

TITLE 4: ECONOMIC RESOURCES
DIVISION 5: BUSINESS REGULATION

§ 50132. Exception: New Arrivals.

A person entering the Commonwealth may bring with him for private use, and not for resale, tobacco products not exceeding 30 packages of 20 cigarettes each or one pound of tobacco, without paying an excise tax. Any person bringing into the Commonwealth a quantity of tobacco products in excess of that authorized by this section shall be required to pay an excise tax in accordance with 4 CMC § 1402, or may forfeit the excess cigarettes and/or tobacco products to the Division of Customs.

Source: PL 11-75, § 4, modified.