

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

**§ 1819. Interest.**

In addition to the penalties imposed by 4 CMC §§ 18121-18151, interest at the rate and manner provided under NMTIT § 6621 shall be imposed on all unpaid taxes, penalties, fees and charges imposed by this Division.

**Source:** PL 3-11, § 819; repealed and reenacted by PL 14-35, § 4 (1819), modified.

**Commission Comment:** The Commission inserted the proper Code sections in place of “Subchapter G of this Division” pursuant to its authority by 1 CMC § 3806(d).