

BEFORE THE HONORABLE SUPREME COURT OF REPUBLIC OF LIBERIA
SITTING IN ITS OCTOBER TERM, A.D. 2021

BEFORE HIS HONOR: FRANCIS S. KORKPOR, SR.....CHIEF JUSTICE
BEFORE HER HONOR: JAMESETTA H. WOLOKOLIE ASSOCIATE JUSTICE
BEFORE HER HONOR: SIE-A-NYENE G. YUOH..... ASSOCIATE JUSTICE
BEFORE HIS HONOR: JOSEPH N. NAGBE ASSOCIATE JUSTICE
BEFORE HIS HONOR: YUSSIF D. KABA..... ASSOCIATE JUSTICE

IN RE: THE CONSTITUTIONALITY OF RATIFICATION OF THE BAO CHICO MINERAL DEVELOPMENT

AGREEMENT BY THE LIBERIAN SENATE PRIOR TO RATIFICATION BY THE HOUSE OF REPRESENTATIVES. Heard:

January 19, 2022.

Decided: February 18, 2022.

MR. CHIEF JUSTICE KORKPOR DELIVERED THE OPINION OF THE COURT

On August 5, 2021, the Executive Branch of the Government of the Republic of Liberia entered into a Mineral Development Agreement ("Agreement") with BAO CHICO Resources Liberia Ltd., a corporation organized and existing under the laws of the Republic of Liberia, and its parent company, BAO CHICO Resources Limited, a corporation organized and existing under the laws of Hong Kong to explore, produce and export iron ore from Gbarpolu County, Republic of Liberia. The Agreement was duly executed by the authorized officials of the Executive Branch, including the President of Liberia, and the authorized officials of the Company. The Agreement was then presented to the Legislature. The Senate ("Petitioner") reviewed the Agreement and ratified it on November 2, 2021, and on the same day. Submitted it to the House of Representatives (" Respondent") for its concurrence. Upon receipt of the ratified Agreement the Respondent refused to concur with it on the ground that that the BAO CHICO Mineral Development Agreement is a revenue bill and should therefore originate from the House of Representatives in keeping with Article 34(d)(i) of the Constitution (1986). The Respondent asserts that the Petitioner's action in ratifying the BAO CHICO Mineral Development Agreement is therefore violative of Constitution. The Respondent then proceeded to review the Agreement after which it also ratified the said Agreement without making any changes and sent it to the Petitioner for concurrence. The present situation is that, both the Petitioner and the Respondent have independently reviewed the BAO CHICO Mineral Development Agreement, and have ratified it and sent it, one to the other, for concurrence, relying on Article 34(d)(i) of the Constitution (1986) as their respective source of authority for their actions.

The Petitioner filed this action, "In Re: The Constitutionality of Ratification of the Bao Chico Mineral Development Agreement by the Liberian Senate prior to Ratification by the House of Representatives" requesting this Court to determine the constitutionality of its action in ratifying the Bao Chico Mineral Development Agreement and subsequently sending it to the Respondent (House of Representatives) for

