

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1102. Purposes.**

The purposes of this Act are:

- (a) To repeal and reenact the provisions of the revenue and taxation laws in effect in the Commonwealth found in Chapter 1, Chapter 8, and Chapter 9 of 4 CMC, Division 1 of the Commonwealth Code;
- (b) To amend, clarify, and amplify the definitions utilized in the general revenue and taxation laws in the Commonwealth found in Division 1, 4 CMC;
- (c) To provide for detailed administrative provisions necessary for the application and enforcement of the general revenue and taxation laws including liens, levies, examinations, and summons;
- (d) To provide for specific statutes of limitations upon the assessment of taxes, claims for tax refunds, collection of tax liability, and tax litigation proceedings;
- (e) To restructure civil and criminal tax penalty provisions and provide for a waiver for reasonable cause;
- (f) To amend, clarify, and amplify the tax disclosure provisions; and
- (g) To make technical corrections to the Revenue and Taxation Code.

**Source:** PL 3-11, § 102, modified; repealed and reenacted by PL 14-35, § 3; PL 14-35, § 2.