreklac kunac ke oruh se inge kuh kuhtwena masap luhn State, Authority sruok kuh in ahkfahsrye kewa kuh fal eneneyac in ahkfahsryelah ma kunac ac liyacac, wi, tuh tiac sruh nuhke ma inge:

- (1) In ahkfahsrye, ahol, ac orekmakihn official seal se.
- (2) In ahkfahsrye ac ahol bylaws ac kuhtwena rules, regulations ac directives karihngihn kewa ma ac ma kunac lwelah nuhkac kuh ituckyacng nuhkac ke masap. Wacngihn bylaws, rules kuh regulation, sahyacn ma nwenyuckyack orekma orek ke Authority, ma ahkfahsryeyucklac tiac orek lohngyuck nuh sin public.
- (3) In oraclah procedures wi policies in karihngihn ma in moliyuck ke pacl fal ac oracni luhn bills luhn Authority.
- (4) In usack ac utuckyack oacna entity se; oraclah lah wo luhn nuhnukuh kuh ma inseselah nuhke fahk kikiacp nuhke mukuikui lain Authority kuh in moul muhkwenah ke contingency reserves kuh insurance tohuyack sin Authority ac tiac ke kuhtwena assets kuh capital luhn Authority, ac nuhke srihpac inge doctrine of sovereign immunity ac akihlenyuck ac karihngihnyuck nuhke public Authority se inge nuhke lusac tiac ahkkahlwemye itucklac ke masap.
- (5) In eis, ke oacna sie ohiyacn masap, pacye, ma la, kuh tuhkwani la, lah fokoko kuh muhnahs, in sruok, karihngihn, orekmakihn, ac orekmakihn ma ingacn, ac kuhkwackihn, lease, kuh finne sislah ma ingacn.
- (6) In borrow kuh kihluhkihn oacna sie luhpah kuh luhpan money ac in sang bonds nuhke security ac nuhke terms ma kuh ke pacl nuhke pacl ma liyeyuck muh fal nuhke ahkyohkye ac ahkwoyeyacn orekma luhn Authority.
- (7) In sroukyac kuh sislah orekma luhn mwet orekma, agents, attorneys, auditors, ac independent contractors nuhke term ac ohiyac ma Authority liye fal an.

Section 7.604. Sowemoul ac ma kunacn Authority. Sahyac efin ahkkahlwemyeyuck oreklac ke masap, sowemoul ac ma kunacn Authority u tiac misac kuh ma kunacn Government

luhn State, ac Government luhn State ac tiac ma kunac pa oacna sie misac kuh ma kunaclos ingacn.

[Section 7.605. Ma kunac nuhke tax.](#) Authority oasr ac orekma yohkna nuhke ma ac wo nuh sin public ac el srisrilac liki oacna sie tax kuh liyeyuck ke oacna sie ma lal, orekma kuh ma orek ituckyacng nuh sin Government kuh municipal government kuh, nuhke lusac lwelah an, Government luhn Federated States of Micronesia. Wacngihn ke ma inge kuh in eslah mwet orekma ac independent contractors luhn Authority liki tax laltahl nuhke orekma oreklac nuh sin Authority, ac ma kunacn Authority nuhke employer's social security in ituckyacng ke ohiyac oreklac ke masap. Section se inge itucklac ke October 1, 2005.

[Section 7.606. Pihsen Board; term nuhkac.](#) Authority karihngihnyuck sin Board ke Director lihmekohsr. Board el nwenyuckyack ke Directors ahkosr srihsrsrihsri sel Governor wi fahk ac insese luhn Sroasr Masap, ac ex-officio, pa Director luhn Department luhn Transportation ac Infrastructure. Director srihsrsrihsri se orekma ke year ahkosr ke term se, kuh in sulpac srihsrsrihsri, ac nuhke aholyacl srihsrsrihsri ac fal. Muhtwacwacackiyac, Governor ela ac srihsrngiyac Directors luo nuhke year luo ke term se ac luo Director an nuhke year akosr term se. Oalallah se ac nwacnwaclac nuhke lusacn pacl luhlah ke term se nuhke an oalallah an.

[Section 7.607. Meetings luhn Board.](#) Inmahsrlon lwen 15 tukun ahkfahsryeyucklac muhtwacwacack luhn Board se, Governor elac pahngon in oracni meeting se emet nuhke srihpac luhn sulohsohl nuhke officer. Board ac tuhkwani ac oruh tiac suhpuhs liki public meeting se ke kais sie quarter ke year se ac kuhtwena public meeting ma el liye tuh fal in ahkfahsrye orekma la an.

[Section 7.608. Oraclah luhn Board; inkaiyac; molo ac ma sisilac.](#) In fal nuhke by-laws, Board ac tuhkwani in sulaclah sie sin member an in pa Chairman ac sie pac sahyac in Vice-Chairman. Board ac oacyacpac srihsrngiyac inmahsrloltahl Secretary se in karihngihn fahsr minutes ac record luhn Board. Oacna sie sin tolu member luhn Board oraclah quorum se, ac inseselac luhn member tolu fal in ahkfahsrye mukuikui orek luhn Board u. Wacngihn mesahslah luhn sie sin Board ac ahkolukyelah suwohs luhn quorum se in ahkfahsrye kewa suwohs la ac ahkfahsryeyacn ma kunacn Board. Directors an moliyuck ke rate oreklac ke oasr lal ke meeting luhn Board, sahyacn Director luhn Department luhn Transportation ac Infrastructure ma ac tiac eis molo pac. Kewa Directors eis molin ma sisilac ke travel ac per diem ke rate luhn Government luhn Acn Kosrae ke luhpah inge ac moliyuck nuh sin mwet orekma luhn Government luhn State ke kain ohiyac sacn.

[Section 7.609. Srihsrsrihsr luhn General Manager; itucklac lal.](#) Board srihsrngiyac General Manager se ac oraclah molol. General Manage se ac ma kunac kewa in karihngihn orekma ac nahweyuck luhn kewa ma luhn Authority ac kuhtwena ma pacye ac ma laltahl karihngihnyuck sin Authority, ac muhsahlah lun oacna sie ma, ac enenuh luhn orekma ke mwe kahsruhsr, oak, mwet orekma karihngihnyuck sin kuh enenuh in sulpac oreklac kuh ohnohn sin Authority. Board kuh in eslah General Manager se ke srihpac wo sin inkaiyacn sulaclah laltahl. Ke oacna sie pacl ke an luhn General Manager an oalallah, an sacn nwenyuckyack ke pacl fototo ke na sie sin mwet orekma na kac an fal nuhke rules ac regulations.

[Section 7.610. Ma kunacn General Manager se.](#) General Manager se luhn Authority oasr ma kunac inge:

- (1) In karihngihn lah kewa masap ac regulation nuhke port in utyak nuh lin State ac in ukoe ka.
- (2) In wi kewa meeting luhn Board ac in sang report ke ma orek luhn Authority.
- (3) In karihngihn ac ahkkahlwemye nuh sin Board ke enenuh luhn Authority.
- (4) In ahkfahsrye orekmakihnyacn money nuhke srihpac ac ke ma lwelah sin Board.
- (5) In oraclah kuh oraclah tari kewa plan ac ma eneneyuck nuhke muhsah ac ohnohn luhn iwac, mwe kahsruhsr, oak, ac kuhfwen me orekma luhn Authority.
- (6) In karihngin orekma luhn Authority ke lwen nuhkewa, in sulaclah ac srihsrngiyac mwet in orekma luhn Authority sahyacn ma oreklac ke srihpac se inge, in inseselac inmahsrlo wi independent contractor, ac in plan, oracni, ahkfahsrye ac karihngihn orekma luhn mwet orekma ac contractors in orekmakihn kuh luhn Authority ke oraclah luhn Board.
- (7) In suhmuhsalah inmahsrlo lwen 60 tukun sahflah luhn fiscal year se, ke ohiyac enenuh sin Board, ma sahflah se ke financial ac operation statement ahkkahlwemye ma sikyack ke orekma ke fiscal year met ah ac financial statur luhn Authority nuhke lwen saflah sac.
- (8) In ahkfahsrye kuhtwena ac kuhtuh pac ma kunac ma Board enenuh u. To perform such other and additional duties as the Board may require.

Section 7.611. Srihsrsrihsr luhn comptroller ac general counsel; ma kunacn kais sie.

General Manager el srihsrngiyac comptroller se ac general counsel se, suc kewana ac report nuh sin General Manager. Comptroller ac general counsel kuh in sisilac ke srihpac wo sel General Manager. Comptroller ac general counsel moliyuck ke rate oreklac sin Board. Officers ingacn kuh in full-time luhn Authority, share wi Government luhn Acn Kosrae, kuh ihliyucki in moliyuck sin private sector. General Manager el kuh in srihsrngiyac sie kuh luo mwet an in kahsruh oacna sie sin office ingacn.

- (1) Comptroller pa karihngihn kewa money luhn Authority ac molwelah ke money in fal na nuhke oraclah luhn Board ac oacna ke oreklac ke budget ke year se luhn Authority.
- (2) General counsel ahkkahlwemye nuh sin Board ac General Manager ke kewa legal matters ma Authority wi kuh ma Authority ac suk suwohs kac ac kuh in ahol Authority.

Section 7.612. Accounting ac reporting. Board ahkfahsrye ac karihngihn system luhn accounting ma ac fal wi ma orekmakihnyuck lwelah nuhke public corporations. System ahkfahsryeyuck an enenuh:

- (1) Lah Board orekmakihn firm independent certified public accountant ma liyac ac report nuhkac nuh sin Board, in tiac suhpuhs liki pal se in year se, kewa financial records ac accounts karihngihnyuck sin Authority, ac lah copy ke report ingacn oreklac nuh sel Governor ac Sroasr Masap, ac



- (2) Lah Board sang nuh sel Governor ac Sroasr Masap report ke year se ko ma orek sin Authority inmahrslon lwen 60 tukun sahflah fiscal year se, ke nguhsr lal Governor kuh Sroasr Masap, sang special report inmahrslon lwen 30 tukun sahflah luhn kais sie quarter.

Section 7.613. Ahkoeyacn Budget. Ohsun wi Board, General Manager el ahkolah met ke fiscal year ke budget nuhke year se luhn Authority. Authority ac orekmakihn pacna fiscal calendar orekmakihnyuck sin Government luhn Acn Kosrae.

Section 7.614. Nguhsr nuhke Supplemental budget. Nuhke lusac ma Board liye muh fal ac suwohs, Authority lwelah in suk grant kuh loan sin Sroasr Masap ac, nuhke lusac ahkkweyeyuck sel Governor, grant ke sourc sahyacn State, ke money ingacn ma fal in tahfwelah money in oreklac nuhke orekma, ohnohn, ac ahkyohkyeyacn orekma luhn Authority ke State.

Section 7.615. Procurement Manual of Administration. Board ahkfahsrye regulation nuhke procurement and oraclah Manual of Administration se luhn Authority wi rules ac regulations karihngihn sulohsohl, kihluckyack, ohiyacn orekma, kihlucky, sisilac, itucklac, ac kuhtwena rules in kai nuh sin mwet orekma luhn Authority.

Section 7.616. Public Service System exemption; kuh la nuhke insurance plan, retirement funds ac funds moliyacn mwet orekma. Mwet orekma luhn Authority enenuh in wacngihn liki ma oreklac ke Public Service System ke Title 18 ke Masap se inge. Mwet orekma luhn Authority kuh in wi oacna sie health insurance plan, life insurance plan, retirement fund, ac workmen's compensation fund oasr nuh sin mwet orekma luhn Government luhn Acn Kosrae. Authority moli nuh sin program ma oreklac sin karihngihnyacn authority nuhkac.

Section 7.617. Ayacollac.

- (1) Tukun oraclah luhn Authority, State sang nuh sin Authority kewa ma ac an ke port in utyak, wi kuhfwen me orekma kac an, ke term inseselac inmahrslon State ac Authority.
- (2) Kewa mwet orekma luhn State ke Division luhn Airport, Docks ac Harbor ke pacl se ma oreklac Authority enenuh in lwelah eltahl in volunteer in ituckyacng nuh sin Authority. Ke pacl sacn, Authority ac oruh molin pay luhn mwet orekma ituckyacng ac akihlen sick leave ac personal leave ma mwet orekma an oraclah sin State.
- (3) Kewa deeds, bonds, inseselac, kufwen ma ac oraclah luhn orekma oasr met liki lwen ahkfahsryeyucklac mukuikui se inge ma pwacnwacng oacna sie ma oreklac ke utucklac inge ac tahfwelah kewa orekma ac ma ac sikyack in lain kuh wo nuh sin Authority.
- (4) Oacna sie ma ahkfahsryeyuck kuh srihpen mukuikui oasr kuh oasr met liki na lwen ahkfahsryeyucklac mukuikui se sin kuh lain State kuh oacna mwet se mukuikui ahol State, ma fal nuhke oacna sie ma oreklac ke utucklac se inge kuh in tahfwelah kuh ituckyacng nuh sin, kuh lain Authority. Oacna sie srihpac oruh mukuikui ma muhtwacwacack ke ohiyac oasr ke pacl se ke utucklac sacn kuh in karihngihnyuck sin kuh lain Authority. Authority insese in sruok State muh wacngihn mwacta ac eslah State liki nohfohn fahk lain, ma sukoc ac ma utuckyack in lain liki oacna sie mukuikui ahkuhtweyucki ke subsection se inge.



- (5) Nohfohn ma utucklac an oreklac wacngihn ma ahkkolukye orekma luhn port ma ac tuhtahflah ke luhpac ma ac oacna sie nuhke ma oreklac ke pacl se itucklac an.
- (6) Title 10 Masap Kosrae u ac orekmakihnyuck nuhke Authority nuhke Section 7.512 ukoe kewa nuhkac oacna ke ahkpwacyeye iyucki sin independent certified public acountants orekma luhn Authority u.

#### CHAPTER 7. EDUCATION ADVISORY BOARD

Section 7.701. Education Advisory Board. Oasr oreklac luhn Education Advisory Board ma ac nwacnwack members itkohsr kuh in sulaclah.

- (1) Board enenuh in nwacnwack member 1 Lelu, Tafunsak, Malem, Utwe ac Walung ke lutlut wi members 2 srihsrsrihsri sel Governor.
- (2) Director luhn Education ac orekma in pa ex-officio member luhn Board u.
- (3) Kais sie member ke Board srihsrsrihsri sel Governor nuhke lusacn year luo.

Section 7.702. Oraclah luhn U sacn ac meeting.

- (1) Board enenuh, ke inkaiyacn sulaclah luhn members, sulaclah Chairperson se, Vice Chairman se ac Secretary se, suc enenuh orekma nuhke term ma ac oreklac sin board, sahyac lah Director el enenuh in tiac suleyucklac nuhke Chairperson kuh Vice Chairperson.
- (2) Ke pacl luhn monglac se kuh koflah sifacna luhn Chairperson sacn kuh in srihsrngiyac sie pacna member in us ke pacl in meeting, sahyacl Director.
- (3) Member ahkosr ke Board enenuh in oraclah quorum se in oruh orekma la.
- (4) Meeting enenuh in orek ke mahlwem nuhkewa ac, in weacng, pacl nuhkewa ma ac fal ke pahng lal Director.

Section 7.703. Ma sisilac ac Moliyuck nuh sin Board Members. Members ke Board enenuh in molyuck ke rate oreklac ke Section 7.113 luhn Masap luhn Acn Kosrae, ke el oruh orekma luhn Board ke oraclah lal Chairman, sahyacn lah members ingacn ma mwet orekma luhn Government luhn Acn Kosrae enenuh in lwelah administrative leave ke ma kunacltahl pacl nuhkewa ke oruh ma kunacn Board. Kewa members enenuh in oacyacpac eis travel expense ac per diem ke rate luhn Government luhn Acn Kosrae ke luhpah ingacn ac moliyuck nuh sin mwet orekma luhn Government luhn Acn Kosrae ke pac ohiyac sacn.

Section 7.704. Ma kunac ac Orekma luhn Board. Ma kunacn Board ac orekma la enenuh in mukuikui ke kuiyacn advisory nuh sin Government luhn State nuhke orekma la ke field luhn education.

- (1). Board enenuh in eis update ke mahlwem nuhkewa sin Director ke:
  - (a) Report ke ma sislac ke district se;
  - (b) Ma sikyack ke oacna sie audit luhn department;
  - (c) Luhpan staff luh District se;
  - (d) Ma sikyac ac liyeyuck ke ma ahkfahsryeyuck luhn State nuhke NST test;

- (e) Nguhsr nuhke ayacol luhn curriculum; ac
  - (f) Oacna sie ayacol, kuh nguhsr nuhke ayacol nuhke policy ac finsrak luhn lutlut luhn State.
- (2). Board enenuh in:
- (a) Oraclah fahk kuh kahsruh nuh sin Director in ahkyohkye ac oraclah sie plan in ahkyohkye kewa ke lutlut fal nuhke kewana plan ac objectives luhn Government luhn State;
  - (b) Sang fahk la nuh sin Director nuhke policies ac objectives luhn lutlut;
  - (c) Liye ma met, ingena ac ke nuhke pacl fahsruh u ma ac sisila nuhke lutlut;
  - (d) Oruh fahk la nuhke budget nuhke lutlut sin Department ma ac ituckyacng nuh sel Governor in wi budget luhn State;
  - (e) Ahkyohkye fahlac nuh sin kewana mwet Kosrae u nuhke ma yohk woiyac luhn lutlut;
  - (f) Ahkyohkye karihngihnyac ac sifil ahkwoyeyacn kahs Kosrae ac facsin u;
  - (g) Sang fahk in kahsruh ohiyac in ahkwoyelah ac ahkyohkyeyacn woiyacn lutlut Kosrae; ac
  - (h) Sang quarterly report se nuh sel Governor ac Sroasr Masap ke ma oreklac sin Department luhn Education in sun finsrak oreklac ke section se inge, oayapa in yorak yurin legislature ke pal pang ku pal enenu.

Section 7.705. Kihtakatwelihk luhn mwe fahk. Tukun kais sie meeting luhn Education Advisory Board, Board members enenuh in pahngon meeting nuh sin district PTA ac ahkfahsrye meeting luhn Board wi member ke PTA an.

#### CHAPTER 8. HEALTH ADVISORY BOARD

Section 7.801. Health Advisory Board. Oasr oreklac luhn Education Advisory Board ma ac nwacnwack members itkohsr kuh in sulaclah.

- (1) Board enenuh in nwacnwack kais 1 member Leluh, Tafunsak, Malem, Utwe ac Walung wi member 2 srihsrsrihsri sel Governor.
- (2) Director luhn Health Services kuh in orekma in pa ex-officio member luhn Board.
- (3) Governor elac srihsrngiyac kais sie Board member nuhke lusacn year luu.

Section 7.802. Oraclah luhn U sacn ac meeting.

- (1) Board enenuh, ke inkaiyacn sulaclah luhn members, sulaclah Chairperson se, Vice Chairperson se ac Secretary se, ma enenuh in orekma ke term ma ac oreklac sin Board, sahyacn lah Director el tiac enenuh in suleyucklac in pa Chairperson kuh Vice Chairperson u

- (2) Nuhke pacl wacngihn kuh koflah sifacna luhn Chairperson kuh Vice Chairperson, Boark kuh in sang sie sein member an in kol ke pacl meeting u, sahyacl Director.
- (3) Ahkosr sin member luhn Board enenuh in oraclah quorum in ahkfahsrye orekma laltahl.
- (4) Meeting an enenuh in orek ke mahlwem nuhkewa ac, in wi, ma ac kuh in fal in pang sel Director.

Section 7.803. Ma sisilac ac Moliyacn Board Members. Members luhn Board enenuh in moliyuck ke luhpah oreklac ke Section 7.113 ke Masap luhn Acn Kosrae, ke el oruh orekma luhn Board ke oraclah luhn Chairman, sahyaclos suc orekma luhn Government luhn Acn Kosrae mwet orekma an enenuh in fine lwelah administrative leave liki orekma laltahl lwen nuhkewa ke el oruh orekma luhn Board. Keana members an enenuh pa in eis ma sisilac ke travel ac per diem ke rate luhn Government luhn Acn Kosrae ke luhpah ngacn ac moliyuck nuh sin mwet orekma luhn Government luhn Acn Kosrae ke ohiyac sacn pacna.

Section 7.804. Ma kunac ac Orekma luhn Board. Ma kunac ac orekma luhn Board enenuh in mukuikui ke kuiyacn advisory nuh sin Government luhn State nuhke orekma nuhke srihpac luhn Health services.

- (1) Board enenuh in;
  - (a) Oraclah fahk la ac kahsrub nuh sin Direcort in ahkyohkye ac plan in ahkyohkye kewa kosraclah nuhke kuhiyac ac objectives luhn Government luhn State;
  - (b) Oraclah fahk la nuh sel Director nuhke ma luhn health policies ac objectives;
  - (c) Mukuikui in pa liaison nuh sin public in use karihngihnyacn elyah luhn mwet mas nuh sin Director;
  - (d) Sang fahk la ke budget luhn Health Services in ituckyacng nuh sel Governor in ituckyacng sin Department nuh sin Government in wi budget luhn State;
  - (e) Ahkyohkye ahkfahsryeyac nuh sin mwet Kosrae nuhkewa nuhke ahkwoyeyacn orekma ke karihngihnyacn moul Kosrae u;
  - (f) Oraclah fahk la nuhke ohiyac in ahkwoye ac ahkyohkye ohiyac wo in orekmakihnyuck karihngihn moul Kosrae u; ac
  - (g) Oraclah report ke quarter nuh sel Governor ac Speaker inmahrton lwen in orekma (10) tukun sahflahiyacn mahlwem March, June, September ac December ke ma orekma luhn Department luhn Health Services in sun finsrak oreklac ke section se inge, oayapa in yorak yurin legislature ke pal pang ku pal enenu.

## CHAPTER 9. THE PAROLE BOARD

Section 7.901. Parole Board. Parole Board oasr members lihmekohsr ma orekma key ac tolu ke term se. Kais sie municipality pa an in muhta luhn kais sie member. Member se el citizen se ac muhta ke State ke year lihmekohsr met liki srihsrihsr se. Mwet se ma orekma luhn Nuhnukuh kuh ma sruok license in ahkfahsrye masap ke nuhnukuh tiac kuh in member se.

Section 7.902. Kuh la ac Ma kunac. Board oasr kuh la ac ma kunac in:

- (1) Oraclah ma suhmuhsrah in oacna sie ohiyac nuhke ahkfahsryeyacn parole ac pardon;
- (2) Liye records yurin Nuhnukuh ac Office luhn Attorney General;
- (3) Oraclah fahk nuhke parole kuh pardon nuh sel Governor.

Section 7.803. Parole ac pardon. Governor el kuh in lwelah parole ac pardon muhkena nuhke ahkweyeyacn fahk luhn Board.

Section 7.804. Ma kunac ac orekma luhn Board. Board tuhkweni inmahsr lon lwen itkohsr ke eisyacn nguhsr nuhke parole ac pardon, kuh ahkahlwemyeyacn kuh nuhke parole, in otwelah ke nguhsr se kuh ahkahlwemyeyac.

Section 7.905. Ombudsman. Ombudsman elac ahkahlwemye nuh sin Board ke ma suhmuhsrah nuhke mwet se ma ac kuh in parole, ac kahsrh Board ke nguhsr sacn.

Section 7.906. Kuh nuhke Parole. Mwet se el kuh in parole ke el oraclah sie tahfuh tolu ke kaiyuck kuh lusac fototo se oreklac sin Nuhnukuh ke pacl ituckyacng kaiyuck an. Kaiyuck ahkuhtweyucki in pa pacl se na ma mwet kacpous se el order iyuck in kacpousiyucki an.

#### CHAPTER 10. MOSES T. MACKWELUNG MEMORIAL GYMNASIUM

Section 7.1001. Sports Council. Sports Council oasr members lihmekohsr ma orekma ke year luo term se. Kais sie municipality pa an in muhta luhn kais sie Council member.

Section 7.1002. Kuh la ac ma kunac. Council oasr kuh la ac ma kuna in:

- (1) Oraclah policy luhn Government nuhke, ac karihngihn, sritacl, leagues ac games, ac wi luhn State nuhke tournaments sahyacn State;
- (2) Ahkweye nuh sin Sroasr Masap ac Executive nuhke moliyacn kuhfwen me orekma, ahkwoyeyac ac orekmahnyacn an luhn public nuhke iwen sritacl ac hire iyacn mwet orekma nuhke sritacl; ac
- (3) Oracni molin utyak nuhke oasr la ke sritacl ac tournaments ac molin lwelah nuh sin mwet oasr ke ma orek ke gymnasium ac kuhtwena an in sritacl.

Section 7.1003. Moses T. Mackwelung Gymnasium. Gym luhn Acn Kosrae enenuh in etweyuck muh pa Moses T. Mackwelung Memorial Gymnasium.

#### CHAPTER 11. SCHOLARSHIP BOARD

Section 7.1101. Scholarship Board. Scholarship Board oasr members itkohsr ma orekma ke year luo term se.

Section 7.1102. Kuh la ac ma kunac. Board oasr kuh la ac ma kunac in:

- (1) Sulaclah mwet ac eis money oreklac nuhke grants ac loans nuhke lutlut ke post-secondary; ac
- (2) Ahkfahsrye ma suhmuhslah ke ohiyac se fanna nuhke award luhn money.

Section 7.1103. Scholarship Loans. Ohiyac ahkfahsryeyucklac sin Board nuhke award luhn scholarship loans in karihngihn lah:

- (1) Mwet eis an domiciliary se luhn State wi kuh accept iyucki nuhke lutlut sahyacn State;
- (2) Mwet eis an kuh sie pacna mwet oraclah luhlalhfongi fal nuhke fohlohkihnyacn moliyacn loan in sang karihngihn kuh kuhtwena ohiyac;
- (3) Kap ke loan in tiac yohk liki percent ohnkohsr (6%) ke year se;
- (4) Loan an oreklac ke srihpac fal se; ac
- (5) Board report ke ma suhmuhslah nuh sel Governor ac Speaker tiac path liki lwen se emet ke June ac December ke year se ke acounting statement ma nwacnwack:
  - (a) kewana source ac luhpac money kuh ma sruhuh;
  - (b) kewa award ke scholarships;
  - (c) kewa ma luhn office nuhke ma sisilac ac sisyucklac; ac
  - (d) list se ke kewana mwet eis scholarship ingena ac met, luhpac scholarship award iyucklac, lutlut eltahl oasr kac kuh lutlut we met ac luhpac luhlac ac fohlohk an.

Board report nuh sin Director luhn Department luhn Administration ac Finance ke oraclah luhn oacna sie scholarship loan, oraclah copies ke kewana ma nuhkac an. Director luhn Department luhn Administration ac Finance ac ma kunacl in eis moliyacn loan. Scholarship Board Administrator ma kunacl nuhke, wi fahk luhn Office luhn Attorney General, karihngihn moliyacn scholarship loan oreklac an. Money ituck sin Government in moli scholarship loan kuh ke tiac moliyuck scholarship loan luhlac luhn Board in loani nuh sin mwet fal in eis an.

Section 7.1104. Administrator; srihsrsrihsri ac itucklac. Board enenuh in hire iyac full-time Administrator se ma enenuh in karihngihnyuck sin Board in ahkfahsrye program la u. Board srihsrngiyac Administrator se ac oraclah molol. Board kuh in eislah Administrator se ke srihpac wo sin inkaiyacn sulaclah an.

Section 7.1105. Ma kunac ac karihngihnyuck luhn Administrator. Administrator oasr ma kunacl ac karihngihnyuck la:

- (1) In ahkfahsrye award iyacn grants ac loan nuhke lutlut ke post-secondary;
- (2) In sang fahk la nuh sin Board ke kuh luhn nguhsr se nuhke grants ac loans nuh ke post-secondary;
- (3) In sramsram nuh sin colleges ac universities ahol tuhlihk lutlut;

- (4) In liyacacng record luhn Scholarship Board, wi record ke financial ac academic luhn mwet eis grants ac loan an;
- (5) In liyacacng acounting records ke kewana grants ac loans award iyucki, moliyucklac ac kewa luhpac luhlah;
- (6) In karihngihn ac suk fohlohkihnyacn loan an ke due an, wi fahk luhn Office luhn Attorney General; ac
- (7) In ahkfahsrye kuhtwena ma kunac ac karihngihnyuck luhn administrator ma ituckyacng sin Scholarship Board.

## CHAPTER 12 . UTILITY AUTHORITY

Section 7.1201. Oreklac luhn Authority. Oasr oreklac luhn Authority se luhn public in pahngpahng muh pa Kosrae Utilities Authority, akihlenyuck ke chapter se inge muh pa “Authority”.

Section 7.1202. Karihngihnyuck la, ma kunac ac kuh luhn Authority. Authority ituckyacng ke kuh nuh se, ma kunac ac karihngihnyuck nuh se:

- (1) In sang nuh sin public ke kuh luhn sahrom, akihlenyuck ke chapter se inge mu “orekma luhn Authority”.
- (2) In orekma ac karihngihn system orekmakihnyuck ke kuhiyacn sahrom, wastewater ac kof luhn State, ke ohiyac luhn kuhka ahkweyeyucklac in orekmakihnyuck, oruh nuh sin mwet orekmakihn Authority ke srihke se fanna in fal nuhke molo oreklac ac suk kewa mwet orekmakihn an in moli orekma oreklac an.
- (3) In ahkyohkye ac ahkwoye ke orekma ituckyacng nuh sin public, ac, ma orekmakihnyuck, muhsahlah ac oraclah an sasuc in sun ma motkoeyuck ituck ke orekma luhn Authority.
- (4) In oraclah ke ma suhmuhslah ac oreklac nuhke rate luhn orekma oreklac sin Authority. Rate ingacn ma ac oreklac sin Board of Directors, ac kotaiyucklac in fal nuhke money sruhuh ac kahsreyuck sin kewana source, in karihngihn lah, nuhke luhpah orekmakihnyuck, fal ac oacna sie ma charge iyuck ma ituckyacng ac lah fee oreklac an ahkyohkye suhmahtiyac ac fal orekmakihnyac ke orekma luhn Authority.
- (5) In eis ac liyacacng money sruhuh ac kahsreyuck ituckyacng nuh sin Authority, tohuyack in karihngihn ma ac sikyack ma tiac motkoeyuck kuh program luhn insurance, wi karihngihnyacn ma kunac oreklac ke masap, nuh sin kewa mwet orekma, an, ac kuhfwen mwe orekma karihngihnyuck sin Authority.
- (6) In invest kewa ma kap ke money sruhuh luhn Authority nuhke ahkyohkyeye ac ahkwoye orekma luhn Authority.
- (7) In, ke term fal, utyak nuhke an luhn mwet kuh an luhn public, lohm, kuh lohm ma orekma luhn Authority oasr we, kuh ac sang kuh ke ma kuhfwen me orekma luhn utility kuh line an kuh ac ituckyacng in kuh in srihkeyac,

ituck readings, oreklac ituckyacng kuh oakiyucki, itucklac meter kuh kuhtwena kuhfwen mwe srihkasrak luhan orekma oreklac; in puhkanwack kuh moklwelah yot, fohk, pohkpohk ac fihkar kuh oacna sie ma nuhke muhsallah, ahknwacsnwacs kuh ayacol nuhke oacna sie kuhfwen mwe orekma, kuh line kuh oacna sie ip nuhkac; in poakiyacc ac eslah oacna sie sahk kap kuh oacna sie lah ke sahk kap ke an ma kuh ke oacna sei ohiyac kuhnaus kuh ahkkolukye orekma luhn Authority kuh kuhfwen mwe orekma; in ikacslah kuh kuhnahoslah inkacnek; ac in oracack ac nahwelah posts, staywires, poles kuh pillars kac kuh ke oacna sie an; kuh nuhke oacna sie srihpac nuhkac wi tuhtahflah luhn ohiyac ke orekma luhn Authority ma oreklac ke ohiyac se inge. Ke ahkfahsryeyacn kuh in utyak nuhke an luhn mwet kuh an luhn public ma oreklac inge, Authority tiac enenuh in eis oacna sie suwohs sahyacn ma luhn mwet orekmakihn muhkwen nuhkac kuh fin fohk ke oacna sie an. Ke pacl ma mukuikui sacn ac ahkfohsye kuh pwacnwacng in kuhnahoslah ma luhn mwet la an an, ma muhsallah ingacn ac ma moullac sin Authority, ma sang ke molo fal.

Section 7.1203. Ma suwohs oraclah and kuiyacn Authority. In ahkfahsrye ma karihngihn ac ma kunac lwelah ke mukuikui se inge kuh kuhtwena masap luhn State, Authority sruok luhpac in ahkfahsrye kewa kuh karihngihn fal in oraclah ma kunac ac karihngih la, wi, tuhsruhkiac tiac sruh nuhke, ma inge:

- (1) In ahkfahsrye, aholah, ac orekmakihn official seal.
- (2) In ahkfahsrye ac ekuhlah bylaws ac kuhtwena rules, regulations ac directives karihngihn kewa ohiyac ac ma kunac ituckyacng in kuh oreklac nuhkac ke masap. Wacngihn bylaw, rule, regulation, sahyacn ma nwacnwack kanon orekma luhn Authority, ma ahkfahsryeyucklac sahyacn lohngyuck nuh sin public.
- (3) In oraclah charge nuhke kap kuh kuhtwena ma lainyac ke money, in sang security deposits ac oraclah ma ahkfahsryeyuck nuhke kuhnausyucklac luhn orekma, ac in oraclah kuhtwena ma ahkfahsryeyuck ac policies in karihngihn pacl nuhke moullac ac orekweni luhn bill luhn Authority.
- (4) In usack ac usyuckyack ke en u se, sang lah woiyacn nuhnunhkuh kuh inseselac ke ma sang laihn ke mukuikui kikiacp lain Authority kuh in moullac na ke money tohuycac in karihngihn ma ac sikyack ma tiac motkoeyuck kuh insurance sruhuh sin Authority ac tiac tuhkuh ke kuhtwena assets kuh ke capital luhn orekma luhn Authority, ac ke srihpac inge doctrine of sovereign immunity akihlenyuck ac karihngihnyuck nuhke public Authority se inge nuhke lusac tiac ahkkahlwemyeyuck itucklac ke masap luhn State.
- (5) In eis, ke oacna sie ohiyac masap lwelah, ma oasr, ma la, kuh tuhkwani la, la kuh kuh muhnaus; in sruok, karihngihn, orekmakihn, ac orekmakihn ma ingacn; ac in kuhkwackihn, lease, kuh fine in sislah ma ingacn.



- (6) In eis, ke oacna sie ohiyac masap lwelah ac ke insese luhn entity sacn, business, ma la, ma sruokyac, ac ma lainyac sin oacna sie entity luhn public ke State nuhke lusac in sang sahrom, kof ac wasteater.
- (7) In ngihsracalah kuh oracni luhpah kuh luhpan money ac in oraclah bonds nuhke karihngihnyac ac ke term ingacn ma kuh in ke pacl nuhke pacl liyeyuck muh fal nuhke ahkyohkyeyac ac ahkwoyeyacn orekma luhn Authority.
- (8) In sruokyac ac sislah orekma luhn mwet orekma, agents, attorneys, auditors, ac independent contractors nuhke terms ac ohiyac ma Authority liye muh fal an.

Section 7.1204. Sowemoul ac ma kunacn Authority. Sahyac efin ahkkahlwemyeyuck oreklac ke masap, misact ac ma kunacn Authority u tiac misac kuh ma kunacn Government luhn State, ac Government luhn State wacngihn ma la nuhke misac ac ma kunac ingacn.

Section 7.1205. Ma kunac nuhke tax. Authority oasr ac orekma kena ma ac wo nuh sin public ac el srisrilac liki oacna sie taxes kuh liyeyuck ke oacna sie ma la, orekma kuh ma mukuikui ituckyacng sin Government luhn State kuh municipal government kuh, nuhke luhpah lwelah, Government luhn FSM. Wacngihn ke ma inge in srelah mwet orekma ac independent contractors luhn Authority liki lainyacn tax nuhke orekma oreklac nuh sin Authority, ac Authority ac ma kunac nuhke moliyacn employer's social security ke ohiyac oreklac ke masap.

Section 7.1206. Pihsen Board; term. Authority el karihngihnyuck sin Board of Directors lihmekohsr. Board el nwacnwac Directors ahkosr srihsrsrihsri se Governor wi fahk ac insese luhn Sroasr Masap, ac, ex-officio member se appointed by the Governor. Srihsrsrihsri luhn Director se in orekma ke year ahkosr term se, suk in sulpac srihsrsrihsri, ac nuhke aholyacl srihsrsrihsri ac fal nuhkac. Muhtwacwacackiyac, Governor elac srihngiyac Directors luo nuhke year luo term se ac Directors luo nuhke year ahkosr term se. Mesahslah se nwacnwacalah nuhke lusacn pacl luhlah ke term se nuhke an mesahslah an. General Manager se orekma fal nuhke ma oreklac ke Section 7.1209.

Section 7.1207. Meetings luhn Board. Inmahsrln lwen 15 tukun ahkfahsryeyucklac luhn muhtwacwacack luhn Board an, Governor ela pahngon tuhkwani luhn meeting se nuhke srihpac luhn sulohsohl luhn officers la. Board meeting ac oruh public meeting la tiac suhpuhs liki pacl se ke quarter se ke calendar year se ac kuhtwena public meeting ma liyeyuck mu fal in ahkfahsryeyacn orekma la.

Section 7.1208. Oraclah luhn Board; inkaiyac; molo ac ma sisilac. In fal nuhke bylaws, Board tuhkwani ke suleyucklac luhn sie sin members an in Chairman ac sie sahyac in pa Vice-Chairman. Board oacyacpac srihsrngiyac sie seltahl in Secretary in karihngihn minutes ac records luhn Board. Oacna sie sin tolu sin Board oraclah quorum, ac insese luhn members tolu fal nuhke oacna sie mukuikui luhn Board. Oalallah luhn membership se luhn Board ac tiac ahkkolukye suwohs luhn quorum in ahkfahsrye kewa suwohs ac orekma luhn kewa ma kunacn Board. Directors an moliyuck ke luhpah oreklac ke oasr lal ke meeting luhn Board, sahyacn Director luhn Department luhn Transportation ac Infrastructure ma tiac eis kuhtuh pac moul nuh sel. Kewa Directors an eis molin ma sisilac ke travel ac per diem ke luhpah luhn Government luhn

Acn Kosrae ke luhpac ingacn ac moliyuck nuh sin mwet orekma se luhn Government luh Acn Kosrae ke ohiyac se ingacn.

Section 7.1209. Srihsrsrihn luhn General Manager; itucklac. Board srihsrngiyac General Manager se ac oraclah molol. General Manager se ma kunacl kewa ac in karihngihn orekma ac ahkwoyeyacn kewa mwe orekma ac kuhtwena ma la karihngihnyuck sin Authority, ac nuhke muhsahiyacn oacna sie an in orekma la, ac fal orekma ke mwe kahsruhsr, oak, ac kuhfwen mwe orekma karihngihnyuck sin kuh enenuh in sulpac muhsahlah kuh ahkwoyeyuck sin Authority. Board kuh in eslah General Manager se ke srihpac wo ke inkaiyacn sulaclah an. Ke oacna sie pacl ke an luhn General Manager se mesahs an, an sacn nwekyuckla ke pacl fototo ke inmahrslon u sacn fal nuhke rules ac regulations.

Section 7.1210. Orekma luhn General Manager. General Manager luhn Authority ma kunac pa inge:

- (1) In karihngihn lah kewa fees ac bills orek sin Authority an chargeiyuck ac orekeni.
- (2) In wi meeting luhn Boardac in sang report nuhke ma ahkfahsryeyuck luhn Board.
- (3) In karihngihn Board in sang fahk la ke enenuh luhn Authority.
- (4) In ahkweye suk luhn moliyacn ma kunac nuhke srihpac ac nuhke luhpah lwelah sin Board.
- (5) In oraclah kuh oraclah tari kewa plans ac ahkuhtweyacn ma nuhke muhsah ac ahkwoyeyuck luhn an in orekma, mwe kahsruhsr, ac kuhfwen me orekma orekmakihnyuck sin Authority.
- (6) In karihngihn orekma ke lwen nuhkewa luhn Authority; in sulaclah ac srihsrngiyac mwet orekma luhn Authority sahyacn ma oreklac ke oruh se inge; in inseselac inmahrslon wi independent contractors; ac in plan, oracni, ahkfahsrye ac karihngihn orekma luhn mwet orekma ingacn ac contractors in ahkfahsrye kuh luhn Authority ye srihsrsrihsr luhn Board.
- (7) In suhmuhslah inmahrslon lwen 60 tukun sahflah luhn kais sie fiscal year, ke ohiyac eneneyuck sin Board, ma sahlah se ke financial ac operation statement ahkkahlwemye ma sikyack ke orekma ke year met an ac financial status luhn Authority ke lwen sahflah kac an.
- (8) In oruh kuhtwena ac kuhtuh pac ma kunac ma ac eneneyuck sin Board.

Section 7.1211. Srihsrsrihsr luhn comptroller ac general counsel; ma kunacn kais sie. General Manager el srihsrngiyac comptroller se ac general counsel se, suc kewa seltahl report nuh sin General Manager. Comptroller ac general counsel kuh in sisilac ke srihpac wo sin General Manager. Comptroller ac general counsel moul ke luhpac oreklac sin Board. Officers ingacn kuh in full-time luhn Authority, share nuh sin Government luhn Acn Kosrae, kuh in ituckyacng nuhke moul liki private sector. General Manager el kuh in srihsrngiyac sie kuh in puhs mwet in kahsruh oacna sie sin office ingacn.

- (1) Comptroller oasr karihngihnyuck lal ke kewa money luhn Authority ac moli money ingacn muhkwen ke oraclah luhn Boasr ac ma oraklac ke budget luhn year se luhn Authority. Board srihsrngiyac agent se in pa trustee nuhke moliyacn bonds oreklac se ac nuhke srihpac fototo nuhkac ma Board oraclah.
- (2) General counsel oruh fahk la nuh sin Board ac General Manger ke kewa ma luhn masap ma Authority wi kuh ma Authority kena nuhkac ac kuh in ahol Authority.

Section 7.1212. Accounting ac reporting. Board ahkfahsrye ac karihngihn acounting system se ma ac fal wi ma orekmakihnyuck lwelah nuhke public corporations. System se ma ahkfahsryeyuck an enenuh:

- (1) Lah Board orekmakihn firm luhn independent certified public acountants ma ac liye ac report kac nuh sin Board, in ke year nuhkewa, kewa record ke money ac acount karihngihnyuck sin Authority, ac lah copies ke report an oreklac nuh sel Governor ac Sroasr Masap, ac
- (2) Lah Board sang nuh sel Governor ac Sroasr Masap report ke year ke ma ahkfahsryeyuck luhn Authority inmahrslon lwen 60 tukun sahflah luhn kais sie fiscal year ac, ke ngihsreyuck sel Governor kuh Sroasr Masap, sang special report inmahrslon lwen 30 tukun sahflah luhn kais sie quarter.

Section 7.1213. Ahkoeyacn budget. Ke ohsun yurin Board, General Manager el sa ahkolah ke kais sie fiscal year budget nuhke year se luhn Authority, nuhnkuh ke ma oasr ac ma ac sisilac nuhke orekma ac ma ac sruhuh an. Authority orekmakihn fiscal calendar se pacna ma Government luhn Acn Kosrae orekmakihn u. Budget an ac akihlen ma orekmakihnyuck, ma oasr ac ahkwoyeyuck eneneyuck luhn Authority la ac sun nuhke ma motkoeyuck muh ac sruhuh luhn Authority, ac ma fal eneneyac ma tiac kuh in sun sahyacn kihluckyack ke luhpah luhn ma ac sruhuh kuh kahsruh luhn money sahyac me.

Section 7.1214. Nguhsr nuhke Supplemental budget. Nuhke lusac ma Board liye muh ac fal ac kuh an, Authority oasr lwelah nuh se in suk grants ac loans sin Sroasr Masap ac, in tuhtahflah nuhke ahkweyeyac sel Governor, grants ke source sahyacn State, ke money ingacn ma fal in kawuhslah me sruhuh in sang nuhke orekma, ahkwoye, ac ahkyohkyeyacn orekma luhn Authority ke State.

Section 7.1215. Manual of Administration nuhke ma ac moliyuck. Board ahkfahsrye regulation nuhke mukuikui in moul ac oraclah Manual of Administration se luhn Authority wi rules ac regulations karihngihn sulaclah, kihluckyack, ahkfahsryeyacn oraclah, kihluckihnyac, sislah, eislah ac kuhtwena rules in kaiyuck nuh sin mwet orekma luhn Authority. Mwet orekma luhn Authority kuh in wi nuhke oacna sie health insurance plan, life insurance plan, retirement fund, ac workmen's compensation fund oasr nuh sin mwet orekma luhn Government luhn Acn Kosrae. Authority sang nuhke program ma oreklac sin karihngihnyacn authority nuhkac.

Section 7.1216. Ma Ahkfahsryeyuck nuhke eklac ke-sahrom. Tukun orekeni Authority, State ac sang nuh sin Authority kewa mwe orekma ac an ke sahrom, wi kewa kuhfwen mwe orekma nuhkac, ke terms inseselac inmahrslon State ac Authority. Kewa deeds, bonds, inseselac,

kuhfa ac ma oreklac nuhke orekma ma oasr met likina lwen se ma ahkfahsryeyucklac mukuikui se ing ma ac oraclah oacna sie ma ituckyacng inge ma ac tahfwelah in ahkfahsryeyuck ac oraclah in lain kuh in wo nuh sin Authority. Kewa ma ituckyacng an ac ahksahfyeyucklac wacngihn ma ac ahkolukye orekma luhn utility ma ac tahfwelah ke luhpac ma ac oacna sie nuh sin ma oreklac ke pacl se ma ituckyacng an. Title 10 ke Masap Kosrae u ac orek nuh sin Kosrae Utility Authority nuhke Section 7.1212 ke chapter se inge ahkfahsryeyucklac kewa we ma cerity iyucklac sin Authority firm luhn independent ceritied public acountants.

Section 7.1217. Ma Ahkfahsryeyuck nuhke eklac ke-wastewater. State sang nuh sin Authority kewa mwe orekma ac an ke wasteater, luhn State, wi kewa kuhfwen me orekma nuhkac an, ke term inseselac inmahrlnon State ac Authority. State sang nuh sin Authority kewa money orekeni kuh srisrilac kuh ahkkweyeyucklac nuhke ahkwoyeyac ac/kuh ahkwoyelah luhn ma oasr luhn wasteater systems. Kewa deeds, bonds, inseselac, kuhfa ac ma oreklac nuhke orekma ma oasr met likina lwen se ma ahkfahsryeyucklac mukuikui se ing ma ac oraclah oacna sie ma ituckyacng inge ma ac tahfwelah in ahkfahsryeyuck ac oraclah in lain kuh in wo nuh sin Authority. Oacna sie ma ahkfahsryeyuck kuh srihpen mukuikui oasr kuh oasr met liki na lwen ahkfahsryeyucklac ke Mukuikui se inge sin kuh lain State kuh oacna mwet se mukuikui ahol State nuhke oacna sie ma ahkfahsryeyucklac ituckyacng met liki ma kuh in tuhtahflah kuh karihngihnyuck sin kuh lain Authority. Kewa ma ituckyacng an oreklac wacngihn ma ac ahkolukye orekma luhn utility ma ac tahfwelah ke luhpah ma ac oacna sie nuhke ma oreklac ke pacl se ma ituckyacng an. Title 10 ke Masap Kosrae u orekmakihnyuck nuhke Kosrae Utility Authority nuhke Section 7.1212 ke chapter se inge ahkfahsryeyucklac kewa wi ma ahkpwacyeye iyucklac sin Authority firm luhn independent certified public acountants.

Section 7.1218. Ma Ahkfahsryeyuck nuhke eklac ke system in kof.