concurrence. Essentially, the Petitioner contends in its petition that the BAO CHICO Mineral Development Agreement is a concession agreement in which the Government of the Republic of Liberia grants to the concessionaires the right to exploit for private benefit the iron ore (a depleting or renewable asset of the State) and the concessionaires are private entities who are responsible for the risks of the original capital investment and operating costs of the project (exploring for, exploiting, mining, exporting and marketing the iron ore); that a mineral development agreement, which is an instrument based upon and founded on Section 6.6 of the New Minerals and Mining Law, is not a revenue bill within the contemplation of Article 34(d)(i) of the Constitution or the intent of the framers of the Constitution; that the intent of the first sentence of Article 34(d)(i) of the Constitution is clearly explained by the second sentence, which states: "No other financial charge shall be established, fixed or levied on any individual, community or locality under any pretext whatsoever except by the expressed consent of the individual, community or locality"; that from the language of this second sentence of Article 34(d)(i) of the Constitution, it is clear that the simple and reasonable construction and interpretation of the first sentence of Article 34(d)(i) of the Constitution is that revenue generating bills or other financial instruments, which place a burden on the Liberian people, should originate in the House of Representatives; that the BAO CHICO Mineral Development Agreement, which is the subject of this petition, is not a revenue generating bill or financial instrument, which places a burden on the Liberian people, to the contrary, the BAO CHICO Mineral Development Agreement is an investment agreement (a concession), which allows the private entity to exploit Liberia's iron ore reserve in Gbarpolu County and thereby benefit the Republic of Liberia and its people; and that under the theory that a mineral development agreement and any other investment agreement is not a revenue bill or financial instrument which places a burden on the people, it may therefore originate from the Petitioner. The Petitioner also stated in its petition that in the past, several investment agreements entered into by the Executive Branch of Government had been first ratified by the Petitioner, submitted to the Respondent for concurrence, and the Respondent had concurred with each of them. The Petitioner listed seven (7) of such investment agreements and contended that there is nothing about the BAO CHICO Mineral Development Agreement which is not about the seven (7) agreements that had been ratified by the Petitioner and sent to the Respondent for concurrence and at no time did the Respondent claim that it has a constitutional prerogative to be the first to ratify these agreements; that this well-established precedent by the Legislature, from one term to the other, where the Petitioner had ratified investment agreements and Respondent had concurred with such ratifications, clearly shows that the drafters of the Constitution intended it to be so; that it is only where the instrument is a revenue bill or financial instrument, which imposes a tax, charge or assessment on the Liberian people that the bill or financial instrument should originate from the Respondent; that where the instrument before the Legislature is an investment agreement, intended to accrue benefits to the Republic of Liberia and its people, the Petitioner may be the originator of such bill as has been done in the past without any obstruction to the legislative process.

The Chief Justice, upon receipt of the In Re: Petition, cited the parties to a conference scheduled for December 22, 2021. He mandated the Clerk of the Supreme Court to inform the Ministry of Justice ("the Ministry") of the pendency of this case and invite the Minister of Justice/Attorney General to also attend the conference. This is because in accordance with Section 22.2 of the Executive Law, the Minister of Justice/Attorney General is the principal legal advisor to the sovereign Republic of Liberia, and it is the duty and responsibility of the Minister of Justice/Attorney General to procure evidence for,

conduct or defend all lawsuits and proceedings in the courts in which the sovereign Republic of Liberia is a party or any agency or officer thereof is a party. Moreover, the law provides that when the constitutionality of an act of the Legislature affecting the public interest is drawn into question in any action to which the Republic of Liberia, or any officer or agency or political subdivision thereof is a party, the Minister of Justice/Attorney General has the right to intervene. [Section 5.64, 1LCL revised Civil Procedure Law.]

Given the provisions of the cited laws, it is clear that the presence of the Minister of Justice/Attorney General is required in this case. His appearance is required because the Petitioner and the Respondent, two agencies of the sovereign Republic of Liberia are parties to this case. The appearance of the Minister of Justice/Attorney General is also required in this case because the action of the two Houses of the Legislature affecting public interest is drawn into question. In such a case, the Minister of Justice/Attorney General does not appear to take side with or against the Petitioner or the Respondent; he is on the side of the law. He is required to speak independently, objectively and impartially to the issue in dispute.

