

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1937. Enforcement.

(a) *Administrative Review.* Any appeal of the Director of Finance's decision pursuant to this chapter shall be had in accordance with 1 CMC § 9101 et seq.

(b) *Judicial Review.* Within 20 days after the final decision of the director is issued, a person aggrieved may appeal the decision to the Superior Court. The Superior Court shall provide an expedited and priority hearing for all cases seeking judicial review of the director's decision.

(c) *Tax Liens: Levy of Executive Authorized.* All developer taxes imposed or authorized under this chapter shall be a lien upon any property of the developer obligated to pay developer taxes and may be collected by levy upon such property in the manner to be prescribed by regulation by the Director of Finance.

(d) *Civil Action of Enforcement.* Any developer tax imposed or authorized under this chapter may also be collected by a civil suit brought by the Attorney General either in the name of the Commonwealth or in the name of the Director of Finance. In such civil suit, a written statement by the director or his designee as to the amount of tax due, the fact that it is unpaid, and who is authorized to collect it, shall be sufficient evidence of these matters unless it is expressly shown to the contrary.

(e) *Penalties for Willful Violations.*

(1) *Willful Failure to Collect or Pay Over Tax.* Any government official or employee required under this chapter to collect, account for, and pay over any developer tax imposed or authorized by this chapter, who willfully fails to collect or truthfully account for and pay over such tax shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction, shall be fined not more than \$10,000, or imprisoned not more than two years, or both, together with the cost of prosecution. Evidence of personal use of any such developer tax so collected by the government official or employee charged with collection, either in his business or otherwise, shall constitute prima facie evidence for willful failure to truthfully account for and pay over such tax in violation of this chapter.

(2) Any person, as defined in this chapter, or his agent, who willfully violates the provisions of this chapter shall be guilty of a felony punishable by a fine of not more than \$10,000 or imprisonment of not more than two years, or both.

(3) In addition to the foregoing penalties, any person who knowingly shall swear to or verify under oath any false or fraudulent statement with intent to evade any developer tax imposed by this chapter, shall be guilty of perjury and, upon conviction, shall be guilty of a felony, punishable by a fine of not more than \$10,000 or imprisonment for not more than two years, or both.

(f) *Monthly Penalty Upon Taxes.* In case of failure to pay any developer tax levied or imposed by this chapter when due, there shall be added to the amount due 10 percent of the amount of such developer tax if the period of nonpayment is not more than one month, with an additional ten percent for each additional month or fraction thereof during which nonpayment continues, not exceeding 100 percent in the aggregate.

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Source: PL 8-23, § 9, modified.

Commission Comment: With respect to the references to the “Director of Finance” and the “director” of the Department of Finance, see Executive Order 94-3 (effective August 23, 1994), reorganizing the executive branch, changing agency names and official titles, and effecting other changes, set forth in the Commission comment to 1 CMC § 2001.