

TITLE 1: GOVERNMENT
DIVISION 2: EXECUTIVE BRANCH

§ 2571. Division of Revenue and Taxation: Established.

There is in the Department of Finance a Division of Revenue and Taxation headed by a chief who shall be within the civil service. No person may be Chief of Revenue and Taxation who does not possess professional qualifications including at least a bachelor's degree in an appropriate academic discipline and at least five years of progressively increasing experience in the field of revenue and taxation.

Subject to the overall direction of the Director of Finance, the chief shall have supervision over and be responsible for all matters concerning revenue and taxation on a day-to-day basis.

Source: PL 1-8, tit. 1, ch. 11, § 10, modified.

Commission Comment: With respect to the references to the "Department of Finance," the "Chief of Revenue and Taxation" and the "Director of Finance," see Executive Order 94-3 (effective August 23, 1994), reorganizing the executive branch, changing agency names and official titles, and effecting other changes, set forth in the Commission comment to 1 CMC § 2001; see also the comment to 1 CMC § 2551.