At the end of the conference with the Chief Justice, the Clerk of the Supreme Court was ordered to issue the appropriate writ in the case and the House of Representatives (Respondent) and the Ministry of Justice were directed to file returns; and all the parties were directed to file briefs,

The Respondent filed returns to the Petitioner's petition along with a motion to dismiss the Petitioner's Petition. In its motion to dismiss the petition, Respondent contended that this Court lacks jurisdiction to hear the merit of the case because despite its designation as an In Re Petition, the Petitioner's Petition is actually one for declaratory judgment requesting not a constitutionality determination, but numerous specific declarations based on many factual allegations needing proof through trial; that since this Court cannot take evidence in such a case, these proceedings should have commenced in the lower court in an action for declaratory judgment where evidence would be taken to give proof of the Petitioner's claims; and that were this Court to proceed to hear this petition and make the declarations desired by the Petitioner, the Judgment from this Court would not be reviewable because the said Judgment is that of the Supreme Court. The Respondent also contended in its motion to dismiss that that the Petitioner lacks legal capacity to sue in that the Petitioner is a collective or corporate body and as such, as a precondition to filing any action in the name of that corporate body, the party seeking to act for and in the name of that corporate body must be specifically authorized in a resolution; that in the instant case, the person in whose name this suit is brought, or this action is filed, is the Liberian Senate which sits as a corporate body and whose highest authority or decision-making body is the Plenary; that for a suit to be brought in the name of the Liberian Senate, the Plenary of that body must have first passed a resolution authorizing the suit on its behalf. The Respondent further contended that the Petitioner lacks standing to file this Petition because it has failed to state any personal stake in the purported controversy; that it has suffered or will suffer some actual or threatened injury as a result of the putative conduct of the Respondent; that

the claimed injury is for a legally protected interest; and that such injury said to be caused by the Respondent is likely to be resolved by a favorable decision of the Honorable Court. The Respondent maintained that this In Re: Petition in which the Petitioner requests the Supreme Court to compel the Respondent to concur with Petitioner in the ratification of the BAO CHICO Agreement presents political question that is not justiciable and therefore should be dismissed by this Honorable Court.

The Respondent traversed the Petitioner's petition and contended that a bill for the ratification of a mining concession agreement containing provisions requiring the concessionaire to pay "fees or royalties" is a "Revenue Bill"; that the Petitioner is erroneously equating "Revenue" with "taxation" when in fact revenue is broader and there are "Tax Revenues" and "Non-Tax Revenues"; that tax revenue is the income that is collected by the Government through taxation, while non-tax revenues or non-tax receipts are government revenues not generated from taxes, and may include interest receipts, dividends, profits from public sector companies, and charges for services; that *Article 34 (d)(i)* of the Constitution of Liberia does not speak only of "Tax Revenue" or limit the concept of revenue in any way, instead, *Article 34(d)(i)* speaks of revenue generally; that the bill for the ratification of the BAO CHICO Agreement is without any doubt a revenue bill which, by virtue of *Section 34(d)(i) of the Liberian Constitution*, must originate from the House of Representatives; that the requirement for all "revenue bills" to originate from the chamber of a bicameral legislature more representative of the electorates is one with extensive history under the common law; that Liberia's origination clause has a wider scope as compared to other common law countries, and include charges, duties, impost, "and any other financial bills" and that even in the United States of America, where the origination clause is only for "revenue bills", the US Supreme Court has held that lower taxes instead of raising taxes may still be a bill for raising revenue. The Respondent argued that assuming *arguendo* that the seven previous concession agreements referenced by the Petitioner were first ratified by the Senate and subsequently concurred by the Respondent, as claimed by the Petitioner, that act did not legitimize the wrongful nature of the procedure in the chambers of the Respondent allowing the Petitioner to usurp functions clearly delineated for the Respondent.

The Minister of Justice/Attorney General, for his part, filed returns in which he acknowledged in principle, that under *Article 34(d)(i)* of the Liberian Constitution (1986) the Respondent, the House of Representatives is given certain exclusive rights to have all revenue bills, whether subsidies, charges, imposts, duties or taxes, and other financial bills originate in the House of Representatives. However, the Minister of Justice/Attorney General contended that the determining words are "revenue bills" and "other financial bills."; that the provision of *Article 34(d)(i)* of the Liberian Constitution begs the question: what is a "revenue bill"; that revenue bill is defined as "a bill that levies or raises taxes", while financial bill is defined as "a legislative bill providing money for the public treasury"; that in both definitions the sole purpose of a revenue or financial bill is to raise revenue for the treasury of the country; that a bill that requires the

