



The President
Palikir, Pohnpei
Federated States of Micronesia

PRESIDENTIAL COMM. NO. 22-443
FSM CONGRESS

May 1, 2023

The Honorable Wesley W. Simina
Speaker
Twenty-Second Congress
Federated States of Micronesia
Palikir, Pohnpei FM 96941

Dear Speaker Simina:

I am transmitting the following act, which I have signed to become Public Law No. 22-190:

Congressional Act No. 22-186, entitled: "AN ACT TO FURTHER AMEND CHAPTER 8 OF TITLE 54 OF THE CODE OF THE FEDERATED STATES OF MICRONESIA (ANNOTATED), AS AMENDED BY PUBLIC LAWS NO. 18-107, 21-152, 22-57, 22-139, AND 22-158, BY ADDING NEW SECTIONS 806 AND 807, FOR THE PURPOSE OF ALLOWING THE ISSUANCE, USE AND CANCELLATION OF TAXPAYER IDENTIFICATION NUMBERS (TIN), THE ESTABLISHMENT OF AN ELECTRONIC NOTICE SYSTEM FOR CERTAIN TAXPAYERS FOR THE ELECTRONIC SERVICE OF NOTICE AND FILING OF TAX RETURNS, AND THE REGULATION THEREOF BY THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION, AND FOR OTHER PURPOSES."

I thank the 22nd FSM Congress for the passage of this act.

Sincerely,

David W. Panuelo
President

xc: Chief Justice, FSM Supreme Court





Office of the Chief Clerk

CONGRESS OF THE FEDERATED STATES OF MICRONESIA

P.O. Box PS 3

Palikir, Sokehs Pohnpei State, FM 96941

Tel: (691) 320-2324 / 2338 Fax: (691) 320-5122

PRESIDENTIAL COMM. NO. 28-443
FSM CONGRESS

April 04, 2023

His Excellency David W. Panuelo
President
Federated States of Micronesia
Palikir, Pohnpei FM 96941

Dear President Panuelo:

I have the honor to transmit herewith Congressional Act No. 22-186, "AN ACT TO FURTHER AMEND CHAPTER 8 OF TITLE 54 OF THE CODE OF THE FEDERATED STATES OF MICRONESIA (ANNOTATED), AS AMENDED BY PUBLIC LAWS NO. 18-107, 21-152, 22-57, 22-139, AND 22-158, BY ADDING NEW SECTIONS 806 AND 807, FOR THE PURPOSE OF ALLOWING THE ISSUANCE, USE AND CANCELLATION OF TAXPAYER IDENTIFICATION NUMBERS (TIN), THE ESTABLISHMENT OF AN ELECTRONIC NOTICE SYSTEM FOR CERTAIN TAXPAYERS FOR THE ELECTRONIC SERVICE OF NOTICE AND FILING OF TAX RETURNS, AND THE REGULATION THEREOF BY THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION, AND FOR OTHER PURPOSES", which was passed by the Twenty-Second Congress of the Federated States of Micronesia, Seventh Special Session, 2023, by a two-thirds vote of all the State delegations as required and as duly certified.

Sincerely yours,

Jessicalynn Reyes
Chief Clerk, Congress of the
Federated States of Micronesia

Enclosures

RECEIVED
APR 6 2023
Office of the
President FSM

PRESIDENTIAL COMM. NO. 22-443
FSM CONGRESS

TWENTY-SECOND CONGRESS OF THE
FEDERATED STATES OF MICRONESIA
SEVENTH SPECIAL SESSION
APRIL 3 - 7, 2023

An Act

TO FURTHER AMEND CHAPTER 8 OF TITLE 54 OF THE CODE OF THE FEDERATED STATES OF MICRONESIA (ANNOTATED), AS AMENDED BY PUBLIC LAWS NO. 18-107, 21-152, 22-57, 22-139, AND 22-158, BY ADDING NEW SECTIONS 806 AND 807, FOR THE PURPOSE OF ALLOWING THE ISSUANCE, USE AND CANCELLATION OF TAXPAYER IDENTIFICATION NUMBERS (TIN), THE ESTABLISHMENT OF AN ELECTRONIC NOTICE SYSTEM FOR CERTAIN TAXPAYERS FOR THE ELECTRONIC SERVICE OF NOTICE AND FILING OF TAX RETURNS, AND THE REGULATION THEREOF BY THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION, AND FOR OTHER PURPOSES.

