

TITLE 3: HUMAN RESOURCES
DIVISION 3: SOCIAL SECURITY ACT

§ 3504. Administration, Collection and Assessment, and Enforcement.

Effective April 1, 1977, all provisions of the laws of the United States applicable to the administration, collection and assessment, and enforcement of the taxes imposed by Chapters 2 [26 U.S.C. § 1401 et seq.] and 21 [26 U.S.C. § 3101 et seq.] of the United States Internal Revenue Code of 1954, as amended, or of any other liability (including interest and penalties) arising with respect to such taxes under such code shall, in respect of the taxes imposed by this division, extend to and be applicable in the Commonwealth in the same manner and to the same extent as if the Commonwealth were a state of the United States and the taxes imposed by this division were the taxes imposed by Chapters 2 and 21 of such code, except that any legal action arising under this section shall be brought only in the District Court for the Northern Mariana Islands. The section shall apply notwithstanding any other provision of Commonwealth law.

Source: DL 5-12, § 1.