performance of other acts that may incidentally lead to the collection of revenues cannot be construed to mean a revenue bill in the contemplation of the framers of the Constitution. The Minister of Justice/Attorney General further contended that a bill seeking to extract minerals cannot be construed to be a revenue bill, though revenue may be generated from the extraction; that revenues that may be collected from such transactions are already established and laid down by law, therefore, it will only be for the purpose of collection and not levy; that Article 34(d) (i) of the 1986 Constitution, refers to bills that levy and raise taxes; and that bills for other purposes, which incidentally create revenues, are not included.

For the determination of this case, we will consider the following three (3) salient issues:

1. Whether this Court lacks jurisdiction over this case because the averments in the petition present issues for a petition for declaratory judgment which should have been filed before the lower court?
2. Whether this Court lacks jurisdiction over this case because the assertions contained therein present political questions which are not justiciable?
3. Whether the BAO CHICO Agreement, subject of these proceedings, is a revenue bill within the meaning and context of Article 34(d)(i) of the Constitution of Liberia to warrant its ratification to originate exclusively in the Respondent, the House of Representatives, and for the Petitioner, the House of Senate, to only concur therewith?

We shall address the issues in the order presented, beginning with the issue — whether this Court lacks jurisdiction over this case because the averments in the petition present issues for a petition for declaratory judgment which should have been filed before the lower court?

In all cases pending before courts of law in this jurisdiction including the Supreme Court, the court is under a legal duty to determine its jurisdiction before proceeding to hear any aspect of the case. In the case: *Scanship (Lib.) Inc. v. Flomo* [12002] LRSC 21; 41LLR 181, 2002, this Court held that whenever the issue of a court's jurisdiction is raised, everything in the case becomes subordinated until the court has determined and passed on its jurisdiction to hear and dispose of the case. Where a court lacks jurisdiction to entertain a matter, whatever decision it renders is void with no legal effect. Jurisdiction is conferred by statute and not by the consent of the parties. The Court on its own, must determine its jurisdiction not only based on the title of the action filed before it, but also based on the averments in the complaint. In the case: *Blamo v Zulu, et al.*, 30 LLR 586 (1983); and *Harouni v. Griegre*, Supreme Court Opinion, March Term A.D. 2011, this Court held that it is from the averment of the complaint that the cause of action is determined; and it is from the cause of action that the subject matter over which the court has jurisdiction in order to render a valid judgment is, in turn determined...where there is a conflict between the title of the action and the averment of the complaint, the averment will be given precedence. So, this Court must first decide whether it has jurisdiction over this In Re petition before proceeding any further.

The Respondent asserts that this Court lacks subject matter jurisdiction to hear and determine this case because despite the title of the Petitioner's petition, the petition is actually one for declaratory judgment, requesting not a constitutionality determination, but numerous specific declarations based on many factual allegations needing proof through trial and that this case should have therefore been filed in the subordinate court where a petition for declaratory judgment is triable. We do not agree with this position of the Respondent. The core contention in this petition presents an issue of first instance not before decided by this Court. It requires us to delve into a dispute grounded on our Constitution, involving the two Houses of our Legislature, each laying claim to certain prerogatives deriving from the Constitution. The prerogatives concern the interpretation and application of the powers of the two Houses as provided for under our Constitution. We are informed that the dispute has caused legislative proceedings to come to a near standstill, as neither the Petitioner, nor the Respondent is willing to yield to the other concerning the ratification of the BAO CHICO Agreement, or any other investment agreements.