- (1) State sang nuh sin Authority kewa mwe orekma ac an ac wi water system, luhn State, wi kewa kuhfwen mwe orekma nuhkac an, ke terms inseselah inmahrlnon State ac Authority, nuhke srihpac in oraclah potable water. State kuh in sramsram wi municipal governments nuhke ituckyacng nuh sin Authority ke kewa mwe orekma ac an ac wi water system luhn municipalities, ke term inseselac inmahrlnon State ac municipal governments.
- (2) State sang nuh sin Authority kewa money orekeni, srisrilac kuh ahkkweyeyucklac nuhke ahkwoyeyac ac/kuh ahkwoyelah luhn ma oasr luhn water systems. Kewa deeds, bonds, inseselac, kuhfa ac ma oreklac nuhke orekma ma oasr met likina lwen se ma ahkfahsryeyucklac mukuikui se ing ma ac oraclah oacna sie ma ituckyacng inge ma ac tahfwelah in ahkfahsryeyuck ac oraclah in lain kuh in wo nuh sin Authority. Oacna sie ma ahkfahsryeyuck kuh srihpen mukuikui oasr kuh oasr met liki na lwen ahkfahsryeyucklac ke Mukuikui se inge sin kuh lain State kuh oacna mwet se mukuikui ahol State nuhke oacna sie ma ahkfahsryeyucklac ituckyacng met liki ma kuh in tuhtahflah kuh karihngihnyuck sin kuh lain Authority. Kewa ma ituckyacng an oreklac wacngihn ma ac ahkolukye orekma luhn utility ma ac tahfwelah ke luhpah ma ac oacna sie nuhke ma oreklac ke pacl se ma ituckyacng an.

PART II. GOVERNMENT FINANCED ENTERPRISES  
CHAPTER 13. KOSRAE HOME IMPROVEMENT PROGRAM ACT

Section 7.1301. Title fototo. Chapter 13 ke Title 7 ke Masap luhn Acn Kosrae enenuh in etweyuck ac kuh in akihlenyuck muh pa “Kosrae Home Improvement Program” Act ke 2013.

Section 7.1302. Srihpac. Srihpac yohk luhn Program se inge pa in pahtok kuhiyac ac woiyacn moule ke ituckyacng luhn lohm ac ahkwoyeyacn loan nuhke lohm in lwelah mwet ke State Kosrae ac sucu Kosrae muhta sahyac ma kena muhsahelah kuh in oasr lohm se Kosrae. In weacng, KHIP pa ahkfahsrye wi agencies sahyac in eis ac sang kain in loan ac grant nuhke program in lohm.

Section 7.1303. Kalmacn kahs. Ke orekmakihnyuck ke chapter se inge, sahyacn efin ohiyac kahlwem kac an enenuh, kalmacn kahs inge enenuh in orekmakihnyuck:

1. "Board of Directors" kuh Board pa Board luhn Directors ke Kosrae Housing Authority.
2. “Consumer goods” ac pa kuhfwen lohm ma ac orekmakihn ke lohm sacn, stosah, business, kuhfwen imac ac kuhtwena kuhfa tiac pa kalmeacn consumer goods.
3. "The Executive Director" ac pa Executive Director luhn Kosrae Housing Authority.
4. "Sucu fototo" pa papa ac Ninac, pahpah mahtuh ac ninac mahtuh, tamuhlwel, tahmtahel, mukul tuhmacn kuh muhtacn kiacn, tuhlihk kuh tuhlihk nuht nutin nina kac papa sa, kuh tuhlihk nuhtin ninac mahtah kuh paht mahtuh sacn.
5. “KHIP” kuh Program se inge pa Kosrae Home Improvement Program.
6. “Lohm in muhta” enenuh in tiac nwacnwack lohm orekmakihnyuck nuhke srihpac luhn kuhka, imac kuh rent.

Section 7.1304. Program Administration. Money in loan ma ac ahkfahsryeyuck sin Kosrae Home Improvement Program enenuh in karihngihnyuck ac ahkfahsryeyuck sin Board of Directors luhn Program sacn.

Section 7.1305. Kosrae Housing Authority. Kosrae Housing Authority el inge oreklac ke masap.

Section 7.1306. Oasr Kuh ac ma Kunac luhn Authority in oru ma inge:

1. In karihngihn, orekmakihn ac ahkyohkye mani ac ma luhn Kosrae Home Improvement Program ac kuhtwena mani ke Kosrae Housing Authority in fal nuhke busiess practice ac ma akwucki ke chapter se inge.
2. In sang mani nuh sin mwet Kosrae mutha ke State Kosrae kuh mwet Kosrae muhta sahyac ma kena muhsahelah kuh in oasr lohm se Kosrae.
3. In suk ac eis mani ke grant, kuh donation ac kuhtwena mani in orekmakihnyuck sin Authority nuhke srihpac muh oreklac nuhkac.
4. In borrow mani, fin oasr eneneyac ac kuh in fohlohkihnyuck.

5. In oraclah rules ac regulations in ahkfahsrye akwuck ke Act se inge in fal nuhke masap karihngihn consumer ac masap fal.
6. In orekmakihn kuh nuhkewewa ma fal in ahkfahsrye kunohkohn suc tahklac tusruk tia kahuli nuke ma tahklac ten inge:
  - a. In oraclah kuh ekuhllah kuh orekmakihn office seal kuh ma ahkal lun office;
  - b. in oraclah bylaws, rules kuh regulations karihngihn kunohkohn lalos ma ituckyang ke masap;
  - c. oraclah molin kap, penalties ac fees ke loan nuh sin customers fal nuhke ma oreklac ke masap;
  - d. in tilokihn kuh tia akfasreyu loan applications safal;
  - e. in oraclah in oasr security deposits ke loan;
  - f. in oraclah procedures ac policy in ahkfahsrye payment ac fohkihnyacn loan in fal nuhke pacl;
  - g. In eis property, an, kuh ma luhn mwet fal nuhke masap, in kuh in sruokyac, karihngihn kuh orekmakihn, kihtacлах, lease kuh orekmuhkuhnlah;
  - h. In sue kuh in sueiyucki ekihn Kosrae Housing Authority;
  - i. orekmakihn kuh moli service luhn mwet orekma, agents, attorney, ac independent contractor ke terms ac ohiyac muh elos liye muh fal.

Section 7.1307. Board of Directors; Terms

Karihngihnyacn Authority oasr yurin Board of Directors. Board of Directors oasr members limekohsr, suc ac fah srihsrihsruh sel Governor wi fahk ac insese luhn Sroasr masap luhn Kosrae State. Executive Director el ex-officio member se luhn Board. A Director se el orekma ke yac ahkosr ke term se kuh in sulpac srihsrihsri neke na aholyacl srihsrihsri . Alalah se ke Board of Directors ac nwacnwaclah nuhke lusen pacl luhlah nuhke term se nuhke acn alalah an.

Section 7. 1308. Meeting luhn Board. Quorum. Inmahsrlon lwen singucul limekosr tukun ahkfassryeyucklac muhtwacwack luhn Board sac , Governor el ac pahngon in oraclah meeting se omeet nuhke srihpac nuhke sulohsohllah nuhke officers. Board ac tuhkweni ac oruh meeting lalos pacl se ke quarter ke yac ac kuhtwena special meeting ma elos liye tuh fal in ahkfahsrye orekma lalos. Oana sie sin tolu member luhn Board oraclah quorum se. Wacngihn orekma luhn Board fin wacngihn quorum.

Section 7.1309. Officers luhn Board: Board fah sulaclah inmahsrlolos sie chairman, vice chairman, ac secretary in kohlohlos. Chairman el ahkfahsrye meeting luhn Board. El fin wacngihn Vice chairman el ahkfahsrye meeting luhn Board. Secretary el fah karihngihn minutes ac record luhn Board. Board fah oraclah kunohkohn lalos nuh sihn mwet kol lalos ke bylaws.

Section 7.1310. Accounting and Reporting . Board ac ahkfahsrye ac karihngihn system luhn Accounting ma ac fal wi ma ac orekmakihnyuck lelah nuhke Public Corporations. System luhn accounting ahkfahsryeyuck an enenuh in:

1. Fin enenu, Board elan ngihstre Kosre State Puiblic Auditor's Office kuh orekmakihn independent certified public accountants firms, in liye ac report nuh sin Board, in tiac suhpuhs liki pacl se in yac se kwewa financial records ac



- accounts karinginyuck sin Authority, ac copy ke report ingacn oreklac nu sel Governor ac Sroasr Masap; ac
2. Board in sang nuh sel Governor ac Sroasr Masap report ke year se ke ma orek sin Authority inmahrslon lwen 60 tukun sahflah fiscal year se, ac ke nguhsr lal Governor kuh Sroasr Masap, in sang special report inmahrslon lwen 30 tukun sahflah luhn kais sie quarter;

Section 7.1311. Ahkwoeyacn Budget. Executive Director el enenu in ahkolah fiscal year budget met liki fiscal year se sikya ke yea nukewa. Budget an ac akihlen ma orekmakihnyuck, ma oasr ac ahkwoyeyuck eneneyuck luhn Authority la ac sun nuhke ma motkoeyuck muh ac sruhuh luhn Authority. Authority ac orekmakihn pacna fiscal calendar orekmakihnyuck sin Government luhn Acn Kosrae. Annual budget luhn Authority enenuh in balance buget.

Section 7. 1312. Transition. Tukun oreklac luhn Authority, State sang nuh sin Authoity kwewa mani ac ma nuhkwea luhn Kosrae Home Improvement Program. Kewa deeds, bonds, inseselac, kufwen ma ac oraclah luhn orekma oasr met liki lwen ahkfahsryeyucklac mukuikui se inge ma pwacnwacng oacna sie ma oreklac ke utucklac inge ac tahfwelah kewa orekma ac ma ac sikyack in lain kuh wo nuh sin Authority.

Section 7.1313. Kosrae Housing Authority Fund

1. Kosrae Housing Authority kuh in deposit mani luhn Authority ke oana sie company in mani(Financial Institutions) ma oasr Kosrae .
2. Sripen mani luhn Authority fwa manuhke loan in lom ma kap ke srihk nuh sin mwet se yohk nuhke sripac luhn ahkwoyeyacn lohm in muhta.
3. Mani ke revolving fund ac orekmakihnyuck nuhke srihpac inge:
  - a. in oraclah loans nuh sin kais sie mwet in ahkwoyelah acn in muhta lal.
  - b. in oraclah loan nuh sin kais sie mwet in moli kufwen lom, tia mwe kahsruhsr kuh kufwen mongo;
  - c. In moli ma oreklac fal nuhke ma sisilac ke orekma luhn program an, ma lwelah ke annual budget sin Board .
4. account se sahyac enenuh in oreklac nuhke srihpac fal nuhke molin mwet orekma;
5. Report ke ma fohlohkinyuk ke mahlwem se enenuh in oreklac sin Executive Director, su report san enenuh in liyeyuck sin Board of Directors ke regular sesion kuh special session se toko an.
6. Ke lwelah luhn Board, oana sie ma yolyak enenuh in utucklac nuhke Kosrae State General Fund.

Section 7.1314. Application ac ahkkweyeyacn Loan. Board of Directors enenuhn in oraclah ac ahkkahlwemye loan application ac rules ac regulations ma enenuh nuhke akwuck ke Act se inge.

Section 7.1315. Kuh nuhkac, ahkfahsryeyan loan ac ma eneneyuck nuhke. Kuh nuhkac ma oreklac ye program uh enenuh in pa inge;

1. In tiac srihk liki yac longoul luo ke matwac, ac isuslac kuh nuhtiyucklac sin papa se kuh ninac Kosrae se kuh pahyuck nuh sin mwet isuslac kuh nuhtlac nuh sin sie sin papa kuh ninac Kosrae se;



2. Oasr mwe ahkpwacye nuhke wo misac la;
3. Tiac staff member se KHIP, kuh member se ma wi orekma ke ahkfahsryeyac ac ahkkweyeyac kuh sucu fototo luhn applicant sac;
4. Certificate of Title se enenuh in ituckyacng nuhke nguhsr loan nuhke muhsah kuh ahksasuc. In ahol Certificat of Title se, mwe ahkpacye nuhke suwohs la nuhke kewana an se kuh in ahkkahlwemyeyuck ke:
  - a. Suwohs nuhke orekmakihnyacn an inseselac nuhkac sin mwet la an ke atac ahkkweyeyuck sin Office luhn Attorney General kuh, ke mwet la an misac u, oraclah luhn ma oacna suwohs nuhke orekmakihnyacn an inseselac nuhkac sin kewa heirs luhn mwet se ma misac an, enenuh in ituckyacng nuhke nguhsr sacn; kuh
  - b. Order luhn nuhnuhkuhn in lwelah mwet se nuhke life estate se kuh kuhtwena pacl ke suwos in orekmakin an se.

Section 7.1316. Report ke year se. Authority el enenuh in sang report se nuh sel Governor ac Speaker ke Sroasr Masap tiac paht liki Monday se emet ke February ke kais sie year nuhke ohiyac oasr ke Program, ma sisilac ke ma ahksahfyeyucklac etok nuhk fiscal year se, ma motkoeyuck sisilac nuhke fiscal year sacn, kewa ma orek ke money ituck sin State ke Program an, ac kewa ma orek ke money ituckyacng nuhke account luhn Authority.

Section 7.1317. Masap se inge kuhtangla kuhtuh masap. Ma oreklac ke chapter se inge enenuh in ku liki oacna sie masap oreklac ke oacna sie masap ma ac kuh in luhngasyucklac muh pa tiac osun nuhke oacna sie ma oreklac ke chapter se inge.

#### CHAPTER 14. ACN IN FUEL LUHN ACN KOSRAE

Section 7.1401. Sahflah luhn Micronesian Petroleum Corporation. Micronesian Petroleum Corporation (MPC) oreklac ma fal ke Masap luhn State wacngihnlac.

Section 7.1402. Ma oasr ac ma kunac. Ma oasr ac ma kunacn MPC met ah ituckyacng nuh sin State Kosrae.

Section 7.1403. Tuhtahflah luhn Orekma. Mwet orekma oasr luhn MPC ac oasr na ac inseselac inmahsrlo in orekma inmahsrlo MPC ac mwet orekma lal an enenuh in akihlenyuck sin State in muh el wi oraclah inseselac inmahsrlo an.

Section 7.1404. Ayacol tok. Tuhkan ayacol nuh tok nuhke Title 5 ke Masap lun Acn Kosrae liyacacn ang karihngihnyuck luhn an, mwet orekma, ma oasr, ma kunac ac orekma luhn MPC met an enenuh in ma kunacn Office lal Governor.

#### CHAPTER 15. SEMO-MICRONESIA INC

Section 7.1501. Joint venture agreement. In fal nuhke ma joint venture inseselac nuhkac oreklac ke October 21, 1995, inmahsrlo Government luhn Acn Kosrae ac Semo Co., Ltd., company Korea se, joint venture company se ine u pa Semo-Micronesia, Inc. tuh oreklac.

Section 7.1502. Srihsrsrihsr nuhke Board luhn Directors, terms, molo. In fal nuhke Second Amendment nuhke inseselac luhn joint venture, Acn Kosrae srihsrngiyac Board of

Directors tolu luhn Semo-Micronesia, Inc. Governor elac srihsrngiyac Board inge wi fahk ac insese luhn Sroasr Masap. Board members Kosrae u orekma year ahkosr ke term se.

Section 71503. Ma eneneyuck nuhke report. Board luhn SEMO-Micronesia, Inc. enenuh in oraclah Office lah Governor ah ac Sroasr Masap luhn Acn Kosrae report ke year se ke orekma luhn Semo-Micronesia, Inc., ma report inge enenuh in nwacnwack financial statement ke year se, inmahsrln lwen 60 tukun sahflah luhn kais sie year, ac ke ngihseyuck sel Governor kuh Sroasr Masap, sang special report inmahsrln lwen 30 tukun sahflah luhn quarter se ma ngihseyuck an.

Section 7.1504. Utucklac luhn shares. Government luhn Acn Kosrae enenuh in tiac pledge, kuhkackihn, sang, kuh finne ituckyacng nuhke kuh eslah kewa kuh oacna sie sin share luhn Semo-Micronesia, Inc., sahyacn ahkweyeyucklac met sin Sroasr Masap luhn Acn Kosrae. Insele luhn Sroasr Masap luhn Acn Kosrae nuhke mukuikui ingacn enenuh in orek ke resolution.

### PART III

#### CHAPTER 16. BUSINESS DEVELOPMENT SUPPORT

Section 7.1601. Oreklac luhn Business Development Council. In kuh in wo fahsr luhn kapwack ac ahkyohkyeyacn private sector ke State Kosrae, ac in ahkfahsrye policy ahkkahlwemyeyuck ye Business Development Act of 2004, Business Development Council (Council) el inge oreklac:

- (1) Council enenuh in oreklac fal inmahsrln lwen onngoul (60) tukun oreklac ke masap.
- (2) Council enenuh in pa primary agency karihngihn ahkkeye, kapwack, ahkyohkyeyacn private business enterprises ke State Kosrae ke ohiyac in ahkfihsracsrye ac karihngihn srihke luhn State in ahkkeye ma kuh in orek ac kapwack luhn private sector..
- (3) Council enenuh in nwacnwack members alkosr (8) ma enenuh in srihsrsrihsri sel Governor wi fahk ac insese luhn Sroasr Masap. Ahkosr (4) members an enenuh in ma ke private sector, tolu (3) ke government luhn State ac sie (1) member an sin College lun Micronesia – Kosrae Campus. Council enenuh in sulaclah Chairman se la inmahsrln members kac an.
- (4) Small Business Development Center (SBDC) oreklac ke Mukuikui se inge enenuh in mukuikui in pa Secretariat luhn Council. Director luhn SBDC enenuh in orekma in pa ex-officio Secretary luhn Council.
  - (5) Council enenuh in ohsuhn ke mahlwem nuhkewa.
  - (6) Oacna sie sin member lihmekohsr (5) luhn Council enenuh in oraclah quorum, ac inseselac se luhn lihmekohsr members an enenuh in oasr nuke oacna sie mukuikui luhn office orek sin Council.
  - (7) Oalallah luhn membership luhn Council enenuh in tiac ahkkolukye suwohs luhn quorum in ahkfahsrye kewa suwohs ac orekma luhn kewa ma kunacn Council.
  - (8) Members luhn Council enenuh in moliyuck ke luhpac oreklac nuh sin karihngihnyacn Agency ke oasr lal ke meeting luhn Council sahyacn members ma orekma luhn Government luhn Acn Kosrae ac kuhtwena entities kac enenuh in eis molo ingacn ke meeting kuh orekma luhn council ma orek ke pacl sahyacn ao in orekma luhn Government. Kewa members

an enenuh in eis pac ma sisilac ke travel ac per diem ke rate luhn Government luhn Acn Kosrae ke luhpah ingacn ac moliyuck nuh sin mwet orekma luhn Government luhn Acn Kosrae nuhke ohiyac sacn.

- (9) Council members enenuh in orekma ke luhngsena luhn Governor ac nuhke aholyacl srihsrngiyuki ac ahkkweyeyucklac.

Section 7.1602. Ahkuhtweyacy Business enterprises. Private business enterprise se enenuh in ahkuhtweyucki muh oacna sie oraclah luhn business kuh oraclah luhn enterprise lah ac orekma ke industry, agribusiness, tourism, trade ac/kuh industrial ac orekma luhn business, lah single proprietorship, cooperative, partnership kuh corporation. Business srihsrihk se enenuh in ahkuhtweyucki ke ohiyac oreklac sin U.S. Small Business Administration.

Section 7.1603. Kuh nuhke kahsrub luhn Government. Private business enterprises enenuh in kuh in eis kahsrub ye Business Development Act ke 2004. shall be eligible to receive assistance under the Business Development Act of 2004. Muhtwacwacack ac oasr luhn enterprises kuh nuhke kahsrub, counseling, lutyuck efin eltahl:

- (1) Register yurin agencies fal nuh kac ma ingena oreklac ke masap kuh ke rules ac regulations ma oreklac in fal nuhke oraclah se inge;
- (2) U.S. citizen se, green card holder, kuh mwet FSM se;
- (3) Tiac lah se, ip srihsrihk kuh ip luhlahp ke enterprise se kuh policies la an oreklac sin ip luhlahp ke enterprise se kuh sin mwet se ma tiac ma la kuh mwet orekma se ke enterprise sacn. Tuhsruhktuh, ma eneneyuck inge tiac tilokihn enterprises srihsrihk, srihk, ac ma na fal in eis subcontracts sin enterprise luhlahp kuh firms tuhkwani pahtok mukuikui wi kuhtwena enterprises srihsrihk, srihk ac ma na fal.

Section 7.1604. Kahsrub luhn government agencies. Council kuh in, ke pacl nuhke pacl, pahng nuh sin oacna sie government agency kuh u luhn local government mwet kolin wi sramsramkihn, ke agency ingacn suwohs kuh tiac suwohs nuhke elyah wi ac/kuh ahkkolukye kapwack kuh ahkyohkyeyacy private business enterprise ke oacna sie an kuh ohiyac.

Section 7.1605. Mwet in Kahsrub. Governor el enenuh in sang nuh sin Council wi technical ac legal assistance fal nuhke departments, ac offices luhn Government luhn Acn Kosrae. Efin Attorney General el tiac kuh in sang legal counsel fal, Counsel kuh in suk sie pacna counsel.

Section 7.1606. Kuh ac ma kunac. Small Business Development Council (SBDC) enenuh in oasr ma inge kuh, ma kunac ac orekma:

- (1) Kahsrub oraclah eneneyacy ma ke State ac environment ac ma kuh in wo nuhke kapwack ac ahkyohkyeyacy private business enterprise sector;
- (2) Oraclah mwe fahk la nuh sel Governor ac Sroasr Masap nuhke kewa ma ke policy ahkkolukye private business enterprises;
- (3) Oraclah plan in nwacnwack kewa ahkyohkyeyacy private business enterprises in ituckyacyng nuhke Five Year Development Plan luhn State;
- (4) Ahkfahsrye ac oracni mukuikui luhn kain in government ac private sector ma fototo nuhke ahkyohkyeyacy private business enterprises;

(5) Liye ma policies ma oasr luhn government agency lah kapwack ac ahkyohkyeyacn private business enterprises ac sang ayacol nuhkac an nuh sel Governor ac/kuh nuh sin Sroasr Masap ke pacl fal. Ma inge enenuh in nwacnwack srihke in ahkfihsracsrye rules ac regulations, ac oacyacpac enenuh nuhke ma ahkfahsryeyuck ac orekeni nuhke registration, moliyac ac kuhtwena mukuikui fal nuh sin private business enterprises;

(6) Liyacaang ac sulaclah ahkfahsryeyacn program nuhke ahkyohkyeyacn private sector. Ma inge enenuhn in nwacnwack karihngihnyac, in fal nuhke ip luhn local government ac u ke private sector, ahkyohkyeyacn private business eunteprises;

(7) Ahkkahlwemye rules ac regulations, guideleines, programs, ac ma se ma ahkfahsryeyuck ma kuh in eneneyuck nuhke policies luhn government ac srihpac ke oraclah se inge; Promulgate rules and regulations, guidelines, programs, and operating principles as may be needed in light of government policies and objectives of this act;

(8) Sang framework in kahsrh government agencies am fal in eis national ac money sahyac nuhke ahkyohkyeyacn private business enterprise, wi ahkyohkyeyacn kuiyacn mwet in orekma;

(9) Pahtok kapwack ac woiyacn private enterprise ke ohiyac karihngihn ac/kuh kahsrh government agencies ac institutions fal ke State ac local level nuhkac:

(a) oraclah luhn etacack nuhke business, etacack ke technical nuh sin technician ac mwet kuh in orekma, ac kuhtwena tuhtahflah luhn programs in ahksasucye etacack.

(b) oraclah luhn karihngihnyac ac kahsrh nuhke woiyacn product/ ahkyohkyeyacn product ac sielacna luhn product;

(c) sang karihngihnyac ac kahsrh nuhke ahkfahsryeyucklah luhn techniques in ahkwoyelac ma oreklac ac molwelah luhn technologies fal nuhke ahkyohkyeyacn product ac nuhke yohkaclihk orekmakihnyacn ma na ke State;

(d) oraclah luhn kahsrh ke kuhkwaclah ac kihtahlah luhn products luhn private business enterprises ke ma ke State ac suk mwe fahk, industry profiles, ac pahtok kuhka nuh sahyac;

(e) oraclah luhn kahsrh ac karihngihn in kuh in yohk lwelah nuhke misac ke mwe fahk wo ke ma eneneyuck sin mwet sang kahsrh an;

(f) ahkkweyeyacn mukuikui ma ac karihngihn ma tiac motkoeyuck muh ac sikyack;

(g) oraclah luhn kahsrh nuhke experiment luhn product ac sukoc ac ahkyohkyeyacn mukuikui finne suwohs la nuhke mwe fahk nuhke commercialized technologies;

(h) ahkihlenyac ac ahkkahlwemye nuh sin government ke an ma muhnahs infrastructure facilities ac public utilities tiac fal in karihngihn ahkyohkyeyacn private sector;

- (10) Sang nuh sel Governor ac Sroasr Masap report ke year se ke ma oasr luhn private business enterprises ke State, wi ma sikyack luhn kewa ma fal nuhke mukuikui ac government policies, programs ac lwemlwem luhn private sector.
- (11) Inkaiyacn pacl u, in ahkfahsrye kewa kuh ac orekma fal nuhke oraclah luhn finsrak ac srihpac luhn Business Development Act ke 2004.

Kuh ac orekma nwenyuckyack ke Section se inge u pa in ahksahfyelah wi kahsruh luhn Small Business Development Center ac oacna sie ke ma kunac kuh orekma kuh in ituckyacng nuh sin Center.

Section 7.1607. Oreklac luhn Business Development Center. Small Business Development Center (SBDC) pa oasr ma kunac yohk in sang etacack ac kahsruh orekma luhn business nuh sin private enterprises. SBDC enenuh in oraclah, pahtok ac ahkyohkye ohiyac ac orekma in kahsruh business, nwacnwack ac tiac sruh nuhke, etacack luhn entrepreneurship ac ahkyohkyeyacn, etacac ke business, ac counseling, kahsruh in kuh in eis financial resources, ac kihatakalah luhn mwe fahk ke ahkyohkyeyacn business. In weacng mukuikui ac orekma ma ahkuhtweyucki ke oreklac luhn MOU inmahsrln Government luhn Acn Kosrae ac Pacific Island Small Business Development Center Network (PISBDCN), srihsrsrihsri inse muh el pa Secretariate luhn Business Development Council.

Section 7.1608. Mukuikui in Secretariat luhn Small Business Development Council. Ke Council Secretariat, Small Business Development Center enenuh, in weacng in kahsruh Council wi mukuikui ac ma kunac oreklac ke Section 7.1506, oasr se kuh, ma kunac ac mukuikui inge:

- (1) In ahkola, karihngihnyac wi local government ac/kuh u luhn local government officials, ac ahkkweye year se nuhke pacna medium-term plan ahkyohkyeyacn private business enterprise in ahkweyeyuck sin Council;
- (2) In karihngihn ahkolah luhn position papers ac background materials nuhke sramsramkihnyac kuh ahkweyeyac ke meeting luhn Council;
- (3) In kahsruh Council karihngihn ac liyacacng private business enterprise policies ac programs ac mukuikui luhn kewa government agencies nuhke private business ac enterprises;
- (4) In ahkolah, oracni ac oracni kewa ma oreklac nuhke report ke year luhn Council ke ma oasr ke private enterprises ke State Kosrae;
- (5) In oraclah report ke kais kuhtuh pacl nuh sin Council ke ma ahkfahsryeyuck ac ahksahfyeyucklac ke orekma luhn program an; ac
- (6) In oruh mukuikui luhn ad hoc ma lwelah sin Council.

Section 7.1609. Oraclah luhn Small Business Development Center. Small Business Development Center enenuh in:

- (1) Oasr ke College of Micronesia – Kosrae Campus wi extension offices ma Council liye muh fal an;
- (2) Oasr ye policy ac program karihngihnyuck sin Council;

- (3) Uko policies luhn staff, ohiyac, ac luhpan molo nuhsin mwet orekma luhn Acn Kosrae;
- (4) Tuhkwani kahsreyuck sin Government luhn Acn Kosrae ac College of Micronesia;
- (5) SBDC kuh in oraclah fees nuhke orekma la ac enenuh in karihngihn fee ingacn ke sie pacna revolving acount in kahsrub ac pahtok private enterprises. Fees oreklac an enenuh in:
  - (a) ahkkweyeyucklac sin Business Development Council;
  - (b) ituck in motkoeyuck upaciyac ac molin orekma ituckyacng an, nuhke pacna luhpah ac ma luhn enterprise suc orekma an orek nuh se an.

Section 7.1610. Report ke year. Director luhn Small Business Development Center ac Chairman luhn Business Development Council enenuh kais sie sang report ke year nuh sel Governor ac Sroasr Masap luhn Acn Kosrae ke kuh met liki Octorber 15 ke kais sie year ke ahkfahsryeyac ac sislah luhn money oreklac, ituckyacng ac grants ituck, ac fee nuhkac an efin oasr.

#### CHAPTER 17. PRICE CONTROL COMMISSION

Section 7.1701. Sripac. Ke sripen yohk sripen imported goods su mainge pa mongo, fuel, kufwen musa, ac kutepana me kasru nuhke moul lun met Kosrae, ac kesripen inkayen pal uh molin imported goods inge kwena kihluk kuh yohkelik ke pal se ma wangin sunae panang akalfonyeyuhk met kosrae, panang masap se inge oralla Price Control Commission se in karingin mwet Kosrae liki ehkyehk safal ke price lun me kahkah.

Section 7.1702. Kalmen Kas. Kalmen kas inge efwa orekmakinyuk ke sahpta se inge, efin oasr akkete ye wowo lin sahpa se inge ma fwakak sihyenac.

- (1) “Commission” pa Price Control Commission.
- (2) “Cost” kuh “mani sihsihla ke item se” pa molin item se mukena kuh luhpa se ma mwet in kaka se el sista ke molin item in kuhka se muhkena tia wi molin shipping, handling, interest, warehouse, overhead, rent, salaries, mahsalla kuh luse ke mahsalla lun item se.
- (3) “Item”pa oana sie me kuhka ma utucku na Kosrae ke acn saya.
- (4) “Price” pac molo na fon ke item se, sayen sales tax ma mwet moul se moli nusin mwet kahka se ke molin item se.
- (5) “Sale” kalma pac transfer lun moni ku kutepanna ma oasr value ma muhta orek ke inganek in business ku kuhka la moul in fon ku ip.

Section 7.1703. Ma akwuki. Ma inge efa orekmakinyuhk nuhke leng kuh akfahsryeyen sapta se inge.

- (1) Origin of item. Efa akwuki mu oana sie item kuhkakinuyhk Kosrae ma tuhku saya ku imported nu Kosrae ne kena oasr akpayeyuhk la tia ma imported. Mwet se ma enenu in akpayeyu la item se el tia ma imported pac mwet se ma kuhkakin item se.



- (2) Place of sale. Acn se ma sale se orek we. Efa akwuki ma oana sie sale ke imported item se ma akfasreyuhk kuh kasreyuk sin agent se ma oasr Kosrae el sale se ma orekla fin acn Kosrae nuhkena oasr akpaye mu sale se inge tia orekla Kosrae. Mwet se ma mweta oasr se in akpayeye la sale se tia orekla Kosrae pa mwet se ma kuhkakin item se kuh agent lal Kosrae.

Section 7.1704. Price Control Commission.

- (1) Inge oasr Price Control Commission se orekla fwin an Kosrae su efwa oasr member limekosr Governor el enenu in appoint ac legislature enenu in insese nuhke. Member se enenu in citizen FSM ma muhta Kosrae. Efa tia pus liki mwet se ke commission se inge ma oasr business la kuh oasr kapasr la ke karinginyen sie ku luo business ma oasr Kosrae. Director luhn Department of Resource and Economic Affairs el ex-officio member ke commission se inge tusruktu wanging suwos in vote lal.
- (2) Lusén term se lun member se pa yac luo. Efin oasr ahlahla ke membership ke commission, lusén appointment in nuhkla vacancy se a fwa ma in aksafyela pal luhla ke term se ma soeanna tari ah.
- (3) Ke meeting se ommet lun commission ac yea nuhkewa toku, Commission enenu in sulela Chairman lalos inmasrlon appointed members. Meeting lun committee enenu in orek tukin len 60 nukewa ac pangpang sin Chairam, kuh tolu(3) sin members, kuh sin Governor. Quorum luhn Commission pa mwet akosr(4), ac insese lun member tolu ma oasr ac vote pa akfwasreyu decision luhn commission. Governor el fwin insese nuke, commission ku in oralla regulations ac by-laws in karingin orekma luhn commission.
- (4) A fwa moliyuk orekma luhn members ke commission ke pal el wi ac oasr ke meeting lun commission ac ke rate kuh luhpa ma orekla ke masap. Tusruktu, member se ma government employee a fwa tia moul nuse. Department luhn Resource ac Economic Affairs enenu in kasru Commission ke technical assistance ac records ma Commission ngisre. Attorney General el enenu in pa counsel kuh lawyer luhn Commission. Department luhn Resource ac Economic Affairs pa secretariate luhn Commission.

Section 7.1705. Ma kunan Commission. Orekma ac ma kunan Commission pa inge:

- (1) Kohneak, sokak, checki ac karingin cost kuh molin item se mwet kuhka se sista ah price ke item se ke kuhkala nusin mwet moul se;
- (2) Report nusin Chief of Police kuh Office luhn Attorney General ke ma kunaousla masap;
- (3) Karingin records kuh files ke cost kuh molin items ma uhtyak nu Kosrae ac in kasru fwakak nusin public ke moluh safla ma kuh in chargiyuk sin mwet kuhka nuke item se;
- (4) Oralla in oasr me akkalemeye kuh information nuke ohiyan orekla luhn molin mwe kuhka sin met kuhka se;



- (5) Suhk in kuin osun nusin met kuhka ku orek business ke import goods in kasru ke sapta se inge ac ke akfwasryeya:
- (6) Oralla regulations efin governor el insese nuhke in sang kasru akfwasryeyan sapta se inge; ac
- (7) Karingin mwet kuhka in akos nuke sapta se inge, rules ku regulations ma orekla in kasru sapta se inge.

## TITLE 8. MUNICIPAL GOVERNMENT

### CHAPTER 1. MUNICIPALITIES

Section 8.101. Municipalities. Municipalities ma oasr u pa inge:

- (1) Lelu
- (2) Malem
- (3) Tafunsak
- (4) Utwe

### CHAPTER 2. AHKFAHSRYEYACN CHARTER

Section 8.201. Charter luhn Municipal.

- (1) Municipality se oasr charter la ma oraclah nuhke atac ac orekma luhn democratic government se ac kuhtwena ma ke karihngihnyuck la nuhke ohiyac fal nuhke masap.
- (2) Charter luhn municipality se, ma ikihlyucklac ke puhsren ma sap, ac oan na nuhke ikihlyucklac ku itucklac fal nuhke section se inge. Efin ma oreklac ke charter se tiac fal nuhke oraclah luhn masap fuhlwact, oraclah fuhlwact an ac aholah oraclah ke charter an.
- (3) Ahkkeyeyacn referendum sulaclah ke luo tahfuh tolu ke sulaclah oreklac ikihl kuh eslah oasr luhn charter se kuh ahkfahsryeyacn charter sasuc se. Efin charter se tiac oraclah ahkfahsryeyacn referendum se, ordinance kuh in oraclah ahkfahsryeyac an.

### CHAPTER 3. KUH AC MUKUIKUI LA

Section 8.301. Ma sruh ac tiac lwelah. Ma inge tulokihn kuh tiac lwelah kuh se kuh mukuikui luhn municipal government ma ahkkahlwemyeyuck:

- (1) Municipal government se tiac kuh in ahkfahsrye ordinance se nuh kac, kuh ahksuwosyeh kuh karihngihn, mukuikui se kuh srihpac se ma masap luhn State ahksuwosyeh kuh karihngihn.
- (2) Municipal ordinance kuh regulation tiac kuh in sang kaiyuck luhn kaclpous ahlukwelac year se.
- (3) Municipal ordinance kuh regulation tiac kuh in sang fine ahlukwelac tausinsie dollars.

[Section 8.302. Nguhsr nuhke ordinance.](#) Municipal council sang lwen lihmekohsr in sa ahkkahlwemye nuh sin mwet ke municipality, Sroasr Masap, ac Governor ke kanon nguhsr nuhke ordinance met liki mukuikui in ahkfahsryelah la an.

[Section 8.303. Srihsrsrihsr luhn acting chief executive.](#) Efin oalallah se sikyack ke office luhn chief executive luhn oacna sie municipal government ac municipal charter kuh kuhtwena masap luhn municipal tiac oraclah nuhke kankanlah luhn oalallah sacn, Governor elac srihsrngiyac mwet muhta ke municipality sacn in pa acting chief executive luhn municipality sacn nuhke chief executive sasuc se solac in fal nuhke charter luhn municipal se kuh kuhtwena masap luhn municipal sacn.

## **TITLE 9. TAXATION AC REVENUE SHARING**

### **PART I. TAXATION**

#### **CHAPTER 1. REVENUE ADMINISTRATION ACT**

##### **SUBCHAPTER A – MA OREKLAC NUHKAC**

###### [Section 9.101. Title Fototo.](#)

Chapter se inge ac akihlenyuck muh pa Kosrae State Revenue Administration Act of 2011.

[Section 9.102. Kalmaen kahs.](#) Acn ma orekmakihnyuck ke Chapter se inge, sahyac efin srihpac sacn, oraclah la, kuh motkoeyac lwelah in siena:

- (1) “Ma oreklac se” kalmac pa oacna sie inseselac inmahsrlo, ma insesela, plan, kuh inseselac la ahkkahlwemyeyuck kuh motkoeyuck ac lah kuh in karihngihnyuck ke ma ahkfahsryeyuck ke masap kuh tiac.
- (2) “Associate” kalmeyac oasr ke Section 9.2103 ke Kosrae Value Added Tax Act.
- (3) “Attorney General” kalmac pa Attorney General luhn State Kosrae.
- (4) “Authority” kalmac pa FSM Unified Revenue Authority oreklac ye Section 711 ke Title 54 ke Masap luhn Federated States of Micronesia.
- (5) “Board” kalmac pa Board of Directors luhn Authority.
- (6) “CEO” kalmac pa Chief Executive Officer luhn Authority.
- (7) “Director” kalmac pa Director luh Department luhn Administration ac Finance luhn State Kosrae.
- (8) “FSM” kalmac pa Federated State of Micronesia.
- (9) “Governor” kalmac pa Governor luhn State Kosrae.
- (10) “Interest ke pahtlac luhn moullac” kalmac pa interest ke pahtlah luhn moullac ma ituckyacng ye Section 9.191 ke Title se inge.
- (11) “Lainyacn ma wotlac” kalma pa ma wotlac oreklac ke Section 9.131(5) ke Title se inge.
- (12) “Mwet” kalmac pa mwet se, company se, corporation se, partnership se, unincorporated association kuh kuhtwena u in business , trust, acn, government, u ye government se, kuh public international organization se.

- (13) “Ma ahkkweyeyucklac” kalmac pa ma ahkkweyeyucklac sin Director ke regulation.
- (14) “Mwet aholyac” kalmac pa:
- (a) nuhke pacl mwet se ma oasr ye ma akwucki muh suhkahpahs, mwet karihngihnyacl, mwet ac liyacacng, kuh mwet karihngihnyacl ma ac eis kuh ac ma lal elacn eis ma e ituck kac an aholuhl, kuh nuhke ma ac wo nuh sin mwet sacn;
  - (b) nuhke pacl ma company se kuh corporation se, chief executive offiver, public officer, director karihngihn an, kuh oacna sie director ke company sacn;
  - (c) nuhke pacl ma partnership se, oacna sie partner ke partnership sacn;
  - (d) nuhke pacl ma trust se, oacna sie trustee ke trust sacn;
  - (e) nuhke pacl ma unincorporated association se kuh kuhtwena business (sahyacn company, corporation, kuh partnership), oacna sie mwet karihngihn accounting nuhke receipt kuh moli money kuh funds aholah association sacn;
  - (f) ke pacl ma National kuh State Government se, kuh authority se fin acn FSM, oacna sie mwet ma karihngihn accounting ke receipt kuh moli money kuh fund aholah Government kuh authority sacn;
  - (g) nuhke pacl ma governmet sahyac se, ip se ke government sahyac se, kuh international organization se, oacna sie mwet karihngihn accounting ke receipt kuh moli money kuh fund fin acn FSM aholah government, ip se ke government sacn, kuh ogranization sacn;
  - (h) nuhke pacl ma mwet sac se, oacna sie mwet karihngihn mwet sacn fin acn FSM, wi oacna sie manager ke oacna sie business luhn mwet sacn ac, nuhke Customs, Custom agent luhn mwet sacn; kuh
  - (i) nuhke pacl ma mwet se ma Section 9.143 orekmakihnyuck nuh se an, trustee se luhn mwet sacn ye Section sacn,
  - (j) oacna sie mwet ma oasr yurin CEO sacn, ke mwe ahkkahlwemye ke ma suhmuhslah, ahkkahlwemye lah pa aholyacn mwet se nuhke srihpac luhn Chapter se inge.
- (15) “Masap ke ma oreklac” kalmac pa Chapter se inge ac masap luhn State Kosrae ituckyacng tax se ma Authority ituckyacng lwelah la in karihngihn in wo nuhke masap luhn State Kosrae.
- (16) “Revenue officer” kalmac pa CEO ac oacna sie officer luhn Authority sacn.
- (17) “Self-assessment” kalmac pa ma mwet se sifacna oraclah nuhke VAT ye Chapter 2 ke Title se inge.
- (18) “Self-assessment taxpayer” kalmac pa ma fohlohk ke VAT se lwelah in oreklac sin taxpayer se ma sifacna oraclah ye masap ke revenue se.

- (19) “Self-assessment return” kalmac pa mwet se ma lwelah in faeliyac ma el oraclah nuhke ma ac fohlohk ke VAT.
- (20) “State” kalmac pa State Kosrae sahyac efin kano an kahlwem ahkkahlwemyeyac lah siena.
- (21) “State Government” kalmac pa State Government luhn Acn Kosrae.
- (22) “Tax” kalmac pa oacna sie tax kuh ma lainyac ituckyacng ye masap se ke revenue, ac nwacnwack ma oreklac nuhke tax.
- (23) “Tax assessment” kalmac pa:
  - (a) ma oreklac se;
  - (b) ma oreklac orekmakihnyuck ye Subchapter C ke Chapter se inge, nwacnwack ma ayacollac ke assessment se; ac
  - (c) ma oreklac se ke ma lainyac ye Section 9.196 ke Title se inge; kuh
  - (d) ma oreklac se orekla ye masap se ke revenue.
- (24) “Ma orekla ke tax” kalmac pa:
  - (a) tax assessment se; kuh
  - (b) ma wotlac nuhke masap ke revenue ke oacna sie ma luhlah nuhke karihngihnyuck, nuhnuhnkweyuck, srihsrsrihsr, motkoeyuck, ahkweyeyuck, insese, wo oraclah ka, kuh kena luhn CEO, sahyacn ma wotlac sin CEO nuhke oraclah luhn ma ke tax kuh in ahkfahsrye mukuikui fal nuhke Subchapter D ke Chapter se inge.
- (25) “Tax period” kalmac pa:
  - (a) ke pacl VAT, puhlan pacl ke VAT; kuh
  - (b) ke kuhtwena pacl, pacl ma tax kuh ma kunac reportiyuck.
- (26) “Ma fohlohk ke tax” kalmac pa ma fohlohk enenuh in file iyucki ye masap ke revenue.
- (27) “Mwet moli tax” kalmac pa mwet se ma kunac in moli oacna sie tax oreklac ye masap ke revenue.
- (28) “VAT” kalmac pa ma ituckyacng nuhke tax ye masap ke revenue.

Section 9.103. Orekmakinyacn Kahs Orekmakihnyuck ke Kuhtwena Masap. Ke Chapter se inge orekmakihnyuck nuhke masap ke revenue, oacna sie kahs ma tiac ahkuhtweyucki ke Chapter se inge oacna kalmac ituckyacng nuhkad ke oacna sie masap ke revenue, sahyac efin sifacna tiac ituckyacng.

Section 9.104. Ma Ahkfahsryeyuck ac Ma Orekweni.

- (1) Sahyac efin eneneyuck ke masap tax se, Authority pa srihsrngiyucki in pa agent se luhn State in ahkfahsrye masap ke revenue ac in oracni tax, in fal nuhke ohiyac inge:

- (a) Authority enenuh in ahkfahsrye ac enenuh in ukoe Act se inge ac kewa Act luhn State ac regulation ma orekmakihnyuck nuh ke ma ahkfahsryeyuck ke masap ke revenue ac orekeni luhn tax.
  - (b) Authority enenuh in ahkfahsrye mukuikui in pa ahkfahsrye masap ke revenue ac oracni luhn tax ye karihngihnyuck ac fahk luhn Attorney General kuh kuhtwena attorney ma Attorney General el sang lwelah nuh se.
  - (c) Authority enenuh in oraclah report ke ma oasr ke ma ahkfahsryeyuck ac ma orekweni ke tax in pa Director, ke mwe ahkkahlwemye ke ma suhmuslah, kuh enenuh in ke puhlan pacl.
  - (d) Authority enenuh in topuk nuhke ma tiac liyeyuck sin Sroasr Masap ke State in oacna ma oreklac ke masap, regulation kuh Memorandum of Understanding.
  - (e) Authority enenuh in ahkkahlwemye ma kuhnanuclac ke masap ke revenue nuh sin Attorney General nuhke prosecution.
- (2) Ma kunacn Authority in ahkfahsrye tax enenuh in muhtwacwacack ke lwen muhtwacwacack ma ahkfahsryeyac ma oreklac ye Section 769(2) ke Title 54 ke Masap luhn Federated States of Micronesia (FSM Unified Revenue Authority Act) oreklac Governor elacn kuh in oraclah siena lwen muhtwacwacack an ke executive order.

Section 9.105. Aholyacn Kosrae. Governor el enenuh in srihsrngiyac fal nuhke fahk ac insese luhn Sroasr Masap, aholyacn State Kosrae nuhke Board of Director luhn FSM Revenue Authority. Mwet se ma srihsrngiyucki an enenuh in orekma ke lusen year ahkosr sahyac efin sa itucklac sel Governor, misac, resign kuh suhkahpahslah kuh koflah ke ma pwacnwacng elan tiac kuh kuh koflah in ahkfahsrye ma kunacl nuhke member ke Boar ke lusen mahlwem ohnkoahr (6).

Section 9.106. Ma Enenuh in Oasr Yohroh. Mwet se ma srihsrngiyucki an enenuh in oasr se ke ma inge:

- (1) Etuh yohk ke tax kuh in kuh in etuh ke kewa masap ke tax, policies, rules ac regulations luhn State ac FSM Natioanl Government.
- (2) Enenuh in tiac lainyuck ke oacna sie felony, finne pardon;
- (3) Enenuh in tiac itucklac kuh tilokihnyucki liki orekma lal ma el oasr kac;
- (4) Enenuh in tiac liyeyuck muh bankrupt; ac
- (5) Wacngihn misac la ke tax Kosrae ac FSM National Government.

Ke puhlan pacl se el member se ke Board of Directors luhn FSM Revenue Authority, aholyacn State Kosrae enenuh in karingihn ma oasr yohrohl lucng an kuh elac kuhpacna in itucklac.

#### SUBCHAPTER B – TAX RETURNS

##### Section 9.111. Kotwaclahluhn Pacl in File Ma Fohlohk ke Tax.

- (1) Mwet moul tax se enenuh in fileiyac ma ac fohlok ke tax in ahkfahsrye, ke oacna sie pacl ac ke ma suhmuhslah, nuh sin CEO in kotwaclah pacl in file ma fohlohk an.

- (2) CEO el kuh in, ke srihpac wo (oacna ke ahkuhtweyucki ke regulations oreklac ke pacl nuhke pacl sin Authority), lwelah ngusr se ye Subsection (1) ac enenuh in sang ahkkahlwemyeyac ma wotlac an nuh sin mwet se ngihstre an.
- (3) Kohtlah se ke pacl intuckyacng ye Section se inge tiac ekuhllah lwen nuhke moliyac tax ac miliyuck ma ahkkahlwemyeyuck ke masap luhn revenue ye ma ac fohlohk ma oreklac an, tuhsruhk kuh in kotwaclah lwen ma lainyac an enenuh in moliyuck nuhke pahlahiyacn fileiyacn ma ac fohlohk an.

Section 9.112. Tax Ma ac Fohlohk Fal in Oreklac. Ma fohlohk ke tax motkoeyuck in fileiyuck sin kuh aholyacn mwet moli tax se ac liyeyuck muh fileiyucki sin mwet moli tax an kuh ke lwelah luhn mwet moli tax an sahyac efin ahkpwacyeyeyuck tuh ahktahfongyelah.

#### SUBCHAPTER C – MA WOTALAC KE TAX

Section 9.121. Self-assessments. Nuhke srihpac luhn Chapter se inge:

- (1) Self-assessment taxpayer se ma fileiyac self-assessment return ac liyeyuck muh oraclah assessment ke luhpah ke tax enenuh in moullac ke tax period nuhke ma fohlohk ke luhpah oacna ke ma oreklac in fohlohk an; ac
- (2) Self-assessment return orekla ke self-assessment taxpayer se a liyeyuck muh ma ahkkahlwemye ke assessment oreklac sin CEO nuh sin taxpayer ke lwen ma return sacn fileiyucki an.

