

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

**§ 1814. Time for Performance of Acts Where Last Day Falls On Saturday, Sunday, or Legal Holiday.**

When the last day prescribed under authority of the Commonwealth Tax laws for performing any act falls on Saturday, Sunday, or a legal holiday, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday, or a legal holiday. For purposes of this section, the last day for the performance of any act shall be determined by including any authorized extension of time; the term “legal holiday” means a legal holiday in the CNMI.

**Source:** PL 3-11, § 814; repealed and reenacted by PL 14-35, § 4 (1814).