Article 66 of the Constitution provides:

"The Supreme Court shall be the final arbiter of constitutional issues and shall exercise final appellate jurisdiction in all cases whether emanating from courts of record, courts not of record, administrative agencies, autonomous agencies or any other authority, both as to law and fact except cases involving ambassadors, ministers, or cases in which a county is a party. In all such cases, the Supreme Court shall exercise original jurisdiction. The Legislature shall make no law nor create any exceptions as would deprive the Supreme Court of any of the powers granted herein". [Emphasis Supplied.]

Even though Article 66 of the Constitution quoted above provides that the Supreme Court shall be the final arbiter of all constitutional issues, it is common knowledge that this Court has consistently assumed original jurisdiction whenever there are serious internal constitutional issues within the Legislature that cannot be amicably resolved such as the issues raised in the instant. Such matters are not left to the determination of the lower courts. And as we see it, this Court does not need to take evidence to decide the contention of the parties as summarized hereinabove, especially since the factual statement of the petition is not denied and therefore is deemed admitted. All that we need to do is to apply the canon for the construction and application of constitution and say whether within the context of Article 34 (d) (i) it was the intent of the framers of our Constitution that a bill for the ratification of an investment agreement, such as the BAO CHICO Agreement should originate solely in the Respondent. There may be other collateral issues, but this is the germane issue, the determination of which will lay this case to rest. In view of this, and given the exigencies presented, we hold that the Supreme Court has jurisdiction to hear and determine this case.

The next issue is - whether this Court lacks jurisdiction over this case because the assertions contained therein present political questions which are not justiciable? It is a settled rule that some issues or controversies are in their nature so fundamentally political, and not legal, that the courts, which are apolitical, are not the appropriate forum or place to resolve such issues. This Court has held in a long line of cases that a subject matter is inappropriate for judicial resolution where it

is exclusively assigned to the political branches of our government or where the political branches are better-suited than the judiciary branch to determine the matter, and that the political question doctrine excludes from judicial review those controversies which revolve around policy choices and value determinations only committed for resolution by the Legislative or Executive Branch of our Government. In the case, *JUPICA et al v NEC et al.* (2014) LRSC 60, this Court held as follows:

Matters which are by their nature solely political should be confined in the realm of politics. There is a vital difference between justiciable matters and matters political. Courts of law are instituted for the purpose of deciding only such questions as are susceptible of determination by the application of well recognized rules of law or equity by which they can be decided. The only rule applicable to the adjustment of such questions is conciliation or compromise; and when a court of law embarks on such turbulent seas, it immediately loses its office as a judicial tribunal and abdicates its forum where pettifogging politicians' resort to ventilate their little minds. Any verdict based upon non-justiciable matters is therefore illegal, and the appellate Court shall remand the cause to be tried de novo." The foregoing position of this Court taken about two scores and a year ago, was confirmed in a more recent case: *In re: Constitutionality of Legislative Joint Resolution, Leg.-002 (210)*, Supreme Court Opinion Special Session, October 11, 2010."

We again today reaffirm this position taken by this Court in the quoted case. However, we hold that the matter before us is not political and therefore the political question doctrine is not applicable as the Respondent would want us to believe. We reiterate that the main contention in this case involves the interpretation and application of Article 34(d)(i) of the Constitution. The parties have given their own interpretation to this constitutional provision and are so unyielding in their respective positions. Where, as in this case, one House of the Legislature has refused to concur with and endorse a bill enacted into law by the other House on the ground that the House enacting the bill is in violation of the Constitution, only the Supreme Court can speak to the issue to lay the matter to rest. We hold, therefore, that this is not a nonjusticiable case.

We address the final issue - whether the BAO CHICO Agreement, subject of these proceedings, is a revenue bill within the meaning and context of Article 34(d)(i) of the Constitution of Liberia to warrant its ratification to originate exclusively in the Respondent, the House of Representatives, and for the Petitioner, the House of Senate, to only concur therewith ?