Section 9.122. Assessment nuh sin Mwet ma Tiac File Tax Return se.

- (1) Efin taxpayer se oasr ma kunac nuhke tax ke assessment ye masap ke revenue tiac file tax return ke tax period se oacna ke ma enenuh ye masap ke revenue, CEO kuh in, ke oacna sie pacl, oraclah assessment se ke tax ma taxpayer se enenuh in moli.
- (2) CEO enenuh in sang ma oreklac nuh sin taxpayer se ye Subsection (1) wi ma ahkkahlwemyeyacn assessment ka pacl sa ma fal tukun oreklac luhn assessment sacn. Mwe ahkkahlwemye sacn enenuh in ituckyacng:
  - (a) luhpan tax enenuh in moullac an;
  - (b) luhpan kap kuh ma lainyac (efin oasr) ma enenuh in moullac ke tax;
  - (c) tax period se ma assessment sacn orek nuhkac an;
  - (d) lwen ma oreklac mwe ahkkahlwemye sacn; ac
  - (e) lwen enenuh in moullac tax oreklac ke mwe ahkkahlwemye sacn.

Section 9.123. Sa Oreklac luhn Tax Assessments.

- (1) CEO kuh in oraclah assessment se ke tax enenuh in moullac nuhke tax period se ac tax an enenuh in moullac ke lwen oreklac ke mwe ahkkahlwemye ke assessment ituckyacng nuh sin taxpayer efin, ke oacna sie tax period:
  - (a) taxpayer se oasr ma kunac nuhke tax ke assessment ye masap ke revenue tulokihnyac ke ahkfahsryeyacn ayacol, business, profession, vocation, kuh orekma la; kuh

- (b) CEO oasr srihpac la in luhlalfongi lah taxpayer se ma oasr ma kunac nuhke tax oreklac ke assessment ye masap ke revenue kuh in som, kuh som liki, FSM tiac fileiyac return se oacna ma enenuh ye masap ke revenue nuhke tax period se.
- (2) CEO enenuh in sang nuh sin taxpayer se ma orekalc ye Subsection (1) wi mwe ahkkahlwemye, ke assessment sa ma ac kuh tukun oreklac ke assessment se, ac mwe ahkkahlwemye sacn enenuh in oraclah srihpac oreklac ke Section 9.122(2).
- (3) Assessment oreklac ye Subsection (1) an kuh in ayacollac ye Section 9.124 taxpayer sacn in kuhn in taxiuyck fal nuhke kewa tax period ma assessment ye Subsection (1) oreklac nuhkac an.

Section 9.124. Ayacol nuhke Tax Assessments.

- (1) In fal nuhke Section se inge, CEO el kuh in ahol tax assessment se ke el oraclah ayacol wi assessment ma CEO liye muh fal in oracla muh taxpayer se oasr ma kunac nuhke luhpah pwacye ke tax el enenuh in moli nuhke tax period ma assessment an oreklac kac an.
- (2) Self-assessment taxpayer se kuh in ngihsre nuh yurin CEO inmahsrton pacl ahkkahlwemyeyuck ke Subsection (3)(b) CEO in orek ayacol in fal nuhke Subsection (1) nuhke self-assessment se ac CEO enenuh in sang nuh sin taxpayer mwe ahkkahlwemye se ke ma wotlac ke nguhsr sacn pacl sa tukun oreklac luhn assessment an.
- (3) Ma ayacol nuhke tax assessment se ye Subsection (1) kuh in oreklac:
- (a) nuhke srihpac luhn kuhtasrihk kuh lungse na la tiac oraclah, inmahsrton year ohnkohsr ke lwen se CEO sang ahkkahlwemyeyacn assessment nuh sin taxpayer kuh inmahsrton year se tukuh kuhtasrihk kuh luhngse na la oreklac an sukogyak, kuh ma se na oreklac tok an; kuh
- (b) ke oacna sie pacl, inmahsrton years ohnkohsr ke lwen CEO sang ahkkahlwemyeyacn assessment nuh sin taxpayer sacn.
- (4) Ke pacl sa fal tukun oreklac assessment ayacollac sacn ye Section se inge, CEO enenuh in sang nuh sin taxpayer sacn ahkkahlwemyeyacn assessment ayacollac sacn.
- (5) In fal nuhke Subsection (6), efin ahkkahlwemyeyacn assessment (akihlennyuck muh pa assessment se na met an) ayacollac tari ye Subsection (1), CEO el kuh in sulpac ahol assessment se na met an inmahsrlo tukun:
- (a) years ohnkohsr tukun CEO sang ahkkahlwemyeyacn assessment se oreklac met an; kuh
- (b) year sie tukun CEO sang ahkkahlwemyeyacn assessment se ma ayacollac nuh sin taxpayer sacn.
- (6) Efin Subsection (5)(b) orekmakihnyuck, CEO el tiac kuh in ekuhllah ayaco ac ma ituckyacng nuhke assessment se ma ayacollac an nuhke assessment se oreklac mewt an.



- (7) Assessment se ma ayacollac an ac orekmakihnyuck kewa in pa tax assessment nuhke srihpac luhn Chapter se inge sahyacn Subsection (1) kuh (2) ac masap ke revenue ye ma assessments se oreklac met an oreklac kac ah.
- (8) Oreklac luhn assessment ayacollac se tiac kosraclah ma kunac nuhke kap kuh ma lainyac nuhke tax oreklac ye assessment ayacollac se oreklac ke lwen ma tax sacn enenuh in moullac ye assessment se oreklac met an.

Section 9.125. Ahkpwacyeyacn Ma Wotlac Ke Tax.

- (1) Ahkpwacyeyacn ma wotlac ke tax se, ahkkahlwemyeyacn ma wotlac ke tax, kuh oacna sie document motkoeyuck muh oreklac kuh ahkfahsryeyucklac ye masap ke revenue ma oraclah, ituckyacng, kuh ahkfahsryeyucklac ac mwet sacn oraclah, kuh srihkeyuck in oreklac kuh sikyack ke ma wotlac kuh document, oreklac nuhkac fla nuhke aetuhilac:
  - (a) tiac kuh in kuhnanuclac kuh liyeyuck muh in kuhnanuclac kuh kuh in kuhnanuclac nuhke luhnse kuh atac; kuh
  - (b) tiac ekulah ke srihpac ke oacna sie ma tiac fal in tahfonglac, tiac pwacye kuh tiac ituckyacng nuhkac.

Section 9.126. Ma Pwacye ke Ma Wotlac ke Tax.

- (1) Sahyacn ma fal nuhke ma ahkfahsryeyuck ye Subchapter D:
  - (a) wacngihn ma wotlac ke tax kuh in ameikihnyuck ke oacna sie Court kuh ke kuhtwena ma ahkfahsryeyuck ke oacna sie srihpac;
  - (b) oreklac luhn mwe ahkkahlwemye se met ke tax assessment se kuh document ye poun CEO ahkkahlwemyeyuck muh pa copy ke mwe ahkkahlwemye ke assessment sacn pa mwe ahkpwacye sahflah ke oreklac luhn assessment sacn ac pa luhpah ac ip ke assessment an pwacye; ac
  - (c) ke pacl self-assessment taxpayer se, orkeklac luhn self-assessment return se na met an kuh document ye poun CEO ahkkahlwemyeyacn copy ke ma fohlohk an in pa mwe ahkpwacye ke koanon ma fohlohk sacn.
- (2) Court enenuh in, ke kewa ma ahkfahsryeyuck an, oruh mwe ahkkahlwemye luhn nuhnuhkuh ke signature luhn CEO ke copy se na met an kuh copy ke ma ahkkahlwemye ke ma wotlac ke tax an.

Section 9.127. Nahweyuck nuhke Ma Tahfonglac. Efin CEO insese ke order se oreklac kuh document ituckyacng sin CEO ye masap se ke tax nwacnwack tahfonglac se ma kahlwem ke kanon record kuh document ac ma tahfonglac an tiac ma ac oraclah fohs nuhke lweng luhn masap kuh ma pwacye ke case sacn, CEO el kuh in, nuhke srihpac in ahksuwoshye tahfonglac an, ekulah order an kuh document an ke oacna sie pacl met liki sahflah luhn year ohnkohrs ke lwen se ma oreklac kuh ituckyacng order sacn kuh document an.

SUBCHAPTER D – LAINYACN MA WOTLAC AC APPEAL

Section 9.131. Objection nuhke Tax Decision ac Appeal.

- (1) Mwet se ma object tax decision se enenuh in oraclah objection lal an yurin CEO inmahsrlon lwen 30 ke ituckyacng ahkkahlwemyeyacn ma wotlac an.

- (2) Efin CEO ekuhllah assessment se ye Section 9.124, taxpayer sacn wacngihn pac suwohs in tiac insese taxpayer se efin ayacol sacn tiac oreklac, sahyacn ke srihpac luhn ayacol an mwe lain sasuc oreklac nuh sin taxpayer sacn kuh mwe lain ma oasr an yohkwelihk.
- (3) Ma tiac insese nuhkac an enenuh in ukoe yohk nuhke atac oreklac nuhkac ac ituckyacng kewa ac in ahkuhtweyucki srihpac ma mwet sacn tiac insese nuhkac an oasr se in kahsrub ma tiac insese nuhkac an.
- (4) Mwet se kuh in ngihstre, ke ma suhmuhslah, nuh sin CEO ke tuhtahflah luhn pacl in oraclah ma tiac insese nuhkac an ac CEO el kuh in, efin el insese muh oasr srihpac wo, lwelah mwet se ngihstre ye Section se inga ac enenuh in sang ahkkahlwemyeyacn ma wotlac an nuh sin mwet sacn ke pacl sa ma fal tukun oreklac ma wotlac sacn.
- (5) In fal nuhke Subsection (6), CEO el enenuh in nuhkuh ma tiac insese nuhkac an ac lah ac lwelah ma tiac insese nuhkac an ke kewana kuh ip, kuh tiac lwelah. Ma wotlac sin CEO ac liyeyuck muh pa “lainyacn ma wotlac”.
- (6) CEO el tiac enenuh in orekma ke ma tiac insese nuhkac se sahyacn ac neke mwet se ma tiac insese an ukoe kewa ma enenuh nuhke oreklac luhn tax return ac mouh nuhke tax an.
- (7) CEO el enenuh in sang ahkkahlwemyeyacn lainyacn ma wotlac sacn nuh sin mwet se tiac insese an ke pacl sa ma fal tukun oreklac ma wotlac an.

Section 9.132. Liye luhn Nuhnuhkuh.

- (1) Mwet se ma tiac insese nuhke lainyacn ma wotlac se kuh in oraclah mukuikui nuhke liye luhn Court ma kuh in karihngihn ke State Kosrae. Mukuikui sacn muhtwacwacack ke fileiyucki nguhsr se, inmahsr lon lwen onngoul tukun ituckyacng ahkkahlwemyeyacn lainyacn ma wotlac, oreklac inge:
  - (a) ma oreklac motkoeyuck muh tahfongla ma oreklac sin CEO ke oreklac luhn lainyacn ma wotlac sacn;
  - (b) mwe ahkpwaye orekmahnyuck in tahfwelah ma oreklac tahfonglac an, ac
  - (c) nguhsr se nuhke ma fal in itucklac.
- (2) CEO pa mwet se lainyuck ke ma ahkfahsryeyuck ye Subsection (1).
- (3) Molin luhpah ke tax ma tiac insese an, ke kewana kuh ip, tukun fileiyucki nguhsr ye Subsection (1) tiac eislah karihngihnyuck luhn Court.
- (4) Ke ma wotlac luhn Court kuh appeal se nuhkac ahksahfyeyucklac, CEO el enenuh, ke ituckyacng copy se ke certificate ke ma wotlac, oraclac nahweyuck ma enenuh in ahksuwohsyeyuck, ayacol, kuh ahksrihkyelah assessment sacn, ac otwelah lah kuhtuh pac ke luhpac taxiyeuck an enenuh in liyeyuck.

Section 9.133. Ma Oreklac nuhke Objections ac Appeals.

- (1) Ke oacna sie ma ahkfahsryeyuck ke Chapter se inge:

- (a) ke pacl tax assessment se, toasriyac an oasr yurin taxpayer sacn in ahkpwacyeye lah assessment sacn yohklac, kuh ma wotalc (sahyacn tax assessment se), toasriyac an oasr yurin mwet se tiac insese nuhke ma wotlac in ahkpwacyeye lah ma wotlac an kuh in tiac oreklac kuh ac kuh in oreklac siena.
- (2) Ke mukuikui nuhke liye luhn Court ye Section 9.132, mwet se ma usack mukuikui sac ac oacna sie appeal tohkoh nuhkac, ac oasr na ke srihpac ahkkahlwemyeyuck ke objection luhn mwet sacn nuh sin CEO an.
- (3) Nuhke lusac fal nuhke oraclah luhn ma wotlac se ac ke ituckyacng an, Court se ma liye an enenuh in otwelah kewa kihnsenyuck fal ke masap ac ma pwacye kac an, orekmakihn ma oreklac ke akwuck fuhlact ac masap, ac otwelah kalmac kuh orekmakihn kahs fal nuhke mukuikui oreklac sin CEO.
- (4) Court se ma liye an enenuh in:
- (a) sang enenuh nuhke oacna sie mukuikui luhn CEO ma tiac suwohs sruokyac la kuh tiac enenuh in kohtlah;
- (b) eis tiac suwohs ac srwelah oacna sie mukuikui ac ma wotlac luhn CEO ma sukokyak in:
- (i) oacna sie, ekyek, ahkkolukye se ke kena la, kuh efinne in tiac ukoe masap;
- (ii) lain akwuck fuhlwact nuhke suwohs, kuh, lwelah, kuh kosraclah;
- (iii) in ahlukwelah karihngihnyuck luhn masap, kuh ka, kuh ma tulokihnyuck, kuh tiac lwelah nuhke ma suwohs ke masap;
- (iv) tiac ukoe ma yohk ke ma ahkfahsryeyuck orek ke masap; kuh
- (v) tiac lwelah ke mwe ahkpacye.
- (5) In fal nuhke Subsection (6), tax ma ac mouliyuck ke tax assessment se enenuh in moullac efinne lah objection se oreklac kuh mukuikui nuhke liye luhn nuhnuhkuh ye Section 9.132 oreklac sin taxpayer sacn in fal nuhke assessment se.
- (6) CEO el kuh in, ke nguhsr ke ma suhmuhsrah sin taxpayer se, insese in muhtana ke ma sukokyak ke tac ma tiac insese ka ke tax assessment se in kihluck nuhke luhpah yohk se ke 50% ke tax ma tiac insese kac an, tuhsruhk efin taxpayer sacn molwelah kewa luhpah ke tax ac moliyuck ye assessment ma wacngihn lainyac an.

#### SUBCHAPTER E – AHKWOYEYACN TAX TIAC MOULLAC

##### Section 9.141. Moliyacn Tax.

- (1) Taxpayer se enenuh in moli tac ke ohiyac oreklac nuhkac.
- (2) Oacna sie tax tiac moullac kuh in utuckyack nuhkac ac ahkfalyeyuck ke oacna sie Court fal in karihngih sin CEO usack ke kuh lal ma oacna collection agent luhn State Government.

- (3) Ke oacna sie ma utuckyack ye Subsection (2), oraclah luhn certification se sign sin CEO ahkkahlwemye ine ac address luhn taxpayer sacn ac luhan tax ac moliyuck an pa mwe ahkpwyacye fal lah luhpah ke tax sacn enenuh in moullac sin taxpayer sacn ac kuh fal luhn Court in sang nuhnunhkuh wi kea molin ma utuckyack lain taxpayer sacn.

Section 9.142. Tuhtahflah luhn Pacl in Moul Tax.

- (1) Taxpayer se kuh in ngihstre, ke ma suhmuhsalah, nuh sin CEO nuhke tuhtahflah luhn pacl in moli tac enenuh in moullac ye masap ke revenue.
- (2) Efin nguhsr se oreklac ye Section se inge, CEO el kuh in, nuhnkuj ke srihpac oraclah case sacn, lwelah taxpayer se in tahfwelah pacl in molwelah tax ma enenuh in moullac, kuh sang taxpayer sacn in moli tax enenuh in moullac kais kuhtuh oacna ke oraclah luhn CEO. CEO el enenuh in sang nuh sin taxpayer sacn ke ma suhmuhsalah ke ahkkahlwemyeyacn ma wotlac an.
- (3) Efin taxpayer se lwelah in moli tax kais kuhtuh tiac ahkfahksrye moliyac ke kais kuhtuh, luhpah luhlahp se luhlah ke tax ma sonna moullac ke pacl se ma tiac ahkfahsryeyuck an, pacl sacn na enenuh in moullac.
- (4) Lwelah nuhke tuhtahflah luhn pacl kuh lwelah in moli tax enenuh in moullac ke kais kuhtuh tiac tulokihn ma kunac nuhke kap ke pahtlac in moullac ke lwen se ma tax sacn enenuh in moullac an.

Section 9.143. Trustee, Liquidators, Receivers, Executors ac Kain mwet ingacn.

- (1) Ke Section se inge kahs se “trustee” enenuh in nwacnwack:
  - (a) liquidator se luhn company se ma oasr ke elyah;
  - (b) receiver se luhn ma wacngihn karihngihnyac ma eislah la oacna sie ma luhn company se;
  - (c) trustee se ma muhsahllah business la;
  - (d) mwet oasr se mortgage se
  - (e) executor ke acn luhn mwet se ma misac; kuh
  - (f) kuhtwena mwet sruok kain office kuh mukuikui oasr se kain kuh ingacn.
- (2) Ke Section se inge kahs se “taxpayer”, nuhke trustee se, kalmac pa mwet se ma lal an kuh karihngihnyuck sin trustee se, wi efin trustee se pa executor an, acn luhn mwet se ma misac.
- (3) Trustee se enenuh in, inmahsrlon lwen 14 tukun el trustee se lac nuhke, kuh karihngihn, ma luhn taxpayer se ke kuh luhn trustee se, sang ma suhmuhsalah ahkkahlwemye nuh sin CEO.
- (4) CEO el enenuh in ahkkahlwemye nuh sin trustee, ke ma suhmuhsalah, ke luhan oacna sie tax ma enenuh in moullac sin taxpayer sacn ac mwe ahkkahlwemye an enenuh in ituckyacng nuh sin trustee sacn inmahsrlon

mahlwem sie ke CEO el ituckyacng nuh sel mwe ahkkahlwemye se ye Subsection (3).

- (5) In fal nuhke Subsection (6), trustee se:
  - (a) enenuh in tiac, ke wacngihn luhn CEO, oruh oacna sie ma luhn taxpayer se neke na mwe ahkkahlwemye se ituckyacng nuh sin trustee sanc ye Subsection (4);
  - (b) enenuh in sraclah, liki ma kuh in molwelah tax enenuh in moullac sin taxpayer se, ma ac oasr ke luhpah ahkkahlwemyeyuck ye Subsection (4), kuh kewana luhpah kac efin srihk liki luhpac ahkkahlwemyeyuck an; ac
  - (c) pa, nuhke luhpah ke ma oasr enenuh in sriyucklac an, ma kunac nuhke tax enenuh in moullac sin taxpayer sacn.
- (6) Trustee se kuh in molwelah ma sisilac oreklac sin trustee ke kuh ingacn, wi ma trustee sacn moli, nuhke ma yohk srihpac nuhke luhpah ahkkahlwemyeyuck ye Subsection (4).
- (7) Efin mwet luo kuh puhs liki pa trustee luhn taxpayer se, ma kunac ac ma lainyac ye Section se inge ac orekmakihnyuck nuh sin kewana ac kais sie nuh sin trustee an tuhsruhkuh in ahkfalyeyucklac sin kuhtuh seltahl.
- (8) Luhpah ma trustee ac ahkfalye ye Subsection (5)(c) ac liyeyuck muh tax ac moliyuck sin trustee sacn in pa taxpayer nuhke srihpac luhn Subchapter se inge, Subchapter F, ac Section 9.171.

Section 9.144. Ahkfalyeyucklac luhn Tax Tiac Moullac sin Mwet Sahyac.

- (1) Ke Section se inge, “payer” kalmac pa mwet se ma:
  - (a) sowemoul kuh oasr sowemoul ke money nuh sin taxpayer se;
  - (b) sruok kuh sruok money, nuhke kuh ke acount luhn, taxpayer se;
  - (c) sruok money ke acount luhn kuhtwena mwet in moli nuh sin taxpayer se; kuh
  - (d) oasr lwelah la sin kuhtwena mwet in moli money nuh sin taxpayer se.
- (2) Section se inge orekmakihnyuck efin taxpayer se ac ma kunacl in moli tax ac tax an sona moullac sin taxpayer se ke lwen enenuh in moullac an. Ma onweyac se inge enenuh in weacng nuhke oacna sie suwohs in levy ac ma ahkfahsryeyucklac ke Subsection F.
- (3) Efin Section se inge orekmakihnyuck, CEO el kuh in, ke mwe ahkkahlwemye ke ma suhmuhsrah, enenuh payer nuhke taxpayer se in moli luhpah ituckyacng nuhke ahkkahlwemyeyac nuh sin CEO, in pa luhpac se ma tiac ahluhwelah luhpah ke tax ma sona moullac.
- (4) Payer se enenuh in moli luhpah ituckyacng nuhke mwe ahkkahlwemyese ye Subsection (3) ke lwen ituckyacng nuhke mwe ahkkahlwemye se, in pa lwen se tiac met liki lwen se ma luhpah sona moullac nuh sin taxpayer sacn ac enenuh in moullac nuh sin taxpayer kuh sruhuh ahollah taxpayer sacn.

- (5) Efin mwe ahkkahlwemye se ituckyacng ye Subsection (3) enenuh payer se in eislah kuhtuh luhpah ke moulin mwet se, luhpah an enenu in itucklac sin payer se ke kais sie moulin enenuh in tiac ahlukwelah percent longoul (20%) ke luhpah ke moulin mwet se.
- (6) Efin mwet se sang wi mwe ahkkahlwemye se ye Subsection (3) tiac kuh in ukoeyuck nuhke mwe ahkkahlwemye ke srihpen wacngihn money sowemoul nuhkac, kuh sruhuh nuhkac, taxpayer, mwet sacn enenuh in ahkkahlwemye nuh sin CEO, ke ma suhmuhslah, ahkkuhtweyac srihpac mwet sacn tiac kuh in ukoe an.
- (7) Efin mwe ahkkahlwemye se ituckyacng nuh sin CEO ye Subsection (6), CEO el kuh in, ke ahkkahlemye ke ma suhmuhslah:
  - (a) akihlen ahkkahlwemyeyac an ac tulokihnyac kuh ekuhllah ahkkahlwemyeyac ituckyacng ye Subsection (3); kuh
  - (b) tiac akihlen ahkkahlwemyeyac an.
- (8) CEO el enenuh in, ke ahkkahlwemye ke ma suhmuhslah nuh sin payer, kuhnahoslah kuh akuhllah mwe ahkkahlwemye se ituckyacng ye Subsection (3) efin taxpayer se molwelah kewa kuh kuhtuh tax enenuh in moullac kuh oraclah ohiyac wo yurin CEO nuhke mouliyacn tax an.
- (9) Copy se ke mwe ahkkahlemye se ituckyacng nuh sin payer se ye Section se inge enenuh in ituckyacng nuh sin taxpayer sacn.
- (10) Luhpah se ma itucklac liki ma moullac sin payer se fal nuhke mwe ahkkahlwemye se ituckyacng nuh sin payer ye Section se inge sruhuh sin taxpayer se ke trust luhn Authority.
- (11) Payer se ma oraclah moulin se ye Section se inge ac akihlenyuck muh mukuikui ye lwelah luhn taxpayer se ac nuh sin kewa mwet kac an ac inse ahkfalyealah molo sacn.
- (12) CEO el enenuh in orekmakihn oacna sie luhpah moullac sin payer se ye Section se inge nuhke tax tena moullac sin taxpayer sacn.
- (13) Payer se ma, wacngihn srihpac wo, tiac ukoe mwe ahkkahlwemye se ye Section se inge ac ma kunacl pa luhpah ituckyacng nuhke mwe ahkkahlwemye sacn.
- (14) Luhpah fwack ke Subsection (10) ac (13) orekmakihnyuck efin tax enenuh in moullac sin payer in pa taxpayer nuhke srihpac ke Section se inge, Subchapter F, ac Section 9.171.

Section 9.145. Sruhuh luhn Ma.

- (1) In weacng nuhke oacna sie suwohs in levy ac ahkfahsryeyacn ma oreklac ke Subchapter F yac inge, CEO kuh revenue officer s lwelah sin CEO ke ma suhmuhslah nuhke srihpac ke Section se inge kuh in sruokyac oacna sie ma efin VAT ma enenuh in moullac nuhke utuckuh luhn ma ingacn sonna moullac kuh CEO kuh officer ituckyacng lwelah nuh se oasr srihpac wo in luhlalfongi lah VAT ingacn ac tiac moullac.

- (2) Oacna sie ma sruhuh ye Section se inge enenuh in tohuyack nuhke acn ahkkweyeyucklac sin CEO kuh officer ituckyacng lwelah nuh se nuhke tohuyack luhn ma sruhuh an.
- (3) Efin sruhuh ma ye Section (1), CEO kuh officer ituckyacng lwelah nuh se an enenuh in, ke pacl sa ma fal tukun sruhuh an, sang nuh sin mwe la an ma kuh mwet se ma liyacacng kuh karihgihn ma an sa mwet liki sruhuh, mwe ahkkahlwemye ke ma suhmuhslah:
- (a) ahkkahlwemye ma ingacn;
- (b) ahkkahlwemye lah ma ingacn sruhuh ye Section se inge acn srihpac pwacnwacng sruhuh an; ac
- (c) oraclah srihpac ke Subsection (6), (7), ac (8).
- (4) CEO kuh officer ituckyacng lwelah an tiac enenuh in sang mwe ahkkahlwemye ye Subsection (3) efin, tukun oraclah sukoc fal, CEO kuh officer ituckyacng lwelah tiac oasr mwe fahk fal in akihlen mwet se ma mwe ahkkahlwemye an enenuh in ituckyacng nuh se an.
- (5) Efin Subsection (4) orekmakihnyuck, CEO kuh officer ituckyacng lwelah an kuh in sang mwe ahkkahlwemye ye Subsection (3) ke oacna sie mwet ahkkahlwemye ke ma ingacn, oreklac mwet sacn sang nuh sin CEO kuh officer ituckyacng lwelah an ke mwe fahk fal in kuh mwe ahkkahlwemye an ituckyacng.
- (6) CEO kuh officer ituckyacng lwelah an kuh in lwelah oacna sie ma sruhuh ye Subsection (1) in utucklac nuh yurin mwe ma mwe ahkkahlwemye ye Subsection (3) an ituckyacng nu se an efin mwet sacn molwelah, kuh oraclah ohiyac wo sin CEO kuh officer ituckyacng lwelah an nuhke moliyac, VAT lah ac moliyuck ke utuckuh luhn ma ingacn.
- (7) Sahyac efin Subsection (6) orekmakihnyuck, CEO kuh officer ituckyacng lwelah an enenuh in sruokyac ma sruhuh an ye Subsection (1):
- (a) nuhke ma fihsracsr in koluklac, nuhke puhlan pacl ma CEO kuh officer ituckyacng lwelah an motkoelah ma fal nuhke ohiyac ke ma ingacn; kuh
- (b) ke kuhtwena pacl, ke lwen singucul tukun sruhuh luhn ma ingacn.
- (8) Efin pacl sruokyucki ke Subsection (7) an sahflah, CEO kuh officer ituckyacng lwelah an kuh in kuhkwackihn ma ingacn ke auction kuh, ke pacl ma sa in koluklac, kuh in kuhkwackihn ma an ke ohiyac ma CEO kuh officer ituckyacng lwelah an in sulaclah, ac orekmakihn ma oreklac kuh kuhka an ohinge:
- (a) ma se met nuhke molin eislah, karihgihn, ac kuhkwackuhnla luhn ma sruhuh an;
- (b) nuhke moliyacn oacna sie VAT ma enenuh in moullac nuhke utuckuh luhn ma ingacn; ac



- (c) na nuhke molin oacna sie tax enenuh in moullac sin mwet se la ma sruhuh ingacn; ac
- (d) ma luhlah ke ma sruokyucki, efin oasr, enenuh in moullac nuh sin mwet la ma sruhuh an.
- (9) Efin ma sruokyucki ke ma oreklac an srihk liki luhpac ke molin eislah, karihngihn, ac kuhkwackuhnlah ma sruhuh ac VAT enenuh in moullac an, CEO kuh officer ituckyacng lwelah n kuh in tahfwelah ye Chapter se inge in ahkfahlyelah ma luhlah an.
- (10) Molin eislah, karihngihn, ac kuhkwackuhnlah ma sruhuh an ac liyeyuck in muh eltahl tax enenuh in moullac sin mwet se ma la sruhuh in pa taxpayer nuhke srihpac luhn Subchapter se inge ac Section 9.171.

Section 9.146. CEO Kuh in Eis Ma in Karihngihn. CEO el kuh in, nuhke srihpac in karihngihn molin oacna sie tax ma ac enenuh in moullac, lwelah taxpayer se in sang ma in karihngihn luhpah an ac ke ohiyac CEO el liye fal an.

Section 9.147. Taxpayer Som Liki FSM.

- (1) Efin CEO oasr srihpac wo lal in luhlahlfongi muh taxpayer se ac som liki FSM met liki pacl enenuh in moullac luhn oacna sie tax ac taxpayer sonna oraclah wo yurin CEO nuhke moliyacn tax an, tax enenuh in moullac ke lwen ma ituckyacng sin CEO ke mwe ahkkahlwemye ke ma suhmuhslah nuh sin taxpayer.
- (2) Efin CEO oasr srihpac wo la in luhlahlfongi muh taxpayer se ac som liki FSM (kuh State) tiac molwelah tax enenuh in moullac an, CEO kuh in sang certificate se nwacnwack srihpac ac ma ke tax enenuh in moullac nuh sin FSM Department luhn Justice (kuh Attorney General, oacna ke srihpac an), ngihsre ke kosraclah luhn taxpayer sacn in tac som liki FSM kuh State nekena taxpayer el:
  - (a) molwelah tax enenuh in moullac an kewa; kuh
  - (b) oraclah ohiyac wo yurin CEO nuhke moliyacn tax enenuh in moullac an.
- (3) CEO el kuh in sang copy se ke certificate ituckyacng ye Subsection (2) nuhke inen taxpayer sacn ke certificate an efin fal in orek ohingacn.
- (4) Molin tax ahkkahlwemyeyuck ke certificate nuh sin customs kuh immigration officer se kuh oreklac luhn certificate se sign sin CEO ituckyacng lah tax an moullac kuh oasr mukuikui nuhke moliyac an oreklac fal kuh nuhkac in lwelah taxpayer se in som liki FSM kuh State.

Section 9.148. Tui luhn Business ke Pacl Fototo.

- (1) Efin taxpayer se tiac moli VAT ke kuh met liki lwen enenuh in moullac an, CEO kuh revenue officer ituckyacng lwelah sin CEO, ke ma suhmuhslah, nuhke srihpac luhn Section se inge in ahkkahlwemye nuh sin taxpayer sacn ke ma suhmuhslah ke ma pwacnwacng in kauli ip kuh kewana business luhn taxpayer sacn sahyacn efin taxpayer sacn molwelah tax enenuh in

moullac an inmahsrton lwen itkohsr ke lwen se ma ituckyacng ahkkahlwemyeyac an.

- (2) Efin taxpayer se tiac ukoe nuhke mwe ahkkahlwemye se ye Subsection (1), CEO kuh officer ituckyacng lwelah an kuh in sang order se in kaliyac ip kuh kewana business se luhn mwet sacn nuhke lusacn tiac ahluhkewelah lwen 14.
- (3) CEO kuh officer ituckyacng lwelah an kuh in, ke oacna sie pacl, utyak nuhke oacna sie acn ahkuhtweyucki ke order se ituckyacng ye Section (2) nuhke srihpac in ahkfahsrye order se ac enenuh in oasr police officer se oasr ke order sacn ahkfahsryeyucklac an.
- (4) CEO kuh officer ituckyacng lwelah an enenuh in fulusyac, ke acn ac kahlwem ke muhtuhn acn ke business an kuh ip ke business ma kaliyucki ye order se ituckyacng ye Subsection (2), mwe ahkkahlwemye se ke kahs inge “KAULI PACL FOTOTO KE TIAC UKOW MA KUNAC NUHKE TAX KE OREDER LUHN CEO LUHN FSM UNIFIED REVENUE AUTHORITY YE SECTION 9.148 KE REVENUE ADMINISTRATIVE ACT”.
- (5) Efin tax enenuh in moullac kewa inmahsrton puhlan pacl kauli an, kuh oasr mukuikui inseselac wi CEO nuhke moliyacn tax an, order ituckyacng ye Subsection (2) itucklac ac CEO el enenuh in sa oraclah in itucklac mwe ahkkahlwemye fwack ke Subsection (4) an.

#### SUBCHAPTER F – LEVY AC MA AHKFAHSRYEYUCKLAC

##### Section 9.151. Tax in pa Oasr suwohs nuhke Ma luhn mwet.

- (1) Efin oacna sie taxpayer soaru kuh tiac luhngse moli kuh oracni ac moli oacna sie tax ma enenuh in moullac tuku assessment kuh suhpweyuck in moullac oacna ke oreklac ke Title se inge, luhpan tax an enenuh in oasr suwohs se luhn Authority nuhke kewa ma luhn taxpayer ma lwelah ten inge.
- (2) Lien ituckyacng ke Subsection (1) ke Section se inge enenuh in oreklac ke pacl assessment an kuh fahkyac an oreklac tari oacna ke oreklac ke Chapter se inge, ac enenuh in tuhtahflah nekena ma enenuhin moullac ke luhpah oreklac kuh ituck an ahkfalyeyucklac kuh lihsr.
- (3) In lain oacna sie ma inseselac in mahsrton mwet nuhke borrow money, mwet olwelah, mwet moli, nuhnuhkuh ke sowemoul, mwe oasr suwoh kuh kuhtwena ma oreklac nuhkac ma oasr ke, suwohs ituckyacng ke Subsection (1) tiac enenuh in motkoeuyuck muh in oreklac kuh oasr oacna sie ma orek nuhkac sahyacn mwe ahkkahlwemye ke suwohs sacn fileiyucki. In lain kewa kihluck ke kap, suwohs nuhkac an enenuh in oasr srihpac.
- (4) Mwe ahkkahlwemye ke suwohs an enenuh in fileiyucki ke State Court luhn State ma ingacn oasr we ac copy se nuhkac suhpweyucklac ke certified kuh registered mail nuh sin taxpayer tiac suhpuhs liki lwen 45 tukun assessment

kuh fahk nuhke moullac ma oreklac ke Title se inge. Mwe ahkkahlwemye ke ma oasr suwohs kac an:

(a) Enenuh in ahkkahlwemye taxpayer se ma enenuh in molwelah tax sukok in ahkfahsryeyuck, ohiyac kuh srihpac luhn tax, luhpan tac enenuh in moullac ke lwen ma ahkkahlwemyeyac an in fileiyucki wi oacna sie ma lainyac kuh kap ma kuh in ituckyacng an, lwen kuh lwen se na ma tax an enenuhn moullac, ac lwen ma assessment kuh fahk nuhke moliyac an ituckyacng suhpweyucklac; ac

(b) Enenuh in ahkkahlwemye

(i) lah Authority ahkkahlwemye ma oasr suwohs kac nuhke nohfohn luhpah ke tax ituckyacng nuhke ma enenuh in moullac, wi kap nuhkac ac ma ituckyacng nuhkac, ac wi oacna sie luhpah ac enenuh in moullac tukun mwe ahkkahlwemye sacn file an; ac

(ii) lah lien sac kuh in sikyack ke levy ac kuhkwackihnyucklac luhn ma efin luhpah ituckyacng nuhkac enenuh in moullac an tiac moullac kewa.

(5) Sahyacn kuhtwena ma oreklac ke Chapter se inge, ma ten ahkuhtweyac ma enenuh in sriyucklac liki ma ac itucklac ke liens ac ma ituckyacng ac ahkfahsryeyucklac ituckyacng ye Chapter se inge:

(a) Ma luhn mwet se ac koanon lohm. Kewana ma koanon lohm ke furniture, mwe orek mongo ac ma mongo kihnyuck, ac nuknuk, bed, ac ma oreklac mwe orkmakihnyuck ke lohm fal nuhke mahlwem ahkosr.

(b) Ma nuhke ayacol kuh orekma. Kewana mwe orekma, kuhfwen mwe orekma, kuhfa, kosro orekmakihnyuck ac mwe kahsruhsr tiac orekmakihnyuck mwe wiwac la, nwacnwack ma wucnlah ke lohm se nuhke acn in orekma ac fohlohk, ac kuhfwen mwe orekma ma fal mwet se ma laiuyuck ke ma ituckyacng kuh ahkfahsryeyuck an in ahkfahsrye orekma lal an.

(c) Kuhtuh kena nuhke acn. Kewa kena nuhke ac, sahyacn kena ke lease, sahyac ke kena ingacn kuh in kahlwem muh ituck in kosraclah ma ituckyacng kuh ahkfahsryeyucklac nuhke srihpac ke mukuikui ke ma ituckyacng kuh ahkfahsryeyucklac ke order, kuh ke ma ituckyacng kuh ahkfahsryeyucklac an sang kena nuhke acn an lwelah ye masap ke acn mortgage iyuck kuh masap nuhke mukuikui ke acn luhn State ma kena oasr kac an.

Section 9.152. Warrant nuhke orekwani luhn tax; ma ituckyacng; ma sikyack; levy ac kuhka.

(1) Efin, inmahsrlon lwen tolngoul (30) tukun fileiyucki mwe ahkkahlwemye ke lien fal nuhke Section 9.151, taxpayer sowemoul sacn tiac kuh sruhnga moli kewa luhpah karihngihnyuck kac, kuh sroacng nuhke kuhtwena ohiyac in moli kac oacna ke oreklac ke Title se inge, Authority kuh in sang tax warrant se nuhke karihngihnyacn lien ac nuhke orekwani luhn oacna sie

tax karihngihnyuck ke lien an. Ke ituckyacng tax warrant an, oacna sie ma luhn mwet sowemoul sacn, sahyacn ma oreklac ke Section 9.151(5), kuh in levy ac ikihlyucklac nuhke money in fal nuhek Chapter se inge.

- (2) Levy se enenuh in ahkfahsryeyucklac ke itucklac ma luhn taxpayer sacn fal nuhke lwelah nwenyuckyack ke tax warrant an kuh ke ituckyacng warrant an nuh sin taxpayer se, nuhke oacna sie oacna sie mwet sruok ma luhn taxpayer sacn, kuh nuh sin oacna sie mwet kuh depository, nwacnwack oacna sie officer kuh mwet orekma luhn oacna sie u luhn government, ip kuh agency, ma ac sonna sang money nuh sin taxpayer, ma sruok money luhn taxpayer sacn, ac in order eluhl elan ahkkahlwemye luhpah kac ac in sa sang nuh sin State kuh insese in sang kuh ma oreklac nuhkac ke pacl tok, tuhsruhk, nuhke oacna sie pacl, ke ma oreklac nuhkac ac ohiyac ahkkahlwemyeyuck ke tax warrant an.
- (3) Tax warrant an enenuh in ituckyacng nuhkac ac ahkfahsryeyucklac sin Attorney General. Sahyac efin oreklac siena ke Title se inge, tax warrant sacn enenuh in levy ac kuhkwacnah kuh kuhtwena ma oreklac in oacna ohiyac ac oacpkoacna ma sikyack ke levy se ac kuhka ye ma ahkfahsryeyucklac ke order se.
- (4) Tax warrant se enenuh in:
  - (a) ahkkahlwemyeyuck kac fahk se luhn authority nuhke ma itucyacng ac oreklac, ukoe ma oreklac nuhke term kac an, ac enenuh in ahkkahlwemyeyuck ye fuhlahk, sin CEO;
  - (b) ahkkahlwemye taxpayer ma oasr ma kunac nuhke tax an sukok in karihngihn, luhpah nuhkac, ac lwen kuh lwen oreklac ma tax an enenuh in moullac an;
  - (c) ahkkahlwemye lah Authority fahk suwohs la nuhke kewana luhpac ke tax ituckyacng muh ac enenuh in moullac, wi kap ac ma lainyac ma ituckyacng nuhkac an;
  - (d) orderi mwet se ma ituckyacng elan ahkkahlwemye kewa ma oasr, liyacacn kuh karihngihn ma luhn taxpayer se ac luhan kena lal nuhkac; ac in ahkkahlwemye luhpac ac kain in ma luhn taxpayer ma, nuhke etuh lal kac, oasr, liyacacng kuh karihngihn sin kuhtwena;
  - (e) orderi mwet se ma ituckyacng in sa fuhlwelah ma, tuhsruhk kuh in lwelah elan insese, ke ma suhmuhlah, in fuhlwelah ma kuh sruhuh ka ke lwen ke pacl tok ke suwohs luhn taxpayer se nuhkac in yohkwaclihk; ac
  - (f) ahkkahlwemye kac ma lainyac nuhke tiac ahkfahsryeyuck sin oacna sie mwet ma ituckyacng in ukoe ma oreklac nuhkac an.
- (5) Oacna sie pacl oacna sie ma levy oreklac nuhkac ke ma oreklac ke tax warrant se tiac fal in ahkfalye fahk ma levy an orek nuhkac an, CEO tohkoh, ac ke fususl pacl fal, kuh in tahfwelah in levy ke kain in ohiyac sacn nuhke oacna sie ma luhn taxpayer sacn ma fahk an oasr kac, nekena luhpah enenuh in moullac sin taxpayer sacn moullac kewa.

Section 9.153. Fuhlweack luhn ma enenuh in levy, ma lainyac ac ahkkahlwemyeyac.

- (1) Ke ituck tax warrant se ituckyacng fal nuhke Section 9.152, oacna sie mwet oasr se kuh karihngihn ma enenuh in levy ke tax warrant se enenuhin sa fihliyucklac ma ingax kuh fihlfihllac ma kunac an nuh sin CEO; tuhsruhkiac ip ke ma oasr tari ke srihpac luhn na pwacye ituckyacng nuhkac, ahkfahsryeyucklac, levy kuh kuhtwena kain ma ahkfahsryeyuck ingacn.
- (2) Oacna sie mwet ma eis tax warrant se ac tiac ahkfahsrye kuh sruhnga ukoe enenuh in ma kunacl sifacna ac acn la nuh sin Authority ke luhpah oacna ma wo ke ma tiac fihliyucklac kuh in moliyucklac an, tuhsruhkiac in tiac ahluhwelahn luhpan tax ma ac orekwini ke ma levy iyuck an ac oreklac an, wi ma lainyac ac kap ke luhpah ke lwen ma ac levy an, wi molin ma ahkfahsryeyuck ke warrant an.
- (3) In sa ke pacl fal tukun levy an, CEO el enenuh in ahkkahlwemye nuh sin taxpayer ke luhpah ac kain in ma sruhuh ac ke luhpah ituck in moullac ke tax an.

Section 9.154. Ahkkahlwemyeyacn kuhka; ma fihlfihllac.

- (1) Pacl sa ma fal tukun levy ac sruh luhn ma luhn mwet fal nuhke Section 9.152, CEO el enenuh in sulacnah lwen se, pacl ac acn nuhke kuhka ke oacna sie ma luhn mwet, sahyacn money kuh ma oasr karihngihnyac, ma ac sa orekmakihnyuck fal nuhke Section 9.156, ac enenuh in oraclah sukoc nuhke sowemoul in ahkkahlwemye ac etweyuck acn mwet se la ma ingacn oasr we ac mwet ma oasr kena la nuhkac, ac enenuh in ahkkahlwemyeyuck mwet la an ac mwet ingacn nuhke pacl ac acn in kuhka an.
- (2) Ahkkahlwemyeyacn kuhka an enenuh in ituckyacng nuh sin taxpayer se ma sowemoulahn, ke ma suhmuhslah, tiac suhpuhs liki lwen tolnghoul (30) met liki lwen oreklac nuhke kuhka an. Mwe ahkkahlwemye an enenuh in nwanwack ahkkahlwemyeyacn ma ac kuhka an, luhpah ma enenuh in moullac an, wi kap, ma lainyac ac molo, inen mwet se ma sowemoul an, ac fahk se lah, sahyacn efin luhpah enenuh in moullac an wi kap, ma lainyac ac molo an moullac ke kuh met liki pacl oreklac ke mwe ahkkahlwemye an nuhke kuhka an, ma ingac, kuh inkaiyac ma ac fal an, ac kuhkwaclac fal nuhke masap ac mwe ahkkahlwemye sacn.
- (3) Wangihn kuhka ke ma kawihl enenuh in sruhuh neke tukun sahflahn lwen tolnghoul (30) ke lwen se nuhke levy kac an, oraclahn lah ma ac sa muhsahllan kuh in sa kuhkwaclac tukun sruhuh an wacngihn ahkkahlwemyeyac met ke kuhka an. CEO el enenuh in oruh srihke lal fal nuhke rules ac regulations in sang ahkkahlwemyeyacn kuhka nuh sin mwet ma oasr kena la nuhke ma ac sa muhsahllahn ingacn, ac sahyacn ma enenuh ahkkahlwemyeyuck lucng an, enenuh in ahkkahlwemyeyuck kuh an ke ohiyac fal nuhke kain in ma ac kuhkwaclac an.
- (4) Efin oacna sie ma luhn taxpayer sacn ma ac levy an tiac kuh in orekwelihn fal CEO elahn kuh in kuhkwackihn ip kac in kihluckin kewa luhpah ke tax

ac ma sisilac an, kewana kap luhn taxpayer sacn ke ma lal an enenuh in kuhkwaclac.

- (5) Levy ac kuhka an tiac enenuh in oreklac, kuh levy ac kuhka an enenuh in tulokihnyucki ac fihliyucklac efin taxpayer sacn molwelah kewa luhpah enenuh in moullac an, oraclah ma karihngihn, kuh oraclah kuhtwena ohiyac in molwelah ma lwelah sin CEO oacna ma oreklac ke Title se inge. Ke ahkfahsryeyucklac molo an kuh ohiyac nuhkac an CEO el enenuh in fohlohkohnwacng ma ingacn nuh sin taxpayer sacn, kewa ma kuh an, ac kewa mukuikui nuhkac ke levy ac kuhka luhn ma ingacn enenuh in tuloki ke pacl se ma moullac kuh signiyucki luhn ma inseselac se wi Authority.

Section 9.155. Kuhka, ituckyacng luhn molin ma kuhka, ohiyac nuhke ip tiac moullac.

- (1) Sahyacn ma oreklac ke Subsection (4) ke Section se inge, Authority enenuh in kuhkwackuhnac ma luhn mwet, sahyacn money ac ma oasr karihngihnyac, ke auction ac fal nuhke ma ahkkahlwemyeyacn kuhka an, ac enenuh in ituckyacng nuh sin mwe moli an ahkkahlwemyeyacn kuhka orek ke ma kuhkwaclac an.
- (2) Sahyacn ma oreklac ke Subsection (4) ke Section se inge, enenuh in moullac kewa, ke money kuh ma fal nuhkac, ac oreklacna tukun ahkkweyeyucklac luhpah nuhke ma ingacn.
- (3) Ma tiac kuhkwackihnyucklac ke ma sruhuh an kuh in fihliyucki na ke acn in kuhka an in sensenkihnyuck ac kuhkwaclac sin taxpayer sowemoul sacn.
- (4) Ma ingacn tiac sruh nuhke, stocks, bonds, certificatat of deposit, promissory notes kuh kuhtwena ma karihngihnyuck ma oasr woiyac kuh oasr ke molin ma kuhkwackihnyuck kuh in kuhkwaclac sin Authority ke kuhka se ke luhpah tiac srihk liki luhpah nuhkac kuh oasr kac, kuh ac kuh in kuhkwackihnyucklac ke luhpah fal nuhkac fal nuhke regulations ahkkahlwemyeyuck sin CEO. Wacngihn kuhka ac orek met liki lwen oreklac nuhke kuhka fwack ke mwe ahkkahlwemye sacn.

Section 9.156. Ma sruhuh ke levy ac kuhka.

