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MURANG'A COUNTY ACTS, 2022

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THE MURANG'A COUNTY REVENUE COLLECTION AND MANAGEMENT ACT, 2022

No. 15 of 2022

Date of Assent: 27th July, 2022

Date of Commencement: 30th June, 2023

ARRANGEMENT OF SECTIONS

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THE MURANG'A COUNTY REVENUE COLLECTION AND MANAGEMENT ACT, 2022

AN ACT of the County Assembly of Murang'a to guide, strengthen and support the establishment of an effective, efficient, transparent and accountable system for revenue collection in the County, underpinning the principles of own source revenue in the Constitution of Kenya, 2010, the Public Finance Management Act and the County Governments Act;

ENACTED by the County Assembly of Murang'a as follows—

PART I—PRELIMINARY

Short title

1. This Act may be cited as the Murang'a County Revenue Collection and Management Act, 2022.

Interpretation

2. In this Act, unless the context otherwise requires—

“County Executive Member” means the County Executive Committee Member in charge of Finance in Murang'a County;

“Integrated revenue management” means a linked revenue management system that will allow all revenue collection to be interlinked and accessible;

“Unit” means the Revenue Collection and Management Unit under Section 5 of this Act.

Object and purpose of the Act

3. The object and purpose of this Act is to provide for the—

- (a) establishment of an integrated revenue system;
- (b) automation of revenue system processes and adoption of modern technology to ensure sustainability and accountability;
- (c) development and expansion of a database for revenue collection and management;
- (d) sensitize on revenue collection and management;
- (e) development of an adequate and accessible revenue payment channel for ease of revenue collection; and
- (f) appointment of a revenue collection agent.

Underlying principles

4. In application of the provisions of this Act, the county shall be guided by the following principles pursuant to the Article 201 of the Constitution and the fiscal responsibility principles under Section 107 of the Public Finance Management Act and any other written law—

- (a) equitable application of tariffs, levies, fees and charges;
- (b) proportional application of payment to usage for fairness;
- (c) tariffs, levies, fees and charges shall reasonably commensurate to the services charged;
- (d) tariffs, levies, fees and charges shall facilitate the financial sustainability of the services; and
- (e) provisions shall be made through notices and regulations for the promotion of local economic development and subsidies offered to poor households.

PART II—REVENUE COLLECTION**County Revenue Collection and Management Unit**

5. (1) The County Executive Committee Member shall ensure that there is a well-staffed and equipped unit in the public service that shall be in charge of revenue collection and management.

(2) The unit shall be overall in charge for the implementation of this Act and in particular, the provisions of Section 8.

County Revenue Database

6. (1) The County Revenue Collection and Management Unit shall create a database of all eligible revenue payers in the county and such database shall be premised on accuracy, completeness, data integrity and consistency.

(2) The database shall be used to clearly identify and map out the potential of the county's own resources.

(3) The county government shall identify systems to be used in the county for the purpose of revenue collection and management.

(4) The Unit shall continuously expand the database to allow the inclusion of new taxpayers.

(5) The revenue database shall be zoned to reflect the different revenue potential abilities in the county.

Personnel in the Revenue Collection and Management Unit

7. (1) The County Executive Committee Member shall appoint an officer who shall be in charge of the unit.

(2) The unit shall maintain all the records of revenue collection and management in the county.

(3) The County Executive Committee Member shall ensure continuous training and personnel development of the staff of the unit.

(4) The County Executive Committee Member shall ensure the deployment of adequate revenue collection and management officers.

(5) The County Executive Committee Member shall ensure that necessary tools and equipment for adequate revenue collection and management are available.

(6) The County Executive Committee Member shall, in consultation with the County Executive Committee Member responsible for employment and labour, issue guidelines for the attraction and retainment of revenue collection and management officers.

Functions of the Revenue Collection and Management Unit

8. The Revenue Collection and Management Unit shall—

- (a) administer and enforce revenue laws and collect and account for all rates, taxes, fees and charges payable under any county law or national law to the county government;
- (b) advice the county government through the County Executive Committee Member, all matters relating to the collection and management of county revenue;
- (c) keep detailed and updated records of all county revenue streams that shall be contained in the integrated revenue management system;
- (d) establish and maintain a revenue register; and
- (e) perform such other duties as directed by the County Executive Committee Member.

Annual Reports

9. (1) The County Executive Committee Member shall prepare an annual report on the operation, collection and management of all revenue laws and the Revenue Collection and Management unit and shall table the report within 60 days of the end of each financial year.

(2) The County assembly shall detail the projected revenues, revenue streams, own revenue potential and sectoral challenges, revenue collection and management gaps and proposals on revenue collection and management.

Sensitization Program

10. (1) The County Executive Committee Member shall, in conjunction with the unit engage the residents of the county in sensitization programs on revenue collection and management.

PART III — ESTABLISHMENT OF A REVENUE COLLECTION AND MANAGEMENT SYSTEM

Integrated Revenue Management

11. (1) The county shall establish an integrated Revenue Management system leveraging on modern technology and supported by re-engineered processes, integrated payment systems and integrated third party data sources.

(2) The process shall be automated, predictable and shall be documented to ensure that there is no influence and interference.

(3) The system shall be integrated to other modules.

(4) The system shall include security procedures, including but not limited to passwords.

(6) The system shall be customer oriented and suitable for general population use.

The system shall not involve numerous interlined workflows to ensure ease of use and customer efficiency.

Revenue Collection Agent

12. (1) The County Executive Committee Member may enter into an agreement authorizing a revenue collection agent to collect rates, taxes, fees and charges payable under the county revenue laws on such terms as may be specified in the agreement.

(2) The agent appointed under 12 (1) shall be appointed in consultation with the County Assembly.

(3) The agent appointed under 12 (1) shall be published in the Kenya Gazette.