Article 34 (d) of the Liberian Constitution provides:

"The Legislature shall have the power:

(d) to levy taxes, duties, imposts, excise and other revenues, to borrow money, issue currency, mint coins and to make appropriations for the fiscal governance of the Republic, subject to the following qualifications:

(i) all revenue bills, whether subsidies, charges, imposts, duties or taxes, and other financial bills, shall originate in the House of Representatives, but the Senate may propose or concur with amendments as on other bills . No other financial charge shall be established, fixed, laid or levied on any individual, community or locality under any pretext whatsoever except by the expressed consent of the individual, community or locality. In all such cases, a true and correct account of funds collected shall be made to the community or locality."

Both the Petitioner and the Respondent agree that all revenue bills, whether subsidies, charges, imposts, duties or taxes, and other financial bills shall originate exclusively in the Respondent, as provided for under Article 34 (d)(i) above. However, the Petitioner contends that the BAO CHICO Agreement is not a revenue bill such that it shall only originate in the Respondent, while the Respondent, on the other hand, maintains that the BAO CHICO Agreement, to the extent it contains provisions for the concessionaire to pay fees or royalties, is a revenue bill; hence, the ratification must originate in the Respondent. This is the point of disagreement between the parties. The obvious questions we ask are, what is a revenue bill? and whether the provision of the Constitution granting to the House of Representatives the power to initiate revenue bills covers concession agreements?

Revenue bill is defined by the authoritative Black's Law Dictionary,8th Edition as a "bill that levies or raises taxes. The Black's Law Dictionary further states that "Federal revenue bills must originate in the House of Representative." [U.S. Const. art. 1, sec. 7,c11.1 And Corpus Secundum [82 C.J.S, Statutes, sec.13] states:

"Constitutions may provide that bills for raising revenue must originate in the lower house. However, this may be a procedural directive, not a substantive interdict, and a revenue measure, once enacted, is not inherently defective because the bill originated and was passed by the Senate."

The Section further provides:

"Revenue bills or measures are those which levy taxes, in the strict sense of the word or which have for their object the levying of taxes, and bills and measures which only incidentally create revenues are not within the constitutional provision..."

There is no dispute, as the parties are resolved, that the BAO CHICO Agreement is a concession. A concession is "the grant of an interest in a public asset by the Government or its agency to a private sector entity for a specified period during which the asset may be operated, managed, utilized or improved by the private sector entity which pays fees or royalties under the condition that the Government retains its overall interest in the asset and that the asset will revert to the Government or agency at a determined time." [Amendment and Restatement of the Public Procurement and Concession Act, Section 7.3(1).] A concession includes "Natural Resources: Grant of the right to exploit for private benefit a depleting or renewable asset of the State, such as the right to mine minerals, recover petroleum resources or develop

and operate an agricultural plantation where the private entity is responsible for the risks of the original capital investment and operating costs of the project." [Amendment and Restatement of the Public Procurement and Concession Act, Section 7.3(1)(g)]. Based on these laws, the BAO CHICO Agreement, subject of these proceedings, is a concession agreement, as the Government of the Republic of Liberia grants to the concessionaires right to exploit for private benefit the iron ore (a depleting or renewable asset of the State) and the concessionaires are private entities who are responsible for the original capital investment and operating costs of the concession.

Now, under a concession agreement, many acts may be performed leading to the generation or collection of taxes for the Government, but this does not necessarily qualify the concession agreement as a revenue bill. In our opinion, the sole purpose of a revenue bill, as envisaged by the framers of the Constitution is to levy or raise taxes - money for the treasury.

We should note, at this juncture, that in crafting the provision of our Constitution under review, the framers used the language of the US Constitution. Article 1, Section 7, Clause 1 of the US Constitution provides: "All Bills for raising Revenue shall originate in the House of Representatives; but the Senate may propose or concur with amendments as on other Bills;"

In similar way, Article 34(d)(i) of the Liberian Constitution also grants power to House of Representatives to initiate revenue bills. The Liberian Constitution goes further to say — "all revenue bills, whether subsidies, charges, imposts, duties or taxes, and other financial bills, shall originate in the House of Representatives, but the Senate may propose or concur with amendments as on other bills . No other financial charge shall be established, fixed, laid or levied on any individual, community or locality under any pretext whatsoever except by the expressed consent of the individual, community or locality. In all such cases, a true and correct account of funds collected shall be made to the community or locality."

