

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1302. Tax on Agriculture Producers and Fishing.

(a) In lieu of the tax rates of 4 CMC § 1301(a), the tax imposed on persons:

(1) registered with the Commonwealth Council for Arts and Culture as artists; or

(2) engaged in the business of producing agricultural products in the Commonwealth, or fishing in the Commonwealth, or its waters, for dietary consumption, shall be determined in accordance with the following schedule:

<i>If the yearly total gross revenue is between:</i>	<i>The tax on the yearly total gross revenue is:</i>
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(i) \$0 to \$20,000

No tax.

(ii) Over \$20,000

One percent of total gross revenues in excess of \$20,000.

(b) [4 CMC § 1301\(b\)](#) shall apply in determining the yearly total gross revenue of persons subject to subsection (a) of this section.

(c) All persons subject to this section shall file the returns required under [4 CMC § 1306](#) whether or not any tax is due.

Source: PL 9-22, § 1 (§ 1302) (repealing PL 3-11, § 302); (a) amended by PL 20-56 § 2 (Apr. 19, 2018).

Commission Comment: The Commission changed the capitalization of “Artists” in (a)(1) and “Gross” in (a)(2) pursuant to 1 CMC § 3806(f). The Commission changed “revenue between” to “revenue is between” in (a)(2) pursuant to 1 CMC § 3806(g).