

**TITLE 10: LOCAL LAWS**  
**DIVISION 1: FIRST SENATORIAL DISTRICT (ROTA)**

**§ 12143. Rota Casino Tax.**

(a) A gross revenue surtax of one percent of gross revenue as provided in 1 CMC § 1402(c)(l) shall be paid each month by each licensee.

(b) A gambling revenue tax pursuant to 1 CMC § 1402(c)(4) equal to ten percent per annum of the casino gross revenues, shall be payable on or before the seventh day of each month.

(c) An annual gambling amusement machine tax pursuant to 1 CMC § 1402(c)(4) for all slot machines and poker machines located on the casino premises and poker machines located on the casino premises, shall be payable in an amount to be determined by the Commission by regulation.

**Source:** Rota Local Initiative 1 (2007), § 7(c); repealed and reenacted by PL 16-37 § 3, modified.

**Commission Comment:** The Commission inserted “be” in subsection (b) to correct a manifest error pursuant to 1 CMC § 3806(c). The Commission changed “subsection (b) or (c) of Section 6 Act this title” to “10 CMC §§ 12132 or 12133.”