As we have stated, the issue regarding the interpretation of Article 34(d)(i) of the Liberian Constitution is one of novelty. In such a case, this Court has the authority, under Section 40 of the General Construction Law, the Reception Statute, to look to other common law jurisdictions for reliance. In this regard, we take recourse to the case: *United States v. Munoz*, 495 US 385 (1990), in which the Supreme Court of the United States passed on the question of what constitutes a revenue. The Court held: "revenue bills are those that levy taxes in the strict sense of the word, and not bills for other purposes which may incidentally create revenue."

We are in full agreement with the Minister of Justice/Attorney General when he argued in his brief that a confusion often results from the use of the phrase "to raise taxes," as some are led to believe that any instrument which requires the payment of taxes is a revenue bill. No! To raise taxes is different from to pay taxes. The former connotes imposing of a new revenue for the Government, while the latter signifies complying with tax obligations and commitments already in

existence. This means that agreements which require the payment of already established and existing legislated taxes do not qualify as revenue bills. The Minister of Justice/Attorney General also argued in his brief, and we again agree, that an example of a revenue bill is the Road Fund Act, which has the sole intent to raise revenue for the Government from the sale of every gallon of petroleum product, a tax that was never in existence.

Under Section 14.1 of the BAO CHICO Agreement, "The Company is required to pay all taxes and duties and conform to all procedures pursuant to applicable laws..." And taxes and duties are defined under the Agreement as "... any and all direct and indirect income, profit, additional profit, gains, capital gains, corporation, dividend, interest, financing, net worth, sales, transaction, payroll, import, customs, consul, inspection, value added, consumption, supply, use, turnover, severance, stumpage, cash flow, rental, land rental, surface rental, property, stamp, withholding and other taxes, duties, fees, levies, excises, rates, charges, imports, royalties, and other Government imposed revenue payments of whatever nature and however called and whether paid to the Government or to any other Person at its directive or pursuant to Law". [Emphasis supplied]. It should be noted that no new taxes are laid or levied in the Agreement, rather, the Company is only required to comply with preexisting levies, imposts and taxes etc., pursuant to law. Under the circumstance, we hold that the BAO CHICO Agreement is not a revenue bill.

We should say that there are very many laws enacted by the Legislature that have financial and economic implications. But the Constitution does not require that these bills shall originate exclusively in Respondent; these bills may originate in either the Respondent or Petitioner. Moreover, the Petitioner stated, and the Respondent did not deny, that in the past, the Petitioner has ratified and sent many concession and other agreements similar to the BAO CHICO Agreement to Respondent for concurrence and endorsement and the Respondent had concurred and endorsed them without raising any issue. The Petitioner listed the following seven (7) agreements as examples of some of the instruments the Petitioner ratified and sent to the Respondent with which the Respondent concurred and endorsed without raising any reservation.

- (i) An act to ratify the Concession Agreement among the Government of the Republic of Liberia, Western Clusters Limited, Sesa Goa Limited, Bloom Fountain Limited and Elenito Minerals Mining LLC, passed into the full force of the law by Petitioner and engrossed on Friday, August 19, 2011 @ 15:20 G.M.T., and later concurred with and endorsed by Respondent on the same said Friday, August 19, 2011 @ 15:51 G.M.T.;
- (ii) An act to ratify the Financing Agreement (Smallholder Tree Corp Revitalization Support Project) between the Republic of Liberia and International Development Association, adopted and passed into the full force of the law by Petitioner and engrossed on Tuesday, February 5, 2013 @ 12:07 G.M.T., and later concurred with and endorsed by Respondent on Thursday, April 25, 2013 @ 11:57 G.M.T.;