- (1) Money oreklac ke levy kuh kuhka ye mukuikui se inge enenuh in orekmakihnyuck emet nuhke ma sisilac ke ma ahkfahsryeyuck an.
- (2) Luhpah luhlah, efin oasr, enenuh in orekmakihnyuck nuhke ma kunac nuhke tax, kap, ma lainyac nuhke ma levy an orek kac an.
- (3) Sahyacn ma oreklac ke Subsection (4) ke Section se inge, ma yolyack, efin oasr, enenuh in fohlohkihnyuckyacng nuh sin taxpayer sacn kuh mwe oasr suwos la nuhkac ac receipt oreklac an.
- (4) Efin, met liki kuhka an, oacna sie mwet oasr kena la nuhke kuh oasr suwohs la nuhke ma ingacn oraclah yurin Authority ahkkahlwemyeyacn kena lal kuh suwohs oasr an, Authority enenuh in sruokyac oacna sie ma ahluhkwelah, sano ma wotal ke suwohs luhn mwet la an sin court ac karihngihn an.

Section 9.161. Accounts ac Records.

- (1) Taxpayer nuhkewa enenuh in, nuhke srihpac luh masap ke revenue, karihngihn ke State Kosrae uaccounts, documents, ac records (nwacnwack ma electronic) ma ac enenweyuck ye masap ke revenue ac accounts, documents, ac records an enenuh in liyeyuckyacng sin taxpayer sac nuhke year ohnkohsr tukun puhlan pacl in tax ma oasr kac an.
- (2) Efin oacna sie acouts, documents, kuh records ke Subsection (1) an tiac ke kahs English, CEO el kuh in, ke mwe ahkkahlwemye ke ma suhmuhslah, sapkin nuh sin mwet se ma karihngihn accounts, documents, kuh records an in oraclah, ke ma lal sifacna, luhngaslah nuhke kahs English sin mwet in lweng se ahkkweyeyucklac sin CEO.

Section 9.162. Kuh in Utyak ac Suk.

- (1) Nuhke srihpac in ahkfahsryeyacn masap ke revenue, CEO kuh revenue officer se lwelah sin CEO, ke ma suhmuhslah, nuhke srihpac luhn Section se inge:
  - (a) enenuh in oasr, ke ituckyacng warrant se oreklac sin court, kewa ac lwelah in utyak nuhke oacna sie acn, ma luhn mwet, book, record, kuh ma karihngihn data;
  - (b) kuh in, ke ituckyacng warrant oreklac sin court, in eislah kuh copy oacna sie account, documents, books, ke records (nwacnwack ma electronic) nuhke ma lwelah in ituck ye Subsection (a);
  - (c) kuh in, ke ituckyacng warrant oreklac sin court, in eislah oacna sie mwe fahk ke accounts, documents, books, kuh records ma, ke nuhnak luhn CEO kuh officer ituckyacng lwelah nuh sa, in kahsrh mwe ahkpwacye ma kuh in oraclah ma ac oreklac nuhke tax ma taxpayer se enenuh in ahkfalye;
  - (d) kuh in karihngihn oacna sie mwe fahk ke accounts, document, books, kuh records sruhuh ye Subsection (c) in loes fal nuhke enenuh in sulaclah tax ma taxpayer se enenuh in ahkfalye kuh nuhke oacna sie ma ahkfahsryeyuck ye masap se ke revenue; ac
  - (e) kuh in, copy se kuh copy karihngihnyuck ke mwe fahk sruhkyuckyack nuhke ma in karihngihn data an tiac orekalc, sruhuh ac in karihngihn ma ingacn nuhke pacl fal in copy mwe fahk enenweyuck an.
- (2) Revenue officer se tiac kuh in utyak kuh oasr ke oacna sie acn efin, ke nguhsr luhn mwet la kuh mwet oasr suwohs la in muhta we, officer sacn tiac kuh in sang ma suhmuhslah se sin CEO in lwelah officer sacn in ahkfahsrye kuh ye Subsection (1).
- (3) CEO kuh officer ituckyacng lwelah an kuh in enenuh police officer se in oasr nuhke srihpac in ahkfahsrye kuh lwelah ye Section se inge.
- (4) Ke ituckyacng sin CEO kuh officer ituckyacng lwelah sacn ke warrant se oreklac sin court, mwet la kuh mwet oasr suwohs la muhta ke acn ma ahkfahsryeyuck kuh ye Subsection (1) nuhkac an, enenuh in sang kewa



srihpac fal nuhke acn ac kahsrh luhn CEO ac officer ituckyacng lwelah nuh se an.

- (5) Mwet se ma mwe fahk ke acount, documents, books, kuh records ma sruhuh ye Subsection (1) an kuh in liye ac oraclah copy, ke ma moul sin mwet sacn, ke ao in orekma luhn Authority ke office an.
- (6) Mwet se ma ma karihngihn data la an sruhuh ye Subsection (1) an kuh in liye ma ingacn ke ao in orekma luhn Authority ke office ke ma oreklac ac ohiyac ma CEO kuh officer se ma ituckyacng lwelah nuh se an ahkkahlwemye an.
- (7) CEO kuh officer ituckyacng lwelah nuh se an enenuh in sign nuhke kewa mwe fahk ke acounts, documents, books, records, kuh ma karihngihn data itucklac ac karihngihnyuck ke Section se inge ac fohlohkohlah nuh sin mwet la an inmahsrln lwen 14 ke sahflah ma sukok nuhkac ma oasr nuhkac ac kewa ma ahkfahsryeyuck an.
- (8) Section se inge oasr ma orek nuhkac sahyacn:
  - (a) oacna sie masap nuhke suwohs la kuh kena luhn public nuhke ituckyacng luhn mwe fahk kuh oreklac luhn oacna sie ma, acouts, documents, books, kuh records (nwacnwack ma electronic) sahyacn ma karihngihnyuck ke Akwuck Fuhlwact kuh suwohs inmahsrln attorney/client; kuh
  - (b) oacna sie ma ke inseselac inmahsrlo karihngihnyuck in tiac ahkkahlwemyeyuck.

Section 9.163. Administrative Summons.

- (1) CEO el kuh in, nuhke srihpac luhn ahkfahsryeyacn oacna sie masap ke revenue, ke mwe ahkkahlwemye ke ma suhmuhlah, enenuh oacna sie mwet:
  - (a) in nahwelah mwe fahk ma CEO ac enenuh;
  - (b) in oasr ac sang mwe ahkpwacye nuhke ma ke tax luhn mwet sacn kuh kuhtwena mwet sahyacn ma karihngihnyuck ke akwuck fuhlwact karihngihn in tiac sifacna fahkwack ke ma ke ma kuhnanuclac kuh attorney se aholyacn taxpayer se nuhke srihpac puhtatyacng nuhke suwohs se inmahsrln attorney ac client, kuh
  - (c) in oraclah kewa acounts, books, documents, ac records (nwacnwack ma ke electronic) liyeyuckyacng sin mwet sacn kuh ye karihngihnyuck luhn mwet sacn kuh kuhtwena ma ke tax luhn mwet sacn sahyacn ma karingihnyuck ke akwuck fuhlwact karihngihn in tiac fahkwack ke ma kuhnanuclac kuh attorney se aholah taxpayer se nuhke ma puhtatyacng nuhke suwohs se inmahsrln attorney ac client an.
- (2) Efin mwe ahkkahlwemye se ituckyacng ye Subsection (1) enenuh in oraclah acounts, books, documents, kuh records (nwacnwack ke ma

electronic), fal efin accounts, books, documents, kuh records ingacn ahkuhtweyucki ke mwe ahkkahlwemye fal nuhkac an.

- (3) Mwe ahkkahlwemye se ye Section se inge enenuhin ituckyacng na nuh sin mwet se ma ac ituck nuh se an kuh fihliyucki ke acn in orekma luhn mwet sacn kuh lohm sel, ac ma ahkkahlwemye ituckyacng la an in sign sin mwet se ma ituckyacng mwe ahkkahlwemye an in mwe ahkpwacye ke ma pwacye fwack kac an.
- (4) CEO kuh in enenuh mwe fahk kuh mwe ahkpwacye fwack ke Subsection (1) in oraclah olwelah, ke kahs kuh ke ma suhmuhslah, ac, nuhke srihpac an, CEO kuh in ahkfahsrye olwelah se.
- (5) Section se inge oasr ma orek nuhkac sahyacn:
  - (a) oacna sie masap nuhke suwohs kuh kena luhn public nuhke ituckyacng luhn mwe fahk kuh oraclah luhn oacna sei ma, accounts, documents, books, kuh records (nwacnwack ma electronic) sahyacn kuh in karihngihnyuck ke Akwuck Fuhlwact kuh suwohs inmahsrlon attorney ac client; kuh
  - (b) oacna sie ma ke inseselac inmahsrlo karihngihnyuck in tiac ahkkahlwemyeyuck.

Section 9.164. Audit ke Ma ke Tax luhn Taxpayer.

- (1) CEO kuh in sulaclah oacna sie taxpayer in audit ma ke tax lal nuhke srihpac ke masap ke revenue nuhke:
  - (a) ma oasr yurin taxpayer se met nuhke ukoe kuh tiac ukoeyacn masap ke revenue kuh kuhtwena masap ke revenue;
  - (b) luhan tax enenuh in moul sin taxpayer se;
  - (c) kain in business ahkfahsryeyuck sin taxpayer se; kuh
  - (d) kuhtwena ma CEO motko muh fal in karihngihn oracni luhn tax enenuh in moullac.
- (2) In kahlwem lac taxpayer se ma audit iyuck nuhke puhlan pacl in tax tiac kosraclah taxpayer se in itac sifil audit iyuck nuhke puhlan pacl in tax se tohkoh an kuh tok an efin oasr srihpac wo in audit, yohkna nuhke ma ahkkahlwemyeyuck ke Subsection (1).
- (3) Audit se nuhke tax luhn taxpayer se kuh in ahkfahsryeyuck nuhke srihpac puhs liki masap ke revenue se.

Section 9.165. Ituckyacng luhn nacmpuh akihlenyac Taxpayer se. CEO kuh in sang kuh eislah identification nacmpuh se luh taxpayer se nuh sin taxpayer se fal nuhke FSM Revenue Administration Act.

Sectoion 9.166. Ahkkahlwemyeyacn nacmpuh akihlenyacn Taxpayer se. CEO kuh in enenuh taxpayer se in ahkkahlwemye nacmpuh akihlenyacn taxpayer sacn ke oacna sie tax return, mwe ahkkahlwemye, kuh kuhtwena document orekmakihnyuck nuhke oacna sie srihpac ke oacna sie masap ke revenue.

Section 9.171. Ma enenuh in ahkfalyeyuck ac Ma kunacn Mwet Aholyac.

- (1) Mwet nuhkewa ma ahol taxpayer se ac ma kunacl in ahkfahsrye ma enenuh in ahkfahsryeyuck ac ma kunac ituckyacng ke masap ke revenue luhn taxpayer se, wi molin tax an.
- (2) Mwet aholyac se ma moli tax ahol taxpayer se ac liyeyuck muh mukuikui ye lwelah luhn taxpayer se ac pa karihngihn molo an.
- (3) In fal nuhke Subsection (4), oacna sie tax ma, ke ma oasr ke Subsection (1), enenuh in moullac sin aholyacn taxpayer se ac kuh in ahkfalyeyucklac sin mwet aholyac an muhkwenanuhke lusac ke oacna sie ma oasr luhn taxpayer se ma oasr kuh karihngihnyuck sin mwet aholyacl an.
- (4) In fal nuhke Subsection (5), mwet aholyac sacn ac mana kunacl pa molin oacna sie tax enenuh in moullac sin mwet aholyac sacn ke ma oasr se an efin, ke luhpah sacn sonna moullac an, mwet aholyac an eislah nuhkac kuh ip wi oacna sie money kuh fund luhn taxpayer se ma oasr sin mwet aholyacl an kuh ma oasr sin mwet aholyac tukun tax an ac moullac an, efin tax sacn enenuh in ke masap moullac ke kuh liki money kuh funds ingacn.
- (5) Wacngihn ma se Subsection (3) kosraclah mwet aholyac moli luhpac se ahol taxpayer se ma oasr ma yohk srihpac liki na ma enenuh in moullac sin taxpayer se.
- (6) Efin mwet luo kuh puhs liki pa ahol taxpayer se, ma oasr kuh ma kunac ahkkahlwemyeyuck ke Section se inge ituckyacng nuh sin kewa ac kuhtuh sin mwet aholyac an tuhsruhk kuh in itucklac sin oacna sie seltahl.
- (7) Wacngihn ma ke Section se inge eislah taxpayer se in tiac ahkfahsrye oacna sie ma oasr kuh ma kunac ituckyacng nuh sin taxpayer sacn ye masap ke revenue ma mwet aholyacn taxpayer se tiac ahkfahsrye an.
- (8) Luhpah ma mwet aholyac se ac ma kunac nuhkac ye Subsection (4) a liyeyuck muh tax enenuh in moullac sin mwet aholyac sacn nuhke srihpac ke Subchapters E ac F, ac Section 9.191.

Section 9.172. Ma kunac nuhke Tax Enenuh in Moullac sin Company Ma Suhfal Ma oasr yohroh.

- (1) Section se inge orekmakihnyuck efin oasr ohiyac oreklac nuhkac wi srihpac akihlwenyuck company se muh tiac kuh in ahkfalyelah ma kunac nuhke tax ingena ac pacl tok u ye masap se ke revenue.
- (2) In fal nuhke Subsection (3), efin Section se inge orekmakihnyuck, mwet nuhkewa ma ahkfahsrye kuh karihngihn shareholder luhn company se ke pacl ohiyac oreklac nuhkac kewana ac kuhtuh ac ma kunac nuhke tax enenuh in moullac sin company se.
- (3) Luhpah se ma mwet se ac ma kunac nuhkac ye Subsection (2) pa liyeyuck muh tax enenuh in moullac sin mwet se nuhke srihpac luhn Subchapter E ac F, ac Section 9.191.

- (4) Director luhn company se wacngihn ma kunac ye Section se inge nuhke tax enenuh in moullax luhnn Company se efin CEO el ahkpwacyeye lac director sacn wacngihn money kuh kuhtwena ma oasr ke ohiyac oreklac an ac:
- (a) director sacn, ke etwacack ohiyac oreklac an, ahkkahlwemye wi company an lah el tiac insese ac ahkkahlwemye nuh sin CEO ke ma suhmuhslah ke ohiyac ma oreklac an; kuh
- (b) director sacn ahkpwacyeye nuh sin CEO sacn lah, ke pacl ohiyac sacn oreklac ah:
- (i) director sacn tiac wi ma ahkfahsyeyuck ke company sacn; ac
- (ii) director sacn wacngihn etuh la nuhkac, ac tiac kuh in motkoeyuck muh el etuh ke, ohiyac ma oreklac an.
- (5) Nuhke srihpac luhn Section se inge, shareholder ma karihngihn company se pa oacna sie mwet ma eis woiyac, lah muhkwenah kuh wi mwet se kuh u se.
- (a) yohk liki percent luhmngaul (50%) nuhke suwohs ke sulacalah luhn company se;
- (b) yohk liki percent luhmngaul (50%) ke suwohs nuhke ma sruhuh; kuh
- (c) yohk liki percent luhmngaul (50%) ke suwohs la nuhke ma luhn company an.

#### SUBCHAPTER I – MA WOTLAC

##### Section 9.181. Ukoeyacn Ma Wotlac.

- (1) CEO kuh in oraclah ma wotlac an in fal nuhke Section 9.182 tahkuhnlah lweng luhn CEO nuhke orekmakihnyacn masap ke revenue se.
- (2) Ma wotlac oreklac fal nuhke Section 9.182 pa ukoeyuck sin CEO s nekena itucklac.
- (3) Ma wotlac tiac sruok taxpayer se.

##### Section 9.182. Oraclah ke Ma Wotlac.

- (1) CEO enenuh in suhmuhslah ac karihngihn newspaper kuh kuhtwena ma suhmuhslah ke ma wotlac in oreklac oasr wacngihn molo nuh sin public. CEO enenuh in oruh ma wotlac ke sihmlac mwe ahkkahlwemye ke ma wotlac ke newspaper an.
- (2) Ma wotlac se enenuh in ahkkahlwemye lah ma wotlac se ac oasr nacmpuh ac sifac se nuhkac ma ac kuh in akihlennyuck kac.
- (3) Ma wotlac se orekmakihnyuck ke lwen se ahkkahlwemyeyuck ke ma wotlac ac efin wacngihn lwen ahkkahlwemyeyuck, ke lwen se ma sihmlac ke newspaper akihlennyuck ke Subsection (1).

##### Section 9.183. Itucklac luhn Ma Wotlac se.

- (1) CEO kuh in eislah ma wotlac se, ke kewana kuh ip kac, ke suhmuhslah mwe ahkkahlwemye ke itucklac la an ke newspaper akihlenyuck ke Section 9.182.
- (2) Efin masap se ahkkweyeyucklac, kuh CEO oraclah sie pac ma wotlac, ma tiac fal nuhke ma wotlac oasr an, ma wotlac oasr an ac liyeyuck muh itucklac nuhke lusac ma tiac fal an.
- (3) Itucklac luhn ma wotlac se, ke kewana kuh ip ka, kuh in orek:
  - (a) efin Subsection (1) orekmakihnyuck, ke lwen oreklac ke mwe ahkkahlwemye ke itucklac an sihmlac ke newspaper; kuh
  - (b) efin Subsection (2) orekmakihnyuck, ke lwen orekmakihnyuck nuhke masap tiac fal nuhkac an kuh ma wotlac an.
- (4) Ma wotlac ma itucklac ke kewana kuh ip kac an:
  - (a) tahfwelah in orekmakihnyuck nuhke ma ahkfahsryeyuck muhtwacwacack met liki ma wotlac an itucklac an; ac
  - (b) tiac orekmakihnyuck nuhke ma ahkfahsryeyuck muhtwacwacac tukun ma wotlac an itucklac nuhke lusac ma wotlac sac itucklac an.

Section 9.184. Ukoeyacn Ma Wotlac sin Mwet se.

- (1) In fal nuhke Section 9.185, CEO el enenuh in, ke ma orekmakihnyuck sihmlac sin taxpayer sa, ituckyacng nuh sin taxpayer ma wotlac sin mwet se tahkuhlah acn CEO oasr kac ke ma orekmakihnyuck nuhke masap ke revenue se nuhke ma ahkfahsryeyuck oasr kac, kuh ngihstre in oasr kac, sin taxpayer se.
- (2) Efin taxpayer se oraclah kewa ac pwacye ahkkahlwemyeyac kewa ma ahkfahsryeyuck fal nuhke ma oreklac ke ma wotla sin mwet se ac ma ahkfahsryeyuck an tuhtahflah ke kewa ma ahkuhtweyucki ke oraclah luhn taxpayer sacn nuhke ma wotlac an, ma wotlac an ac ma kunacn CEO nuh sin taxpayer sacn.
- (3) Ma wotlac sin mwet se tiac ma kunacn taxpayer se ma ituckyacng nuh se an.
- (4) Efin ma wotlac sin mwet se tiac fal nuhke ma oasr ke ma wotlac se, ma wotlac sin mwet sacn yohk srihpac nuhke lusac ma tiac fal an.

Section 9.184. Tia Lwelah Orekmakihnyacn Ma Wotlac sin Mwet Se.

- (1) CEO el kuh in tiac eis nguhsr e nuhke ma wotlac sin mwet se efin:
  - (a) CEO el otwelah tari srihpac ma pa pwacnwacng nguhsr se nuhke tax assessment se;
  - (b) CEO oasr sel lah ma wotlac se ma oasr an fal in karihngihn srihpac ma pa pwacnwacng nguhsr se;
  - (c) nguhsr se oasr ke srihpac ma pa pwacnwacng tax audit se kuh ma tiac lwelah se.

- (d) nguhsr se ahksruhksruhk kuh mwe ahkfohs;
  - (e) ohiyac se oreklac inmahosrlo ma nguhsr se nuhkac sonna ahkfahsryeyucklac ac oasr srihpac luhlahlfongiyuck muh ac tiac ahkfahsryeyuck;
  - (f) mwet se oruh nguhsr an tiac sang nuh sin CEO ma fal in oraclah ma wotla sin mwet se; kuh
  - (g) ke liye luhn CEO, ac tiac fal in ukoe nguhsr se orek nuhke ma enenweyuck in ahkfahsryeyuck ac kuhtwena srihpac CEO motko muh fal, nuhke ma ac tiac wo nuh sin kuhtwena taxpayers.
- (2) CEO enenuh in sang nuh sin mwet se oruh nguhsr san ke ma suhmuhsrah ahkkahlwemye ke tiac lwelah in orek ma wotlac sin mwet se.

Section 9.186. Oraclah Ma Wotlac Sin Mwet se.

- (1) CEO el enenuh in oraclah ma wotlac sin mwet se sahyac efin Section 9.185 orekmakihnyuck.
- (2) CEO el oraclah ma wotlac sin mwet se ke ituckyacng ma suhmuhsrah ahkkahlwemye ma wotlac nuh sin mwet oruh nguhsr se.
- (3) CEO el kuh in oraclah ma wotlac se ke ma motkweyuck nuhke ma ac sikyack ke pacl tok kuh kuhtwena ma motkoeuyuck fal an.
- (4) Ma wotlac sin mwet se enenuh in oraclah srihpac wotlac nuhkac an, akihlen:
  - (a) taxpayer se;
  - (b) masap ke revenue ma fal nuhke ma wotlac se;
  - (c) pacl ke tax period se ma wotlac an orekmakihnyuck nuhkac an;
  - (d) ohiyac ma oreklac nuhke ma wotlac an; ac
  - (e) oacna sie ma motkoeuyuck nuhke ma wotlac an orek nuhkac an.
- (5) Ma wotlac se oreklac ke pacl se ma mwet se ngihstre an ituckyacng mwe ahkkahlwemye ke ma wotlac ac srack ahkfahsryeyuck nuhke puhlan pac oreklac ke ma wotlac an.
- (6) Oreklac luhn ma wotla se tiac ma wotlac ke tax nuhke srihpac luhn Chapter se inge.

Section 9.187. Itucklac luhn Ma Wotlac sin Mwet se.

- (1) CEO el kuh in, nuhke srihpac fal, eislah ma wotla sin mwet se, ke kewana kuh ip kac, ke ma suhmuhsrah ahkkahlwemye se ituckyacng nuh sin mwet se ma ngihstre an.
- (2) Efin oasr masap ahkkweyeyucklac, kuh CEO ahkkahlwemye ma wotlac se, ma tiac fal nuhke ma wotlac sin mwet se, ma wotlac sin mwet se an ac liyeyuck muh itucklac nuhke lusac ke ma tiac fal an.
- (3) Itucklac luhn ma wotlac sin mwet se, ke kewana kuh ip kac, oasr ma orek nuhkac:

- (a) efin Subsection (1) orekmakihnyuck, ke lwense ituckyacng nuhke mwe ahkkahlwemye an ke itucklac an; kuh
- (b) efin Subsection (2) orekmakihnyuck, ke lwen orekmakihnyuck nuhke ma tiac tal ke masap kuh ma wotlac se.
- (4) Ma wotlac sin mwet se ma itucklac an:
  - (a) tahfwelah in orekmakihnyuck nuhke ma ahkfahsryeyuck se muhtwacwacack met liki ma wotlac se itucklac; ac
  - (b) tiac orekmakihnyuck nuhke ma ahkfahsryeyuck muhtwacwacack tukun ma wotlac se itucklac ke lusac ma wotlac sacn itucklac an.
- (5) Ma wotlac muh in eislah ma wotlac sin mwet se tiac ma wotlac ke tax nuhke srihpac luhn Chapter se inge.

Section 9.188. Ma Suhmuhsalah Ahkkahlwemye Ma Wotlac Sin Mwet Se. CEO el enenuh in nwacnwack ke newspaper kuh kuhtwena ma suhmuhsalah ahkkahlwemye ma fwack nuhkac ke Section 9.182(1) ma ikihlyucklac se nuhke ma oreklac ke ma wotlac se ituckyacng nuh sin taxpayer se. Ma ikihlyucklac sacn tiac enenuh in ahkkahlwemye taxpayer sacn.

SUBCHAPTER J – MA KAP AC MA AHKFAHSRYEYUCK NUHKE MA LAINYAC

Section 9.191. Kap ke Pahtlac in Moullac.

- (1) Mwet se ma tiac molwelah oacna sie tax enenuh in moullac ke kuh met liki lwen enenuh in moullac an ac ituckyacng kap nuhke pahtlac in moullac an ke luhpah se ke percent ohnkohsr ke year se ke luhpah tiac moullac an kotaiyucki ke lwen molo sacn enenuh in moullac an neke lwen se ma moullac an.
- (2) Kap pahtlac in moullac sin mwet se ye Subsection (1) enenuh in fohlohkihnyuckyacng nuh sin mwet sacn nuhke lusac ma luhpah luhlahp se ke kap sacn fukokyack tuh sonna moullac an.
- (3) Kap pahtlac in moullac sin mwet se ke luhpah ahkkahlwemyeyuck ke Section 9.143(7), 9.144(14), kuh 9.171(8) enenuh in moullac sin mwet se, ac ma luh mwet sacn ac tiac ahkfalyeyuck sin oacna sie mwet.
- (4) Kap pahtlac in moullac ac moul ye Section se inge kap srihk se.
- (5) Kap pahtlac in moullac ac moul ye Section se inge ac liyeyuck muh tax ac moul sin taxpayer se nuhke srihpac ke Subsection E ac Section 9.171.
- (6) Kap pahtlac in moullac ac moul ye Section se inge ma ac weacng oacna sie ma lain ituckyacng ye Subchapter se inge kuh oacna sie ma lwelah ituckyacng ye Subchapter I nuhke pacna mukuikui kuh ma tiac ituckyacng.

Section 9.192. Ma lainyacn Tiac File Tax Return kuh Ituckyacng luhn kuhtwena Document.

- (1) Mwet se ma tiac file tax return kuh sang kuhtwena document ma enenweyuck ye oacna sie masap ke revenue ac ma kunac:



- (a) nuhke pacl tiac file tax return se ye ma tax an ac moull, nuhke ma lainyac ke percent sie (1%) ke luhpan tax enenuh in moullac ye kais sie mahlwem kuh ip ke mahlwem ma fohlohk sacn sonna file an; kuh
- (b) nuhke pacl, ma lainyuck ke \$10 kais sie lwen tiac muollac an.
- (2) Taxpayer sacn ac ituckyacng mwe ahkkahlwemye se ke ma oreklac sin CEO ye Section 9.122 ac ma kunac nuhke ma lain se ke percent longoullihmenkohsr (25%) ke tax oreklac an (ituckyacng nuhke oacna sie ayacol tok ke assessment sacn) weacng nuhke ma lainyac ituckyacng ye Subsection (1)(a).
- (3) Nuhke srihpac luhn Subsection (1)(b), mwet se tui ma oasr sowemoullac ke pacl se document an CEO el eis an.

Section 9.193. Ma Lainyacn Tiac Moullac Tax ke Lwen Enenuh in Moullac an.

- (1) Taxpayer se ma tiac moli tax ke enenuh in moullac an ac ma kunac nuhke ma lainyac oacna percent singucul (10%) ke luhpan tax enenuh in moullac ke kais sie mahlwem kuh ip ke mahlwem, ma tax an srackna sonna moullac ac ituckyacng kewa ma lainyac ke percent siofok (100%) ke luhpah tiacna moullac ke tax an.
- (2) Ma lain ituckyacng ye Subsection (1) ac weang kap ac enenuh in moullac ye Section 9.191 nuhke tax pahtlac in moliyuck. Luhpah yohk se ke luhpah lainyuck enenuh in moullac ye Subsection (1) tiac orekmakihnyuck kuh ituckyacng kap enenuh in moullac ye Section 9.191 an.
- (3) Ma fwack nuhke “tax” ke Subsection (1) tiac nwacnwack ma lainyac.

Section 9.194. Ma lainyacn Tiac Karihngihn Record Fal.

- (1) Taxpayer se ma tiac karihngihn accounts, documents, kuh records ma enenweyuck ye masap ke revenue se ac ma kunac:
  - (a) efin tiac ahkfahsrye an ma etweyuck kuh soaru oreklac, nuhke ma lainyac oacna percent luhmngaul (50%) ke luhpan tax ac moullac sin taxpayer se nuhke tax period se ma tiac ahkfahsryeyuck an; kuh
  - (b) nuhke oacna sie pacl, ke ma lainyac oacna percent singucul (10%) ke luhpan tax enenuh in moullac sin taxpayer se nuhke tax period se ma tiac ahkfahsryeyuck an.

Section 9.195. Ma lainyacn Ma OreklacMaTiac Pwacye Kuh Tiac Suwohs.

- (1) Section se inge orekmakihnyuck nuh sin mwet se:
  - (a) ma oraclah ma oraklac nuh sin revenue officer ma tiac pwacye kuh tiac suwohs nuhke ma se kuh tiac sang ma oreklac an nuh sin revenue officer se oacna sie ma kuh ma wacngihn ke ma oreklac kikiacp kuh tiac suwohs nuhke ma se; ac
  - (b) ma oreklac se ma sikyack ke ma kunac nuhke tax luhn oacna sie mwet kotaiyucki nuhke srihpac ke ma oreklac an srihk liki na efin ma oreklac an

- tiac kikiacp kuh tiac suwohs (ma tiac oacna sie fwack nuhkac an pa “tax fototolac” an.
- (2) In fal nuhke Subsection (3), mwet se ma Section se inge orekmakihnyuck an pa ma kunac:
    - (a) efin ma oreklac kuh tiac ituckyacng an etweyuck kuh sowaru, nuhke ma lainyac oacna percent luhmngaul (50%) ke tax fototo lac an; kuh
    - (b) ke kuhtwena pacl, nuhke ma lainyac oacna percent singucul (10%) ke tax fotolac an.
  - (3) Wacngihn ma lainyac ac moul ye Subsection (2) efin:
    - (a) mwet se ma oraclah ma sacn tiac etuh ac tiac fal in motkoeyuck muh etuh lah ma sacn tiac pwacye ac ahktahfongyelah ma sacn; kuh
    - (b) ma fototolac ke tax an sikyack ke self-assessment taxpayer se oraclah fal nuhke ma kuh lainyuck ke orekmakihnyacn masap se ke revenue nuh sin taxpayer se ke ohiyac in fileiyac ke ma el sifacna oraclah nuhke ma ac fohlohk.
  - (4) Wacngihn ma ke Subsection (3) ac kosraclah ma ituckyacng nuhke ka ke pahtlac in moullac ye Section 9.191 nuhke fototolac luhn tax an efin tax an tiac moullac ke lwen enenuh in moullac an.
  - (5) Akihlenyuck ke Section se inge ma oreklac nuh sin revenue officer se kalmac pa ma oreklac ke ma suhmuhslah kuh fwackyacng nuh sin revenue officer se mukuikui ahkfahsrye orekma lal ye masap ke revenue, ac nwacnwack ma oreklac:
    - (a) ke oacna sie nguhsr, certificate, ma fwack, ma ahkkahlwemyeyuck, tax return, tiac insese, kuh kuhtwena document oreklac kuh ituckyacng ye masap ke revenue se;
    - (b) ke oacna sie mwe fahk enenuh in oreklac ye masap ke revenue se;
    - (c) ke oacna sie document oreklac nuh sin revenue officer se;
    - (d) in topuk kihsensiyuck siyuckyuck sin mwet se sin revenue officer se; kuh
    - (e) nuh sin sie pacna mwet ma oasr etuh kuh fal ma motkoeyuck muh ma oreklac an ac ahkfahsryeyucklac sin revenue officer se.

Section 9.196. Orekeni luhn Ma lainyac.

- (1) Ma kunac nuhke ma lainyac ac kotaiyucki siena nuhke kais sie Section ituckyacng ma lainyac ye Subchapter se inge.
- (2) Efin ma lainyac an moullac tari ye Title se inge ac CEO oracni ma lainyac ye Subchapter I nuhke mukuikui kuh ma tiac ituckyacng, CEO el enenuh in fohlohkohnwacng luhpah ke ma lain moullac an, ac wacngihn ma lain ac enenuh in moul sahyac efin ma lainyac an itucklac.
- (3) CEO el enenuh in:

- (a) oraclah assessment se ke ma lainyac ituckyacng ye Subchapter se inge; ac
- (b) sang mwe ahkkahlwemye se ke assessment luhn mwet se ma lainyuck an, ma mwe ahkkahlwemye sac enenuh in ituckyacng luhpan ma lainyac enenuh in moullac ac lwen ac moullac an.
- (4) Mwet se ma kunac in moli ma lainyac kuh in ngihstre, ke ma suhmuhslah, nuh sin CEO in ahksrihkyelah ma lainyac ac moullac an.
- (5) CEO kuh in, ke nguhsr ye Subsection (4) kuh ke sulaclah luhn CEO, ahksrihkye, ke kewana kuh ip ke, oacna sie ma lainyacn mwet se enenuh in moullac.

SUBCHAPTER K – MA KUHNANUCLAC KE TAX

Section 9.201. Ma kuhnanuclac ke Tiac File Tax Return.

- (1) Taxpayer se ma, wacngihn srihpac wo la, tiac file tax return se ke lwen enenuh in oreklac nuhkac ac kaiyuck ke ma kuhnanuclac an.
- (2) Ma lainyac. Mwet se lainyuck ke ma kuhnanuclac ye Section se inge enenuh in moli tiac ahluhkwelah tala luhmfoko (\$500), kuh efin mwet koacna oruh, kaclpous tiac loes liki mahlwem ohnkohsr, kuh kewana.

Section 9.202. Ma kuhnanuclac ke Tiac Ukoe Ma Kunac ye Chapter se inge.

- (1) Mwet se lainyuck ke ma kuhnanuclac,
  - (a) ma, wacngihn srihpac wo, tiac:
    - (i) ukoe Section 9.143;
    - (ii) ukoe mwe ahkkahlwemye ituckyacng nuh sel ye Section 9.144;
    - (iii) oraclah ma karihngihnyacn ma enenuh ye Section 9.146;
    - (iv) oraclah orekma ac kahsrueh ma enenuh ke Section 9.162(4); kuh
    - (v) ukoe mwe ahkkahlwemye ye Section 9.163; kuh
  - (b) ma, etuh lah certificate se ituckyacng ye Section 9.147(2), som kuh srihke in som liki FSM tiac moli tax enenuh in moullac kuh oraclah ohiyac inseselac sin CEO nuhke moliyac.
- (2) Ma Lainyac. Mwet se ma lainyuck ke ma kuhnanuclac ye Section se inge enenuh in moli tiac yohk liki tala luhmfoko (\$500), kuh efin mwet koacna oruh se, kaclpous tiac loes liki mahlwem ohnkohsr; kuh kewana.

Section 9.203. Ma kuhnanuclac ke Tiac Karihngihn Record Fal.

- (1) Taxpayer se ma etuh kuh sowaru tiac karihngihn acounts, documents, kuh records ma enenweyuck ye masap ke revenue se ac kaiyuck ke ma kuhnanuclac an.
- (2) Ma lainyac. Taxpayer se lainyuck ke ma kuhnanuclac se ye Subsection (1) ke Section se inge enenuh in moli tiac ahluhkwelah \$1,000, kuh, efin mwet koacna oruh se, kaclpous tiac loes liki year sie, kuh kewana.

- (3) Taxpayer se lainyuck ke ma kuhnanuclac se ye Subsection (1) ke Section se inge enenuh in sa itucklac oacna sie license kuh permit in business ke State Kosrae ma ituckyacng nuh sin taxpayer sacn.

Section 9.204. Ma kuhnanuclac ke Tiac Fal Orekmakihnyacn Nacmpuh Akihlenyacn Taxpayer se.

- (1) Mwet se ma orekmakihn nacmpuh akihlenyac taxpayer ahktahfongyelah se ke oacna sie tax return kuh document oreklac kuh orekmakihnyuck nuhke srihpac luhn masap ke revenue se ac kaiyuck ke ma kuhnanuclac an.
- (2) Ma lainyac. Mwet se ma lainyuck ke ma kuhnanuclac ye Subsection (1) ke Section se inge enenuh in moli tiac ahluhkwelah tala tausin sie (\$1,000), kuh, efin mwet koacna oruh se, kacpous tiac loes liki year sie, kuh kewana.
- (3) Mwet se ma orekmakihn nacmpuh akihlenyac taxpayer se luhn sie pacna mwet ac liyeyuck muh orekmakihn nacmpuh akihlenyacn taxpayer ahktahfongyelah se, sahyac efin nacmpuh akihlenyacn taxpayer sacn orekmakihnyuck wi lwelah luhn mwet se sahyac an nuhke document nuhke ma ke tax luhn mwet se sahyac an.
- (4) Mwet se ma tiac ngihstre in kuhnanuclac nacmpuh akihlenyacn taxpayer se ma enenweyuck ye Section 9.166 ke title se inge ac kaiyuck ke ma kuhnanuclac an.
- (5) Ma lainyuck. Mwet se ma lainyuck ke ma kuhnanuclac ye Subsection (4) ke Section se inge enenuh in moli tiac ahluhkwelah tala luhmfoko (\$500).

Section 9.205. Ma Kuhnanuclac nuhke Oraclah Ma Tiac Pwacye kuh Tiac Suwohs.

- (1) Mwet se lainyuck ke ma kuhnanuclac se efin mwet sacn etuh kuh soaru:
  - (a) oraclah ma oreklac nuh sin revenue officer se ma tiac pwacye kuh ahktahfongyelah ma se; kuh
  - (b) tiac ituckyacng nuhke ma oreklac se nuh sin revenue officer oacna sie ma kuh ma wacngihn ma oreklac kac ma tiac pwacye kuh ahktahfongyelah ma se.
- (2) Ma lainyac. Mwet se lainyuck ke ma kuhnanuclac se ye Section se inge enenuh in moli tiac ahluhkwelah \$20,000, kuh, efin mwet koacna oruh se, kacpous tiac loes liki year se, kuh kewana.
- (3) Section 9.195(5) orekmakihnyuck in sulaclah lah mwet se oraclah ma nuhke ma oreklac nuh sin revenue officer se.

Section 9.206. Ma Kuhnanuclac Kosraclah Orekma luhn Revenue Officer.

- (1) Mwet se ma kosraclah revenue officer se ke ahkfahsryeyacn ma kunac ye oacna sie masap ke revenue ac kaiyuck ke ma kuhnanuclac an.
- (2) Ma lainyac. Mwet se ma lainyuck ke ma kuhnanuclac ye Section se inge enenuh moli tiac ahluhkwelah \$1,000, kuh, efin mwet koacna oruh se, kacpous tiac loes liki year sie, kuh kewana.

Section 9.207. Ma Kuhnanuclac Ke Kahsruh Ma Kuhnaluclac Nuhke Tax. Mwet se ma kahsruh, pahtok, kuh ahkweye mwet se sahyac in kuhnahosla ma ye masap ke revenue ( fwack nuhke ma “ srihpac ke ma kuhnanuclac se”) ac kaiyuck ke ma kuhnanuclac ac ma kunac nuhke pacna ma lainyacn ma ituckyacng nuhke srihpac ke ma kuhnanuclac se.

Section 9.208. Ma Kuhnanuclac ke Ma Sruhuh kuh Acn Kauli Nuhke Pacl Fototo.

- (1) Mwet se ac kaiyuck ke ma kuhnanuclac efin mwet sacn:
  - (a) eislah oacna sie ma sruhuh ye Section 9.145 kuh ma ke warrant se ye Subchapter F kuh ma ke acn ke order se ye Section 9.148; kuh
  - (b) met liki kuh ke kuh tukun oacna sie ma sruhuh ye Section 9.145 kuh ahkfahsryeyuck ye Subchapter F, kuhnausyucklac, kuhnanuc kuh kuhnahoslah oacna sie ma, kuh document ke oacna sie ma, in kosraclah:
    - (i) sruhuh kuh karihngihnyacn ma ingacn; kuh
    - (ii) eis mwe ahkpwacye ke ma kuhnanuclac se; kuh
  - (c) utyak nuhke acn oasr ke order se ye Section 9.148 wacngihn lwelah sin CEO.
- (2) Ma lainyac. Mwet se lainyuck ke ma kuhnanuclac se ye Section se inge enneuh in moli tiac yohk liki \$1,000, ku, efin mwet koacna oruh se, kaclpous tiac loes liki year sie, kuh kewana.

Section 9.209. Ma Kuhnanuclac Sin Revenue Officers.

- (1) Revenue officer se ma wi kuh tiac wi siyuck nuhke, kuh eis nuhke oacna sie ma kunacn officer sacn, oacn sie moul kuh ma ituckyacng, lah money kuh kuhtwena ma, kuh olwelah kuh karihngihnyuck ke oacna sie moul kuh ma ituckyacnc, tiac moul kuh ma ituckyacng ma officer sacn masap lwelah in eis, ac kaiyuck ke ma kuhnanuclac an.
- (2) Ma lainyac. Mwet se ma lainyuck ke ma kuhnanuclac ye Subsection (1) ke Section se inge enenuh in moli tiac yohk liki tausin longoul tala (\$20,000), kuh kaclpous tiac loes liki years singucul, kuh kewana.
- (3) Revenue officer se ma wi nuhke kuh insese nuhke oacna sie ma inseselac in oruh oacna sie mukuikui kuh ma, sruok in tia oruh oacna sie mukuikui kuh ma, lwelah kuh kuhtasrihk in oruh oanc sie mukuikui kuh ma, kuh okanlah oacn sie mukuikui kuh ma, pwacnwacng State Government ac kuh kuh in kutasrihkiyuck ke revenue, kuh ma ac siena liki ma oreklac ke masap ke revenue kuh ma fal in ahkfahsryeyuck ke orekma luhn officer se ac kaiyuck ke ma kuhnanuclac an.
- (4) Ma lainyac. Mwet se ma lainyuck ke ma kuhnanuclac ye Subsection (3) ke section se inge enenuh in moli tiac yohk liki tausin longoul tala, kuh kaclpous tiac loes liki years singucul, kuh kewana.
- (5) Mwet se ma wi kuh tiac wi ngihstre kuh sang nuh sin revenue officer se oacna sie molo kuh sang oacna sie ma, lah money kuh kuhtwena ma, kuh oacn sie olwelah kuh karihngihnyuck nuhke oacna sie molo kuh ma

ituckyacng, tiac molo kuh ma ituckyacng ma officer se masap lwelah in eis, ac kaiyuck ke ma kuhnanuclac an.

- (6) Ma lainyac. Mwet se ma lainyuck ke ma kuhnanuclac ye Subsection (5) of Section se inge enenuh in moli tiac yohk liki tausin longoul tala (\$20,000), kuh, efin mwet koacna oruh se, kaclpous tiac loes liki year singucul, kuh kewana.
- (7) Mwet se ma ngihsre kuh oasr ke oacna sie ma inseselac wi revenue officer se in kuh in pahtok officer se in oruh oacna sie mukuiki kuh ma, sruok in tiac oruh oacna sie mukuikui kuh ma, lwelah kuh kuhtasrihk in oraclah oacna sie mukuikui kuh ma, kuh okanlah oacna sie mukuikui kuh ma, ma State Government ac kuhtasrihkiyuck ke reveneu, kuh ma ac siena liki ma oreklac ke masap ke revenue kuh nuhke ma fal in ahkfahsryeyuck ke orekma luhn officer sacn ac kaiyuck ke ma kuhnanuclac an.
- (8) Ma lainyac. Mwet se ma lainyuck ke ma kuhnanuclac ye Subsection (7) ke Section se inge enenuh in moli tiac yohk liki tausin longoul ke tala (\$20,000), kuh, efin mwet koacna oruh se, kaclpous tiac loes liki years singucul, kuh kewana.
- (9) Nuhke srihpac ke Section se inge, revenue officer se nwacnwack oacna sie mwet orekma kuh wi Authority ke oacna sie ma oasr se ac wi director se kuh director se met luhn Board se, member se kuh member se met luhn committee se ke Board se, mwet se nguhsr nuhke Board se kuh meeting se luhn committee, kuh officer se met kuh mwet orekma luhn Authority.

Section 9.210. Ma Kuhnanuclah sin Company.

- (1) Efin ma kuhnanuclac se ye masap ke revenue oreklac sin company se, ma kuhnanuclac an ac liyeyuck muh oreklac sin kewa mwet ma, ke pacl se ma kuhnanuclac ma sacn, ah:
  - (a) chief executive officer, public officer, director karihngih, director se, secretary se ke company se, kuh kuhtwena officer kain ngacn luhn company se; kuh
  - (b) ahkfahsrye kuh ahkkahlwemyeyuck mukuikui ke ma kuh ingacn.
- (2) Subsection (1) tiac orekmakihnyuck nuhke mwet se efin:
  - (a) ma kuhnanuclac an oreklac wacngihn insese luhn mwet sacn kuh etuh lal kac; ac
  - (b) mwet sacn, nuhke ma oasr ke orekma luhn mwet sacn kuh kewa ohiyac, ahkfahsrye ma fal in kosraclah in tiac oreklac ma kuhnanuclac an.

Section 9.211. Order luhn Court in Ukoie Masap ke Revenue. Ke lainyuck mwet se ke ma kuhnanuclac ye Subchapter se inge, tiac ukoie luhn mwet se nuhke order se luhn court, mwet sacn enenuh in ukoie ma oreklac ac ma lainyuck ke Title 6, Section 6.1104 ke Masap luhn State Kosrae, wi oacna sie ma lainyuck oreklac ke Subchapter se inge.

SUBCHAPTER L – FORMS AC MWE AHKKAHLWEMYE

Section 9.221. Forms ac Mwe Ahkkahlwemye; Ma Ahkpwacyeyacn Documents.

- (1) Form se, mwe ahkkahlwemye, tax return, ma oreklac, table, kuh kuhtwena document oreklac ac kihtakatwelihk sin CEO nuhke srihpac luhn oacna sie masap ke revenue kuh in ke atac ma CEO sulaclah nuhke ma fal ahkfahsryeyuck ke masap ke revenue.
- (2) CEO el enenuh in oraclah documents fwack ke Subsection (1) an in oasr nuh sin mwet uh ke office luhn Authority ac ke acn, kuh suhpweyuck kuh kuhtwena ohiyac, ma CEO ac sulaclah an.
- (3) Mwe ahkkahlwemye se kuh kuhtwena document oreklac, ituckyacng, kuh ituckyacng sin CEO ye masap ke revenue se ac pa mwe ahkpwaye fal efin ine kuh title luh CEO, kuh officer ituckyacng lwelah, simlac, stamp, kuh sihmlac ke document sacn.

Section 9.222. Ohiyac in Oraclah Documents. Sahyacn ma oreklac ke Section 9.224, tax return se, application, mwe ahkkahlwemye, kuh kuhtwena document ma ac file yurin CEO ye masap ke revenue enenuh in ituckyacng sin mwet kuh registered mail nuh sin office luhn Authority an.

Section 9.223. Ituckyacng luhn Mwe Ahkkahlwemye.

- (1) In fal nuhke Section 9.224 ac sahyacn ma oreklac ke masap ke revenue se, mwe ahkkahlwemye kuh kuhtwena document enenuh in ituckyacng sin CEO nuh sin mwet se nuhke srihpac luhn masap ke revenue ac liyeyuck muh ituckyacng fal nuh sin mwet se efin:
  - (a) ituckyacng na nuh sin mwet sacn;
  - (b) fihliyucki ke acn etweyuck sahflah muh acn in muhta kuh orekma luhn mwet sacn FSM; kuh
  - (c) suhpweyucklac ke registered mail nuhke acn etweyuck sahflah ke address luhn mwet sacn FSM.
- (2) Efin mwe ahkkahlwemye se kuh kuhtwena document ituckyacng ke registered mail, ma oreklac an, ke wacngihn mwet ahkpwaye nuhkac, liyeyuck muh sikyack ke pacl ma mwe ahkkahlwemye an kuh kuhtwena document ac ituckyacng pacl ahkfahsryeyuck business, ac in ahkpwaye ma orek an ac fal in ahkpwayeyeyuck ke envelop ma nwacnwack me ahkpwaye an kuh kuhtwena document address iyuck ac post iyucki an.
- (3) Efin mwet se ma mwe ahkkahlwemye se kuh kuhtwena document suhpweyucklac ke registered mail ac ahkkahlwemye pwacyeyiac lah oasr registered letter tuhpan mwet se ke Post Office, ac mwet se ma sruhnga kuh tiac sang letter an, ac letter an nwacnwack mwe ahkkahlwemye se kuh kuhtwena document, oraclah luhn mwe ahkkahlwemye sacn ac kuhtwena document pa liyeyuck muh ac oasr ma sikyack nuhkac an.
- (4) Kuhiyacn ma oreklac ke mwe ahkkahlwemye se ye masap se ke revenue tiac kuh in lainyuck tukun mwe ahkkahlwemyeyuck an ukoeyuck kewa kuh ip kac.



