

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1201. Wage and Salary Tax.**

There is imposed on every employee a yearly tax on the employee's total wages and salaries.

**Source:** PL 9-22, § 1 (§ 1201) (repealing PL 3-11, § 201).

**Commission Comment:** PL 9-22, a comprehensive tax reform measure, was enacted January 24, 1995, but took effect (retroactively) January 1, 1995; see PL 9-22, § 6. The Commission revised certain subsection designations within PL 9-22 to conform to the standard format.