

MUNICIPALITY OF KOROR
Palau District
Western Caroline Islands

MUNICIPAL ORDINANCE NO. 45-69

AN ORDINANCE PROVIDING FOR AN EXCISE TAX ON THE SALE OF THEATER TICKETS.

BE IT ORDAINED BY THE KOROR MUNICIPAL COUNCIL that:

Section 1. Enactment. There is hereby levied an excise tax of ten cents (\$.10) on every adult ticket and five cents (\$.05) on every children's ticket sold by an individual or business enterprise showing films or staging performances for profit in Koror Municipality.

Section 2. When Due. The excise tax levied under this Ordinance shall attach at the time the theatre ticket are sold. All taxes which have attached during a month shall be paid by the theatre owner to the Treasurer of the Koror Municipality within seven (7) days after the end of that month. All taxes not paid within the time specified shall be considered delinquent.

Section 3. Procedure. The theater owner shall keep accurate records of all tickets sold and taxes due, and shall provide the Koror Municipal Treasurer with supporting documents to substantiate the accuracy of all reports and payments made to the Treasurer of Koror Municipality.

The Koror Municipal Treasurer may require the use of special printed tickets or may issue such other rules and regulations regarding the sale of theater tickets which he deems are necessary to carry out the provisions of this Ordinance.

Section 4. Penalty; Delinquent Taxes. All taxes that are delinquent under Section 2 of this Ordinance shall be subject to a penalty of six per cent (6%) per annum or portion thereof that the taxes remain unpaid.

Section 5. Criminal Penalty. Any person or business enterprise that willfully violates, or causes or permits to be violated, or fails to comply with the provisions of this Ordinance, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not more than \$25.00 or imprisoned not more than 30 days, or both.

Section 6. Effective Date. This Ordinance shall become effective upon approval by the District Administrator of Palau.

Certified by:

/s/ [Itelbang Luii]
Acting Mayor
Koror Municipality

Approved this 26th day of June 1969.

/s/ [James C. Flannery]
District Administrator
Palau District