- (5) Ma fwack nuhke “mwet se” ke Section se inge nwacnwack aholyacn mwet se.

Section 9.224. Ma fohlohk ke electronic ac Mwe Ahkkahlwemye.

- (1) CEO el kuh in oraclah ac orekmakihn ma ahkfahsryeyuck (fwack nuhke “electronic notice system”) nuhke file ke electronic luhn tax returnx kuh kuhtwena documents nuh sin CEO ac oraclah ke electronic ke mwe ahkkahlwemye ac kuhtwena documents sin CEO ac, nuhke srihpac se, CEO kuh in oraclah ohiyac nuhke ma suhmuhslah nuhke:
- (a) ma register taxpayer se in wi nuhke electronic notice system (fwack nuhke “registered users”);
- (b) ituckyacng ac tulokihnyucki nuhke ma paye ke code nuh sin registered users;
- (c) tax returns ac kuhtwena document ma ac ituckyacng ke electronic notice system, wi form ac ohiyac ma ac ituckyacng kac an;
- (d) ahkpwacyeyacn ma tahfonglac ke kuh ayacol nuhke ma fohlohk ke electronic kuh kuhtwena documents;
- (e) orekmakihnyacn electronic notice system, wi ma ahkfahsryeyuck fal an efin muhsahllah kuh ma sikyack nuhke system an;
- (f) orekmakihnyacn oacna sie ma ituckyacng ke electronic ke symbols, codes, abbreviations, kuh kuhtwena notations ma orekmakihnyuck nuhke oacna sie ma kuh mwe fahk enenweyuck ye masap ke revenue se; ac
- (g) kuhtwena ma ac wo ma oreklac nuhke electronic notice system an.
- (2) Registered used se kuh, in fal nuhke ohiyac oreklac sin CEO ye Subsection (1), file luhn tax return se kuh kuhtwena ma nuhke acount ke comuter luhn CEO.
- (3) CEO el kuh, in fal nuhke ohiyac oreklac sin CEO ye Subsection (1), ituckyacng mwe ahkkahlwemye kuh kuhtwena document nuhke acount ke computer luhn registered user se.
- (4) Efin tax return se kuh kuhtwena document luhn registered user suhpweyuck nuhke acount ke computer se luhn CEO orekmakihn code ituckyacng nuh sin registered user sacn lah nuhke kuh tiac ke lwelah luhn registered user sacn, ac met liki registered user sacn ngihstre sin CEO in itucklac code sacn, ma fohlohk kuh kuhtwena document an ac, nuhke srihpac ke masap ke revenue ye ma file kac an, motkoeyuck muh file sin registered user se sahyac efin registered user sacn ahkppwayeyelah lah siena.
- (5) Nuhke srihpac ke masap ke revenue, electronic tax return se, mwe ahkkahlwemye, kuh kuhtwena document, kuh copy se nuhkac, enenuh in tiac oreklac muh tiac kuh in orekmakihnyuck muh met ahkppwaye kena srihpac lah file kuh ituckyacng tiac file kuh ituckyacng ke oacna sie document fal kuh oacpacna ke atacn pwepuh.

- (6) Efin electronic tax return se, mwe ahkkahlwemye, kuh kuhtwena document ac kuh in ituckyacng ye Subsection (5), ac motkoeuyuck muh, nekena ahkwayeyeyucklac muh siena, koanon ma ke electronic return, mwe ahkkahlwemye, kuh kuhtwena document an ituckyacng pwacye.
- (7) Section 9.126 enenuh in orekmakihnyuck nuhke:
  - (a) electronic tax assessment se ma ituckyacng sin CEO nuhke srihpac ma fwack ke Section 9.126(b) nuhke copy se ke mwe ahkkahlwemye se ke tax assessment wi certificate se ke poun CEO ahkkahlwemye tax assessment sacn, ac ahkkahlwemye pwacyeyiacn code luhn registered user se ac ma orekmakihnyuck ac ituckyacng nuhke electronic tax assessment sacn; ac
  - (b) electronic tax return se oreklac sin registered user se ke srihpac ma fwack ke Section 9.126(c) nuhke copy se ke tax return se wi certificate se ke poun CEO ahkkahlwemye tax return se, ac ahkkahlwemye code luhn registered user se ac ma (efin etweyuck) orekmakihnyuck ac ituckyacng nuhke electronic tax return se. ituckyacng pwacye.
- (8) Mwet se oraclah electronic tax return se kuh kuhtwena ma aholah mwet se enenuh in tiac ahkkahlwemye kuh ahkuhtweyac kanon return kuh document an, kuh copy se nuhkac, wacngihn ma suhmuhslah insese luhn CEO met nuhkac.
- (9) Mwet se ma tiac ukoe Subsection (8) ke Section e inge ac kaiyuck ke ma kuhnanuclac an.
- (10) Ma lainyac. Mwet se lainyuck ke ma kuhnanuclac ye Subsection (8) ke Section se inge enenuh in moli tiac yohk liki \$500 kuh kaclpous tiac loes liki mahlwem ohnkoahr, kuh kewana.

Section 9.225. Lwen Enenuh Nuhke Documents ac Molin Tax.

- (1) Efin lwen enenuh an tukun Saturday, Sunday, kuh holiday se, lwen enenuh an pa lwen in orekma se tohkoh an.
  - (a) file tax return, application, mwe ahkkalwemye, kuh kuhtwena document;
  - (b) molin tax; kuh
  - (c) ahkfahsrye oacna sie mukuikui ye masap ke revenue se.

SUBCHAPTER M – FORMS AC MWE AHKKAHLWEMYE

Section 9.231. Regulations.

- (1) Director el enenuh, nuhke ahkkweyelac lal Governor ac oraclah luhn Office luhn Attorney General oraclah ac oraclah ke ma suhmuhslah regulations fal nuhke karihngihnyacn Chapter se inge ac regulations ma enenuh in oasr kuh ac oreklac ke masap.
- (2) Regulations an enenuhin oacyacpac oraclah nuhke ma oreklac ye Chapter se inge in oreklac ke regulation.

Section 9.232. Inmahsrlon Ma Ahkfahsryeyuck.

- (1) In fal nuhke Section se inge, Chapter se inge orekmakihnyuck nuhke oacna sie mukuikui kuh ma tiac oreklac, kuh oacna sie ma oreklac ke tax, met liki Chapter se inge orekmakihnyuck u.
- (2) Oacna sie appeal kuh ma ahkfahsryeyuck muhtwacwacack met liki Chapter se inge orekmakihnyuck enenuh in tuhtahflah ac oreklac oacna ke Chapter se inge sonna orekmakihnyuck ah.
- (3) Efin puhlan pacl nuhke oacna sie ma orekmakihnyuck, appeal, kuh ma ahkfahsryeyuck an tari met liki Chapter se inge muhtwacwacack orekmakihnyuck u, wacngihn ma ke Chapter se inge enenuh in lwenglah muh ac lwelah ma orekmakihnyuck, appeal, kuh ahkfahsryeyuck in oreklac ye Chapter se inge ke srihpac muhkwenah lah pacl loeloes se ahkkahlwemyeyuck ke Chapter se inge.
- (4) Oacna sie ma nuhke tax ma sikyack met liki Chapter se inge muhtwacwacack orekmakihnyuck an kuh in ahkfalyeyucklac ye Chapter se inge, tuhsruhk wacngihn srelah nuhke oacna sie mukuikui oreklac tari nuhke ahkfalyeyacn tax an.

[Section 9.233. Lwen Muhtwacwacac Orekmakihnyuck.](#) Act se inge enenuh in masap lac ke ahkkweyeyuckla se Governor, kuh ke masap la wacngihn ahkkweyeyac ac enenuh in orekmakihnyuck ke muhtwacwacack luhn Tax Administration sin Authority an.

## CHAPTER 2. SALES TAX

[Section 9.201. Ma Ituckyacng Nuhkac.](#) Sahyacn ma oreklac kuh oreklac ke State, ituckyacng sales tax nuhke kuhka se emet orek nuhkac ke State. Mwet kuhkackihn an moli tax ke kewa ma tuhkuh sahyac tiac paht liki lwen 60 tukun oai la ke State. Oasr kuh luhn State in sruokyac ma ac oai tok an efin mwet kuhka sacn tiac moli tax nuh sel ye Masap ac Regulation kac an.

[Section 9.202. Luhpah.](#) Sales tax orek ke percentage ke molin mwe kuhka kuh kais sie ma ahkkahlwemyeyuck ten inge:

- (1) Piru:
  - (a) cents 45 ke 12 fluid oz. soko
  - (b) wi cents 2 ke 2 fluid ounces weacng an
- (2) Oak 3 percent
- (3) Cigar 5 cents
- (4) Paip:
  - (a) dollar sie ke pack in paip ma 20 kano
  - (b) wi cents 2 1/2 ke paip 5 weacng an
- (5) Kuhfwen me orekma 5 percent
- (6) Mongo 2 percent

- (7) Mwe nahweyuck 20 percent
- (8) Mwe nihmnihm:
  - (a) dollar 1 ac cents luhmngaul ke 26 fluid ounces kano an
  - (b) wi cents 5 ke fluid ounce weacng an
- (9) Stosah 10 percent
- (10) Rea 3 percent
- (11) Cola
  - (a) cents 6 ke ma nwacnwack 12 fluid ounces soko
  - (b) wi cent 1 ke ounce weacng an
- (12) Kuhtwena tobacco product 25 cents per ounce
- (13) Wine
  - (a) cents 75 ke 26 fluid ounces soko
  - (b) wi cents 4 ke fluid ounce weacng an
- (14) Fuel products 5 cents per gallon
- (15) turkey tail, tin in corn beef ac spam 4 percent
- (16) Ma nuhkewa ma tiac ahkkahlwemyeyuck ke section se inge percent 4.

Section 9.203. Mwe srohi in nihmnihm ma liyeyuck muh mwe kuhka. Ke mwe sruhi in nihmnihm, ma ahkuhtweyucki fal nuhke Section 9.201 ke Masap luhn Acn Kosrae an, utuckuh nuh ke State Kosrae u, mwe sruhi in nihmnihm ma ac liyeyuck muh mwe kuhka ac pwacnacng in moliyuck ke sales tax ke utyak la nuh ke State Kosrae efin kano an ahlukwelah:

- (1) piru: cases ahkosr ke piru, angaul alkosr (48) tin kuh suhfah in piru ma 12 ounces an, kuh oacpacna luhpan piru ke mwe nwenyuck luhlahp se;
- (2) mwe nihmnihn: case sie ke mwe nihmnihn, kuh suhfah singucul luo (12) ke 26 ounces, kuh oacpacna luhpan mwe nihmnihm ke mwe nwenyuck srihsrihk kuh luhlahp; ac
- (3) wine: cases ahkosr ke wine, nwenyuckyack ke oacna sie ke sufah regular (26 ounce kuh 700-750 ml.) longoul ahkosr (24) kuh oacpacna luhpan wine ke mwe nwenyuck luhlahp soko.

CHAPTER 2. VALUE ADDED TAX ACT KE 2012  
SUBCHAPTER A: GENERAL PROVISIONS

Section 9.2101. Title fototo.

Chapter se inge kuh in liyeyuck muh pa “Value Added Tax Act of 2012.

Section 9.2102. Kalmaen Kahs. Ke orekmakihnyuck ke Chapter se inge, sahyac efin srihpac an, koano an, kuh enenuh an liyeyuck siena:

- (1) “Ancillary transport services” kalmac pa orekma luhn stevedore, orekma nuhke karihnging acn liyacacng, liyeyacn kahko, orekma, ahkolah pwepuh luhn customs, karihngihnyacn mwe nwenyuck, ac karihngihnyacn ma ac utuck ku ma ac utucklac, tuh tiac nwacnwack orekma ma uslah suwohswohs nuhke aksohk kuh oak ma orekmakihnyuck ke kitin pacl nuhke ma uslah luhn ma.
- (2) “Mwet kasruh” kalmac an oreklac oasr ke Section 9.2103.
- (3) “Authority” kalmac pa FSM Unified Revenue Authority oreklac ye Section 711 ke FSM Unified Revenue Authority Act.
- (4) “Capital asset” kalmac pa ma oasr, lah ma kawihl kuh suhkawihl, oasr sin mwet se ma el orekmakihn ke business lal an, tuh tiac nwacnwack:
  - (a) ma oasr se nuhke srihpac luhn ma oasr in sifwil kuhka in fahsr oacna ma ahkfahsryeyuck nuhke business an, lah ma ingan ac kuhkwacnac oana ingan kuh ke atac na oreklac tuhkuh kac an; kuh
  - (b) mwe mongo kuh oacyacna sona oreklac nuke ma.
- (5) “CEO” kalmac pa Chief Executive Officer sollac ye Section 731 ke FSM Unified Revenue Authority Act.
- (6) “Lwen muhtwacwacackk” kalmac pa lwen se ma Chapter se inge muhtwacwacack ahkfahsryeyuck an.
- (7) “Ma motkoeyuck”, nuhke ma utucklac se, kalmac pa kewana luhpah inge:
  - (a) luhpan mani moullac kuh ac moliyuck sin oacna sie mwet, suwohs kuh tiac suwohs, nuhke ma sacn;
  - (b) molo fal se ke luhpah moliyucklac kuh ac mouliyuck sin oacna sie mwet, suwohswohs kuh tiac suwohs nuhke ma sacn; ac
  - (c) oacna sie tax, duties, levies, fees ac ma ac moliyuck nuhkac (wi VAT) moliyucklac kuh ac mouliyuck nuhkac, kuh ke srihpac luhn ma sacn, na itucklac oacna sie moul ahksrihkyeyuck kuh ac fohlohkihnyuck malwelah ac oreklac nuhkac ke pacl ke ma ingan.
- (8) “Consumable stores” pa:
  - (a) mwe mongo luhn mwet kuh mwet orekma fin oaksohk kuh oak; ku
  - (b) mwe enenuh in ahkfahsrye kuh ahkwoye oaksohk kuh oak, wi fuel ac oacl, tuhsruhkiac nwacnwack parts yolyak kuh equipment.
- (9) “Creditable acquisition”, nuh sin mwet ac taxiyuck se, pa:
  - (a) ma se ac taxiyuck orek nuh sin mwet se;
  - (b) ma ac taxiyuck tuhkuh sahyac ye FSMC Title 54, Section 9.221, oreklac sin mwet se; kuh
  - (c) creditable interstate acquisition luhn mwet se.
- (10) “Creditable interstate acquisition”, nuh ke mwet se ma ac taxiyuck an, pa ma oreklac nuh sin mwet se ma ac taxiyuck ye masap ke State VAT.
- (11) “Creditable supply” pa ma ac taxiyuck kuh VAT-free.

- (12) “Employment” pa inmahsr lon employer-employee ma motkoeyuck ye masap oreklac nuhkac ac wi mukuikui ahkfahsryeyuck in pa usyacn office se sahyac efin office sacn ahkfahsryeyuck muh ip ke business se luhn mwet us office an.
- (13) “Enterprise” pa kalmac orekla ke Section 9.2104.
- (14) “Ma srisrilac in tiac taxiuyuck” pa ma ahkkahlwemyeyuck ke Section 9.2203.
- (15) “Orekmakinyac ma srisrilac” pa orekmakihnyacn ma kuh orekma in oraclah ma srisrlac in tiac taxiuyuck.
- (16) “Face value”, nuh ke voucher se, pa luhpan money ahkkahlwemyeyuck ke voucher an (lah kahlwem, electronic, kuh efin ne, wi ke luhpah an oreklac wi voucher sacn ke atac kahlwem se ke identification ses kuh ke kuhtwena ohiyac wi voucher sacn ke luhpah an), ke luhpah an ahkkahlwemye luhpah fal nuhk ma kuh orekma voucher sacn oreklac nuhkac an.
- (17) “Face value voucher” pa voucher ma ac lwelah mwet se la an in eis ma se kuh ma ekahsr kuh orekma se nuhke luhpah ke voucher se.
- (18) “Fair market value” pa kalmac oreklac ke Section 9.2106..
- (19) “Finance lease” pa lease ma orek ma lwelah ye accounting principles in pa finance lease ac oreklac fal sin lessor sacn ke financial accounts lal an.
- (20) "Orekma ke money" pa –
- (a) lwelah, eyense, ac mukuikui nuhke loan, credit, credit guarantees, ac oacna sie ma karihngihnyacn money, wi ahkfahsryeyacn loan, credit, ku ma inseselac nuhke credit se sin grantor sacn;
  - (b) ma ahkfahsryeyuck nuhke money, ma ituckyang, current accounts, ma moullac, itucklac, misac, checks, kuh ma ac kuh in ahkfahsryeyuck, sahyacn orekeni luhn sowemoul ac ma itucknuhkac;
  - (c) mukuikui nuhke ma sikyack nuke money, contract ohiyacn nuhke eisyacn ma ke money, ac ohiyac oacna an;
  - (d) mukuikui nuhke shares, stocks, bonds, ac kuhtwena securities, sahyacn custody services;
  - (e) ahkfahsryeyacn investment funds;
  - (f) ma oreklac kuh ayaol luhn mwet la insurance contract kuh ma oreklac ke reinsurance nuhke kain in contract ingacn;
  - (g) ma oreklac, ku ayaol luhn mwet la, ke interest nuhke ohiyac nuhke moliyac kuh lwelah nuhke benefit fund, provident fund, pension fund, retirement annuity fund, kuh preservation fund;
  - (h) ma oreklac se nuhke credit ye finance lease, efin credit nuhke ma ingan, oreklac ma ac ituck nuhkac an sayac ac ma ituckyang nuhkac ingan ahkkahlwemyeyuck nuh sin mwet se ma ac eis ma ingacan; kuh
  - (i) mukuikui oreklac nuhke oacna sie orekma ke paragraphs (a) nuhke (h).

- (21) “Fishery waters” kalmac pa oreklac ke FSMC Title 24.
- (22) “Fishing vessel” kalmac pa oreklac ke FSMC Title 24.
- (23) “FSM” pa Federated States of Micronesia.
- (24) “FSM Unified Revenue Authority Act” pa FSMC, Title 54, Chapter 7.
- (25) “Goods” pa ma oasrkuh ma kahlwem oasr luhn mwet se, tuhsruhk tiac nwacnwack money kuh acn tiac ahkwoyeyuck.
- (26) “Government entity” pa –
- (a) National Government luhn FSM, wi department, division, kuh agency luhn Government an;
  - (b) State se, ku local government authority, council, kuhkain u ingacn luhn FSM;
  - (c) government se sahyac kuh ip se ke government se sahyac; kuh
  - (d) kuh mwet se ma ma kunac in sang license, permit, certificate, concession, authorization, kuh pwepuh oasr molo se nuhkac ye:
    - (i) masap se luhn Kosrae State; kuh
    - (ii) masap se luhn FSM efin license, permit, certificate, concession, authorization, kuh kuhtwena pwepuh kac oreklac ke Kosrae State.
- (27) "Input tax", nuh sin mwet se, pa VAT ma ac moliyuck nuhke creditble acquisition sin mwet se, ac wi luhpah ma oreklac ye Chapter se inge muh pa input tax sin mwet se uh, tuhsruk tiac nwacnwack ma ituckyang lain ye Act se inge, masap luhn State ke VAT, kuh Revenue Administration Act nuhke ma sruhuh kuh tuhkuh sahyac.
- (28) “Input tax credit”, nuh sin mwet se, pa credit nuhke input tax lwelah nuh sin mwet se ye Chapter se inge.
- (29) “International transport services” pa orekma, sahyacn ancilliary transportation services, ma usot use good kuh mwet ke inkof kuh yen engyeng -
- (a) ke acn sahyacn FSM nuhke sie pacna can sahyacn FSM, wi, efin fal, oacna sie ip ke wiwac sacn ma orek siskacn territory luhn State Kosrae;
  - (b) ke acn se sahyacn FSM nuhke acn fin State Kosare in pa acn ma wiwac ingacn ac fahsr nu we an; kuh
  - (c) ke acn fin State Kosrae in pa ma wiwac an muhtwacwacack nuh ke acn sahyacn FSM.
- (30) “Inventory” pa oacna sie ma oreklac, moullac, kuh efine ituck in mwe kuhka kuh ayaol, ac wi kuhtwena kuhfa kuh ma orekmakihnyuck nuhke ma oreklac kuh ahkfahsryeyucklac ac ma orahkrahk.
- (31) “Invoice” pa oacna sie pwepuh oreklac ahkkahlwemye ma kunac in oruh moul se.
- (32) “Late payment interest” pa kap ituckyang ye Section 9.2903.
- (33) “Lay-by agreement” pa ma inseselac ke moul nuhke ma ye:



- (a) molo ac moullac ke moullac se pa tukun moullac luhn ma ituckyang;
  - (b) utucklac luhn ma oreklac ke oacna sie pacl tukun moullac luhn ma ituckyang; ac
  - (c) ma la nuhk ma ituckyang ke wiwac.
- (34) “Money” pa –
- (a) oacna sie sacn kuh money pwepuh ma lwelah orekmakihnyac FSM, sahyacng sacn kuh money pwepuh ma sruhuh muh ip orekweni se;
  - (b) ayaol luhn money, promissory note, bank draft, kuh postal kuh money order; kuh
  - (c) oacna sie orekmakihnyuck in pa moli ke ohiyac luhn -
    - (i) credit card kuh debit card; kuh
    - (ii) crediting kuh debiting account se.
- (36) “Net VAT”, nuhke VAT period se, pa ma luhlah ac moullac ke VAT nuhke puhlan pacl kotaiyucki ye Section 9.207.
- (37) “Output tax” pa VAT ac moliyuck nuhke ma ac taxiyuck muh output tax ye Chapter se inge.
- (38) “Mwet” pa mwet se, company, corporation, partnership, unincorporated association kuh kuhtwena business entity, trust, estate, government, ip ye government, kuh Government entity.
- (39) “Phone card” pa card se kuh ma apkuhran ke oacna sie atac oreklac, nwacnwack ma electronic, ma sang mwet se ma sruok an in eis orekma ke telecommunications nuhke luhpah oasr kac, ac wi pre-paid Subscriber Identity Module (SIM) card, card ac sifil nwekyuck, kuh ma apkuran nuhka.
- (40) “Prescribed” pa akwuck oreklac ye Chapter se inge.
- (41) “Recipient”, nuhke ma se, pa mwet se kuh mwet se ma eis ma se.
- (42) “Registered person” pa mwet se ma registered ye Act se inge.
- (43) “Regulated supply” pa ma sikyak ke puhlan pacl muhtwacwacack mahlwem ohnkohsr mwet liki ac sahflah year sie tukun lwen muhtwacwacack an.
- (44) “Sucu” nuh sin mwet se, pa –
- (a) mwet mahtuh somlah, kuh mwet tukun pahpah ac ninac mahtuh, kuh tuhlihk nuhtlah se, luhn mwet se;
  - (b) mwet somlah, kuh mwet tukun oacna sie pahpah ac ninac mahtuh, kuh tuhlihk nuhtlah se luhn mukul kuh muhtwacn kiacn mwet se; ku
  - (c) mukul kuh muhtwacn kiacn mwet se kuh oacna sie mwet ahkahlwemyeyuck ke paragraph (a) kuh (b).
- (45) “Revenue Administration Act” pa Kosrae State Code Title 9, Chapter 1.
- (46) “Revenue law” pa:
- (a) oacn sie Chapter ye FSMC, Title 54;

- (b) a law of the FSM imposing a tax or duty if the law provides that the Authority has responsibility for the administration of the tax or duty;
- (c) masap se luhn Kosrae State kuh kuhtwena State sang tax kuh duty efin masp oraclah Authority in makunac in ahkfahsrye tax kuh duty.
- (47) “Revenue Officer” pa CEO ac oacna sie officer srihsrngiyucki ye Section 732 ke FSM Unified Revenue Authority Act.
- (48) “Orekma” pa oraclah luhn orekma kuh acn se, kuh oacna sie ma tiac goods, acn tiac ahkwoyeyuck, kuh money.
- (49) “State” pa State e luhn FSM.
- (50) “State VAT Law” pa masap luhn State (sahyacn Kosrae State) ituckyang value added tax ke State sacn;
- (51) “Supplier”, nuhke ma se, mwet se kuh mwet ma oraclah ma se.
- (52) “Supply” pa oraclah luhn goods kuh services.
- (53) “Supply of goods” pa:
  - (a) kuhka se, ayaol, kuh kuhtwena eklac nuhke suwohs la in oraclah ma muh ma la; kuh
  - (b) lease luhn goods ye finance lease se.
- (54) “Supply of services” pa oacna sie ma oreklac nuhke srihpac luhn kasrpac ma tiac oreklac luhn ma, acn tiac ahkwoyeyuck, kuh money, nwacnwack:
  - (a) grant, ma kunac, kuh fihliyucklac luhn oacna sie suwos;
  - (b) oreklac oasr luhn oacna sie facility kuh ma wo;
  - (c) lwelah luhn oacna sie ohiyac;
  - (d) tiac wi oraclah luhn oacn sie mukuikui; kuh
  - (e) ituckyang luhn oacna sie license, permit, certificate, the issuing of any license, permit, certificate, concession, authorization, kuh kuhtwena pwepuh sin Government entity se.
- (55) “Tax fraction”, nuhke ma taxiyuck se, pa fraction kotaiyucki in fal nuhke formula  $- r / (1+r)$  ke r pa luhpah ke VAT orekmakihnyuck nuhke ma motkoeyucklac ye Section 9.2201(1).
- (56) “Taxable import” pa utuckuh luhn ma ac ituckyang import duty ye FSM, Title 54, Chapter 2.
- (57) “Mwet taxiyuck”pa:
  - (a) mwet registered; kuh
  - (b) mwet se ma enenuh in nwacna nuhke registration tuhsruh tiac ahkfalye inmahsrlon pacl lwelah ye Section 9.2301.
- (58) “Ma taxiyuck” pa:
  - (a) ma oreklac keState Kosrae;
  - (b) oacna sie ma oreklac muh ma taxiyuck ye Chapter se inge; kuh
  - (c) ma kuh orekma oreklac sin mwet se nuhke ahkfahsryeyacn enterprise se ke State Kosrae nuh sin mwet in orekmakihn kuh kang ke siepacna

State, wi ma muhtwacwacack kuh sahflahiyacn enterprise se, tuhsruhk tiac nwacnwack srelah se kuh ma VAT-free.

- (59) “Telecommunications services” pa ma fahkwelihk, fihfihllac, kuh sruokyac luhn signals, ma sihmlac, petsac, puhsra, kuh mwe fahkwack ke oacna sie ma ke wire, radio, optical, kuh kuhtwena electromagnetic systems, ac wi:
  - (a) ma oacna uslah kuh ma kunac nuhke suwohs in ahkfahsrye luhpah nuhke fahkwelihk, fihfihllac, kuh ma sruhuh; ac
  - (b) ma oreklac in kuh sroacng nuhke ma facluh kuh mwe fahkwack ke network fin acn uh, tuhsruhk orekma ingacn tiacn nwacnwack ahkfahsryeyacn ma sihmlac, petsac, puhsra kuh mwe fahk.
- (60) “Ma tuhkuh sahyac ke pacl fototo” pa ma tuhkuh sahye ke pacl fototo nuh FSM ye FSMC, Title 54, Chapter 2.
- (61) “Mwet kuhka ma orekmakihnyuck tari” pa mwet taxiyuck ma enterprise lal an mukuikui yohk na ke sifil kuhka luhn ma orekmakihnyuck tari akihlenyuck ke atac se pacna ke moullac sin mwet sacn.
- (62) “VAT” pa value added tax ituckyang ye Section 9.2201.
- (63) “VAT-exclusive fair market value”, nuhke ma se, pa ma fal nuhke kuhkwaclah luhn ma se eislak ke luhpah oacna ma fal nuhke kuhkwalah la yohkwelihk ke tax fraction an.
- (64) “VAT-free supply” pa ma se ahkkahlwemyeyuck ke Section 9.2202.
- (65) “VAT credit note” pa pwepuh se ma mwet kuhka se el eneuh in oraclah ye Section 9.2802(1).
- (66) “VAT debit note” pa pwepuh se ma mwet kuhka se enenuh in oraclah ye Section 9.2802(3).
- (67) “VAT invoice” pa pwepuh enenuh in oreklac ye Section 9.2801.
- (68) “VAT period” pa mahlwem ke calendar an.
- (69) “Voucher” pa voucher se, stamp, token, coupon, kuh ma oacpacna ma kuh in ayaol sin mwet se sruok an mukwena nuhke oreklac luhn ma kuh orekma, ac wi phone card tuhsruhk tiac nwacnwack postage stamp.

Section 9.2103. Associate.

- (1) In fal nuhke Subsection (2), mwet luo associates efin inmahsrloltahl lah sie ac fal in motko in mukuikui fal nuhke srihpac luhn mwet se sahyac, kuh kewana kuh in fal in motko in mukuikui fal nuhke srihpac luhn mwet se ahktolu.
- (2) Mwet luo ac tiac associates yohkna ke srihpac na paye lah sie mwet an mwet orekma se luhn mwet se sahyac an kuh kewana mwet orekma luhn mwet se ahktolu.
- (3) In tiac kutong srihpac luhn Subsection (1), ma tahklac inge liyeyuck muh pa associates:

- (a) mwet se ac sucu se luhn mwet sacn, sahyac efin CEO sacn luhngse lah tiac sie seltahl ac fal in motkoeyuck muh in mukuikui fal nuhke srihpac luhn mwet se sahyac an;
  - (b) partner se ke partnership se ac partnership sacn, efin partner, lah sie na kuh kewana wi associate se kuh associates ye sie ma orekmakihnyuck ke Section se inge, karihngihn percent luhmngaul kuh yohk ke suwohs nuhke ma sruhuh kuh capital ke partnership sacn;
  - (c) trust se ac mwet se ma eis benefit kuh ac eis benefit (nwacnwack ke srike ke kuh ke srihsrsrihsr) ye trust sacn;
  - (d) shareholder se ke company se ac company sacn, efin shareholder sacn, lah el muhkwenah kuh wi mwet weluhl kuh mwet weluhl ye sie pacna ma orekmakihnyuck ke Section se inge, karihngihnyuck lah suwohswohs kuh ke sie kuh kuhtuh mwet sahyac:
    - (i) percent luhmngaul kuh yohk liki ke kuhiyen vote ke company sacn;
    - (ii) percent luhmngaul kuh yohk liki ke suwohs ke dividends; kuh
    - (iii) percent luhmngaul kuh yohk liki ke suwohs luhn capital;
  - (e) companies luo, efin mwet se, lah el sifacna kuh wi mwet weluhl kuh mwet weluhl ye sie pacna ma orekmakihnyuck ye Section se inge, karihngihnyuck lah suwohs kuh ke sie kuh kuhtuh mwe sahyac-
    - (i) percent luhmngaul kuh yohk liki ke kuhiyen vote ke kewana companies an,
    - (ii) percent luhmngaul kuh yohk liki suwoh ke dividends ke kewana companies an, kuh
    - (iii) percent luhmngaul kuh yohk liki ke suwohs luhn capital ke kewana companies an.
- (4) Ke orekmakihnyuck Sections (3)(b), (d), or (e), ma sruhuh ke ma sikyak nuh sin mwet se sin mwet weluhl ac tiac ituckyak nuh sin sie pacna mwet weluhl.

Section 9.2104. Enterprise.

- (1) In fal nuhke Section se inge, enterprise se pa:
  - (a) mukuikui ke independent economic ahkfahsryeyuck nuhke sruh sacn tuhsruhkiac tiac nwacnwack orekma se, kuh hobby se kuh mukuikui in eis monglac; kuh
  - (b) mukuikui se luhn entity se ke Government se ma ahkfahsryeyuck uslah luhn goods kuh orekma nuhke molo se, nwacnwack tuhsruk tiac sruh nuhke orekma in sang license se, permit, certificate, concession, lwela, kuh kuhtwena pwepuh nuhke molo se.
- (2) In fal nuhke Subsection (4), enterprise se ahkfahsryeyuck sin mwet a tax iyuck se ke lah kuh ip ac liyeyuck muh enterprise se nuhke srihpac luhn Act se inge.

- (3) Mwet se ma ahkfahsrye enterprise se ke lah kuh ip enenuh in register ke inel ac tiac ke inen lah kuh ip sacn.
- (4) Entity se ke Government ma enenuh in register ye Section 9.2301(5)(b) ac ma ahkfahsrye enterprise lal an ke lah kuh ip kuh in register kais sie lah ku ip in kais sie enterprise ke srihpac luhn Act se inge.
- (5) Efin enterprise luhn mwet se ahkfahsryeyuck ke puhs liki State se, akihlenyacn ke Act se inge ke enterprise se luhn mwet se ac akihlenyuck ke ip se ke enterprise se ma ahkfahsryeyuck ke State Kosrae an.

Section 9.2105. Mixed Supplies.

- (1) Supply se ke kain ate se ma anciliary kuh apkuhran nuhke supply ke kain se sahyac (akihlenyuck mu pa “principal supply”), ac liyeyuckmuh muh ip se ke principal supply.
- (2) In fal nuhke Subsection (1), regulations ac kuh in oreklac lah supply ke goods kuh orekma pa supply luhn goods kuh supply se ke orekma se, kuh lah supply se ke puhs liki kain se pa supply se ke kain ingacn.
- (3) Supply se ke orekma tiac nwacnwack supply ke orekma ke value ma liyeyuck muh ip ke luhpah ac tax iyuck ke ma import ac tax iyuck ye Section 9.225 ke FSMC, Title 54, Chapter 2.

Section 9.2106. Fair Market Value.

- (1) Fair market value ke supply se ke pacl se pa open market value ke supply se ke pacl sacn.
- (2) Efin tiac kuh in motkoeyucklac fair market value luhn supply se ke pacl se ye Subsection (1), fair market value a motkoeyuck nuhke supply se apkuhran nuhkac ac oreklac ke open market ke pacl sacn, ahksuwahsyeyuck nuhke account ke ma eklac inmahsrlon supply se ma apkuhran nuhkac an ac supply sacn. Supply se a apkuhran nuhke supply se sahyac efin oacna sie ke, kuh apkuhran na in oacna sie, atacn supply se sahyac, quality, pihsac, mukuikui kacn, kuhfa ka, kuh ohiyac.
- (3) Efin fair market value ke supply se tiac kuh in akihlenyuck ye Subsection (2), fair market value an pa luhpah ma oreklac sin CEO sacn.
- (4) Efin provision se ke Chapter se inge enenuh fair market value an in oreklac ke puhlan pacl se nuhke goods kuh orekma se, kuh nuhke asset sruhuh sin mwet se, value kac an ac oreklac ke akihlenyac nuhke fair market value ke supply ke goods kuh orekma ingan, kuh ke assets an, ma oreklac ye Section se inge, ke pacl sacn.

**SUBCHAPTER B: ITUCKYANG LUHN VALUE ADDED TAX**

Section 9.2201. Ituckyang luhn VAT.

- (1) Value added tax ac ituckyang ke rate se ke 10% nuhke supply ac tax iyuck se sin mwet ac tax iyuck se.
- (2) Luhpan VAT ac moul nuhke supply tax iyuck se ac kotaiyucki ke ituckyang rate ahkkahlwemyeyuck ke Section (1) nuhke value luhn supply tax iyuck an.
- (3) VAT ac moliyuck nuhke supply tax iyuck se enenuh in ahkkahlwemyeyuck nuh sin CEO sin mwet se ma tax iyuck ma oraclah supply se in fal nuhke Subchapter H.
- (4) Sahyacn oacna sie ma nwenyuckyak ke oacna sie masap, VAT moliyuck sin mwet tax iyuck se ke supply tax iyuck se ac karihngihnyuck sin supplier se sin mwet se ma eis supply sacn.

Section 9.2202. VAT-free Supplies

- (1) In fal nuhke Subsection (2), supplies tahklac inge VAT-free supplies:
  - (a) supwaclah luhn goods kuh services;
  - (b) ma orekmakihnyuck ke mwe wiwac sahyac;
  - (c) oreklac luhn ma nuhke ahkwoyelah, ahksasucyelah, ayaol, kuh oreklac nuhke ma tuhkuh sahyac nuhke pacl fototo efin ma ahkkahlwemyeyuck met nuhkac an:
    - (i) oreklac atac nuhkac, ituckyang nuhkac, weang, kuh sahyac oraclah ip ke goods tuhkuh sahyac nuhke pacl foroto; ku
    - (ii) stoh ma orekmakihn an tilac orekmakihnyuck kac kuh wacngihnlac orekmakihnyac ke srihpen orekmakihnyacnuhkr ahkwoye, ahksasuc, ayaol, kuh karihngihnyacn ma ahkfahsryeyuck; ac
  - (d) oraclah luhn goods kuh services in ip ke transfer se luhn enterprise se fin State Kosrea, kuh ip ke enterprise se fin State Kosrae, in mwe elyah se luhn mwet registered se ma a wanginlac nuh sin mwet registered se sahyac efin:
    - (i) kewana goods kuh services fal nuhke tuhtahflah luhn ahkfahsryeyacn enterprise sacn kuh ip ke enterprise sacn ituckyang nuh sin mwet se ma ac transfer ma inga nuh se an;
    - (ii) mwet se ma ac tranfer ma ingan ahkfahsrye enterprise an nekena lwen se ma a transfer an;
    - (iii)mwet se ma ac transfer ma ingan nu yoro an ac tiac ahkfahsrye enterprise sacn in srwelah ma ingacn ac elac tiac orekmakin goods kuh services ingan nuhke mukuikui lal sifacna; ac
    - (iv)mwet se ma sang ma ingan ac mwet se ma ac eis an inseselac ke ma suhmuhslah, ke kuh met liki lwen in transfer an, lah ac liyeyuck muh transfer se luhn enterprise se kuh ip ke enterprise se in mwe elyah se nuhke srihpac luhn Act se inge.

- (2) Supply luhn goods ac tiac VAT-free supply ye Subsection (1)(a) efin goods an utuckuh kuh ac sifil utuckuh nuh FSM.
- (3) Goods an utucklac liki FSM efin goods an utucklac, kuh oreklac oasr ke, address se sahyacn FSM ac, nuhke srihpac se, kahlwelm ke
  - (a) consignment kuh utucklac luhn goods nuhke address se sahyacn FSM; kuh
  - (b) utucklacn luhn goods an nuh sin mwet la an, mwet ac us an, kuh mwet orekma ka oak kuh oaksohk ahkfahsrye wiwac nuh sahyac nuhke srihpac luhn uslah goods nuh sahyacn FSM, ac liyeyuck muh fal ahkkahlemyeyacn goods an suhpweyucklac, ke wangin luhn mwe ahkpwacye in lain.
- (4) Services an suhpweyuck liki FSM efin mwe orekmakihnyuck sahyacn FSM kahlwem ke pwepuh in ahkpwacye lwelah sin CEO.

Section 9.2203. Exempt Supplies.

- (1) In fal nuhke Subsection (2), ahkfahsryeyacn orekma ke money ac exempt supply se.
- (2) Ahkfahsryeyacn orekma ke money ac tiac exempt supply se efin, tuhsruhk nuhke Subsection (1), ahkfahsyeyac an ac VAT-free supply se.

SUBCHAPTER C: REGISTRATION

Section 9.2301. Compulsory and Voluntary Registration.

- (1) Mwet se enenuh in apply nuh sin CEO nuhke registration nuhke VAT:
  - (a) ke muhtwacwacack luhn oacna sie mahlwem 12, efin oasr srihpac fal in motko muh ma ac fohlohk luhn mwet se ke VAT nuhke puhlan pacl sac ac ahluhkwelah registration threshold an; kuh
  - (b) ke sahflah luh oacna sie puhlan pacl tiac ahluhkwelah mahlwem 12, efin ke puhlan pacl sacn ma ac fohlohk luhn mwet se ke VAT an ahluhkwelah registration threshold an.
- (2) Registration threshold an pa \$100,000.
- (3) In fal nuhke Subsection (4), ma fohlohk ke VAT luhn mwet se nuhke puhlan pacl se pa luhpah inge:
  - (a) value ke ma taxiyuck oreklac sin mwet se ke puhlan pacl sacn.
  - (b) value ke VAT-free supplies oreklac sin mwet se ke puhlan pacl sacn;
  - (c) value ke supplies liyeyuck muh kuh in tax iyuck kuh ma VAT-free ye masap se ke State VAT.
- (4) In otwelah VAT ac fohlohk ke puhlan pacl se:
  - (a) Value luhn ma inge a tiac akihlenyuck:
    - (i) ma kuhka ke capital assets luhn mwet se ac tiac akihlenyuck; kuh



- (ii) ma oreklac kena srihpac luhn mwet se in kuhkwackuhnlah kewa kuh ip ke enterprise se lal, kuh in tui an tiac sulpac ahkfahsrye enterprise se luhn mwet se.
- (b) CEO se kuh in liye value ke ma a kuh in tax iyuck oreklac sin mwet se nwacnwack:
  - (i) value ke ma ac kuh in tax iyuck oreklac sin mwet se ma wi mwet sacn; ac
  - (ii) value ke ma oreklac sin mwet se ma wi mwet sacn ac liyeyuck muh ma ac tax iyuc ye masap ke State VAT, efin CEO el insese muh a fal in orek nuhke ohiyac ke enterprises, ke ohiyac ma enterprises luhn mwet luo an kewa ahkfahsryeyuck, wi ma inmahsrlon mwet an ac enterprises laltahl an.
- (5) Mwet se enenuh in nwacna nuh yurin CEO in register, tiac lah mwet sacn ahlukkwelah registration threshold, efin mwet sacn:
  - (a) ahkfahsrye enterprise se ke State Kosrae ac el mwet register se ye masap ke State VAT; kuh
  - (b) el Government entity se ahkfahsrye enterprise se.
- (6) Mwet se ma tia enenuh in nwacna in register ye Section se inge kuh in nwana in register efin mwet sacn oraclah kuh ahkoo in oruh ma ac kuhi n tax iyuck kuh ma VAT-free.
- (7) Application in registration enenuh in oreklac ke atac ac:
  - (a) nuhke application se ye Subsection (1), ac file yurin CEO inmahsrlon lwen itkohsr ke muhtwacwacack enenuh in nwacna in register; kuh
  - (b) nuhke application se ye Subsection (5), enenuhin file yurin CEO inmahsrlon lwen itkohsr met liki lwen mwet sacn muhtwacwacack ahkfahsrye enterprise se ke State Kosrae.

Section 9.2302. Registration.

- (1) CEO el enenuh in registeriyac mwet se ma nwacna nuhke registration efin insese lah mwet sacn ac enenuh in nwacna in register ye Section 9.2301(1) kuh (5).
- (2) Efin CEO el insese lah mwet se ma enenuh in nwacna nuhke registration tiac oraclah inmahsrlon pacl ahkkahlwemyeyuck ke Section 9.2301(7), CEO el kuh in register mwet sacn.
- (3) CEO el enenuhin register mwet se ma nwacna nuhkwe registration ye Section 9.2301 (6) efin insese lah:
  - (a) mwet se ma oraclah, kuh ac oruh ma ac tax iyuck kuh VAT-free;
  - (b) mwet sacn oasr acn oreklac mwe business ke enterprise luhn mwet sacn ahkfahsryeyuck;
  - (c) efin mwet sac muhtwacwacack ahkfahsrye enterprise se, ac mwet sacn:
    - (i) karihngihn record fal ke enterprise lal an; ac
    - (ii) ukoe ma kunacl ye kuhtwena masap ke revenue; ac

- (d) oasr srihpac fal in luhlalfongi muh mwet sacn ac karihngihn record fal ac ahkwoye ac oraclah VAT returns suwos pacl nuhkewa.
- (4) In fal nuhke Subsection (5), registration muhtwacwacack ahkfahsryeyuck:
- (a) ke mwet se register ye Subsection (1) kuh (2), ke muhtwacwacack se emeet luhn VAT an tukun mwet sacn ac enenuh in nwacklah nuhke registration kuh kuhtuh pacl tok oreklac ke VAT registration certificate luhn mwet sacn; kuh
- (b) ke mwet se register ye Subsetion (3), ke lwen ma oreklac ke VAT registration cetificate luhn mwet sacn.
- (5) Efin mwet se enenuh in nwacna nuhke registration an nwacklah inmahrlnon pacl ahkahlwemyeyuck ke Section 9.2301(7) ac mwet sacn sonna register sin CEO inmahrlohn pacl ahkahlwemyeyuck ke Subsection (4)(a), registration luhn mwet sacn muhtwacwacack ke muhtwacwacack se met ke VAT an tukun mwet sacn register.
- (6) CEO el enenuh in sang mwet se ma register ye Section se inge sie VAT registration certificate an ke atac oreklac kac an.
- (7) Mwet register se enenuh in fihliyac, ke acn a liyeyuck:
- (a) copy na paye ke VAT registration certificate ke acn ma mwet sacn ahkfahsrye enterprise lal an; ac
- (b) certified copy se ke certificate ituck sin CEO ke oacna sie acn ma mwet sacn ahkfahsrye enterprise lal an.
- (8) Mwet register se enenuh in ahkahlwemye nuh sin CEO, ke ma sumuhslah, ke oacna sie ayaol ke ine (wi business kuh kuhtwena trading name) address, acn in business, kuh srihpac luhn enterprise luhn mwet sacn inmahrlnon lwen 21 ke ayaola sikyak an.
- (9) Efin CEO el sulaclah in tiac register mwet se ma nwacna nuhke registration, CEO el enenuh, inmahrlnon lwen itkohsr tukun el oraclah sulaclah an, elac ahkahlwemye nuh sin mwet sacn ke ma suhmuhslah ahkahlwemye srihpac luhn sulaclah an.

Section 9.2303. Cancellation of Registration.

- (1) Mwet register se ma tui ke ahkfahsrye enterprise se kuh muhtwacwacack in oruh ma exempt enenuh in nwacna nuh yurin CEO ke form oreklac nuhke tui luhn registration luhn mwet se inmahrlnon lwen itkohsr ke lwen se ma mwet sacn tui ke ahkfahsryeyacn enterprise se. Efin mwet se el mwet register se ye Subsection se inge efin mwet sacn ac enenuh in oraclah application fototo nuhkac ye masap ke State VAT ke kewana States ma mwet sacn register we an.
- (2) In fal nuhke Subsection (3), mwet register se ma Subsection (1) tiac orekmakihnyuck nuhkac tuhsruhk ma, efin eltahl tilac register, ac tiac enenuh in nwacna nuhke registration ye Section 9.2301 kuh in nwacna nuh

- yurin CEO ke form oreklac nuhke tui luhn mwet register se ye Subsection se inge efin mwet mwet sacn oraclah pacna kain application sacn ye masap ke State VAT luhn kewa States sahyac ma mwet sacn register we an.
- (3) Efin mwet register ke srihpac luhn application se ye Section 9.23.01(6), application se ye Subsection (2) kuh in oreklac kena tukun sahflah luhn year luo ke lwen se ma register ah, sahyac efin CEO el lwelah application se in oreklac met.
  - (4) CEO el enenuh, ke notice ke ma suhmuhslah, tulokinyac registration se luhn mwet se ma nwacna in tui efin insese muh mwet sacn ac enenuh in nwacna in tui ye Subsection (1) kuh lwelah in nwacna nuhke tui ye Subsection (2).
  - (5) CEO el enenuh, ke notice ke ma suhmuhslah, tulokinyac registration luh mwet se ma tiac nwacna in tui luhn registration luhn mwet se ma enenuh ye Subsection (1), efin CEO el insese lah mwet se tui tena ahkfahsrye enterprise se kuh muhtwacwacack orek na ma exempt.
  - (6) CEO el kuh in tulokinyac registration se luhn mwet ma tiacna ahkfalye registration threshold ke Section 9.2301(2) efin CEO el insese la mwet se:
    - (a) tiacna karihgihn record fal ke business lal an;
    - (b) tiacna file VAT returns wo ke pacl nuhkewa; kuh
    - (c) tiacna ukoe ma kunac ye kuhtwena masap ke revenue.
  - (7) Tulokinyucki registration luhn mwet se muhtwacwacack ke lwen oreklac ke ahkkahlwemyeyacn tui sacn.
  - (8) Mwet se ma registration la tulokinyucki ye Section se inge a liyeyuck muh oraclah ma tax iyuck ke oana sie goods (sahyacn capital goods) ma lah oasr ke pacl se registration sa tulokinyucki ac kuh ituckyang nuhke goods ma oasr ke pacl sac, tuhsruhk kena mwet sacn lwelah input tax credit ke ma sruhuh kuh imported goods kuh services.
  - (9) Ma tax iyuck akihlenyuck nuhke Subsection (8) ac liyeyuck muh oreklac sana met liki tulokinyucki registration luhn mwet se ac VAT ac moliyuck nuhke ma a tax iyuck an pa luhan input tax credit lwelah nuh sin mwet sacn ke ma sruhuh kuh imported luhn goods.
  - (10) Efin registration luhn mwet se tulokihnyucki ye Section se inge, mwet se enenuh in:
    - (a) sa tulokinyac lah el mwet register se, wi oacna sie pwepuh el orekmakihn an;
    - (b) file VAT return ac molwelah kewa VAT enenuh in moullac an, wi VAT ahkkahlwemyeyuck ke Subsection (9), inmahsrlon lwen 15 tukun lwen se ma registration luhn mwet sacn tulokihnyucki; ac
    - (c) sa fohlokohnlah VAT registration certificate luhn mwet sacn, ac oacna sie certified copies nuhkac, nuh sin CEO.