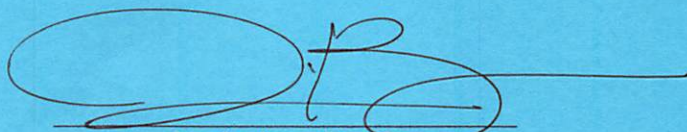
INTRODUCED BY SENATOR: ISAAC V. FIGIR

DATE: MARCH 20, 2023

REFERRED TO: WAYS AND MEANS COMMITTEE
S.C.R. NO. 22-62 – APRIL 4, 2023

FIRST READING: APRIL 4, 2023

SECOND READING: APRIL 5, 2023



Jessicalynn Reyes
Chief Clerk, FSM Congress



Office of the Speaker

CONGRESS OF THE FEDERATED STATES OF MICRONESIA

P.O. Box PS 3 Palikir, Sokehs

Pohnpei State, FM 96941

Tel: (691) 320-2324 /2338

Fax: (691) 320-5122

PRESIDENTIAL COMM. NO. 22-443

FSM CONGRESS

ACT NO. 22-186

(CONGRESSIONAL BILL NO. 22-279, C.D.1)

We hereby certify that on April 5 the foregoing act passed Second and Final Reading of the Twenty-Second Congress of the Federated States of Micronesia, Seventh Special Session, 2023, by a two-thirds vote of all the State delegations as required under article IX, section 20, of the Constitution of the Federated States of Micronesia.



Wesley W. Simina
Speaker
Congress of the
Federated States of Micronesia



Jessicalynn Reyes
Chief Clerk
Congress of the
Federated States of Micronesia

TWENTY-SECOND CONGRESS OF THE FEDERATED STATES OF MICRONESIA

SEVENTH SPECIAL SESSION, 2023

CONGRESSIONAL BILL NO. 22-279, C.D.1

AN ACT

To further amend chapter 8 of title 54 of the Code of the Federated States of Micronesia (Annotated), as amended by Public Laws No. 18-107, 21-152, 22-57, 22-139, and 22-158, by adding new sections 806 and 807, for the purpose of allowing the issuance, use and cancellation of Taxpayer Identification Numbers (TIN), the establishment of an Electronic Notice System for certain taxpayers for the electronic service of notice and filing of tax returns, and the regulation thereof by the Secretary of the Department of Finance and Administration, and for other purposes.

BE IT ENACTED BY THE CONGRESS OF THE FEDERATED STATES OF MICRONESIA:

1 Section 1. Chapter 8 of title 54 of the Code of the
2 Federated States of Micronesia (Annotated), as amended by Public
3 Laws No. 18-107, 21-152, 22-57, 22-139, and 22-158, is hereby
4 further amended by adding a new section 806 to read as follows:

5 "Section 806. Issuance of Taxpayer Identification Numbers
6 (TIN).

7 (1) A Taxpayer Identification Number, herein referred
8 to as "TIN", is a unique identifier assigned to a
9 taxpayer by the Department of Finance.

10 (2) The Secretary may, for the purpose of
11 identification and crosschecking, require a taxpayer to
12 apply for a TIN, or issue a TIN without an application to
13 any person liable for tax, after verification of the
14 applicant's identity, as prescribed in regulations. The
15 Secretary shall notify the taxpayer in writing of his or
16 her assigned TIN.

(3) The Secretary may require a taxpayer to indicate the assigned TIN in specific communications with the Department, including for tax returns.

(4) The Secretary may cancel a TIN for any reasons he or she considers appropriate, including in case of double TIN issuance to the same person as prescribed in regulations.

(5) The Secretary shall adopt such regulations as may be necessary for the implementation of this Section, in accordance with Section 803 of this Title and Title 17 of the FSM Code."

Section 2. Chapter 8 title 54 of the Code of the Federated States of Micronesia (Annotated), as amended by Public Laws No. 18-107, 21-152, 22-57, 22-139, and 22-158, is hereby further amended by adding a new section 807 to read as follows:

"Section 807. Electronic Notice System.

(1) The Electronic Notice System is a system developed by the Department of Finance for the electronic service of notices and other documents by the Secretary and for the filing by electronic means of tax documents, including tax returns, with the Secretary, hereinafter referred to as "electronic filing".

(2) The Secretary may establish an Electronic Notice System and conditions for its implementation, to allow for electronic service of notice on taxpayers and


1 electronic filing of tax returns or other documents of
2 taxpayers, provided that a taxpayer with no access to
3 equipment permitting electronic filing or electronic
4 receipt of notices may file a physical copy of tax
5 returns and be served with non-electronic notices.

6 (3) When allowed under Section 807(1) of this Title,
7 a document filed electronically and a notice served
8 electronically according to the provisions of this
9 Chapter replace filing of such document and service of
10 notice in paper form.

11 (4) The Secretary shall adopt such regulations as may
12 be necessary for the implementation of this Section, in
13 accordance with Section 803 of this Title and Title 17 of
14 the FSM Code."

15 Section 3. This act shall become law upon the approval by
16 the President of the Federated States of Micronesia or upon its
17 becoming law without such approval.

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20 May 1st, 2023

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24 David W. Panuelo
25 President
Federated States of Micronesia