

**A LAW  
TO AUTHORISED THE COLLECTION OF COMMUNITY TAX  
FOR THE DEVELOPMENT OF NASARAWA STATE**

**BE IT ENACTED by the Nasarawa State House of Assembly  
and by the authority of same as follows:**

Enactment

1. This Law shall be cited as the Nasarawa State Community Tax Law and shall come into operation on the ..... day of ..... 2005. Citation and commencement
  
2. There shall be imposed on all taxable adults in the State a Community Tax. Community Tax
  
3. The Community Tax payable shall be N150 annually and shall be subject to review from time to time. Rate of Tax
  
4. Proceeds realized from the tax shall be shared between the State Government/Local Government/Development Area. Development Area in the ratio of 50-50, respectively. Sharing formula
  
5. (1) A Committee shall be set up at the Local Government/Development Area level to monitor the implementation of the 50% share accruing to it. The Committee will comprise the following: Monitoring Committee
  - (a) Chairman of the Local Government/Development Area (to be Chairman)
  - (b) Chairman Traditional Council (member and signatory to the Account).
  - (c) NULGE Chairman - Member
  - (d) Director, Finance & Supplies - Member
  - (e) Director of Personnel Management - Member
  
- (2) At the State level, the 50% share of the fund shall have its separate account under the Ministry for Local Government/Development and Chieftaincy Affairs and the money will strictly be monitored by the Ministry. The Permanent Secretary of the Ministry will be the Accounting Officer.

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| 6.  | A person guilty of an offence under this Law, or a person who contravenes or fails to comply with any of the provisions of this Law or any rule or regulation made therein under shall be liable on conviction to a fine not exceeding ₦5,000 and in default of payment to imprisonment for one(1) month.  | Penalties   |
| 7.  | Magistrate and Area Courts in the State shall have jurisdiction to try offences under this Law.  | Jurisdiction  |
| 8.  | The institution of proceedings for the imposition of the fine or term of imprisonment under this Law shall not relieve a person from liability to payment of any tax for which he is or may become liable.   |   |
| 9.  | No prosecution in respect of an offence under this Law may be commenced except at the instance of the relevant tax authority, or Attorney General of the State.  | Prosecution with the sanction of the relevant Tax Authority |
| 10. | The relevant tax authority may compound an offence under this Law and with the leave of the Court may before judgment, stay or compound any proceeding.  | Power to compound a case                                    |
| 11. | Whenever it is necessary for the purpose of obtaining information in relation to a person who is or may be liable to the tax imposed by this Law, or for the purpose of collecting the tax, a Tax Collector may, during daylight hours, enter into and upon any house or premises, provided he does so without damage to the house or premises and requires from a person therein to give all information orally to him. | Power to enter and require information                      |
| 12. | A person who:<br>(a) Unlawfully refuses or neglects to pay tax; or<br>(b) Having been required to give any information under this Law willfully obstructs a Tax Collector in the performance of his duties by neglecting or refusing to give such information, is guilty of an offence under this Law.   | Offences  |
| 13. | A Tax Collector shall not be liable in any action or proceeding whether civil or criminal for anything done or said by him in the lawful exercise of the powers conferred upon him in this Law.  | Immunity from action  |

14. The tax shall be recoverable from a Tax Payer as a civil debt. Tax recoverable as civil debt
15. (1) The Ministry charged with overseeing the affairs of Local Government and Chieftaincy Affairs in the State may make guidelines; Power to make guidelines
- (a) In relation to the method of computation, assessment, collection and review of Community Tax, in consultation with the Ministry Finance and or any other relevant Agency; and
- (b) Generally for carrying out the provisions of this Law.
- (2) The Guidelines made under Subsection (1) may provide that any person who acts in contravention thereof or fails to comply with any of the said guidelines shall be guilty of an offence.
16. In this Law: Interpretation
- “Court” means Magistrate and Area Courts of any grade in the State.
- “State” means Nasarawa State.
- “Tax authority” means authority that is charged with the responsibility of computation, assessment and collection of the tax.
- “Tax” means Community Tax.
- “Taxable adults” mean male adults above the age of 18 years.
- This printed impression has been carefully compared by me with the Bill, which has been passed by the Nasarawa State House of Assembly and is found by me to be true and correct copy of the Bill.

MOSES A. ONDAKI  
*Clerk of the House*  
**Nasarawa State House of Assembly**

I ASSENTED THIS 22<sup>nd</sup> DAY OF JUNE, 2005

*ALHAJI ABDULLAHI ADAMU*  
**Executive Governor**  
**Nasarawa State of Nigeria**

Repassed by two-thirds majority this .....day of.....2005

HON. MOHAMMED OGOSHI ONAWO  
SPEAKER  
**Nasarawa State House of Assembly**