## SUBCHAPTER D: SUPPLIES

### Section 9.2401. Time of a Supply.

- (1) In fal nuhke Act se inge, ma ke goods kuh services sikyak met liki:
  - (a) lwen se ma invoice nuhke supply se oreklac; kuh
  - (b) lwen se ma oana sie payment ( wi ip ke payment se) nuhke supply se ma oreklac.
- (2) Supply se inmahsrton associates kuh ke ohiyac luhn gifts se sikyak:
  - (a) nuhke goods, ke lwen se an utucklac; kuh
  - (b) nuhke services, ke lwen se ma ahksahfyeyucklac service an.
- (3) Supply ke goods ye finance lease sikyak ke lwen se ma muhtwacwacack lease an.
- (4) Supply ke goods ke ohiyac luhn vending machine, meter, kuh kuhtwena device orekma ke coin, note, kuh token sikyak ke lwen se ma coin, note, kuh token an itucklac liki machine, meter, kuh kuhtwena device ke kuh aholyacn supplier se.
- (5) Efin services an orek:
  - (a) ke ohiyac luhn lease ke goods (sahyacn finance lease se); kuh
  - (b) kihluck ye agreement se kuh masap ma oreklac nuhke moul ke puhlan pacl, na supply ke services (ahkkahlwemyeyuck muh pa “actual supply”) ac liyeyuck muh ahkfahsryeyuck siena, supplies ke services tahklac fal nuhke tahklac luhn ip ke puhlan pacl ke lease kuh agreement, kuh ma oreklac ke masap, ac kais sie supply tahklac an ac liyeyuck muh sikyak ke lwen se ma sa ma moul nuhke ip se ke actual supply sacn enenuh in moulla kuh ituck an.

### Section 9.2402. Supplies in Kosrae State.

- (1) Supply ke goods sikyak ke State Kosrae uh efin goods an utucklac kuh oreklac oasr sin supplier se ke State kuh, efin utucklac kuh oreklac oasr la an wi wiwac, goods an oasr ke State Kosrae uh ke wiwac an muhtwacwacack an.
- (2) In fal nuhke Section se inge, supply ke service sikyak ke State Kosrae efin acn in business luhn supplier sacn ma services orek ke State Kosrae.
- (3) Supply ke services tahklac inge sikyak ke State efin mwet eis orekmakihn kuh eis woiyacn services an ke State Kosrae:
  - (a) ituckyang kuh makunac nuhke, kuh ituckyang luhn suwohs in orekmakihn, copyright se, patent, trademark, kuh suwohs apkuran nuhkac;
  - (b) orekma luhn consultant se, engineer, lawyer, architect, kuh accountant, orkelac luhn data kuh oreklac luhn information, kuh oacna sie service apkuran nuhkac;

- (c) advertising service se;
  - (d) ma lwelah nuhke oacna sie ohiyac kuh kohsrlah in tiac oruh oacna sie mukuikui;
  - (e) supply ke personnel; kuh
  - (f) service luhn agent se in eis service ahkuhtweyucki ke Subsection se inge.
- (4) Supply ke mwe wiwac sikyak ke State Kosrae efin wiwac an muhtwacwacack ke State Kosrae uh.
  - (5) Supply ke services nuhke real property sikyak ke State Kosrae efin real property an oasr ke State.
  - (6) Supply ke services nwacnwack ituckyang lihn license, permit, certificate, concession, authorization, kuh kuhtwena pwepuh sikyak ke State Kosrae efin license, permit, certificate, concession, authorization, kuh kuhtwen pwepuh ingacn oreklac ke State Kosrae.
  - (7) Supply ke telecommunications services sikyak ke State Kosrae efin mwet se ma ahkfahsrye an oasr ke State Kosrae ke pacl se supply sacn ahkfahsryeyuck, wi ke mwets sacn ahkfahsrye aol mwet se sahyac.
  - (8) Efin supplier ke telecommunications service se tiac kuh in apply Subsection (7) mweyen tiac wo supplier se in sulaclah acn mwet sacn oasr we ma ahkfahsrye nuhke supply ac ahkfalyeyuck ke kain in service kuh class of customers ma mwet sacn ma kac, supply ma sikyak ke State Kosrae efin billing address luhn mwet se ma ahkfahsrye supply an in eis invoice sin supplier an oasr ke State Kosrae.
  - (9) Efin orekmakihnyuck Subsection (8), supplier sacn enenuh in orekmakihn Subsection nuhke kewana supplies ke telecommunication services oreklac oreklac nuhke kain in service kuh class ke cutomer.
  - (10) Subsections (7) ac (8) tiac orekmakihnyuck nuke supplies oreklac inmahsrlon telcommunication ac suppliers.
  - (11) Nuhke srihpac luhn Subsection (7) ac (8), mwet se ma ahkfahsrye supply ke telecommunication services pa mwet se ma -
    - (a) karihngihn muhtwacwacack luhn supply an;
    - (b) moli services an; kuh
    - (c) contracts nuhke supply, ac efin mwet an akihlenyuck ye pus liki paragraph sie nuhke supply sacn pacna, mwet se ma ahkfahsrye supply sacn pa mwet se ma sikyak ke paragraph listed fulwact emet an.
  - (12) Billing address luhn mwet se ma ahkfahsrye telecommunication supply pa:
    - (a) address se ma invoice nuhke supply an supweyuck nuhkac an; kuh
    - (b) efin invoice an tiacna mailed na
      - (i) nuhke mwet se, acn ma mwet sacn muhta we an; kuh

- (ii) nuhke sie pacna mwet, can ma mwet se ma ahkfahsrye supply ke enterprise se kuh kuhtwena mukuikui.

Section 9.2403. Value of a Supply.

- (1) In fal nuhke Section se inge:
  - (a) value ke ma tax iyuck oreklac sin mwet tax iyuck se pa ac motkoeyuck nuhke supply ahksrihkyeyucklac ke luhpah oacna nuhke ma motkoeyuck an multiplied ke fraction ke tax an; ac
  - (b) value ke kuhtwena supply pa ma motkoeyuck nuhke supply sacn.
- (2) Value ke ma tax iyuck oreklac sin mwet register se nuh sin associate se ma tiac register tiac motkoeyuck kuh ma motkoeyuck ma srihk liki fair market value ke supply pa VAT-exclusive fair market valur ke supply oreklac ke pacl ke supply sacn.
- (3) Value ke supply tax iyuck ye finance lease pa:
  - (a) efin lessor ac lessee an tiac associates ac luhpah se ahkkahlwemyeyuck muh pa molo kuh value ke asset (tiac nwacnwack VAT) ke lease agreement an, luhpah sacn; kuh
  - (b) ke kuhtwena ohiyac, VAT-exclusive fair market value ke asset ke pacl se ma muhtwacwacack lease an.
- (4) Sahyac ma ahkkahlwemyeyuck ke Chapter se inge, value ke supply ke goods kuh services tiac motkoeyuck pa zero.

Section 9.2404. Application of Goods to Private or Exempt Use.

- (1) Application se ke good kuh services sin mwet tax iyuck se nohfohna kuh ip nuh sin mwet se kuh exempt orekmakihnyac ac tax iyuck supply ke goods kuh services an, tuhsruhk efin mwet tax iyuck an lwelah in sang tax credit nuhke eisyac kuh import ke goods kuh services an, kuh ip se ke goods kuh services an nwacklah private kuh exempt orekmakihnyac
- (2) Supply tax iyuck ahkkahlwemyeyuck ke Subsection (1) sikyak ke lwen goods kuh services an orekmakihnyuck nuhke private kuh exempt.
- (3) In fal nuhke Subsection (4), VAT ac moliyuck nuke supply tax iyuck ahkkahlwemyeyuck ke Subsection (1) pa luhpah ituckyang tax credit lwelah nuh sin mwet se nuhke eisyac kuh imported luhn goods kuh services an.
- (4) Efin ip na ke goods kuh services an orekmakihnyac an ma nuhke private kuh exempt, luhpah oreklac ye Subsection (3) ac kihlucki ke luhpac nuhke goods ac services an tiac ituckyang.

Section 9.2405. Lay-by Sales.

- (1) Supply ke goods ye lay-by agreement sikyak ke lwen goods an utucklac nuh yurin mwet moli an.
- (2) Efin lay-by agreement se tulokinyucki ac mwet kuhka sacn oasr sel oacna sie luhpah moullac sin mwet se moli an kuh eis oacna sie luhph luhlah sin mwet moli an ye agreement an, ac:

- (a) tuloki luhn agreement an pa supply ke service sin mwet kuhka sacn ke pacl se ma tuloki an; kuh
- (b) value ke supply:
  - (i) efin mwet kuhka sacn pa mwet tax iyuck ke pacl se ma tuloki an, pa luhpah oasr kuh ituck sin mwet kuhka sacn kihlucki ke luhpah oacna luhpah oasr kuh ituck an multiplied ke tax fraction; kuh
  - (ii) ke kuhtwena pacl, luhpah oasr kuh ituck sin seller sacn.

Section 9.2406. Rights, Options, and Vouchers.

- (1) Efin suwohs kuh sulaclah ahkfahsryeyuck, ma motkoeyuck nuhke supply ahkfahsryeyuck ke suwohs kuh sulaclah se ac sruh nuhke ma ac motkoeyuck pa (efin oasr) nuhke supply kuh nuhke ahkfahsryeyacn suwohs kuh sulaclah se.
- (2) Ituckyang luhn voucher tiac supply se efin voucher an:
  - (a) sang kuh nuh sin mwet se sruok an in eis goods kuh services nuhke luhpan money ke ituckyang ke voucher se; ac
  - (b) ituckyang nuhke ma ac motkoeyuck ke money.
- (3) Efin voucher ahkkahlwemyeyuck ke Subsection (2) pa orekmakihnyuck nuhke supply ke goods kuh services, value ke supply nwacnwack ma motkoeyuck ke voucher an.
- (4) Efin:
  - (a) mwet tax iyuck se sang voucher se in tiac motkoeyuck; ac
  - (b) voucher sang lwelah nuh sin mwet se ma sruok an nuhke discount ke molin goods kuh services oreklac sin sie pacna mwet, na value luh supply ke goods ac services wi value ke money ke voucher kihlucki ke luhpah oacna value ke money multiplied ke tax fraction.
- (5) Mwet tax iyuck se oasr lwelah nuh sel ke is sang ta credit nuhke oacna sie luhpah moullac nuh sin supplier se nuhke ma ahkwoyeyuck sin supplier ke voucher ahkkahlwemyeyuck ke Subsection (4).
- (6) Luhpah ituckyang nuhke tax credit ahkkahlwemyeyuck ke Subsection (5) pa luhpah moullac nuh sin supplier multiplied ke tax fraction.
- (7) Supply ke telecommunication services ke orekmakihnyacn phone card ituck ke State Kosrae ma kuh in orekmakihn lah ke kuh sahyacn FSM sikyak ke pacl pang oreklac ke card an.

Section 9.2407. Used Goods. Value ke ma tax iyuck ke orekmakihnyen goods supplier nuhke goods orekmakihnyuck moliyuck sin mwet se ma tiac mwet tax iyuck se ac sulpac supply ke yohkna state sacn pacna ke eltahl oasr ke moullac sin supplier ac oacna luhpah kotaiyucki fal nuhke formula inge –  $(A - B) \times C$  ke:

- A pa motkoeyuck nuhke goods an supplied sin supplier ke goods orekmakihnyuck an;
- B pa motkoeyuck nuhke goods ma ituck sin supplier ke goods orekmakihnyuck an; ac



C pa tax practionis the tax fraction.

Section 9.2408. Services Acquired by a Branch in Kosrae State.

- (1) Efin mwet tax iyuck se ahkfahsrye enterprise ke kewana State Kosrae ac sahyacn FSM, ip se ngacn ke enterprise an ahkfahsryeyuck sin mwet tax iyuck ke State Kosrae (akihlenyuck muh pa “Kosrae State enterprise”) ac liyeyuck muh in pa enterprise srisrilac liki ip ke enterprise ahkfahsryeyuck sin mwet tax iyuck sahyacn FSM (akihlenyuck muh pa “overseas enterprise”).
- (2) Ma oreklac lin services ke overseas enterprise luhn mwet tax iyuck enterprise ke State Kosrae luhn mwet se ac liyeyuck muh supply tax iyuck oreklac sin mwet tax iyuck se, tuhsruh nuhke na lusac ma mwet tax iyuck an ac tiac oasr ku sel nuhke credit nuhke luhpah na fohn ke tax ituckyang ma ac muh moliyuck efin mwet sacn eis services ke credit acquisition se.
- (3) Ma orekla lin services liyeyuck muh supply tax iyuck ye Subsection (2) ac liyeyuck muh oreklac ke pacl services an oreklac ke overseas enterprise nuhke value oacna fair market value ke services oreklac an.

Section 9.2409. Reverse Charge on Acquisition of Foreign Services.

- (1) Efin:
  - (a) mwet se oraclah supply ke service nuh siin mwet tax iyuck se ke State Kosrae; ac
  - (b) supply sacn tiac oreklac fin FSM ye masap ke value added tax luhn oacna sie State; ac
  - (c) supply sacn ac muh supply tax iyuck se efin oreklac ke State Kosrae, na supply sacn ac liyeyuck muh supply tax iyuck se oreklac sin mwet eis supply sacn, tuhsruh nuhke la lusac mwet eis an ac tiac kuh nuhke credit se nuhke luhpah na fon se ke ituckyang luhn tax ac moliyuck efin mwet eis an eis services an ke credible acquisition se.
- (2) Supply se liyeyuck muh supply tax iyuck se oreklac sin mwet eis supply ye Subsection (1) ac liyeyuck muh oreklac ke pacl se services an ahkfahsryeyucklac nuhke value oacna nuhke:
  - (a) efin supplier se ac mwet eis an associates, fair value ke supply tax iyuck; kuh
  - (b) ke oacna sie srihpac, luhpah an oreklac ye Section 9.2403(1) (b).

SUBCHAPTER E: POST-SALE ADJUSTMENTS

Section 9.2501. Post-sale Adjustments Relating to Changes to a Supply.

- (1) Section se inge orekmakihnyuck efin:
  - (a) supply se el tuloki;
  - (b) srihpac luhn supply se fal in kain in ma kuh ayaollac;
  - (c) ma liyeyuck nuhke supply se ayaollac; kuh

- (d) goods (kuh ip kac) srihpac ke supply se fohlohkihnyucklac nuh sin supplier sacn.
- (2) Efin Section se inge orekmakihnyuck ac VAT an charge iyuck fal nuke an ahluhkwelah VAT ma oacwaclah sin supplier sacn, supplier sacn enenuh in liye luhpah ma ahluhkwelah ma tax iyuck ac moullac nuhke supply tax iyuck oreklac sin supplier se ke pulan pacl ke VAT ma akihlenyuck ke Subsection (1) sikyak.
- (3) Efin Subsection (2) orekmakihnyuck ac supplier sacn sang VAT debit note nuh sin mwet eis supply an fal nuhke Section 9.2802, mwet eis an enenuh in liye ma ituckyang nuhke VAT ahkkahlwemyeyuck ke debit note in pa tax moliyuck ituckyang nuhke supply oreklac sin mwet eis ke VAT periodma debit note an ituck an.
- (4) In fal nuhke Subsection (6), efin Section se inge orekmakihnyuck ac VAT an oreklac sin supplier se ahluhkwelah VAT fal in charge iyuck nuhke supply se, supplier sacn ituckyang lwelah in sang tax credit nuhke luhpah ahluhkwelah ke VAT period ma orek akihlenyuck ke Subsection (1) sikyak an.
- (5) Efin Subsection (4) orekmakihnyuck ac supplier sacn sang VAT credit note nuh sin mwet eis supply fal nuhke Section 9.2802, mwet eis an enenuh in liye VAT weang ahkkahlwemyeyuck ke credit note in pa ma itucklac ke tax moliyuck ke supply tax iyuck oreklac sin mwet eis an ke VAT period ma credit note se ituck an.
- (6) Efin mwet eis supply se nuhke Subsection (4) orekmakihnyuck an tiacna register, wangihn tax credit ituckyang ac lwelah ye Subsection sacn nekena supplier sacn molwelah VAT aluhkwelah an nuh sin mwet eis supply an, lah ke money kuh credit nuhke oacna sie luhpac misac luhn supplier sacn nuh sin mwet eis an.

Section 9.2502. Post-sale Adjustment for Bad Debts.

- (1) In fal nuhke Subsection (3), efin mwet tax iyuck se fal ma itucklac ke tax moliyuck ke supply tax iyuck oreklac sin mwet se ac kewana kuh ip kac motkoeyuck nuhke supply an ac liyeyuck tok nuhke accounts luhn mwet se muh bad debt se, mwet sacn lwelah tax credit in ituckyang nuhke luhpan tax ituckyang nuh sin CEO nuhke supply ma oreklac nuhke luhpan debt liyeyuck muh koluk an.
- (2) Tax credit ituckyang ye Subsection (1) sikyak tok ke:
- (a) lwen ma bad debts se written off nuhke account luhn mwet tax iyuck se; kuh
- (b) mahlwem singucul luop tukun sahflah VAT period se ma tax itucklac an oreklac nuh sin CEO sin mwet tax iyuck se in fal nuhke supply sacn.

- (3) Efin mwet eis supply tax iyuck se ma Subsection (1) orekmakihnyuck an mwet register se ma srackna oasr ke pacl se ma tax credit ituckyang an sikyak ye Subsection (2), credit sacn lwelah muhkwen a efin supplier sacn sang VAT credt note se fal nuhke Section 9.2802 nuh sin mwet eis ahkkahlwemye luhpan bad debt kotaiyucki ahkkahlwemyeyuck fal nuhke Subsection (1).
- (4) Mwet eis supply tax iyuck ituckyang VAT credit note se ye Subsection (3) enenuh in liye luhpan VAT ahkkahlwemyeyuck ke credit note muh tax moliyuck itucklac sin mwet eis supply tax iyuck oreklac ke VAT period ma credit note sacn ituck an.
- (5) Efin luhpah nuhke input tax credit se lwelah fal nuhke Subsection (1) pa, ke oacna sie pacl, kewana kuh kuhtuh ahkfalyeyucklac sin mwet tax iyuck sacn, mwet tax iyuck sacn ac liyeyuck muh charge ke tax itucklac nuhke supply tax iyuck oreklac sin mwet sacn ke VAT period ma bad debt an kewana kuh kuhtuh moullac, in pa luhpan kotai ituckyang nuhke tax fal nuhke formula inge:  

$$\frac{A \times B}{C}$$
ke,  
A pa luhpah lwelah muh pa credit ye Subsection (1);  
B pa luhpan bad debt moullac; ac  
C pa luhpan bad debt ma written off an.
- (6) Efin:  
(a) Subsection (1) orekmakihnyuck nuhke supply tax iyuck se (akihlenyuck muh pa “original taxable supply”); and  
(b) Subsection (5) orekmakihnyuck nuhke luhpah ma supplier ke original taxable supply sacn ahkfalyeyucklac sin mwet eis ke original taxable supply sacn; ac

## SUBCHAPTER F: INPUT TAX CREDITS

### Section 9.2601. Input Tax Credits.

- (1) In fal nuhke Chapter se inge, efin kewana supplies oreklac sin mwet tax iyuck se ke VAT period se supplies fal, mwet se ac lwelah credit se nuhke kewana tax ituckyang a mouliyuck ke creditable acquisition sin mwet se ke puhlan pacl se ma orek supplies ingan.
- (2) In fal nuhke Chapter se inge, efin supplies oreklac sin mwet tax iyuck se wacnging ke VAT period se ac supplies fal, mwet sacn tiac lwelah oacna sie credit ke tax ituckyang ac moullac ke creditable acquisition sin mwet se ke puhlan pacl sacn.

- (3) In fal nuhke Chapter se inge, efin mwet tax iyuck se oraclah kewa creditable ac kuhtwena supplies ke puhlan pacl VAT se, input tax credit lwelah nuh sin mwet sacn nuhke puhlan pacl sacn motkoeyucklac mu pa inge:
- (a) efin creditable acquisition se sin mwet se nuhke kewana in oraclah creditable supplies, input tax credit se lwelah nuhke kewana luhpan ma ituckyang tax ac moullac nuhke ma sruhuh; kuh
  - (b) efin creditable acquisition se sin mwet nuhke kewana in oraclah supplies ma tiac creditable supplies, wacngin input tax credit ac lwelah nuhke ituckyang luhn tax ac moullac nuhke ma sruhuh an; kuh
  - (c) efin creditable acquisition se sin mwet se nuhke, lah suwohswosh kuh tiac suwohswohs, kuhtuh nuhke oreklac luhn creditable supplies ac kuhtuh nuhke kuhtwena supplies, kuhtuh sin input tax credits lwelah nuhke ma sruhuh ke VAT period se ac kotaiyucki fal nuhke formula inge:  

$$\frac{A \times B}{C}$$
 ke –  
 A pa luhpan tax ituckyang ac moul nuhke creditable acquisition oreklac sin mwet se ke puhlan pacl se, eislah tax ituckyang oreklac nuhkac ye Subsection (a) ac (b);  
 B pa value luhn kewana creditable supplies oreklac sin mwet tax iyuck se ke puhlan pacl sacn; ac  
 C pa value ke kewana supplies oreklac sin mwet tax iyuck se ke puhlan pacl se ke State Kosrae.
- (4) Efin fraction  $\frac{B}{C}$  ke Subsection (3)(c) ke VAT period se –
- (a) ac yohk liki 0.90, mwet tax iyuck se ac lwelah ituckyang luhn tax credit nuhke kewana ma ituckyang nuhke tax nwacnwack A ke formula ke Subsection (3) (c); kuh
  - (b) ac srihk liki 0.10, mwet se ma tax iyuck an tiac lwelah oacna sie input tax credit nuhke input tax nwacnwack A ke formula ke Section (3)(c).
- (5) Luhpan input tax lwelah in pa credit ye Section se inge nuhke creditable interstate acquisition ac ma nuhke input tax ma ac lwelah in credit se efin creditable interstate acquisition an oreklac nuhke luhpan VAT ahkkahlwemyeyuck ke Section 9.2201.
- (6) Efin mwet tax iyuck se pa financial institution se oruh kewana creditable ac kuhtwena supplies, Subsection (3)(c) tiac orekmakihnyuck ac luhpah lwelah in pa tax credit nuhke creditable acquisition ac ma apkuran kuhtuh in oraclah kuhtwena supplies ac liyeyuck fal nuhke regulations.
- (7) In fal nuhke Subsection (8), input tax credit se lwelah:

- (a) nuhke creditable acquisition fototo nuhke taxable import, ke pacl taxable import ma liyeyuck ye Chapter 2 ke FSMC Title 54; kuh
  - (b) nuhke kuhtwena creditable acquisition, ke pacl supply ma fototo nuhke creditable acquisition an.
- (8) Efin, ke pacl se mwet tax iyuck se oraclah VAT return se nuhke VAT period se ma input tax credit an ac muh lwelah ye Act se inge, mwet sacn tiac sruok pwepuh ahkkahlwemyeyuck ke Section (9), input tax credit an tiac lwelah nuhke VAT period sacn tuhsruhk ac lwelah ke VAT period se met ma mwet sacn sruok pwepuh ingacn.
- (9) Pwepuh enenuh nuhke srihpen Subsection (8) pa:
- (a) nuhke creditable acquisition se nuhke taxable import se, molin utyak nuhke creditable acquisition se ma apkuran nuhke taxable import, molin utyak kuh kuhtwena pwepuh akuhtweyuki ye Chapter 2 ke FSM Title 54 nuhke import;
  - (b) nuhke creditable interest acquisition se, VAT invoice ituckyang ye masap fal nuhkac ke State VAT nuhke supply tax iyuck nuhke ma sruhuh an;
  - (c) nuhke kuhtwena creditable acquisition, VAT invoice nuhke supply tax iyuck nuhke ma sruhuh an;
  - (d) nuhke input tax credit lwelah nuhke input tax liyeyuck muh ac moullac ye Section 9.2501(3) kuh 9.2502(6), VAT debit note an enenuh in oreklac ye sections ingacn;
  - (e) nuhke input tax credit se lwelah ye Section 9.2501(4), copy se ke VAT credit note oreklac nuh sin mwet eis supply an; kuh
  - (f) nuhke input tax credit lwelah ye Section 9.2502(1), copy ke debt written off ke account luhn mwet tax iyuck an.
- (10) Lah creditable acquisition se oreklac ke VAT period se nuhke in oraclah kain in supply se ac motkoeyuck nuhke basis luhn srihpac luhn mwet tax iyuck sacn ke pacl nuhke ma sruhuh, tuhsruhk mwet tax iyuck sacn ac kuh in oraclah nuhke orekmakihyac an kuh ayaol nuhke srihpac sikyak met liki lwen ma VAT return nuhke puhlan pacl sacn ac enenuh in oreklac.

Section 9.2602. Input Tax Credit for Newly Registered Person. In fal nuhke Act se inge, mwet tax iyuck se kuh in clain, ke VAT return se met luhn mwet se, input tax credit motkoeyuck in fal nuhek Section 9.2601 ac 9.2603 nuhke input tax moullac nuhke goods sruhuh ke pacl in registration nuhke srihpac ke oreklac creditable supplies, efin:

- (1) ke sahflah lewn sahflah mwet liki lwen mwet se register, mwet sacn sruok goods in mwe inventory;
- (2) inventory an ituck sen mwet sacn ke creditable acquisition sin mwet sacn;
- (3) creditable acquisition sacn sikyak tiac puhs liki mahlwem ahkosr met nuhke lwen in registration an; ac

- (4) mwet sacn kuh in sang pwepuh in ahkpwacye insese yurin CEO lah input tax an moullac nuhke creditable acquisition.

Section 9.2603. Denial of Input Tax Credits.

- (1) Wacngihn input tax credit lwelah ye Chapter se inge nuhke input tax ac moul nuhke creditable acquisition se sin mwet tax iyuck se:
- (a) Nuhke passenger vehicle soko, kuh spare parts kuh ohnon ac services karihngihn vehicle an, sahyac efin enterprise luhn mwet se wi ahkfahsrye, kuh hiring luhn vehicles ingan ac vehicle an ituck nuhke srihpac ingacn.
  - (b) Nuhke petroleum products, sahyac efin products ingan fohnna in orekmakihnyuck ke enterprise luhn mwet sacn.
  - (c) Nuhke lusac ma sruhuh an orekmakihnyuck in oraclah entertainment, sahyac efin:
    - (i) entertainment an oreklac nuhke mukuikui luhn enterprise ahkfahsryeyuck sin mwet se in oraclah entertainment ac entertainment an tiac ituck nuh sin associate se kuh employee se; kuh
    - (ii) entertainment an orek ke mwet eis entertainment an wacngin liki lohnm sel an ke srihpen enterprise luhn mwet sacn kuh employer luhn mwet eis an.
  - (d) Nuhke lusac ma acquisition se orekmakihnyuck in sang an in muhta, sahyac efin:
    - (i) enterprise se luhn mwet sacn wi sang acn in muhta ac acn in muhta an orekmakihnyuck e kihnmukuikui luhn enterprise an; kuh
    - (ii) acn in muhta an orekmakihnyuck ke mwet eis acn in muhta an wacngihn liki lohnm se an nuhke srihpac luhn enterprise luhn mwet eis an kuh employer se luhn mwet eis an; kuh
  - (e) efin ma sruhuh an oraclah membership kuh weacng luhn oacna sie mwet nuhke sritacl, social, kuh recreational club, association, kuh society.
- (2) Section 9.2601 orekmakihnyuck in oraclah lah input tax credit se ac lwelah nuhke creditable acquisition ma ac srisrilac liki ma tiac lwelah ke input tax credits ye Subsection (2)(a), (b), (c), kuh (d).
- (3) Mwe wiwac mwet se pa mwe wiwac ke inkacnek oreklac kuh ituckyang nuhke wiwac luhn mwet yuc kuh suhpuhs liki.

SUBCHAPTER G: NET VAT PAYABLE

Section 9.2701. Computation of Net VAT Payable.

- (1) Lupah se ma mwet ma ac taxiyuck uh enenu in moli nuh sin CEO nuhke puluhn pacl luhn VAT pa lupah se ma lulah ke VAT ke puluhn pacl suc koneyuckyak lupah se ngan fal nuhke inkane taklac ten inge:

A – B

Ke –

A pa lupah lulap se ke tax payable ma fal nuke taxable supplies ma oreklac kuh orekmakinyuk ye Chapter se inge muh oreklac sin mwet se ke puluhn pacl sac; ac

B pa lupah lulap se ke tax credit ma lelah nuh sin mwet se in oacna ma oan ye Chapter se inge nuhke puluhn pacl sacn.

- (2) Fin lupah se ke State VAT Law ke Section 9.2501 ke Chapter se inge el orekmakinyuck nuh sin mwet ma ac taxiyuck uh ke puluhnpacl luhn VAT suc ac ma nuke creditable interstate acquisition –
  - (a) Ma motkoeyuck luin leta A ke formula ma oan ye Subsection (1) pa kutena output tax ma nunkeyuck muh el kuh in moliyuklac ke puluhn pacl se sin mwet se ye masap lun State VAT ke Section 9.2501(5) ke Chapter se inge in fal nuke ma ituck an;
  - (b) Ma motkoeyuck luin leta B ke formula ma oan ye Subsection (1) pa kutena input tax ma nunkeyuck muh el kuh in moliyuklac ke puluhn pacl se sin mwet se ye masap lun State VAT ke Section 9.2501(3) ke Chapter se inge in fal nuke ma ituck an.
- (3) Subsection (2)(b) el orekmakinyuck mukena ke pacl ma mwet se ma taxiyuck an el oasr VAT debit note se oreklac lal sin mwet ma fal in oraclah ke masap lun State VAT in fal nuke lupah ma iklac an.
- (4) Fin lupah se ke masap lun State VAT ke Section 9.2502 ke Chapter se inge el orekmakinyuck nuh sin mwet ma taxiyuck ke puluhn pacl luhn VAT in fal nuke creditable interstate acquisition
  - (a) Ma motkoeyuck luin leta A ke formula ma oan ye Subsectin (1) pa kutena output tax ma nunkeyuck muh el kuh in moliyucklac ke puluhn pacl se sin mwet se ye masap lun State VAT ke Section 9.2501(4) ke Chapter se inge in fal nuke ma ituck an;
  - (b) Ma motkoeyuck luin leta B ke formula ma oan ye Subsection (1) pa kutena input tax ma nunkeyuck muh el kuh in moliyuklac ke puluhn pacl se sin mwet se ye masap lun State VAT ke Section 9.2501(6) ke Chapter se inge in fal nuke ma ituck an.

#### Section 9.2702. Refunds.

- (1) Ma ac putatyang ye ma akwucki ke Subsection (3), fin, nuhke kutena puluhn pacl luhn VAT, ma ac lelah ke total input tax credit nuh sin sie mwet ma taxiyuck fin alukelah lupah lulap lun mwet se ke total output tax lal nuke pulan pacl se ma:
  - (a) Lupah se ma alukelah el orekmakinyuck na ac fihlfihllac nuhke ip lun input tax credit ke puhlan pacl lun VAT se ma ac tuku tokoh ac kuhtena lupah ma aluhkelah ma tiac oacwaclah nuhke puhlan pacl se lun VAT



- se ingacn el orekmakinyuck ne ke puhlan pacl se luhn VAT tok uh ac el ac kuh in orekmakinyuck oacna input tax credit ke puhlan pacl se tok ngan; ac
- (b) Kuhtena lupah ma alukelah ma tiac oacwaclah ye paragraph (a) el, tukun oasr application kuh sukyac sin mwet se ingacn, kuh in folokyang nuh sin mwet se ingacn.
- (2) Mwet se ma taxiyuck an fin oasr pacl se el taxiyuck alukelah lupah ke input taxcredit lal, in oacna ma oan ye Section se inge nuhke puhlan pacl luhn VAT suc puhs liki pacl se, lupah se ma ac lelah uh pa lupah se ma aluhkelah ke puhlan pacl luhn VAT se meet ah.
- (3) Lupah se ma aluhkelah an oacna ke akkalemyeyuck ke Subsection (1) el fin sikyak ke sripen yohklac lun input tax credits ma wacna sikyak ke sripen bisnis lun mwet se ma taxiyuck an, CEO sacn enenu, tukun el oraclah pusren ngusr lal ke ma simuslah, in folokonacng lupah se ma yohklac kuh alukelah an tia paht liki len angaul limekosr (45) tukun mwet se ingacn el oraclah VAT return nuhke puhlan pacl lun VAT sac.
- (4) Sie mwet ma taxiyuck el fin tiana oruh in oacyac el in sang yohklaclac kuh moli yohklac VAT nuhke puhlan pacl luhn VAT se ingacn el kuh in ngisre, ke ma simuslah, nuh sin CEO se ngan sie input tax credit nuhke lupah se ma el molelah yohklac kuh aluhkelah.
- (5) Fin CEO se ingacn el falkihn sie nguhsr kuh application suc oreklac sin sie mwet ma taxiyuck oacna ma oan ye Subsection (4), CEO se ingacn el enenu in sang nuh sin mwet se ma taxiyuck ingacn input tax credit lal nuhke puhlan pacl se luhn VAT suc CEO se ingacn el ac liye muh fal an nuhke lupah se ma moullac aluhkelah ah.
- (6) Sie ngusr ma ac oreklac fal nuhke ma oan ye Subsection (4) enenu in oreklac tiac paht liki yac onkosr (6) tukun pacl se ma lupah se ingacn el moullac aluhkelah lupah fal ah.

## SUBCHAPTER H: VAT DOCUMENTATION

### Section 9.2801. VAT Invoices.

- (1) Sie mwet ma register suc oraclah taxable supply nuh sin siena mwet ma register enenu, ke pacl se ma el sang oraclah supply sacn, in sang original VAT invoice nuh sin mwet se sayac an nuhke supply sac.
- (2) Sie VAT invoice enenu in oasr ma ekasr taklac ten inge kac:
- (a) Kas inge “VAT INVOICE” in oan ke sie an kalem;
- (b) Ine, address, ac Taxpayer Identification Nembu luhn mwet se ma sang supply an;
- (c) Ine, address ac Taxpayer Identification Nembu luhn mwet se ma la invoice sacn;

- (d) Serial nembu ac len se ma VAT invoice el oreklac;
- (e) Akuteye ke goods (suc enenu in nacnack pisac kuh lupah) kuh ma itukyang ac len ma oreklac ma ingacn; ac
- (f) Ma kalem ke supply ingacn ac lupah ke VAT ma chargiyuck an.

Section 9.2802. VAT Credit and Debit Notes.

- (1) Efin:
  - (a) Sie mwet register (suc pangpang “supplier”) el oraclah sie taxable supply nuh sin sie na mwet ma register (suc pangpang “recipient”);
  - (b) Ke pacl se ma oreklac kuh itukyang supply an, supplier se ngan el oraclah original VAT invoice nuh sin recipient an;
  - (c) Section 9.2501 or 9.2502 el orekmakinyuck nuhke supply; ac
  - (d) Lupah se ma akkalemyeyuck ke invoice nuhke lupah se luhn VAT ma chargiyuck tuh alukelah VAT se ma enenu in chargiyuck an fal nuhke supply an kuh Section 9.2502(4), na supplier sacn enenu in sang original VAT credit note nuh sin recipient sacn.
- (2) VAT credit note se enenuh in oasr ma inge kac:
  - (a) Kas inge “VAT CREDIT NOTE” ke sie an na kalem;
  - (b) Ine, address, ac Taxpayer Identification Number luhn supplier sacn;
  - (c) Ine, address, ac Taxpayer Identification Number luhn recipient sacn;
  - (d) Serial number ac len se ma oreklac VAT credit note sacn;
  - (e) Akuteye fototo ke ma ac sikyak ke oreklac lun VAT credit note sacn, suc enenu in nacnack information ma ac fal in akkalemye taxable supply ma VAT credit note se ingacn el tuku kac;
  - (f) Efin Section 9.2501(1)(a),(c), kuh (d) el orekmakinyuck, ma kalem ke VAT invoice nuhke supply an, lupah na paye ma motkoeyuck an, difference ke lupah luo ngan, ac lupah luhn VAT ma tuku ke difference seingan; ac
  - (g) Kutena pacl ma paragraph (f) el tiana orekmakinyuck, lupah se ke VAT ma chargiyuck ke mutawaakiyac ah, ac VAT se ma ac moliyuck an pa tukup ke VAT credit note, ac difference se inmasrlon lupah ingacn kewa.
- (3) Efin:
  - (a) Mwet register se (suc pangpang “supplier”) el oraclah taxable supply se nuh sin sie na mwet ma register (suc pangpang “recipient”);
  - (b) Ke pacl se ma supply an oreklac, supplier sacn el oraclah original VAT invoice nuh sin recipient;
  - (c) Section 9.2501 kuh 9.2502 el orekmakinyuck nuhke supply; ac
  - (d) VAT se ma fal in chargeiyuck an in fal nuhke supply el aluhkelah lupah se ma akkalemyeyuck ke invoice lun VAT se ma charge kuh oacna ma

oan ye Section 9.2502(6) ma ac orekmakinyuck nuhke supply an, enenu supplier sacn in kuh in sang original VAT debit note nuh sin recipient sacn.

- (4) VAT debit note se enenu in oasr ma taklac ten inge kac:
  - (a) kas inge “VAT DEBIT NOTE” ke sie an na kalem;
  - (b) Ine, address, ac Taxpayer Identification Number luhn supplier sacn;
  - (c) Ine, address, ac Taxpayer Identification Number luhn recipient sacn;
  - (d) Serial number ac len ma VAT debit note se ingacn el oreklac;
  - (e) akuteye fototo ke ma ac sikyak ke oreklac luhn VAT debit note, suc enenu in nacnack information ma fal in akkalemye taxable supply ma VAT debit note el tuku kac;
  - (f) efin Section 9.2501(1)(a),(c) kuh (d) el orekmakinyuck, ma akkalemyeyuck ke VAT invoice nuhke supply an, lupah na paye an, ac difference luhn lupah luo ingacn, ac lupah luhn VAT ma tuku ke eklac se ingacn; ac
  - (g) ke oacna sie pacl ma paragraph (f) el tiana orekmakinyuck, original VAT se ma ac moliyuklac an, ac VAT se ma ac moliyucklac ke sripac luhn VAT credit note se, ac difference ke lupah ingacn kewa;

Section 9.2803. VAT Documentation Issued by or to Agents.

- (1) Efin oasr tax payable se oreklac sin kuh nuh sin agent se luhn sie principal ac kewana agent ac principal se ngan eltal register, oacna sie VAT invoice, VAT credit note, kuh VAT debit note suc enenu in oreklac sin kuh nuh sin principal se ngan kuh in oreklac sin kuh nuh sin agent sacn, ac in orekmakinyuck ine, address ac Taxpayer Identification Number luhn agent sacn.
- (2) Efin taxable supply se el oreklac sin kuh nuh sin agent se suc el oruh luhn sie principal ac principal sacn register, tusruk agent sacn el tiana, kutena VAT invoice, VAT credit note, kuh VAT debit note ma eneneyuk in oreklac sin kuh nuh sin principal sacn kuh in oreklac sin kuh nuh sin agent sacn, tusruktu enenu in orekmakinyuck ine, address ac Taxpayer Identification Number luhn principal sacn.
- (3) Efin taxable supply sacn oreklac sin kuh nuh sin agent se suc el oruh luhn principal, kutena VAT invoice, VAT credit note, kuh VAT debit note ma enenu in oreklac in fal nuke pusren Act se inge kuh in oreklac ke pacl sie fanna mukena ac tiac na lelah in sifil oreklac sin kuh nuh sin kewana agent ac principal se ingacn.
- (4) VAT invoice se, VAT credit note, kuh VAT debit note ma oreklac sin kuh nuh sin agent se ma akfasryeyuk fal nuke ma oan ye Section se inge el

motkoeyuck muh oreklac sin kuh nuh sin principal se, nuhke sripac luhn Act se inge.

Section 9.2804. Requests for VAT Documentation.

- (1) Sie mwet ma taxiuyuck suc, ke kutena sripac, tiana oreklac original VAT invoice lal, VAT credit note, kuh VAT debit note la ma enenu in oreklac fal nuhke ma akwuck ye Act se inge, kuh in oraclah pusren ngusr lal ke ma simuslah nuh sin supplier in oraclah pwepa el enenu an.
- (2) Sie ngusr ma oreklac ye Subsection (1) enenu in oreklac –
  - (a) Ke pacl ma orekmakinyuck VAT invoice, tia patlac liki len onngoul(60) tukun len se ma oreklac supply sacn; kuh
  - (b) Ke pacl ma orekmakinyuck VAT credit note kuh VAT debit note, tiac pat liki len onngoul (60) tukun len se ma oreklac ma ingacn in oacna ma oan ye Section 9.2501 kuh 9.2502 suc VAT credit note kuh VAT debit note el tuku kac.
- (3) Sie mwet ma register ma eis ngusr se in oacna ma oan ye Subsection (1) enenuh na in ukwe ma oan luin ngusr se ingacn tiac pat liki len singucul akosr (14) ma el eis ngusr se ingacn.

Section 9.2805. Maintenance of VAT Documentation.

- (1) Sie mwet register el enenu in oraclah sie fanna original VAT invoice nuhke sie taxable supply, kuh sie original VAT credit note kuh VAT debit note nuhke sie oiyac ma akkalemeyeyuk ye Section 9.2501 kuh 9.2502, tusruk copy se ma ac enenu in arlac akkalemeyeyuk kalem muh original se kuh in ituckyang nuh sin mwet register se suc akkalemeye lah tuhlac original copy natul an.
- (2) Sie mwet enenu in tiac oraclah VAT invoice, VAT credit note, kuh VAT debit note sayacn ma akkalemeyeyuk kalem ke Act se kuh masap se inge.
- (3) Pwepuh ekasr inge enenu in karinginyuck sin sie mwet register ah nuhke sripac luhn Act kuh masap se inge:
  - (a) Original kuh copy ma tiac ikilyucklac ma oreklac fal nuhke ma oan ye Subsection (1) ke kewana VAT invoices, VAT credit notes, ac VAT debit notes ma oreklac sin mwet se ingacn;
  - (b) Copy ke kewana VAT invoices, VAT credit notes, ac VAT debit notes ma oreklac sin mwet se ingacn;
  - (c) Pwepuh nukewa ma akkalemeye ke ma utyak ac ma supeyucklac sin mwet se; ac
  - (d) In fal nuhke oiyac nukewa ma oan ye Section 9.2408 kuh 9.2409, ma simuslah fal ma in akkalemeye supplier ac recipient, ac in akkalemeye koanon ac pisen ma ituckyang, pacl ma ituckyang, an ma ituckyang ma

- ingacn we, ma motkoeyuck nuhke ma itukyang ngan, ac lah meac ngac ma ac orekmakinyuck nuke ma itukyang nuh sin recipient se ingacn.
- (4) Pwepuh ma akkalemyeyuk in Subsection (3)(b) enenu in karinginyuk nuhke taklah la in fal nuhke puhlan pacl ma sikyak an.

## SUBCHAPTER I: VAT PROCEDURE

Section 9.2901. VAT Returns. Sie mwet ma taxiuyuck an enenu in fileiyac sie VAT return, suc enenu in fal nuke attac ac oiyac, nuhke puhlan pacl luhn VAT nukewa suc tia enenu in paht liki len singucul limekosr (15) tukun tari puhlan pacl se ingacn.

### Section 9.2902. Due Date for Payment of VAT.

- (1) Net VAT se ma ac moliyuck sin mwet se ma taxiuyuck an nuhke puhlan pacl se luhn VAT ngan el enenu in moullac ke due date nuhke ituck lun VAT return nuhke puhlan pacl se ingacn.
- (2) Liability lun VAT el tuku ke ma oreklac ke Section se inge ac el tiacna motko ma CEO se el oraclah ke VAT se.

### Section 9.2903. Late Payment Interest

- (1) Sie mwet ma tiana molela net VAT ma enenu elac moli ke puhlan pacl luhn VAT kuh meet liki len saflah nuhke moullac luhn VAT el enenu elacn moli patlac lal ke lupah yohk kuh interest se ke percent onkosr per annum ke lupah se ma tiana moullac suc lupah se ingacn ac mutawaack charge ke len se ma patlac payment an ne ke len se ma payment an oreklac.
- (2) Lupah se ke payment patlac an ma moullac sin mwet se in oacna ma oan ye Subsection (1) enenu in sulpac folokyang nuh sin mwet sacn in sun lupah se ke principal amount suc ma lupah yohk kac an el koneyukyak muh tiacna moullac.
- (3) Payment patlac ma moullac in oacna ma oan ye Section se inge el orekmakihn kap na fisrasr.
- (4) Payment patlac ma moullac in oacna ma oan ye section se inge el weacng pacna kutena lupah ma enenu in moullac oacna ke ma oan ye Subchapter J kuh kutena lupah ma itukyang ye Subchapter K ke oiyac sac pacna.
- (5) Payment patlac ma moullac in oacna ma oan ye Section se inge el motkoeyuck oacna tax moullac sin mwet taxiuyuck se nuhke sripac lun Subchapters D ac E ke Chapter 2, ac Title 9 ke Kosrae State Code.

Section 9.2904. Self-assessments. Sie mwet register ma file sie VAT return nuhke puhlan pacl luhn VAT el motkoeyuck muh el oraclah self-assessment ke net VAT ma enenu in moullac sin mwet se ingacn nuhke puhlan pacl ma akkalemyeyuk ke return se ingacn. VAT return se ma file sin mwet register se el motkoeyuck oacna sie notice ke self-assessment suc oreklac sin CEO nuh sin mwet se ingacn ke len ma return se ngan el fileiyuki ah.

Section 9.2905. Assessment of Recipient of a Supply.

- (1) Fin mwet se ma taxiyuck an oasr, ke sripen orekma sutuh kuh orekma in aklalfon suc oreklac sin recipient lun sie supply, el tafonglac in oruh supply an in motkoeuyuck muh:
  - (a) El siena kain supply; kuh
  - (b) Tiana orekmakinyuck VAT nukac, na CEO el likiyac muh recipient ke supply se ngan nuke moullac luhn VAT se ingacn in fal nuhke supply an ac kutena payment patlac ac lupah ma enenuh in moullac el tukuh ke sripen patlac luhn payment luhn VAT.
- (2) CEO se ngan enenu in uslah notice of assessment oacna ke ma oan ye Subsection (1) nuh sin recipient suc enenu in akkalemeye ke:
  - (a) Sripac pacnang oasr assessment oacna ke ma oan ye Subsection (1);
  - (b) VAT se ma enenu in moullac suc oan ye assessment sacn;
  - (c) Len se ma VAT se ma enenu in moullac an suc oan ye assessment se ngan el enenu in moullac, suc tia enenu in paht liki len tolngoul (30) tukun len se ma notice el itukyang ah;
  - (d) Pacl, acn, ac oiyac ma orekmakinyuck in oraclah assessment sacn.
- (3) Subsection (1) el tiana preclude CEO se liki elacn eislah nofonna kuh kutu ip ke VAT ma due an in fal nuhke supply tukeni nuke kutena lupah yohk suc tukuh sin mwet se ma taxiyuck an suc oraclah supply sacn;
  - (a) Kutena lupah ma koneyukyak sin recipient ke supply an el itukyang sang lain liability lun supplier sacn in fal nuke supply an; ac
  - (b) Kutena lupah ma koneyukyak sin supplier el itukyang lain liability lun recipient ke supply sacn, tusruk CEO se ngan el tiacn kuh in folokonma yohk liki lupah lulahp se ke VAT ac oacyacpac lupah yohk se ma enenu in moullac fal nuhke supply an.
- (4) Kutena supplier ma moli VAT kuh lupah yohk se ma akkalemeyeyuk ke Subsection (1) kuh in folokonma lupah se el molela ngan sin recipient ke supply an.

Section 9.2906. Diplomatic Missions and International Agreements.

