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:  


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

Sincerely,  

David W. Panuelo  
President  

xc: Chief Justice, FSM Supreme Court
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,

[Signature]

Jessica Lynn Reyes
Chief Clerk, Congress of the Federated States of Micronesia

Enclosures
An Act


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

Jesciallynn Reyes
Chief Clerk, 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
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.

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

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

(4) 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 3. This act shall become law upon the approval by the President of the Federated States of Micronesia or upon its becoming law without such approval.

May 1st, 2023

David W. Panuelo
President
Federated States of Micronesia