- (iii) An act to ratify the Treaty for the Construction, Operation and Development of the CLSG Interconnection Line (Cote D'Ivoire-Liberia-Sierra Leone-Guinea), adopted and passed into the full force of the law by Petitioner and engrossed Tuesday, August 13, 2013 @ 12:55 G.M.T., and later concurred with and endorsed by Respondent on Thursday, August 22, 2013 @ 12:28 G.M.T.
- (iv) An act to ratify the Establishment of the Africa Finance Corporation, adopted and passed into the full force of the law by Petitioner and engrossed Thursday, August 29, 2013 @ 12:53 G.M.T., and later concurred with and endorsed by Respondent on Tuesday, July 7, 2015 @ 11:50 G.M.T.;
- (v) An act ratifying the Concession Agreement between the Government of the Republic of Liberia and Nimba Rubber Corporation (NRI), adopted and passed into the full force of the law by Petitioner and engrossed Thursday April 1, 2019 @ 12:31G.M.T., and later concurred with and endorsed by Respondent on Thursday, May 9, 2019 @ 12:21 G.M.T.;
- (vi) An act ratifying the Investment Agreement between the Government of the Republic of Liberia and Golden SIFCA, adopted and passed into the full force of the law by Petitioner and engrossed Tuesday May 21, 2019 @ 12:31 G.M.T., and later concurred with and endorsed by Respondent on Thursday, May 23, 2019 @ 13: 52 G.M.T.; and
- (vii) An act ratifying the Implementation Agreement between the Government of the Republic of Guinea and the Republic of Liberia, adopted and passed into the full force of the law by Petitioner and engrossed Monday April 6, 2020 @ 13:50G.M.T., and later concurred with and endorsed by Respondent on Tuesday, May 4, 2021 @ 12:21 G.M.T.

As we have said, the Respondent does not deny that the Petitioner ratified the foregoing instruments which are similar in nature and content to the BAO CHICO Agreement and sent them to the Respondent and the Respondent did indeed concur with the Petitioner's ratification. The Respondent however contends that assuming *arguendo* that the seven previous concession agreements referenced by the Petitioner were first ratified by the Petitioner and the Respondent subsequently concurred as claimed by the Petitioner, that act did not legitimize the wrongful nature of the procedure in the chambers of the Respondent allowing the Petitioner to usurp functions clearly delineated for the Respondent. We take due note of this position of the Respondent, however, for reasons stated herein, we hold that the BAO CHICO Agreement is not a revenue bill within the contemplation of Article 34(d)(i) of the Liberian Constitution such that it must exclusively originate from the Respondent. We hold that either the Petitioner or the Respondent may ratify such a bill and send it to the other for concurrence.

WHEREFORE, we hold that a revenue bill, as that term is used in the context of Article 34(d)(i) of the Constitution is a bill which levies or raises taxes, and a concession agreement and other investment agreements, required to be ratified by the Legislature, are not revenue bills, which must originate exclusively in the House of Representatives; either the Senate or the House of Representatives may ratify such a bill and send it to the other House for concurrence; the ratification of the BAO CHICO Agreement by the Petitioner and its submission to the Respondent for the latter's concurrence as had previously and customarily been done in other investment agreements, does not violate Article 34(d)(i) of the Constitution. The Clerk of this Court is ordered to send a mandate to the Petitioner (House of Senate) and the Respondent (House of Representatives) informing them of the decision of this Court. IT IS HEREBY SO ORDERED.

Counsellors H. Varney G. Sherman, Jallah Barbu, Cyril Jones and Gloria M. Scott appeared for the Petitioner.

Counsellors A. Kanie Wesso, Albert S. Sims, T. Negbalee Warner and M. Wilkins Wright appeared for the 1st Respondent.

Counsellors Bobby Livingston, Adolphus Karnuah, Sayma Syrenius Cephus and Frank Musa Dean appeared of the 2nd Respondent.

Petition granted.