- (1) CEO se el kuh in sang lelah, fin fal nuhke oiyac ma sie CEO el liye muh fal, in kuh in itukyang refund ke kutuh kuh nofona VAT se ma tukuh ke taxable supply se kuh taxable import el fin:
  - (a) Orekma lun diplomat kuh consular, kuh sin mwet diplomat kuh consular suc tia enenu in moli tax ke sripen kuh, kuh masap ma karingin mwet oinge uh, suc karinginyuck ye masap uh; kuh

- (b) Sie international u luhn public kuh government ke mutunfacl sayac ma enenu in akilenyuck ke sripen inseselac lun Kosrae State Government kuh ke sripen treaty ma acn FSM el ekin sie party loac.
- (2) Sie application nuke refund se suc oan ye Subsection (1) enenu in oreklac ke oiyac ma lelah ac akfasryeyuk oacna oiyac ma lelah sin CEO ac enenuh in oasr pwepuh in sang supporti in wi suc CEO se ngan el kuh in oakiyac muh enenuh in oasr ma inge:
  - (a) Ma in akpaye lah VAT se ma refund se ngan el ngisreyuk el sikyak; ac
  - (b) Ma in akpaye lah applicant el enenuh in eis refund lal an ac oraclah application in fal nuke Subsection (1).
- (3) Sie “international agreement” pa inseselac inmasrlon FSM National Government ac oacna sie government ke mutunfacl sayac kuh sie public international u nuke karinginyacn money, technical, kuh humanitarian kuh administrative assistance nuh sin FSM National Government kuh luhn Kosrae State Government kuh kutena u srisrik ke government.

Section 9.2907. Tax Avoidance Schemes.

- (1) In fal nuke ma oan ke Act se inge, CEO se el fin falkin muh:
  - (a) Oiyac se el srikeyuck ac akfasryeyuk;
  - (b) Sie mwet el eis tax benefit in kupasr nuke oiyac ma akfasryeyuk; ac
  - (c) In fal nuke oiyac ma akfasryeyuk, kuh in liyeyuk muh sie mwet, kuh sie sin mwet ingacn, suc srike ac akfasryeyuklac oiyac el oraclah ke sripac siefanna in kuh in eis tax benefit lal, na CEO sacn el kuh in motko muh VAT liability luhn mwet se ingacn suc eis tax benefit lal oacna ke oiyac se ngan el sonna oreklac kuh akfasryeyuklac.
- (2) Fin CEO el oraclah otwelah lal ye Subsection (1), CEO se ngan enenu in oraclah sie assessment in fal nuke otwelah lal an.
- (3) Sayacn nuke pacl ma oasr fraud kuh willful neglect, ma ma wotlac ye subsection (1) el enenu in oreklac tukun yac onkosr (6) tukun len safla luhn VAT period se ma oasr ma kalem kac.
- (4) Oiyac in sang akfasrye el nacnack oiyac nukewa, inseselac se, wuleang se, pwepa, ngusr, akfasryeyuklac, lah akkalemyeyuk kuh motkoeuyuck, kuh lah ac kuh karinginyuk ye masap kuh tiac.
- (5) Oacna sie sin ma taklac ten inge el tax benefit se:
  - (a) Kilucki ke liability luhn sie mwet ma moli VAT;
  - (b) Kiluckyak ke lupah ma mwet enenu in itukyng nuh sin mwet se ke input tax credit, suc oasr kiluckyak ke tax credit ma yolyak ac ituck na;
  - (c) Refund se ma enenu in itukyng;
  - (d) Kolohkinyacn orekma ke liability nuhke moullac luhn VAT;
  - (e) Sa moullac luhn sie lupah ma enenu in itukyng ke input tax credit;



- (f) Kuhtena ma wo tukuh ke sripen patlac luhn payment ke VAT kuh sa moullac ke lupah ma enenu in itukyang ke input tax credit;
- (g) Kutena ma pacnang oasr taxable supply kuh taxable import in tiac kuh in ekin taxable supply kuh taxable import, kuh
- (h) Kutena ma pacnang kiluckyak luhn input tax credit ma enenu in itukyang nuh sin sie mwet ma orekmakinyuck kuh ac fwa orekmakinyuck sayacn in orek taxable supplies.

## SUBCHAPTER J: ADMINISTRATIVE PENALTIES AND CRIMINAL OFFENSES

Section 9.21001. Penalty for Failure to Apply for VAT Registration. Sie mwet suc tiacna nacna nuke registration oacna ke oan ke Section 9.2301 el enenu in moli penalty suc ac oacna pacl luo ke lupah se luhn VAT ma ac moullac ke puhlan pacl se mutawaack ke len se ma mwet se ngan el enenu in nacna nuke registration emeet ne ke sie sin mwet se ingacn el srike el in nek registration kuh mwet se ingan el register lac sin CEO se ke kena luhn CEO se ingacn.

Section 9.21002. Penalty for Failure to Display VAT Registration Certificate. Sie mwet ma tiacna oruh in kalem VAT registration certificate lal kuh copy se ke oacna ma oan ye Section 9.2302(7) el liable in moli penalty ke lupah se ke \$250 len se nuke len nukewa kuh tafun len ma el tiana akkalemye certificate lal an.

### Section 9.21003. Penalty for Failure to File Tax Return or Lodge Other Document.

- (1) Sie mwet taxiyuck suc tiacna file VAT return lal kuh akfasryelah kutena document ma eneneyuk elacn oruh oacna ke ma oan luin law se inge el enenu el in:
  - (a) Ke pacl ma mwet sacn el tiacna molela VAT return lal ac ke lupah se ke tax ma enenuh in moullac an el, nuke penalty lun 1% ke lupah se ke net VAT payable nuke puhlan pacl luhn VAT se ma return an el tukuh kac, nuke malem nukewa kuh pacl ke malem se ma return se ngan el tiana filed; kuh
  - (b) Ke kutena pacl sayac, nuke penalty lun \$10 len nukewa ma tia moullac.
- (2) Sie mwet taxiyuck ma itukyang notice ke assessment sin CEO se ye Section 9.222 ke Title 9 ke Kosrae State Code el enenu in moli penalty ke 25% ke tax se ma liyeyuk ah (motkoeyuck kutena iklac ma tuku tukun assessment el oreklac) in weacng lupah se ma enenu in moliyuck ke penalty an oacna ma kalem ke Subsection (1)(a).
- (3) Nuke sripac luhn Subsection (1)(b), sie mwet el tilac putatyang nuke oiyac ma el sowac moul kac ke pacl se ma pwepa se el sonol CEO uh.

### Section 9.21004. Penalty for Failure to Pay VAT By Due Date.

- (1) Sie mwet taxiyuck suc tiana molela net VAT ma enenu in moullac nuhke puhlan pacl luhn VAT se ingacn nuhke pacl ma enenu in moullac el liable kuh el pa ac fosrngakihn in molelah lupah se ma ac oacna 10% ke luhpah

ke net VAT ma enenuh in moullac ke malem se, kuh kutu pacl ke malem se, ac pacl ma VAT se ingacn el tiacna moullac nuke luhpah lulahp se ke 100% ke lupah se ma tiac moullac ke VAT sacn.

- (2) Penalty ma itukyang ye Subsection (1) el toeni nuhke lupah yohk se ma moullac oacna ke ma ye Section 9.2903 nuhke pahtlac luhn moullac luhn tax sacn. Lupah saflah se ke penalty se ma enenuh in moullac ye Subsection (1) el tiana orekmakinyuck kuh tiacna motkoeyuck lupah lulahp ma enenuh in moullac ye Section 9.2903.

Section 9.21005. Penalty for Failure to Maintain Proper Records. Sie mwet taxiuyuck uh suc tiacna karingin account, pwepuh kuh kutena ma simusla suc enenu ye Act kuh masap se inge el ac fosrngakin in moli kutena oiyac ma fal:

- (a) Fin mwet se ingacn el oruh na in oacyac el in tia karingin ma simuslah kuh account lal an, ac oasr penalty suc el enenuh in moli lupah se oacna 50% ke luhpah ke net VAT ma enenuh in moullac sin mwet se ma taxiuyuck an nuhke puhlan pacl luhn VAT ma oreklac oiyac sac; kuh
- (b) Ke kutena pacl sayac, el enenuh in moli penalty se ke lupah se ma oacna 10% ke lupah se ke net VAT ma enenuh in moullac sin mwet se ma taxiuyuck an nuhke puhlan pacl luhn VAT se ma sikyak oiyac sac.

Section 9.21006. Penalty for Making False or Misleading Statement.

- (1) Section se inge el ac orekmakinyuck nuh sin mwet ma:
  - (a) Oraclah statement sutuc nuh sin revenue officer ma ke kutena ma kuh el tiacna akkalemye kutu ma enenuh in akkalemyeyuck nuh sin revenue officer sacn ma tiac paye ke kutena ma el orekmakin; ac
  - (b) VAT liability luhn oacna sie mwet ma sukokyak tukun liyeyuck statement lal an el srik liki lupah ma enenuh ke sripen statement sac tiac paye(difference kuh ma se ma sie lac an el pangpang “tax shortfall”).
- (2) In fal nuhke Subsection (3), sie mwet suc Section se inge el ac orekmakinyuck lain pa:
  - (a) Fin statement kuh ma itucklac liki statement sacn el oreklac in oacyac, suc penalty se el lupah se ma oacna 50% ke tax shortfall; kuh
  - (b) Ke kutena pacl sayac, nuhke penalty kuh luhpah se ma enenuh in moullac ma lupah se ingacn enenuh in oacna 10% ke tax shortfall.
- (3) Wangin sie penalty ac kuh in moullac ye Subsection (2) fin –
  - (a) Mwet se ma oraclah statement sacn el tiacna etuh ac tiac kuh in oasr etuh lal lah statement sacn el tiac paye ke kutena ma oasr yorol; kuh
  - (b) Tax shortfall el sikyak ke sripen self-assessment lun mwet se ma moul tax an el sokack tukun el oruh srike lal kuh fwak lal ke application ke

masap ke revenue an nuh sin mwet se ma moultax ke el sifacna fileiyac assessment return lal.

- (4) Wangin ma luin subsection (3) ma ac tilokinyac fwalac luhn lupah yohk ke payment patlac suc tukuh ye Section 9.2903 in fal nuhke tax shortfall fin tax se ingacn el tiacna moullac ke len enenuh in moullac an.
- (5) In kuhpahsr nuke Section se inge nuhke statement se ma oreklac nuh sin sie revenue officer kalmac pa statement se oreklac ke ma simuslah kuh ke pusra nuh sin revenue officer suc ac oruh ma kunen officer se ye revenue kuh masap lun revenue, ac in oasr statement oreklac nukac:
  - (a) Ke kutena application, certificate, declaration, notification, tax return, objection, kuh kutena ma simuslah sayac ma oreklac ye masap lun revenue;
  - (b) Ke kutena information ma eneneyuk in utuku ke sripen masap lun revenue;
  - (c) Ke kutena document ma oreklac nuh sin revenue officer;
  - (d) In topohklah sie kisensiyuk ma siyukyuk ke mwet se sin revenue officer se; kuh
  - (e) Nuh sin sie na mwet suc oasr etuh la muh statement soko el ac itukyang nuh sin revenue officer se.

Section 9.21007. Collection of Penalties.

- (1) Liability nuhke penalty el kais sie koneyukyuk in fal nuke Section se ma penalty se el oan ye Subchapter se.
- (2) Fin penalty se el moullac ye Chapter se inge ac oasr oiyac in utukyuk se oreklac in fal nuke ma oan ye Subchapter K in fal nuhke oiyac sac pacna kuh oiyac in eislah, CEO sacn enenuh in folokonacng lupah se ma moullac ke penalty, ac wangin penalty ma ac moulyang fin tilac utukyuk mwet sacn.
- (3) CEO se enenuh in:
  - (a) Oraclah assessment nuhke penalty se ma itukyang ye Subchapter se; ac
  - (b) In serve elah notice nuhke assessment ke sie mwet ma ac tuh putatyang nuke penalty, suc notice sacn enenuh in akkalemeye lupah luhn penalty ma enenuh in moullac ac len ma enenuh in moulla penalty sacn.
- (4) Sie mwet el liable kuh enenuh in moli penalty se ma itukyang, ke ma simuslah, nuh sin CEO se nuhke sulpac folokyang lun penalty se ma ac moullac an.
- (5) CEO se kuh in, tukun oasr application kuh ngusr oreklac ye Subsection (4) kuh ke lungse lun CEO sacn sifacna in kuh in akfasrye, eisla nofon, kuh kutuh na, kutena penalty ma enenuh in moullac nuh sin sie mwet.

Section 9.21008. Criminal Offenses. Ma taklac ten inge enenuh in motkoeyuck muh criminal offenses:

- (1) Ma suc kuanuclac ma kuhpahsr nuke registration. Sie mwet ma tiana:
  - (a) Oraclah nacna la nuhke registration suc eneneyuk ye Section 9.2301;
  - (b) In akkalemye nuh sin CEO ke iklac ma sikyak in fal nuhke ma oan ye Section 9.2302(8);
  - (c) In srike in oraclah tilok nuhke registration suc eneneyuk ye Section 9.2303; kuh
  - (d) In ukwe ma oan ye Section 9.2303(10)(a) kuh (c), el koneyukyak muh kunaoslah offense se ac, tukun el koneyukyak muh paye el kunaoslah offense se ingacn, enenuh elacn moli fine se tia yohk liki \$1,000, kuh, mwet sacn el ac kaclpous tia loes liki yac sie, kuh kewana.
- (2) Ma suc kuanuclac ma kupahsr nuhke pwepuh ke VAT.
  - (a) Sie mwet register ma tiana sang VAT invoice, VAT credit note, kuh VAT debit note oacna ke eneneyuk ye Chapter se inge el koneyukyak muh el kunaoslah offense se ac, tukun koneyukyak muh el kunaoslah offense sac, enenuh el in moli fine se suc tiac yok liki \$1,000, kuh mwet sacn in kalpous tia loes liki yac se, kuh kewana.
  - (b) Sie mwet ma oraclah VAT invoice, VAT credit note, kuh VAT debit note sayacn ma utuku ye Act se inge el koneyukyak muh el kunaoslah offense se, ac tukun koneyukyak muh paye el kunaoslah offense sac, enenuh el in moli fine se tia yohk liki \$1,000, kuh, mwet se ac kaclpous tia loes liki yac se, kuh kewana.
  - (c) Sie mwet register suc tiacna ukwe ma oan luin ngusr ye Section 9.2804 el koneyukyak muh el kunaoslah offense se, ac tukun koneyukyak muh paye kuanuclac offense sac, enenuh el in moli fine se tia yohk liki \$1,000, kuh, mwet se in kaclpous tia loes liki yac sie, kuh kewana.
- (3) Fin tiana karinginyuck ma simuslah. Sie mwet ma taxiyuck suc tiana karingin accounts, ma simuslah, kuh records ma eneneyuk ye Act se inge el koneyukyak muh el kunaoslah offense sac, enenuh in moli fine se tiac yohk liki \$1,000, kuh mwet se in kaclpous tia loes liki yac sie, kuh kewana.
- (4) In oraclah sramsram kikiap kuh sramsram tiac paye.
  - (a) Sie mwet ma etuh na suwos ac oraclah:
    - (i) Sie sramsram nuh sin revenue officer se ma tiana paye ke kutena ma yorol; kuh
    - (ii) In eislah liki statement suc oreklac nuh sin revenue officer kutena ma statement kac an el sutuc kuh tiac paye el ac koneyukyak muh el kunaoslah offense se, ac tukun koneyukyak muh paye el kunaoslah offense sacn el enenuh in moli fine se tiac yohk liki \$20,000, kuh mwet se el enenuh in kaclpous tiac loes liki yac singucul, kuh kewana.

- (b) Section 9.21006(5) el orekmakinyuck in sang liye lah mwet se el oraclah statement kuh fwak la nuh sin revenue officer.
- (5) Prevention of Price Exploitation on Introduction of VAT.
  - (a) In fal nuhke Subsection (b), kuhtena mwet suc oraclah regualted supply nuhke molo se ma ac yohklac in fal nuhke:
    - (i) Mutawaackiyacn chapter se inge and naweyuck kuh wacnginlac luhn Chapter 2 se meet ah suc oan ye Title 9 ke Kosrae State Code;
    - (ii) molin mwet sacn;
    - (iii) supply ac oiyac ma sang karingin; ac
    - (iv)nuhke kutena sripac yohk sayac, mwet sacn el koneyukyak muh el kunaoslah offense sac, ac tukun koneyukyak muh el kunaoslah offense sac, enenuh el in moli fine se tiac yohk liki \$1,000 ke kunanuclac se meet an ac fine se tiac yohk liki \$1,500 nuhke kunanuclac se akluo tokoh.
  - (b) Wangin penalty ac fwa itukyang ye Subsection (a) fin:
    - (i)Contravention se ma eneneyuk an ke sripac wowo; ac
    - (ii) Mwet sacn el liye kewa ma enenu el in liye ac oraclah kewa ma enenuh in tilokihn contravention ke Subsection (a).
  - (c) CEO se ngan enenuh in oraclah ma ac sang karingin nuhke ip luhn molo nuhke supplies suc ac oasr ke contravention ke Subsection (a).

#### SUBCHAPTER K: TRANSITIONAL PROVISIONS

Section 9.21109. Regulations. Director luhn Kosrae State Department of Administration and Finance el kuh in, tukun Govenor el akkeyelah ac Attorney General el liye tari, oraclah regulations ma enenu in oreklac in fal nuhke akfasryeyacn koanon chapter se inge. Regulations ingacn enenuh in oasr kuh kac in sang akfasrye masap.

Section 9.21110. Transitional Rules Relating to Registration.

- (1) Sie mwet el enenuh in nacna application nuhke registration suc oan ye Chapter se inge tiac pat liki len luhn transitional registration fin:
  - (a) In motko luhpah luhlahp se ke taxable supplies suc oreklac kuh ac fwa oreklac sin mwet se ke el fwafwalac nuke enterprise luhn mwet sacn, na mwet se ingacn ac enenuh in nacklah registration suc fal nuhke ma oan ye Section 9.2301 ke kuh meet liki len sacn fin Chapter sacn el tukung sun tia supus liki malem 12 in ukwe calendar uh meet liki len sacn; kuh
  - (b) Mwet se ingacn el orekma ke kuh ma luhn government suc el akfasrye enterprise se.
- (2) Sie mwet el tiac enenuh in register ye Subsection (a) el enenuh in nacna nuhke registration ye Act kuh masap ke kutena len tukun mutawaack an, fin pa sikyak ke len sacn pacna, Section 9.2301 el ac enenuh in

- orekmakinyuck nuh sin mwet se ingacn fin Act se inge el tukuh tiac supuhs liki malem 12 in fal nuke calendar uh, meet liki len sacn.
- (3) In tiac aluhkelah ma oan ye Section 9.2302, fin sie mwet el enenuh in nacna nuke registration ye Subsection (1) kuh (2), registration an el mutawaak orekmakinyuck kuh kuh in motkoeyuck muh wo ke len se emeet an.
  - (4) Fin, meet liki len se ke mutawaack an:
    - (a) Sie mwet ma motkoeyuck muh ac akfasrye sie application nuhke registration suc oan ye Chapter se inge;
    - (b) CEO se el motkoeyuck muh el registeriyac sie mwet ye Chapter se inge; kuh
    - (c) CEO se el motkoeyuck muh el oraclah kuh sang VAT registration certificate suc putatyang ye Act se inge, na application, registration, kuh certificate, suc srikeyuck an, el motkoeyuck nuhke kewana sripac luhn Act se inge ac Revenue Administration Act oacna muh el oreklac ke len se ke mutawaackiyac ah.
  - (5) Fin CEO se ngan el falkihn muh mwet se ingacn el enenuh in nacna nuhke registration ye Subsection (1) kuh (2) ac mwet se ingacn el sonna nacklah registration oacna ke eneneyuck an, na CEO se ingacn el kuh in registeriyac mwet se ingacn.
  - (6) Len luhn Transitional registration pa len se ma sikyak malem luu in fal nuhke calendar ah, meet liki len se ma mutawaack ah.

Section 9.21111. General Transitional Rules.

- (1) Ma ac putatyang ye Subsection (2):
  - (a) Ke len in business saflah se meet liki len in mutawaack an, sie mwet register lac el sruokyac goods lal motkoeyuck muh inventory lal kuh ma lal.
  - (b) Goods luhn mwet se ingacn el srukyac tiac paht liki malem akosr (4) meet liki mutawaackiyacn len sacn.
  - (c) CEO se ngan el falkihn muh tax se ma oan ye Chapter 2 meet ah ke Title 9 ke Kosrae State Code el moullac fal nuhke goods ingacn, na mwet se ingacn el kuh in oraclah claim lal ke input tax credit nuhke molela lal nuhke kain excise tax ke puhlan pacl luhn VAT se ingacn tukun len se emeet ah.
- (2) Mwet registerlac se tiac kuh in orekmakihn input tax credit suc orekmakinyuck ye Subsection (1) nuhke kuhtena excise tax ma moullac in fal nuhke utuckuh luhn goods lal an fin, ac oacyacpac nuhke lusac se ma ac, ke sripen ma sikyak ke application ke Sections 9.2601 ac 9.2603, mwet

- se ingacn el ac tiac kuh in lelah in ituckyang input tax credit fin utukuh luhn goods ingacn el sikyak tukun len in mutawaack an.
- (3) Mwet se ma claim input tax credit ye Section (a) nuhke inventory ma oasr ke sahflah luhn lwen in orekma se met liki lwen in muhtwacwack an enenuh in sang list se ke inventory wi VAT return se emet luhn mwet se, ahkkweyeyuck ke pwepuh in ahkpwacye moliyen excise tax se.
  - (4) In fal nuhke Subsection (5), efin mwet registerd se sang contract se met liki lwen muhtwacwacack an, mwet sacn, tukun lwen in muhtwacwacack an, ku in kihluckuhnwack molo an ke srihpen ituckyang luhn VAT.
  - (5) Efin puhlan pacl luhn ma se fwack nuhkac ke Section 9.2401(5) in pa pwacyeyiacn muhtwacwacack luhn ma se met tukun lwen muhtwacwacack an, ma sacn ac liyeyuck muh ma nuh orekna tuhtahfma ac fahfahsruh na ke puhlan pacl sacn ac motkoeyacn ma sacn kais kuhtuh fal in akihlenyuck woiyacn ma ingacn liyeyuck muh orek ke srihpen Section 9.2401(5).
  - (6) Subsection (5) tiac orekmakihnyuck nuhke ma oreklac luhn warranty se nuhke ma kuh orekma se efin woiyacn warranty sacn nwenyuckyak ke molin ma kuh orekma sacn.

[Section 9.21112. Effective Date.](#) Act se inge ac masap lac efin ahkkweyeyucklac sel Governor, kuh masap lac wacngihn ahkkweyeyac, ac enenuh in muhtwacwacack ahkfahsryeyuck ke pal se ma FSM Unified Revenue Authority el muhtwawacack ahkfahsrye orekma ke Revenue Administration Act of 2011 ac Value Added Tax Act of 2012 luhn Kosrae State.

### CHAPTER 3. TRANSACTION TAX

[Section 9.301. Transaction tax.](#) A transaction tax ke percent lihmekohsr ke molin transaction ituckyacng nuhke transactions inge:

- (1) Lease ke office kuh lohm in muhta;
- (2) an in muhta;
- (3) Mongo;
- (4) rent ke mwe kahsruhsr; ac
- (5) rent ke Video tape ku film disc ku kutwena electronic recording ma rent;.
- (6) kufwen mwe rent; ac
- (7) Lease ke acn.

Mwet ma moli, lease kuh renti ma kuh an, moli tax se inge ke pacl ke transaction sacn. who purchases, leases or rents the goods or property, pays this tax at the time of the transaction.

### CHAPTER 4. MA AHKFAHSRYEYUCK AC REGULATION



Section 9.401. Inspection. Ma utyak nuh ke State State enenuh in liye. Regulation oreklac nuhke wotlac ke ma oasr in liyeyuck an.

Section 9.402. Documentation. Ke utyak luhn oak nuh ke State mwet uhs kuh agent la an sang nuh sin Director sie copy ke manifest, bill of lading, kuh waybill nuhke kewa ma fin oak soko ma ac itucklac ke State. Mwet se ma ituckyacng ma ingacn enenuh in ma kunac in sang nuh sin Director luhn Department luhn Administration ac Finance wi copy se ke invoice an. Regualtion oreklac nuhke kuhtwena pwepuh in ahkuhtweyac an.

Section 9.403. Regulation. In weacng kuhtwena regulations eneneyuck ke title se inge Director luhn Department luhn Administration ac Finance oraclah regulations nuhke moulo ac orekeni luhn tax ituckyacng ke title se inge wi kalmacn kahs nwenyuckyack ke title se inge. Regulation an kuh in oreklac nuhke:

- (1) Molin sales tax tiac paht liki lwen 60 tukun fihliyucklac luhn ma nuh sin mwet ituckyacng nuh se an;
- (2) Motkoeyacn ma nuhke srihpac luhn kuhka sin kain in mwet;
- (3) Enenuh kais mwet se kuhka ma ke State in karihngihn record se ke kais sie kuhka el oraclah ac in sang record ingacn nuh sin State;
- (4) Wotlah luhn molin ma; ac
- (5) Kuhtwena ma fal nuhke wo ac fal nuhke orekeni luhn tax.

Section 9.404. Acn in Kuhka ac Ahkfahsryeyuck Mukuikui ka. Sayacn oacna sie ohiyac, in orek fal in ukoe ma enenuh nuhke kihtakatwelihk luhn “Sales Taxes” nuhke municipalities u, business u enenuh in oraclah mwe ahkkahlwemye suwohs nuh sin State Government in fal nuhke kuhka ac mukuikui ahkfahsryeyucklac ke kais sie municipality ac in tiac oana sulaclah percentage in pa ac ituckyacng nuh sin kais sie municipality u.

## CHAPTER 5. KUH LUHN MUNICIPAL GOVERNMENT NUHKE TAX

Section 9.501. License in Kuhka. In weacng nuhke tax kuh license fee ma fal in ituckyacng an, municipal government se kuh in sang license fee nuhke year sie tiac ahluhkweilah \$200 nuhke mukuikui in kuhka orek ke municipality. Government sruok kuh fuhlwact in liye, tulokihn, kaliyac, sang mwe lain, kuh efinne in karihngihn, ahkfahsrye ke orekma ke kuhka, nuh sin public.

### Section 9.502. Ma Karihngihnyuck.

- (1) Municipal government se tiac kuh in tax kuh licensei:
  - (a) ma nahtuh kuh orekmakihnyacn mwe kahsruhsr, kuh orekmakihn inkacnek u;
  - (b) kuhka, oasr yohroh kuh nuhmlah luhn mwe sruhi.
- (2) Municipal government tiac kuh in sang tax nuhke kuhka kuh transaction tax fal nuhke Chapter 2 kuh 3, kuh ma oreklac kuh orek ke State.

## CHAPTER 11. RULES NUHKE OREKMAKIHNYAC

Section 9.1101. Kalmacn "State taxes". Nuhke srihpac luhn kotaiyacn revenue share "State taxes" kalmeyac pa taxes orekeni sin Government fal nuhke Part I ke title se inge.

### PART III FEES AC ITUCK KAC

#### CHAPTER 21. AIRPORT UTILIZATION FEE.

Section 9.2101. Kalmacn kahs. Ke chapter se inge:

- (1) "Passenger" pa oacna mwet se som liki Kosrae International Airport ke oaksohk sahyacn ma inge:
  - (a) Transit passengers ma oai ac som liki Kosrae International Airport inmahrln ao longoul ahkosr ke flight ac oaksohk soko an pacna;
  - (b) Mwet orekma ke Airline fal nuhke orekma ke flight luhn oaksohk;
  - (c) Mwet som nuhke elyah luhn ono, nwacnwack mwet mas ac mwet fal in weluhl an, ma certified sin Director luhn Health Service, aholyacl, kuh kuhtwena licensed medical practitioner;
  - (d) Tuhlihk ye year luo ke travel wi mwet mahtuh se;
  - (e) Mwet luhn United States Armed Forces travel ke mukuikui luhn United States Armed Forces;
  - (f) Mwet nuhke kahsruh kuh orekma kahsuh elyah sikyack oreklac sel Governor, ahoyacl, kuh Speaker luhn Sroasr Masap kuh aholyacl.
- (2) "Director" pa Director luhn Department luhn Administration ac Finance kuh aholyacl.

Section 9.2102. Airport Utilization Fee. Kais sie passenger som liki Kosrae International Airport nuhke an sahyacn Acn Kosrae moli Airport Utilization Fee ke \$15.00. Fee kac an moliyuck sin kuh aholyacn kais sie passenger ac orekeni sel Director. Director el kuh in ke regulation, oraclah nuhke wo luhn orekeni ac karihngihnyacn money ke Airport Utilization Fee, wi ituckyacng luhn fines in tiac ahluhkwehlah \$50.00 nuhke tiac molwehlah kuh sruhnga luhn kais sie passenger in moli Airport Utilization Fee.

#### CHAPTER 23. DIVISION LUHN PUBLIC SAFETY CERTIFICATION FEE

Section 9.2301. Molin Status Certification. Division luhn Public Safety enenuh in sang fee ke \$5.00 nuh sin mwet nguhsr nuhke license in utuck mwe kahsruhsr status certification. Fee ingacn enenuh in moullac met liki ituckyacng luhn certification ac enenuh in ituckyacng nuhke General Fund ke Treasury luhn Acn Kosrae.

Section 9.2302. Molin Criminal Background Certification. Division of Public Safety enenuh in sang fee ke \$5.00 nuh sin mwet nguhsr nuhke oacna sie criminal background check

certification. Fee ingacn enenuh in moliyucklac met liki ituckyacng luhn certification ac enenuh in ituckyacng nuhke General Fund ke Treasury luhn Acn Kosrae.

## TITLE 10. FINANCE

### CHAPTER 1. MA OREKLAC IN OREKMAKIHNYUCK

#### Section 10.101. Kalmacn kahs. Ke title se inge:

- (1) "Department" pa Department luhn Administrationac Finance.
- (2) "Director" pa Director luhn Department.

### Chapter 2. Karihngihnyacn Money

#### Section 10.201. Accounting; records.

- (1) Government acounting ituckyacng kewa ahkkahlwemyeyacn ma sikyack ke orekma ke money ac kihtahlihk luhn kewa mwe fahk ke money ma eneneyuck nuhke karihngihnyacn orekma ac oraclah an ahkfahsryeyucklac luhn budget luhn Government ac oruh woiyacn karihngihnyacn nuhke ma sruhuh sin Government, sisilac, funds, an, ac kuhtwena ma luhn Government, lah ma fihsracsr in muhsahllah kuh kuh.
- (2) Office record ikack nuhke liye luhn public in fal nuhke regulation.

#### Section 10.202. Kuh ac ma kuacn Director. Director el oasr kuh ac ma kunacl in:

- (1) Oraclah ac liye plan nuhke karihngihnyac ac ahkwoyeyacn revenue luhn Government ac ma fohlohkihnyuck ac nuhke kahsruh akihlenyuck sin mwet;
- (2) Karihngihn orekeni luhn revenue ac ma ac fohlohkihnyuck an;
- (3) Oraclah form in karihngihn ac ahkkahlwemyeyacn accounts luhn public, ac sang fal nuhke masap oreklac nuhke money ke Treasury fal nuhke luhpah oreklac nuhkac an;
- (4) Oraclah ac sang report ac mwe fahk ke money ma ac kuh in eneneyuck ke masap kuh resolution luhn Sroasr Masap;
- (5) In pa general acountant luhn Treasury ac record ke fund kac an ac audity kewa receipt ac ma sisilac ke money moullac nuh sin, ke, kuh ke Treasury ac ahkfahsrye kewa karihngihnyacn money u;
- (6) Tiac sang lwelah ke pacl fal in kosraclah orekma suhfal nuhke money luhn State, wi ma sisilac ke money ma yohk liki luhpah oreklac nuhkac an;
- (7) Karihngihn set ahksahfyeyucklac se nuhke double entry books ma oasr accounts ma ahkkalwemye ma oasr ingena ke kais sie luhpah oreklac, ac recordi lwen nuhkewa ke kewa ma oreklac nuhke luhpah oreklac nuhkac an ahkuhtweyac;
- (8) Karihngihn ledgers ma oasr ke ohiyacn systematic acount ma ahkkahlwemye kewa funds ingena luhn Government, ma oasr luhn Government, ma oasr kunacn Government nuhkac, ma utyak ac ma sisilac;

- (9) Karihngihn kuhtwena books, records ac pwepuh ma fal nuhke ma fal in karihngihn Office sacn;
- (10) In tuhkweni wi Director luhn Department luhn Administration ac Finance in tahfwelahna liye acounting luhn Government ac report ahkfahsryeyuck nuhke money ac oraclah enenuh nuhke ahkwoyeyac;
- (11) Karihngihn acounting systems ac oraclah report ke money ke orekma luhn Government, wi an se ma ac oracni ac kihtaclihk nuhke orekma ke money luhn Government ac ma sikyack nuhkac an;
- (12) Sang kewa motkoeyacn enenuh luhn Government ac ma kunac nuhke oraclah acounting ac reporting system ac kuhtwena ma eneneyuck nuhke money; ac
- (13) Sang ahkkahlwemyeyacn systematic ac ma fal in ahkwoye karihngihnyacn money luhn Government in kuh in oraclah, ahkfahsrye ac karihngihn fihsracsriyac ac acounting system wo se, ma ukoeyuck nuhke reportiyacn money, ahkfahsryeyacn budget ma eneneyuck ac ma ukoeyuck nuhke audit, ac in eslah sifil oraclah ac ahkfahsryeyacn ma tiac oraclah srihpac oacna sie nuhke molo nuhkac an.

Section 10.203. Treasurer. Director pa Treasurer ac oasr kewa ma kunacl ac kuh nuhke Treasury, nuhke oracni, karihngihnyac, ac karihngihnyacn kewa money luhn public ma ituckyacng nuhke Treasury in pa ma ahkkahlwemye luhn Government ac nuhke ma itucklac liki Treasury fal nuhke masap.

Section 10.204. Money ke Treasury. Ke Treasury oasr:

- (1) Revenue Fund;
- (2) Amended Compact Fund;
- (3) United States Grant Fund;
- (4) Foreign Assistance Fund;
- (5) Multi-Loan Disbursement Fund;
- (6) Lelu Water Operating Fund;
- (7) Lelu Water Revenue Bond Fund;
- (8) Lelu Water Construction Fund;
- (9) Malem Water Operating Fund;
- (10) Malem Water Revenue Bond Fund; and
- (11) Malem Water Construction Fund.

Section 10.205. The Revenue Fund.

- (1) Revenue Fund nwacnwack kewa money ituck sin Government fal nuhke masap sang tax, duty kuh tariff, ac kewa kuhtwena revenue ac ma fohlohkihnyuck ke fine, fee, license, kap, rent, kuh orekma luhn Government ac kuhtwena ma orekeni sin Government kuh orekeni sin Government ma ac wo nuh sin Government sahyacn ma eneneyuck ke

masap. Mwet se ma eis money fal nuhke section se inge sang money an inmahsrln lwen itkohsr ke eis an nuh sin Division luhn Finance ac Budget in sang nuhke Revenue Fund sahyacn lah:

(a) Department luhn Resources ac Economic Affairs enenuh in karihngihn revolving fund se oreklac muh pa Production Development Fund.

(i) Fund sacn enenuh in orekmakihnyuck:

- (1) in oruh low interest loans nuh sin mwet in kahsrh nuhke oraclah luhn ma in suhpweyuck kuh kuhkakahnyuck kuh orekmakihnyuck ke State Kosrae; kuh
- (2) in oruh moul yohk ke kuhfwen imac in sifil kuhkwaclac nuh sin mwet imac ke molo tiac yohk liki 10% ke ma sisilac ke luhpah moullac kac an; kuh
- (3) in molwelah kuhfwen mwe ahyah in kuhkwackin Kosrae; kuh
- (4) in kahsrh ke kuhkwackuhnlah luhn fahkon mwe yok Kosrae.

(ii) Fund sacn enenuh in eis money ke soures inge:

- (1) kuhkwaclac luhn kuhfwen mwe yok, ma orahkrahk ac oreklac luhn won, ac ke kuhka ke fahkon mwe yok;ac
- (2) kuhka ke kuhfwen mwe imac; ac
- (3) kuhka ke kuhfwen mwe ahyah; ac
- (4) ac moliyacn luhpan loan kuh kap ke loan.

(iii) Production Development Fund enenuh in karihngihnyuck sin Director luhn Department luhn Resources ac Economic Affairs tuhsruh kewa money an enenuh in ituck, sruhuh, sisi ac karihngihnyuck sin Director luhn Departmetn luhn Administration ac Finance kuh aholyacl.

- (1) Director luhn Department luhn Administration ac Finance enenuh in oraclah report ke mahlwem ahkuhtweyac kewa loan oreklac ac listiyac oacna sie ma orek nuhkac an;
- (2) Copy ke report se inge enenuh in ituckyacng nuh sin Director luhn Resources ac Economic Affairs ac nuh sin Speaker luhn Sroasr Masap Kosrae inmahsrln lwen in orekma 5 ke sahflahiyacn kais sie mahlwem.

(b) Sports Council kuh in sruokyac money orekeni fal nuhke Section 7.902(3), money ituck ke kahsrh ac sang, ac oacna sie kap nuhkac nuhke molin orekma, eisyacn kuhfwen me orekma ac molin prizes;

(c) Division luhn Finance ac Budget sruok ke Recycling Fund kewa money orekeni fal nuhke Title 9, Chapter 22, ac ukoe Recycling Program

Regulations nuhke refund ke Recycling Deposit fees, ac karihngihnyacn recycling program;

d) Kosrae's Visitors' Bureau kuh in sruokyac money ituck ke kuhkwalach luhn books, postcards, ma otwot kuh tuhfaflfahl, ac kuhtwena luhn mwet muhtwacta nuhke srihpac in eis kuhtuh pac ma nuhke u in ma; ac

(e) Division luhn Finance ac Budget sruokyac ke Publication Fund ma sruhuh ituck ke kuhkwalach ke copies ke Masap luhn Acn Kosrae ac Masap Sollac luhn Acn Kosrae, ac ma sruhuh oasr in orekmakihnyuck ke Ayacol ke Masap ac Publication Commission in moli molo ke oraclah ac suhmuhslah luhn Masap Sollac luhn Acn Kosrae;

(f) Division luhn Finance ac Budget sruokyac ke Health Care Fund kewa money orekeni ke kuh aholyacn mwet mas kuh clients kuh Department luhn Health Services Kosrae, nwacnwack, tuhsruhk tiac sruok nuhke, ma fohlohkiyuckyacng ke oacna sie program luhn medical insurance ac moul ituck sin State nuhke off-island referrals. Money ke Health Care Fund ac tuhtahflah ma oreklac nuhkac in sisilac sin Department luhn Health Services nuhkena srihpac in molelah kuhfwen mwe ono, wi ono, in orekmakihnyuck sin, an in ono, dispensaries, programs ac mwet mas. Fund se inge ku pac in orekmakinyuhk nuke medical referral nuhke acn sayen ac oayapa nuhke salaries ac benefit luhn employees efin oasr lwelah in folokihnyuckyang sin FSM Natinal Government ku Kosrae State Government ku government fal ku department, agency, ku entityse; , tusruktu funds ma ituck in pa folokinyac an enenu in ituckyang nuke Health Care Fund.

(g) Division luhn Finance ac Budget sruokyac ke State Scholarship Grant ac Loan Fund, kewa money ituck ke luhpah oreklac sin Government luhn Acn Kosrae nuhke srihpac luhn scholarship ac ke loan orekeni ke loan luhn tuhlihk lutlut. Money ke Scholarship Fund enenuh in oreklac in oasr nuhkena srihpac luhn Kosrae State Scholarship Board ac tahfwelah in sang loan nuh sin mwet ac kuh in eis an.

(h) Division luhn Finance ac Budget sruokyac ke Broadcast Authority Fund kewa money ke moul ituck ke advertisements ac kuhtwena broadcasting program enenuh moliyac nuh sin Broadcast Authority luhn State. Money ke Broadcast Authority Fund oasr nuhke srihpacna ke srihpac luhn moli orekma luhn Broadcast Authotity luhn State;

(i) Department luhn Education sruok ke Yearbook Revolving Fund kewa money ituckyacng, sruhuh ac orekeni ke kuhkwaclac luhn yearbook ke ituckyacng money an nuhke fund sacn orekmakihnyuck na nuhke yearbook luhn Kosrae High School; ac

(j) Division luhn Finance ac Budget sruok ke Department luhn Transportation ac Infrastructure Fund se kewa money orekeni ke inseselac inmahsrlo ac grant projects, nuhke srihpac luhn moul fuel ac ma fal in

ahkfahsrye ac ahksahfye orekma ke inseselac inmahsrlo nwacnwack, tuhsruhk tiac sruhuh nuhke, ma ac fohlohk ituck sin State nuhke inseselac inmahsrlo ac grant projects an. Oacna sie money ituck ma yoyack ke molin fuel ac mwe orekma an enenuh in, ke sahflah inseselac inmahsrlo sacn, ituckyacng nuhke General Revenue Fund. Account se kuh pac in eis money ke kuhka ac auction luhn kuhfwen mwe orekma ac moli fuel fal nuhke orekma ke project luhn Department an; ac Kais sie department, office, ac agency sruok money fal nuhke subsections (a) nuhke (k) sang ma suhmuhslah ke report ke mahlwem nuh sel Governor ac Speaker ke ma orek ke money, wi luhpah ituck ac sisilac; ke sukokyak lah department, office kuh agency oasr money yolyack ke luhpah fal nuhke srihpac ma lwelah in sruhuh ke money an, Governor elac sapkin ma kahlwem yolyack an in fohlohk nuhke Treasury luhn State.

(k) Nuhnukuh kuh in sruok money ituck ma moli oraclah decision, opinion, rules, kuh probation fee kuh kuhtwena pwepuh oreklac sin Nuhnukuh..(l) Money ituck ke probation fees kuh in orekmahnyuck muhkwen in orekma luhn client ac program ma oasr ye karihngihnyuck luhn Probation Officer.

Fohlohkihnyucklac luhn Money nuhke Production Development Fund. Kewa money oasr ingena, lah ituckyacng kuh ke monin money, ke Kosrae Farmer's Exchange Fund; Production Development Fund, Fisheries Revolving Fund, kuh Marketing Support Fund; enenuh in moliyuckyacng nuhke Production Development Fund. All funds currently held, either on deposit or in cash, in the Kosrae Farmer's Exchange Fund; the Production Development Fund; the Fisheries Revolving Fund; or the Marketing Support Fund; shall be paid into the Production Development Fund.

(1) Oacna sie ma ac ituck ma sona moullac ingena ke funds ahkkahlwemyeyuck lucng ingacn enenuh in ma ac ituck sin Acn Kosrae ac moliyucky nuhke Production Development Fund ke ituckyacng an.

#### Section 10.206. Special Funds.

- (1) Amended Compact Fund. Amended Compact Fund nwacnwack kewa money oreklac kuh srihsrsrihsri kuh utuckuh sin United State Government luhn Government fal nuhke FSM-USA Amended Compact of Free Association, wi pac oacna sie ayacol nuhkac ac ma fal ituckyacng nuhke inseselac sacn. Money ke Amended Compact Fund ac orek siena ac in fal nuhke ma eneyuck nuhke report luhn United States Government.
- (2) United States Grant Fund. United States Grant Fund nwacnwack kewa money , sahyacn Amended Compact Fund money, oreklac ac srihsrsrihsri sin United States Government nuh sin Government wi money ke United States federal agency program ma ac karihngihnyuck ac liyeyuckyacng ke ohiyac ac oreklac ke regulation. Money ke United States Grant Fund an orek siena ac in fal nuhke eneyuck nuhke report luhn United States Government.
- (3) Multi-Loan Disbursement Fund. Multi-Loan Disbursement Fund nwacnwack siepacna account nuhke siepacna loan money srihsrsrihsri in



ituckyacng nuhke Multi-Loan Disbursement Fund ke masap lwelah nuhke loan an. Kais sie acount ke Multi-Loan Disbursement Fund nwacnwack luhpah luhlahp sacn ac kap oreklac ke kais sie loan srihsrsrihsri in ituckyacng nuhke Multi-Loan Disbursement Fund. Money ke kais sie account ke Multi-Loan Disbursement Fund an orek siena ac kuh in ituck muhkwenan in fal nuhke ma oreklac pwacye ukoe masap lwelah nuhke loan an.

Section 10.207. Foreign Assistance Fund. Foreign Assistance Fund nwacnwack kewa money tiac ma ke Revenue Fund ac ituck sin Government nuhke orekma la sin governments, governmental agencies kuh kuhtwena sources sahyacn United States Government.

- (1) Money ke Foreign Assistance Fund, sahyacn U.S. Federal Education Grant ac Congress luhn Federated States luhn Micronesia oraclah nuhke srihpac luhn lutlut, ma ac ituck sin Department luhn Education ke State kuh kuhtwena srihpac luhn lutlut, enenuh in ituckyacng nuhke certificate of deposit sruhuh ke inen State in pa Education Trust Fund in sruhuh ac orekmakihnyuck nuhke srihpac luhn lutlut ma oreklac inge:
  - (a) Luhpah luhlahp se ma ituck an enenuh in sruhuh ke certificate of deposit nuhke pac ma ituckyacng lwelah nuke orekmakihnyac an.
  - (b) Kap kac an enenuh in oreklac in oasr nuh sin Director luhn Education, in pa allottee ke kap kac an, in orekmakihn muh merit/achievement awards nuh sin tuhlihk lutlut ke ma orek ke lutlut ac ke Educational Week ke year an. Director luhn Education enenuh in report nuh sel Governor ke kewa ma sisilac ac nuh sin Sroasr Masap ke nguhsr.
- (2) Money ke Foreign Assistance Fund ituck luhn Nuhnuhknukuh luhn Acn Kosrae enenuh in ituckyacng nuhke checking account sruhuh ke en Kosrae State Court Foreign Assistance Fund in sruhuh, orekmakihnyuck ac kihatkatwelihk nuhke srihpac srihsrsrihsri ke pwepuh ke grant award ma oreklac inge:
  - (a) Chief Justice el enenuh in lwelah in pa allottee ac enenuh in sang lwelah in fal na nuhke moul orek ke money ke checking account sacn.
  - (b) Money ke checking account sacn enenuh in oasr in orekmakihnyuck sin allottee, in orekmakihn nuhke srihpac ahkkahlwemyeyuck ke pwepuh ke grant award an. Chief Justice el enenuh in ahkkahlwemye nuh sel Governor ac nuh sin Sroasr Masap ke kewa ma sisilac an ke nguhsr.

Section 10.207.1. Money Orekmakihnyuck sin Legislature. "Legislative operations monies" pa money ma oreklac kuh lwelah nuhke orekma luhn sroasr masap. Legislative Operations Fund, karihngihnyuck sin Department luhn Administration ac Finace, oreklac in sruok money nuhke orekma luhn sroasr masap. Ke srihsrihsr luhn allottee luhn money nuhke orekma luhn sroasr masap, kuh kuhtwena mwet srihsrsrihsri fal nuhke rules luhn sroasr masap, Department luhn Administration ac Finance uslah money ke orekma luhn sroasr masap liki Fund ke Treasury nuhke Legislative Operation Fund.

Section 10.207.2. Orekmakihnyacn Money. Money ke Legislative Operation Fund oasr nuhke itucklac ke srihpac na luhn allottee kuh mwet se ma srihsrsrihsri an, ke nguhsr oreklac nuh

sin Department luhn Administration ac Finance. Nguhsr akihlenyuck ke ma suhmuhslah ke oreklac kuh lwelah ye ma sukok in itucklac an. Department luhn Administration ac Finance tiac sruok money nguhsr in itucklac fal nuhke section se inge.

Section 10.207.3. Accounting. Allottee kuh mwet se ma srihsrsrihsri ke rules luhn sroasr masap pa oruh quarterly statement of accounting nuhke kewa money luhn public itucklac ac sisilac liki Legilative Operation Fund.

Section 10.208. Allotment.

