

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18150. Unauthorized Disclosure of Information.

(a) *Returns and Return Information.*

(1) CNMI Employees and Other Persons. It shall be unlawful for any officer or employee of the Commonwealth or any person described in section 6103(n) of the NMTIT (or an officer or employee of such person), or any former officer or employee, willfully to disclose to any person, except as authorized in this Division, any return or return information. Any violation of this paragraph shall be a felony punishable upon conviction by a fine in an amount not to exceed \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution, and if such offense is committed by any officer or employee of the Commonwealth, he shall, in addition to any other punishment, be dismissed from office or discharged from employment upon conviction for such offense.

(2) Other Persons. It shall be unlawful for any person to whom any return or return information is disclosed in any manner unauthorized by this Division thereafter willfully to print or publish in any manner not provided by law any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(3) Solicitation. It shall be unlawful for any person willfully to offer any item of material value in exchange for any return or return information (as defined in 4 CMC § 18162) and to receive as a result of such solicitation any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in the amount not exceeding \$5,000, or imprisonment of not more than 5 years, together with the costs of prosecution.

(4) Shareholders. It shall be unlawful for any person to whom a return or return information (as defined in 4 CMC § 18162) is disclosed pursuant to the provisions of section 6103(e)(1)(D)(iii) of the NMTIT willfully to disclose such return or return information in any manner not provided by law. Any violation of this paragraph shall be a felony punishable by a fine in any amount not to exceed \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(b) *Disclosure of Operations of Manufacturer or Producer.* Any officer or employee of the Commonwealth who divulges or makes known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with the costs of prosecution; and the offender shall be dismissed from office or discharged from employment.

(c) *Disclosures By Certain Delegates of the Governor.* All provisions of law relating to the disclosure of information, and all provisions of law relating to penalties for unauthorized disclosure of information, which are applicable in respect of any function under this Division when performed by an officer or

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employee of the Department of Finance are likewise applicable in respect of such function when performed by any person who is a “delegate.” A “delegate” shall include any officer or employee of any other department, agency, or instrumentality of the Commonwealth duly authorized by the Governor (directly or indirectly by one or more re-delegations of authority) to perform such functions.

(d) *Disclosure of Software.* Any person who willfully divulges or makes known software (as defined in section 7612(d)(1) of the NMTIT) to any person in violation of Commonwealth law shall be guilty of a felony and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution. The term “software” includes computer software source code and computer software executable code.

Source: PL 14-35, § 4 (1940), modified.

Commission Comment: In subsection (a)(3) and (4) above, the Commission substituted the proper section numbers in place of “Subchapter H” pursuant to its authority by 1 CMC § 3806(d).