

A RESOLUTION

Urging the President to delay implementation of the Unified Revenue Authority until after all the components of tax reform are in place.

1 WHEREAS, the implementation of the Unified Revenue Authority
2 represents a major transformation for the Federated States of
3 Micronesia; and

4 WHEREAS, the Public Law creating the Unified Revenue
5 Authority did not anticipate the current status of tax reform in
6 this nation whereby certain states did not adopt tax reform
7 legislation; and

8 WHEREAS, the law relating to the Unified Revenue Authority
9 needs adjustment to function properly; and

10 WHEREAS, Congress has been advised and believes that having
11 two concurrent national tax systems in the Nation is
12 unconstitutional; and

13 WHEREAS, the maintenance of the Gross Revenue Tax would
14 impose a disproportionate burden on those states that enacted the
15 VAT; and

16 WHEREAS, there clearly exists the need for hearings and
17 reflective discussion on how to best proceed; and

18 WHEREAS, Congress intends to address these matters in the
19 months ahead; now, therefore,

20 BE IT RESOLVED that the Eighteenth Congress of the Federated
21 States of Micronesia, Fifth Regular Session, 2014, that Congress

1 hereby urges the President to delay implementation of the Unified
2 Revenue Authority until after all the components of tax reform are
3 in place; and

4 BE IT FURTHER RESOLVED that a certified copy of this
5 resolution be transmitted to the President of the Federated States
6 of Micronesia.

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8 Date: 10/1/14

Introduced by: /s/ Wesley W. Simina
Wesley W. Simina

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