- (1) Director luhn Department luhn Administration ac Finance oasr kuh la ac ma kunac in:
  - (a) oraclah allotments
  - (b) oraclah allotments ke luhpah oreklac tiac paht liki lwen singucul met liki muhtwawacack fiscal year ma money oreklac an oasr kuh tiac paht liki lwen tolngoul tukun lwen ahkfahsryeyucklac money oreklac an, ma se na tuhkuh tok an;
  - (c) oraclah allotments ke mahlwem nuhkewa, quarter nuhkewa, kuh kuhtwena pacl inmahsrlo, efin karihngihyacn ma orek nuhke money an lwelah ac eneneyuck; ac
  - (d) sa in ahkkahlwemye nuh sin allottee ke ma suhmuhslah ke allotment se ac ke ohiyacn pacl ke allotment an.
- (2) Sahyac efin oreklac ke masap, allottee ke money luhn State pa:
  - (a) Governor, nuhke orekma luhn Executive;
  - (b) Speaker, nuhke orekma luhn Legislature; ac
- (c) Chief Justice, nuhke orekma luhn Judiciary.
- (3) Governor pa allottee nuhke money oreklac nuhke orekma luhn Government ma tiac ahkkahlwemyeyuck ke subsection 2 ke allottee se tiac oreklac ke masap u.

Section 10.209. Documentation.

- (1) Public funds tiac recordiyuck muh ma kunacn Government sahyacn efin kahsreyuck ke pwepuh in ahkpwacye nuhke:
  - (a) ma inseselac se nuhke srihpac lwelah ke masap, ahkfahsryeyucklac met liki sahflah lusacn pacl oasr nuhke ma orekmakihnyacn fund sacn;
  - (b) ma insesela nuhke loan kuh se, ahkkahlwemye luhpah ke loan ma ac orek an ac ma ac orek ke loan an wi schedule nuhke moul nuhkac an;
  - (c) purchase order se eneneyuck ke masap, regulation, administrative directive kuh administrative practice oreklac an;
  - (d) order se oreklac fal nuhke masap lwelah moul sahyacn ahkkahlwemyeyac ke fal eneneyac sin public kuh nuhke sa in wacnginlac luhn ma kuh luhpan money se na nuhkac;
  - (e) grant kuh kahsruh nuhke moliyac:

(i) nuhke luhpah ma oreklac in moli nuhkac, kuh ituckyacng nuhkac, luhpah eneyuck in mouliyuck ke luhpah se oreklac ke masap, kuh in fal nuhke ohiyac oreklac ke masap; ac

(ii) fal nuhke inseselac se lwelah ke masap, kuh plan ahkkweyeyuck in fal nuhkac ac lwelah ke masap.

(f) ma kuh se kunacn Government nuhkac sikyack ke case se kuh inseselac se;

(g) orekma se kuh orekma kuh ma sisilac ke travel oreklac fal nuhke masap, kuh orekma oreklac sin public utilitiew;

(i) Department tiac kuh, ke regulation kuh finne, oacna enenuh in sang trip report kuh kuhtwena fahk ahkuhtweyac ke mukuikui orklac sin mwet travel ke ma luhn State in kuh in eis molin ma sisilah ke travel; kuh

(h) ma kuh se kunacn Government in moli ke money orekla ke luhpah kuh finne oasr nuhke srihpac sacn ke masap.

Section 10.210. Lapse. Money oasr tulokihnyac in orekmakihnyuck ke puhlan pacl oreklac se tiac kuh in sisila tukun sahflah luhn puhlahn pacl sacn sahyacn in molelah misac ke luhpah ituckyacng fal nuhke Section 10.212. Money an wanginlac nuhke sisycac tukun puhlan pacl oreklac ke masap.

Section 10.211. Ma Sisilac. Sahyac efin oreklac ke masap, ma oreklac in karihngihn ahkfahsryeyac ac orekmakihnyacn money:

- (1) Money luhlah ke karihngihnyuck luhn Director nuhkena sisilac self al nuhke masap.
- (2) Money ma ac eneyuck ke lwen allottee el ahksahfyelah pwepuh eneyuck ke Section 10.209.
- (3) Director elac sraclah money ma ac moli enenuh kuh se inmahsrln lwen tolngoul ac kuh in molwelah, ma ahkkahlwemyeyuck ke pwepah kuh ahkwacyeye enenuh sacn ac nguhsr kuh se in moullac, efin enenuh ke pwepuh an ahkwacyeye enenuh sacn.
- (4) Director muhkwenah kuh in signi check se nuhke sisilac luhn money an sahyacn el srihsrnyac ke ma suhmuhslah tiac puhs liki mwet luo, oacna sie seltahl kuh in signi check se aholuhl. Director elac sang nuh sin Sroasr Masap copy ke srihsrsrihsr lal an.

Section 10.212. Money tiac Orekmakihnyucklac.

- (1) Sahyac efin oreklac ke masap, luhpah oreklac ma enenuh in sisilac inmahsrln puhlan pacl ahkkahlwemyeyuck an ac tulokihnyuki nuhke lusac ma luhpah oreklac an tiac ahkfahsryeyucklac ke sahflah puhlan pacl sacn. Luhpah se ac oasr in sisilac ke srihpac luhn luhpah oreklac ac enenuh kuh se nuhke moullac luhn luhpah oreklac met liki sahflah puhlan pacl sacn ac Director el eis copy ke pwepuh kuh se ahkwacyeye enenuh sacn, ahkkweyeyucklac sin allottee.

- (2) Director el kuh in tulokihnyac enenuh se ma tiac moullac inmahsrton yac se tukun lwen se ma ac moullac an, in pa pwepuh kuh in ahkpwacyei, efin srihpac nuhke enenuh sacn tiac moullac ma sikyack sin mwet se ma enenuh an ahluhkwelah pacl elan sang nguhsr lal in moullac oacna ke terms ke pwepuh ahkpwacyei enenuh sacn.

Section 10.213. Ma reportiyuck. Department luhn Administration ac Finance sang nuh sin Sroasr masap ke mahlwem kuh kuhtwena puhlan pacl ke mwe fahk oreklac ke computer ke ma oasr ke luhpac oreklac se, ac ke nguhsr sang nuh sin Sroasr Masap kuhtwena ma ke money luhn Government kuhn luhpah oreklac se. Department luhn Administration ac Finance sang nuh sin Sroasr Masap ke ma sisilac ke quarter ac ma oasr orek ke report ke kewa money orekla ye budget ke fiscal year inmahsrton lwen tongoul tukun sahflah luhn kais sie fiscal quarter.

- (1) In tahfwelah eneneyacn report ke mahlwem, Director el enenuh in oraclah report se ke ma suhmuhslah sang kewa report ac mwe sramsram nuhke Financial State of the State.
  - (a) Report sacn enenuh in etweyuck muh pa Financial State of the State Report ac enenuh in ituckyacng nuh sin Sroasr Masap ke lwen in orekma se emet tukun April 15 ke kais sie year.
  - (b) Report sacn enenuh in nwacnwack ma oasr ke kewa kain in revenue sources, tuhsruhk tiac sruok nuhke, payment ke Compact, local taxes ac fee, national tax revenue shares, ma oasr ke portfolio investment program, foreign assistance grants, ma oasr ke loan orek nuh sahyac, federal grants ac kuhtwena ma utyak luhn State. In tahfwalah, report sacn enenuh pac in nwacnwack kewa ma oasr ke ma sisilac oreklac ke kewa orekma luhn government ac investment ke project. Kewa mwe fahk ke money orekmakihnyuck an enenuh in ahksrihkyeyuck ke report an in fihsrasr ahkkahlwemyeyac wi compareiyac nuhke budget ingena lain ma na pwacye kac an wi compareiyac nuhke ma oreklac ke fiscal year met an.
  - (c) Report sacn enenuh in oacyacpac nwacnwack fine year 2 nuhke 3 projection ke money ke kewa revenue ac ma sisilac. Ma motkoeyuck orekmakihnyuck, efin oasr, lin projections ac oasr sruhmuhnyac ke report sacn.
- (2) Director el enenuh in sifacna oasr ye muhtuhn Sroasr Masap ke regular kuh special session se emet luhn Sroasr Masap ma orek tukun April 15 ke kais sie year in topuk oacna sie kihsensiyuck luhn Sroasr Masap kuh in oraclah fahk ma ac fal in ahkuhtweyac report sacn.
  - (a) Director el enenuh in us weluhl oacna sie pwepuh ma ac eneneyuck in topuk kihsensiyuck luhn Sroasr Masap kuh in ahkuhtweyac ip ke report sacn.

Section 10.214. Kauli. Ke luhpah se luhlah tiac sisilac ke luhpah oreklac tukun srihpac luhn luhpah oreklac an ahksahfyeyucklac, tukun inmahsrton pacl ma srihpac kac na ahksahyeyucklac tari, kuh tuhkuh srihpac nuke luhpah oreklac an wacngihn lac tari an, Director, ke el eis ma suhmuhslah sin allottee kuh mwet se ma karihngihn ma kunacn nuhke sisyacn luhpah

oreklac an lah kewa ma oreklac nuhkac an moullac ac sahflah, kuh in kaliyac luhpah ke acount ac uslah luhpah luhlah tiac sisilac ke acount ke luhpah oreklac an nuhke Treasury

Section 10.215. Enenuh nuhke Competitive Bidding. Kewa inseselac inmahsrlo nuhke project ke muhsah nuhke \$20,000 kuh yohk liki, oreklac ahol oacna sie branch, department, kuh agency luhn Government luhn State enenuh in fihlfihlah mwesahs ac ikack competitive bidding, ke sealed bids, nuh sin mwet se ma srihk emet ac fal bid la an, in fal nuhke ma oreklac in ukoeyuck ke regulations ahkfahsryeyucklah sin Director.

### CHAPTER 3. BUDGET NUHKE YEAR SE AC KUHTWENA LUHPAH OREKLAC

#### Section 10.301. Pacl nuhke Budget nuhke Year se.

- (1) Ke October 15th ke kais sie year Speaker, Chief Justice, department director se, ac karihngihnyacn agency se kuh administrator enenuh in sang nuh sel Governor ma suhmuhslah nguhsr nuhke ma ac sisilac ke fiscal year tok an ke ohiyac oreklac sel Governor. Sahyacn nguhsr luhn department directors, Governor el enenuh in tiac sang na nguhsr nuhke budget an ac tiac ikihl.
- (2) Governor el enenuh in sang budget nuhke year ke fiscal year ac tuhkuh an nuh sin Sroasr Masap tiac paht liki Tuesday tukun Monday se ahkluo ke April ke kais sie year.

#### Section 10.302. Kanon budget nuhke year se.

- (1) Budget nuhke year se nwacnwack:
  - (a) budget message se;
  - (b) ma ahkkweyeyuck ma kena luhn public ac enenuh u;
  - (c) fahk fototo nuhke kano an ac ma kekano an;
  - (d) kahsreyacn ahkuhtweyac nuhkac an;
  - (e) nguhsr nuhke luhpah oreklac ac ma ac sisilac money nuhke orekma luhn Government nuhke fiscal year fahsruh an, ahkkahlwemye source nuhke money nguhsr an;
  - (f) ma motkoeyuck nuhke revenue ac kuhtwena money ac oasr luhn Government ke kewa sources nuhke fiscal year fahsruh an, nwacnwack taxes, fees, fines, interest income, revenue kuh ma ac tuhkuh ke agreements, United States grant funds, ma ac fohlohkihyuck ke orekma luhn Government, fohlohkihnyacn loan, luhpah luhlah tiac motkoeyuck ke year se met ac ma ac fohlohkihnyuck tiac orekweni kuh misac nuh sin Government;
  - (g) ma ac ahkkweyeyuck in wacngihn deficit, lah ke revenue sasuh kuh ma ac fohlohkihnyuck, kuh kihlucki luhpah oreklac an ac ma sisilac efin ma luhpah luhlahp ke fund motkoeyuck muh ac oasr nuhke luhpah oreklac nuhke fiscal year fahsruh an;

(h) fahk se ke ma luhlah ke Fund ke Treasury nuhke fiscal year se ma ahksahfyeyucklac tari, wi revenue ke source, kewa luhpah oreklac, ac ma ac ahkfalyeyuck, ac ma ac sisilac fal nuhke kais sie luhpah oreklac;

(i) fahk se nuhke ma motkoeyuck muh ac luhlah ke Funds luhn Treasury ke fiscal year se ma ahkfahsryeyuck an, nwacnwack kewa luhpah oreklac, ma motkoeyuck ke revenues ke source, ac ma motkoeyuck muh ma ac ahkfalyeyuck, ac ma ac ahkweyeyuck in wacngihn deficit, efin ma motkoeyuck nuhke ma luhlah ke Fund an ac oraclah deficit se;

(j) ahkuhtweyac kewa nguhsr nuhke budget ma ac ituckyacng nuh sin United States Government nuhke fiscal year tukun fiscal year fahsruh an;

(k) ahkuhtweyac kewa projects in ahkyohkye economy ac project in muhsah ma ac fundiyuck kuh orek sin Government ke fiscal year fahsruh an, nuhke project an nuhke finsrak ac srihpac oreklac ke Overall Economic Development Plan;

(l) level nguhsr luhn mwet orekma luhn department ke Executive, ac agencies compare level luhn mwet orekma an nuhke fiscal year ahkfahsryeyuck an;

(m) list se ke kewa United States federal agency programs ma Government ac oasr kac, kuh lwelah in wi, ke fiscal year fahsruh an, ahkkahlwemye kais sie luhpah luhlahp ke money nuhke program an, pihsen mwet orekma ac ma ahkoeyuck in orek an, ac departments luhn Executive, kuh agency kuh kuhtwena brance ke Government ma ac karihngihn money ke program an; ac

(n) kuhtwena mwe fahk ke money ac ma fal kuh eneneyuck in ahkkahlwemye ke ma fal ac wo in orekmakihnyuck ahkuhtweyac ohiyac ke money luhn Government.

- (2) Budget year sacn oruh kais sie an, department yohk, division, bureau, unit ac kuhtwena u luhn Executive ac agencies, lah budget an ahkkweye money nuhkac an. Efin money nuhkac an tiac ahkkweyeyuck, Governor elac sang ahkuhtweyac srihpac nuhke budget sacn.
- (3) Nguhsr nuhke ma ac sisilac nuhke project in muhsah luhn Government nuhke fiscal year fahsru an oreklac ke budget nguhsr an nuhke department luhn Executive kuh nuhke agency ma ac oasr orekmakihnyac kuh karihngihnyac nuhke an ac ke muhsahlah an.

Section 10.303. Luhpah oreklac nuhke Budget ke year.

- (1) Governor elac sang in wi budget ke year se bill se in ahkfahsrye budget sacn. Bill an ac fal nuhke budget an.
- (2) Ma ahkfahsryeyuck ke budget sacn kuh in ituckyacng pihsen mwet orekma ac lwelah nuhke reprogramming.
- (3) Luhpah oreklac an kuh in ayacolac.

- (4) Luhpah oreklac nuhke funds ke source sahyacn ma ke State Government u enenuh in oanna ke masap sruokyac ma ituckyacng nuhke orekmakihnyacn funds sin grantors ke fund an, wi ma ma sruok reprogramming an.
- (5) Luhpah oreklac se kuh in sruok sisilac luhn fund nuhke srihpac na nuhkac an kuh in fal nuhke kuhtwena ohiyac ahkkahlwemyeyuck nuhkac.

Section 10.304. Nguhsr nuhke yohkwaclihk luhn luhpah oreklac.

- (1) Governor el kuh in ngihstre Sroasr Masap in ahkfahsrye luhpah oreklac se in ahkyohkyeyuck nuhke budget ke year, ma ac eneneyuck ke masap in ahkfahsrye tukun ahkfahsryeyucklac budget ke year sacn kuh ke kuhtwena srihpac nuhke srihpac luhn public. Nguhsr se ac nwacnwack srihpac in pwacnwacng in wacngihn ke budget nuhke year sacn. Efin nguhsr se ac pwacnwang in oasr deficit se ke Fund luhn Treasury, Governor elac ahkkweye ohiyac in wacngihn deficit.
- (2) Governor el kuh in ngihstre Sroasr Masap in eislah lwelah luhn budget ma oasr an ke masap.

Section 10.305. Nguhsr nuhke Grant. Lwen tolngoul met liki pacl in utucklac nguhsr nuhke grant sin Government nuhke oacna sie source, mwet ma oruh nguhsr an in sang copy sie nuh sin Sroasr Masap ke nguhsr sacn. Inmahsrlon lwen longoul ke ituckyacng an, Sroasr masap ac sang nuh sin mwet oruh nguhsr an ke ma suhmuhslah ke fahk lalos nuhke nguhsr an, efin oasr. Mwet oruh nguhsr an in nuhkuh kewa fahk an ac kuh in ahollac nguhsr an in fal nuhkac.

Section 10.306. Balanced budget resolution. Ke kewa fahk ma oasr an Sroasr Masap ac ahkfahsrye resolution se, fal nuhke ayacol ke tahklac luhn resolutions, ahkkahlwemye luhpah luhlahp motkoeyuck muh ac oasr nuhke luhpah oreklac ke Funds luhn Treasury ke fiscal year fahsruh an. Resolution sacn kuh pac in ahkkahlwemye pihsen mwet orekma ma ac fundiyuck ke luhpah luhlahp motkoeyuck muh ac oasr an ac kuh in sang kuhtwena ma ac tulokihn sisi orek nuhkac an kuh ohiyac. Luhpah luhlahp se ma oreklac an ac pihsen mwet orekma nuhke fiscal year se ac tiac ahlukwelah luhpah ahkkahlwemyeyuck ke resolution sacn.

Section 10.307. United States federal agency program.

- (1) Ke Code u muhtwacwacack orekmakihnyuck u ma eneneyuck in ahkfahsryeyuck ke money luhn United States federal agency program ac tiac orek sahyacn luhpah oreklac kuh lwelah ke masap, sahyac efin ma eneneyuck nuhke money ke program se oasr ke Federal Program Roster an ke pacl sacn kuh in orek nuhke December 31,1985.
- (2) Ke Compact of Free Association muhtwacwacack orekmakihnyuck u sulaclah luhn Government nuhke United States federal agency program se enenuh in ahkkweyeyucklac sin Sroasr Masap ke resolution.

Section 10.308. Budget Transmission Act. Tukun suhpweyucklac luhn budget sel Governor in fal nuhke Section 10.301(2), Sroasr Masap enenuh in liye budget ituckyacng an ac ahkfahsryelah read se met ke Budget Transmission Act sacn met liki suhpweyucklac nuh yurin Joint Economic Management Commission (JEMCO) in liyeyuck ac ahkkweyeyucklac. Budget Transmission Act, ma ac enenuh in nwacnwack lwelah nuhke ahkuhtweyac fototo ke budget an in oacna ma sukoyak fal sin Sroasr Masap in ahkfahsrye enenuh ke FSM-USA Compact of Free Association, wi oacna sie ayacol nuhkac ac ma fal nuhke subsidiary agreements. Wacngihn



pwepuh ke budget kuh in suhpweyucklac ke inen Kosrae State nuh FSM National Government in suhpweyucklac nuh JEMCO efin tiac wi budget ahkkweyeyucklac ke read se met la an sin Sroasr Masap Kosrae u. Tukun liyeyuck ac ahkkweyeyucklac sin JEMCO, Budget Transmission Act ac ahkfahsryeyucklac read se ahkluo la an sin Sroasr Masap Kosrae u met liki suhpweyucklac nuh sin U.S. federal government, kuh oacna sie committee kuh kuhtwena mwet ac enenuh nuhkac in suhpweyucklac budget an ke Compact kuh inseselac sasuc sahyacn ma lwelah ke Budget Transmission Act ahkfahsryeyucklac nuhke kais sie year ma pwepuh ke budget sacn in ituckyacng nuhkac an.

#### CHAPTER 4. ENENEYACN AUDIT – OFFICE LUHN PUBLIC AUDITOR

Section 10.401. Audit ke year se/pacl luu ke year. Oasr audit ke kewa ma sisilac ke public fund ke sahflah kais sie fiscal year. Efin Sroasr Masp insese lah srihpac nuhke audit ke year se kuh in oreklac ke audit pacl luu ke year se, na ac kuh, ke resolution, eislah enenuh nuhke audit ke year se. Sroasr Masap tiac kuh in eislah audit nuhke year se sahyac efin tiac tahkuhnlah year nuhkewa.

Section 10.402. Inseselac inmahsrlo nuhke audit ke year se/pacl luu ke year se. In wi insese luhn Sroasr Masap, Speaker elac srihsrngiyac ac lwelah ke ma suhmuhslah Senator se ma sonna oasr ma kunac nuhke sislah luhn public fund in suk ac contractiyac auditor se nuhke audot ke year se/pacl luu ke year se. Nuhke audit ke year se/pacl luu ke year se, Senator sacn oasr sel kewa kuh in sang Government ke inseselac inmahsrlo in wi auditor se, ma enenuh in cetified public acountant se. Inseselac inmahsrlo ke audit nuhke year se/pacl luu ke year se tiac kuh ahkfahsryeyucklah nuhke tukun Sroasr Masap oraclah luhpah ke fund in moli auditor sacn. Senator sacn ac srihsrsrihsri fal nuhke section se inge karihngihnyuck ke ma suhmuhslah ke inseselac inmahsrlo orekma luhn auditor sacn suh ke sulaclah wo luhn member sacn kuhn in oruh audit ke kuhiyac, pacl fal ac tiac srwellah ma srihsrihk orekmakihnyuck ke public fund.

Section 10.403. Lwelah nuh sin Auditor ac report nuhke audit ke year se/pacl luu ke year se. Auditor se oasr lwelah nuh sel nuhke kewa pwepuh luhn Government ac luhn allottees ke public funds ma, ke ma wotlac sin auditor, ac fal nuhke audit fal nuhke Section 10.401. Kewa mwet kolluhn Governement ac mwet orekma ac kewa allottees ke fund in sang kewa kahsruh nuhke year se/pacl luu ke year se ke nguhsr luhn auditor. Audit se in fal nuhke Section 10.401, ma sikyack an in ahkuhtweyucki kewa ke report ke suhmuhslah sin auditor nuh sel Speaker suh ac sana in suhpwaclah copy se kac nuh sel Governor, Attorney General, ac Clerk luhn Nuhnukuh in liyeyuck sin public ac Broadcast Authority.

Section 10.404. Kalmacn public funds. “Public funds” ke orekmakihnyuck ke chapter se inge, kalmac pa kewa resources, revenues, ac grants, kahsruh nuhke money, kahsruh, kuh ma luhn, misac nuh se, kuh sruhuh sin State, kuh sruhuh sin oacna sie department, agency, kuh oacna mwet se nuhkac kuh aholyacn Government, ac oacyacpac kewa funds ke luhpah oreklac sin State nuhke inseselac inmahsrlo luhn State, ma kunacn State, kuh oacna sie luhpah oreklac ke funding luhn State.

Section 10.405. Office luhn State Public Auditor. Oasr Office se luhn State Public Auditor luhn Kosrae State nuhke srihpac inge:

- (1) Office luhn State Public Auditor ac karihngihnyuck sin State Public Auditor, suc ac kuh in certified public acountant se. Efin State Public

Auditor el tiac certified public accountant se, na in oasr certified public accountant se, ma certifiyucki fin acn United States, enenuh in orekma luhn State Public Auditor. Office luhn State Public Auditor enenuh in oasr mwet orekma nuhke kena luhn State Public Auditor in fal nuhke luhpah oreklac ahkkweyeyucklac ke budget.

- (2) State Public Auditor enenuh in srihsrngiyucki sel Governor, wi fahk and insese luhn Sroasr Masap. Public Auditor el enenuh in orekma ke term year 4 nuhkena oasr aholyacl. Mwet se kuh in srihsrsrihsri nuhke term se pack u terms wi fahk and insese luhn Sroasr Masap.
- (3) Sroasr Masap kuh in sislah State Public Auditor liki office ke srihpac ke luo tahfuh tolu ke sulaclah. Ke pacl se ma orek sisilac sacn, Governor el enenuh in srihsrngiyac Acting Public Auditor se nuhkena aholyacl srihsrsrihsri ac ahkkweyeyucklac.

Section 10.406. Kuh ac Ma Kunac. State Public Auditor el enenuh in:

- (1) Liye ac sifacna auditi, kuh sin mwet orekma se lal el sang lwelah nuh se, kewana accounts, books, ac kuhtwena record ke money luhn State Government, in nwacnwack ac tiac sruh nuhke, branch an kewa, department, office, political subdivision, board, commission, agency, kuhtwena legal entity luhn public (ma, kuh ip kac, ma luhn State), la el eis public fund kuh tiac, ac nonprofit organizations ma eis public fund sin State Government;
- (2) Liye ac sifacna auditi, kuh sin mwet orekma se lal el sang lwelah nuh se, book ke money, book, records, ac acount luhn kewa allottee ac kuhtwena mwet karihngihn public finds, sifacna oruh ahkpwacye lal ke kewa ma luhn Government, ma kunac, revenues, ma sisilac, ac me enenuh in ahkfalyeyuck luhn Government, entities kuh ip luhn State Government, ac agencies luhn State Government.
- (3) Liye ac sifacna auditi, kuh sin mwet orekma se lal el sang lwelah nuh se, book ke money, records, accounts, ac kuhtwena records ke money nuhke project, program, ac mukuikui eis money ke kewana kuh ip ke public fund luhn State Government, wi records ke oacna sie contractor oruh orekma luhn public ke contrac ma molo ac fohlohkihnyuck in kuh in ahkkahlwemye luhpah ituckyacng nuh sin contractor luhn public an;
- (4) Liye ac sifacna auditi, kuh sin mwet orekma se lal el sang lwelah nuh se, books, records, accounts ac kuhtwena records ke money nuhke kuhka luhn business ma kuh in orekmakihn oraclah luhn kuhka nuhke srihpac luhn orekeni luhn tax;
- (5) Oraclah ac fileiyac ma suhmuhslah ke audit report ke kewa ma liyeyuck ac audit ahksahfyeyucklac an;
- (6) Oasr se karihngihnyacn audit ke public fund luhn State Government, sahyacn ma oreklac ke Section 10.403, ac sahyacn ma el enenuh elacn contracti sie auditing service in oruh ye karihngihnyuck lal ke pacl mwet specialized nuhkac ac eneneyuck, kuh ke ma eneneyuck nuhke audit an ma

sahyacr ma oasr sin mwet orekma luhn State Public Auditor ac ke oasr money an;

- (7) Karihngihn record sahflah ac suwohs kuh file ke kewa audit reports, ma liyeyuck, ma fihlfihllac, pwepuh orek ke audit, ac kuhtwena ma nuhke orekma luhn Office luhn State Public Auditor;
- (8) Wi State agencies in sang advice ac kahsrh ma kuh in ngihsrweyuck sin Stae Public Auditor nuhke oraclah ac ahkwoyeyacr accounting system(s) orekmakihnyuck sin kain in State agencies ac departments;
- (9) Enenuh kahsrh luhn kewana State mwet kolac mwet orekma ac oacna mwet se karihngihn public funds ke pacl nuhkewa nuhke ma ac liyeyuck, ac audit ke oacna sie ac kewa books, accounts, ac records luhn State Government; ac
- (10) Oasr lwelah ke ao in orekma nuhke kewa books ac accounts, reports, vouchers, kuh kuhtwena records ke mwe fahk ke oacna sie branch, department, office, political subdivision, board, commission, agency ac kuhtwena legal entity (ma, kuh ip kac ma, luhn State). Wacngihn ma lin section se inge enenuh in liyeyuck muh lwelah kuh fihlfihllac in sruhmuhnyuck ke mwe fahk masap tiac lwelah.

Section 10.407. Special audits. Sroasr Masap, ke resolution, kuh Governor, ke ma suhmuhslah ke nguhsr, kuh in enenuh audit nuhke agency se kuh entity, kuh in enenuh audit ke ma sisilac ke public funds, kuh ip kac, ke oacna sie pacl. Nguhsr nuhke special audit kuh in oraclah enenuh nuhke pacl luhn special audit ac special audit sacn ac special audit report nuhkac. In tahfwelah, State Public Auditor oasr sel, wi pacna ma kunacl ac kuh lal, in muhtwacwacack audit se oacna sie pacl ac oacna sie acn State Public Auditor liye muh auditiyac ac ma ac wo nuh sin State. Special Audit ukoe enenuh ke chapter se inge.

Section 10.408. Audit Reports. Kewa audit reports u enenuh in sihmlac, ac enenuh in ukoe ma inge:

- (1) Copy se ke kewa audit reports luhn State Public Auditor enenuh in sang nuh sel Governor, Speaker luhn Sroasr Masap, Attorney General, ac enenuh in oreklac oasr nuh sin public ke utucklac copy se nuh Broadcast Authority ac Clerk luhn Nuhnukuh Kosrae. Efin State agency se kuh corporation se luhn public pa srihpac ke audit report se, enenuh in ituckyacng pac copy se ke report an.
- (2) State Public Auditor kuh in fileiyac report se ke pacl ma eneneyuck nuhkac ke masap kuh nguhsr kuh el kuh in oraclah efin wacngihn pacl oreklac nuhke nguhsr se.
- (3) Kais sie audit report enenuh in nwacnwack fahk oreklac nuhke srihpac se ke special audit. Branch, agency, kuh entity se luhn public enenuh in topuk fahk luhn auditor ac oraclah kewa ma enenuh in ahkpwacyeyeyuck an.
- (4) Fahk oreklac ke kewa audit report u enenuh in muhtana ke ma karihngihnyuck sin State Public Auditor, wi ma ukoeyuck kuh tiac

ukoeyuck nuhke masap karihngihn sisilac luhn public funds, ac enenuh nuhke ayacol kuh masap sasac in karihngihn wo luhn sisyaen public funds.

Section 10.409. Ahkpwacyeyacn ma fihliyucki. In ahkpwacyeye oacna sie audit, State Public Auditor el oasr se suwohs nuhke oraclah luhn luhpah fihliyucki ke bank luh entity se kuh agency eneneyuck in auditiyuck an, ac enenuh in oasr se suwohs in audit acount ke book luhn bank se. Wacngihn bank ac lainyuck ke el sang nuh sin Public Auditor oacna sie mwe fahk eneneyuck nuhke oraclah luhn section se inge.

Section 10.410. Moul nuhke molyacn mwet ac ma ac sisilac.

- (1) Molin State Public Auditor, mwet orekma lal, ac mwet orekma enenuh in moul ke ohiyac ac ke ma orekmakihnyuck in moli kuhtwena mwet orekma luhn State Government.
- (2) Molin State Public Auditor enenuh in tausin singucul itkohsr siofok tala (\$17,100.00), molol tiac kuh in kihluckihnyucki ke term lal ke office, sahyacn ke masap orekmakihnyuck nuh sin kewana mwet orekma luhn State Government.
- (3) Acn luhn State Public Auditor enenuh in siena liki Public Service System; tuhsruhktuh, mwet orekma lal ma ac fal orekma ke Public Service System kuh in ituckyacng nuhkac.
- (4) State Public Auditor el enenuh in sang nguhsr nuhke budget se nuh sel Governor in ituckyacng nuhke budget in yac in ituckyacng nuh sin Sroasr Masap ke pacl eneneyuck ke Masap.

Section 10.411. Contractiyuck nuhke siena orekma. State Public Auditor el kuh in inseselac inmahsrlo wi kuhtwena mwet kuh u oreklac kuh nuhke siena kain in orekma eneneyuck sin State Public Auditor in ahkfahsrye kuh ac ma kunacl. Oacna sie inseselac inmahsrlo inge, tuhsruhkh, kuh in muhtana ke budget orekla luhn Office kuh oasr fund sahyac nuhkac. Oacna sie inseselac inmahsrlo nuhke orekma luhn certified public acountant kuh in ituckyacng nuh sin na mwet se kuh u se ma, ke otwela wo luhn State Public Auditor, kuh in oruh enenuh nuhke audit, kuh kuhtwena ma kunal ke kuhiyac, pacl ac ohiyac fal wi srihk orekmakihnyacn public funds an.

Section 10.412. Ituckyacng luhn subpoenas.

- (1) State Public Auditor kuh in, ke subpoena, pangon mwet se in oasr ke pacl fal yohrohl. El kuh in sang fuhlakh nuh sin mwet an, ac kihsensiyuck seltah ke receipts ac ma sisilac ke money ac oacna sie ma fal nuhke ma ahkfahsryeyucklah ke ma ituckyacng kunacl ke State Public Auditor ke chapter se inge.
- (2) State Public Auditor el kuh in sang subpoenas may issue subpoenas duces tecum eneneyuck nuhke ma oreklac, inmahsrlo pacl fal, ke book, records, documents, kuh kuhtwena pwepuh fal nuhke money kuh ma fal nuhke ahkfahsryeyacn ma kunacl.
- (3) Oacna sie subpoena ituckyacng ye kuh luhn State Public Auditor enenuh in ituckyacng inen State Kosrae ac enenuh in ituckyacng nuh sin mwet se pahng an, kuh nuh sin mwet se ma karihngihn record nguhsr an. Subpeona se enenuh in sign sin State Public Auditor ac enenuh in oraclah, wi

luhlahlfongi fal, book, pwepuh, kuh kuhtwena pwepuh eneneyuck, srihpac liyeyuck ac audit, pacl ac acn nuhke lohngyuck ac ma ac sikyack efin tiac lohngyuck subpoena kuh pahng an. Subpeona, kuh pahng an, enenuh in utucklac sin police officer se ma ituckyacng elan uslah subpoena an in pacl sacn na nuh sin mwet se ma ac utuck nuh se an.

- (4) Mwet se ma subpoenaiyucki an enenuh in oasr sel na lwelah nuhke oraclah luhn book, pwepuh, kuh kuhtwena pwepuh ye subpoena duces tecum ma lwelah ke Rules of Evidence luh Nuhnukuh.

Section 10.413. Kain in audits ac ma oreklac nuhke audit. Kain in audits ac ohiyac orekmakihnyuck nuhke audit enenuh in pa ma inge:

- (1) Kain in audit tolu ma kuh in orek:
  - (a) Money ac Ahkfahsryeyac. Kain in audit oraclah lah financial statement ke audit oreklac ke entity se oraclah fal financial position ac ma sikyack ke orekma luhn money an fal nuhke ohiyac ahkweyeyuck nuhke accounting principles ac lah entity se ukoe masap ac regulations ma ac oasr ma kac ac sikyack ke financial statements an.
  - (b) Kahsrpacsr ac Woiyac. Kain in audit oraclah la entity se karihngihn ac orekmakihn resources kac an economically ac efficiently, srihpac orek ke efficiencies kuh uneconomic, ac lah entity se ukoe masap ac regulations nuhke economy ac efficiency.
  - (c) Ma sikyack ke program. Kain in audit oraclah lah ma sukok in sikyack kuh ma ac wo oreklac sin Sroasr Masap kuh kuhtwena lwelah luhn u ma ac oreklac ac lah mwet karihngihn program an oasr otwelah sahyac maac kuh in fuhlweack ma sukok in sikyack an ke molo srihk se.
- (2) Oacna sie audit ituckyacng kuh liyeyuck kuh in wi sie kuh srihpac puhs ke Subsection (1) ke section se inge ke ma fal ahkfahsryeyuck ke oraclah luhn State Public Auditor.
- (3) State Public Auditor el enenuh in oruh audits in fal nuhke ohiyac ahkweyeyuck nuhke audit ma oreklac sin American Institute of Certified Public Accountants.

#### CHAPTER 5. MA LWELAH

Section 10.501. Ma Ituck Aholah Third Parties. Enenuh in tiac sisi money luhn State sin aholyacn third parties efin tiac ahkweyeyucklac sin Sroasr Masap sahyacn ke oraclah ke luhpah oreklac sin Sroasr Masap oreklac kahlwem ac ahkuhtweyac kuh ituckyacng lwelah nuhke sisilac luhn State funds ahol third party.

#### CHAPTER 6. COMPACT OF FREE ASSOCIATION

Section 10.601. Lwelah in eislah fees ke Compact Financial Assistance Fund acount. Governor ituckyacng lwelah elan ahkweye, tiac tahfwelah lwelah kuh luhpah oreklac, eislah ke Compact Financial Assistance Fund acount luhn State Kosrae, oacna oraclah ke Agreement on

Internal Budget ac Finance Procedures ye Compact of Free Association inmahsrton National Government luhn Federated States of Micronesia, nuhke karihngihnyac ac fees ke karihngihnyacn investment orek nuhke acount sacn.

#### CHAPTER 7. KARIHNGIHNYACN COMPACT FUND

Section 10.701. Kalmacn Kahs. Sahyac efin kano an ahkkahlwemye kahlwem, kalmacn kahs tahklac inge orekmakihnyuck nuhke kahs ke chapter se inge pa:

- (1) "Bond": oacna sie bond, note kuh finne mwe ahkpwacye nuhke sowemoul oreklac ye National Compact Fund Financing Act, wi oacna sie mwe ahkpwacye nuhke sowemoul nuhke money ngihnsreyucklac ke commercial bank, kuh financial institution apkuhran nuhkac ac oacna sie ma ac fohlohkihnyuck ahkfalyeyuck nuh sin mwet oruh Credit Enhancement an.
- (2) "Bond Repayment Fund": fund oreklac ke Section 624 ke Title 55 luhn FSM Code in oreklac nuhke ituckyacng and itucklac luhn fund pledgeiyuck sin state government ac/kuh National Government ma wi borrow se.
- (3) "Committee": committee liyeyuck nuhke Section 524 of Title 58 ke FSM Code.
- (4) "Compact": Compact of Free Association inmahsrton FSM ac United States of America ac insese kahsrub nuhkac.
- (5) "Credit Enhancement": bond insurance, letters ke credit, kuh ma apkuhran nuhke ohiyac in ahkwoye misac.
- (6) "Financing Program": Medium-Term Note Program ac kuhtwena program in borrow oreklac kuh lwelah ke National Compact Funds Financing Act ac chapter se inge wi, tiac sruhuh, program nuhke sang luhn public kuh ituckyacng luhn bonds kuh borrow suwohswohs nuhke commercial banks kuh financing institution apkuhran nuhkac.
- (7) "FSM": pa Federated States of Micronesia.
- (8) "Indenture": oacna sie indenture, insese kuh oacna sie ohiyac nuhke ma Bond enenuh in oreklac kac, oacna ahkkweyeyuck ke resolution luhn Committee kuh kuhtwena ohiyac fal ma Bonds an enenuh in ituckyacng, in oacna ma ahkkweyeyucklac ke resolution luhn Committee.
- (9) "National Compact Funds Financing Act" kuh "National Acts": Section 511 et seq. of Title 58 ke FSM Code, ma ayacolac, ac wi oacna sie ayacol ma ac ahkfahsryeyucklac tohkoh an.
- (10) "Pledged Compact Funds": luhpah ac moliyuck ye Compact ma President el ituckyacng lwelah nuh sel in pledge nuhke molin bonds tukun mukuikui luhn masap sin FSM ac State.
- (11) "Pledged Funds": Pledged Compact Funds ac/kuh kuhtwena pledge ke money, ac ma sruhuh ke investment nuhkac.
- (12) "President": President luhn FSM kuh ahoyacl srihsrsrihsri fal nuhke masap.



- (13) "Resolution": resolution kuh resolutions luhn Committee ahkkweyelah ituckyacng ac kuhkwaclah luhn Bond ke terms ac ohiyac, ac yohkna nuhke atac, ahkkweyeyucklac nuhkac kuh fal nuhke mukuikui oreklac nuhkac.
- (14) "Secretary": FSM Secretary of Finance.
- (15) "State": State Kosrae.
- (16) "Trustee": FSM fiscal agent se ma srihsrsrihsri in oacna ma indenture fal nuhke National Act, ac oacna sie aholyacl kuh srihsrsrihsr, suc ma ac mukuikui in wo nuh sin mwet se ma sruok Bonds an

Section 10.702. Lwelah nuhke borrow. State kuh in wi Medium-Term Note Program ac kuhtwena program in borrow oreklac kuh lwelah ke National Compact Funds Financing Act wi, tiac sruh, programs nuhke sang luhn public kuh sifacna ituckyacng luhn bonds kuh in borrow suwohswohs nuhke commercial bank kuh financing institution apkuhran nuhkac. Luhpah se oreklac ma kuh in pledgeiyuck ac orekmakihnyuck in karihngihn molin borrow ma lwelah ke masap.

Section 10.703. Kuh luhn State officials. Ke luhpah se ma kuh in pledged ac orekmakihnyuck in karihngihn molin borrow lwelah ke masap:

- (1) Governor, Director luhn Department luhn Administration ac Finance, Governor's delegate, efin oasr, nuh sin Committee, ac Attorney General ituckyacng lwelah in oruh orekma ac ma kunac oreklac ke Nation Act. Nuhkacl Attorney General, ituckyacng lwelah nuh sel elan oruh legal opinion oreklac ke National Act.
- (2) Tiac tulokihnyuck nuhke ma inge. Governor el kuh in lwelah pledge nuhke karihngihnyuck fal in karihngihn borrow, in ahkwoye oacna sie ma eneneyuck ke money oreklac nuh sin State nuhke kuh sikyack ke borrow, ac in pledge kuhtuh pac ma in karihngihn ma ac fal in kosraclah FSM Government kuh oacna sie state tiac wi nuhke oacna sie ma ac wacngihnlac sikyack nuhke oasr luhn State nuhke financing program se; oraclah, tuhsruhk, lah Governor el kuh in oruh mukuikui ingacn nuhkena luhpac lwelah ke masap luhn State.
- (3) Governor el oacyacpac lwelah in wi inseselac kuh inseselac wi Secretary ac oacna sie lending institution nuhke eslah luhn ma oreklac ke Bonds ac sruhuh kac kuh oreklac ke borrow ke commercial banks kuh financial institution apkuhran nuhkac ac nuhke moul nuhke kewa ma eneneyuck ke money oreklac nuh sin State nuhke kuh sikyack ke borrow.

Section 10.704. Ituckyang kuh nuh sel President. Ke luhpah se pledgeiyuck ac orekmakihnyuck in karihngihn molin borrow ma lwelah ke masap, Governor el kuh in sang ma suhmuhslah ahkkweye nuh sel President ke luhpah sacn ac source ke funds kuh kuhtwena ma ac karihngihn ac orekmakihnyuck in karihngihn borrow se ac in karihngihn molin borrow sacn. Ke molin project motkoeyuck nuhke borrow an srihk liki luhpah masap luhn State lwelah in borrowiyuck, na luhpac ahkkweyeyuck sel Governor ac kuh in pa luhpah se ma srihk an. Ke el eis ahkkweyeyac sel Governor an, President el pledgeiyuck kuh in ne tok sang ma kuhtwena karihngihnyac ma kuh in ahkkahlwemyeyuck ke ahkkweye lal Governor. President el tiac kuh in oruh oacna sie nuhke ma ituckyacngan sahyacn in karihngihn borrow ke funds ahol State. Ma



pledgeiyuck an enenuh in karihngihn moul nuhke bonds kuh funds borrowiyuck, molo ac ma sisilac ac kuhtwena ma eneneyuck nuhke money sikyack ke kuh nuhke Financing Program ma ac tiac moullac. President el oacyacpac enenuh in lwelah in oraclah moul fal ke luhpah pledgeiyuck nuhke srihpac kac ac nuhke luhpah eneneyuck in ahkwoyelah kewa ma eneneyuck ke money fal nuh sin State nuhke kuh sikyack ke Financing Program. President el enenuh in ahkkweye nuh sel Governor ke ma suhmuhslah luhpah ac pledgeiyuck ac luhpah lwelah tuhsruhki tiac pledgeiyuck. Oacna sie funds ma lwelah in pledgeiyuck ke masap tuh tiac pledgeiyuck kuh orekmakihnyuck in ahkwoye ma eneneyuck ke money enenuh in fund na luhn State.

Section 10.705. Compact Funds. Ke luhpah se pledgeiyuck in karihngihn ac in orekmakihnyuck in karihngihn molin borrow ma lwelah ke masap, ac Governor el oraclah ma suhmuhslah ahkkweye nuh sel President ma oreklac ke Section 10.704 ke chapter se inge, ac ac ma sruhuh ke Financial Program an pwacyeyac kuh wo eisyac sin State, na State inese nuhkac ac sang lwelah in kihlucki luhpah ke Compact Funds ituck kuh ac ituck ahol State ke Compact Financial Assistance Fund, wi ma kihlucki kac an fal nuhke luhpah ke Pledged Compact Fund pledgeiyuck nuh sin State, ac fuhlweack ne tok kewa suwohs la in eis ma ke Pledged Compact Funds.

Section 10.706. Kahsrwelah.

- (1) Akihlwen toasriyacn oacna sie Financing Program orek ye chapter se inge ac Nation Act, State ac kosraclah ac sruok tiac sensenkihn kewa officers, mwet orekma kuh kuhtwena agents mukuikui nuhke kuh ahol State liki oacna sie kuh kewa fahk, srihpen mukuikui, ma pledgeiyuck nuhkac, lainyac, moliyac, kuh muhsahllah wi kewa moul nuh court ac fee luhn attorney, lah utuckyack, (pahngpahng inse “fahk”) muhtwacwacack ke kuh nuhke oacna sie mukuikui kuh sisila nuhkac kuh tiac suwos nuhkac ke ma nwenyuckyack ke chapter se inge kuhn National Act, kuh nuhke oraclah kuh ahkfahsryeyucklac luhn oacna sie Financing Program, kuh nuhke moliyacn oacna sie borrow ye oacna sie Financing Program. State eis fihsrasr kahsreyac nuhke ma pledgeiyuck ac sa in fohlohkohnwacng oacna sie mouliyacn fahk sin officer, mwet orekma kuh agent luhn State.
- (2) Kahsrwelah ac sruok tiac sensen in kosraclah fahk ma akihlenyuck kuh tiac akihlenyuck an, la mukuikui sacn kuh sisilac an ac liyeyuck muh ma nuhkac kuh sahyacn orekma sacn kuh ma kunacl, ac lah srihpen soaru kuh tiac karihngihn ke oacna sie lusac, kuh kuhtwepacna. In tahfwelah, in tiac sruh, kahsrh se inge ac sruhuh tiac sensenkihn orekmakihnyuck na nuh sin Attorney General nuhke oacna sie nuhnak kuh kahsrh ma ac kuh in eneneyuck kuh orek nuhkac. Kahsrwelah ac sruok tiac sensen ac fah tiac orekmakihnyuck nuhke oacna sie criminal acts.

Section 10.707. Taxes. In fal nuhke National Act, tiac State kuh oacna sie political subdivision kac tiac kuhn in sang tax, luhpah nuhkac kuh levy ke nuhkac kuh in wi borrow ye oacna sie Financial Program.

Section 10.708. Ma fihlfihlac nuhke sovereign immunity.

- (1) Sahyacn oacna sie masap lainyac, State el inge fuhlwelah soverign immunity tuhsruhki nuhke na lusac fal in lwelah sin national government kuh kuhtwena state luhn FSM in oruh mukuikui inmahslon FSM ac

ahkfahsryelah nuhnuhkuh nuhke oacna sie ma luhn State in fal nuhke oacna sie ma ahkolukye sikyack nuhke oasr luhn State ke Financing Program se.

- (2) State in ahkkahlwemye ac oraclah sovereign immunity la nuhke oacna sie suit, nuhnuhkuh kuh ahkfahsrye nuhke oacna sie ma kuh mukuikui oreklac fal nuhke act se inge kuh National Act. Sahyacn ahkkahlwemyeyuck lwelah ke subsection (1) ke section se inge kuh ahkkahlwemyeyuck lwelah sin kuhtwena masap luhn State, State ac tiac waive sovereign immunity lal nuhke ma fwack lucng ingacn kuh mukuikui.

Section 10.709. Ayacolac luhn suwohs. Tukun pledgeiyuck luhn oacna sie Bonds, State tiac sruok kuh ahol, kuh suk in sruok kuh ahol suwohs nuhkac ma pledgeiyuck ac pledgeiyuck fal nuhke indenture wi, tiac sruhuh, olwelah tiac kuh in eklac se sin President ke Pledged Compact Funds, nuhke Bond sacn, tuhkweni wi kap nuhkac ac moliyac, efin oasr nuhkac, moullac kewa ac itucklac; oraclah lah wacngihn ke ma nenyuckyacng inge enenuh in tulokihn ma sruhuh kuh ayacol efin ac ke oraclah ac fal nuhkac oreklac in fal nuhke terms ke indenture sac in karihngihn mwet se ma sruok Bonds an. FSM pledgeiyuck lwelah in oruh ahkfahsrye luhn State ke Bond ac ke indenture sacn.

Section 10.710. Ma Lewlah in itucklac liki ma sisilac. Efin tiac tuhtahflah lwelah kuh luhpah oreklac, State ac ahkkweye eslah luhn Compact Financial Assistance Fund account luhn Kosrae State, in oacna oraclha ke Agreement on Internal Budget ac Finance Procedure ye Compact of Free Associatidon inmahsrlon National Government ac State Governments luhn Federated States of Micronesia, nuhke ma fal in sisilac, wi trustee fees, nuhke borrow luhn State ye National Compact Funds Financing Act.