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SAIPAN, MARIANA ISLANDS

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COMMONWEALTH PORTS AUTHORITY

Main Office: SAIPAN INTERNATIONAL AIRPORT
P. O. BOX 1055 • SAIPAN • CM 96950

Filed this 9th day of Nov 19 87.

3:05 pm JJ


Office of Registrar of Corporations
Commonwealth of the Northern Mariana Islands

PUBLIC NOTICE OF PROPOSED AMENDMENT TO CPA RULES AND REGULATIONS

The Commonwealth Ports Authority, pursuant to the authority of 2 CMC §2122(j) and in accordance with the provisions of 1 CMC §9104(a), hereby gives notice to the public of its intention to adopt an amendment to the regulations of the Commonwealth Ports Authority concerning group transportation permits. The proposed amendment to the regulations is published herewith.

All interested persons are requested to submit data, views, or arguments, in writing, concerning the proposed regulations. Written comments must be submitted to the Executive Director, Commonwealth Ports Authority, not later than the close of business thirty (30) calendar days following the date of publication of this Notice.

Dated, this 9th day of November, 1987.



J.M. GUERRERO, Chairman
Board of Directors
Commonwealth Ports Authority



COMMONWEALTH PORTS AUTHORITY

Main Office: SAIPAN INTERNATIONAL AIRPORT
P. O. BOX 1055 • SAIPAN • CM 96950

Filed this 9th day of

Nov. 19 87.


Office of Registrar of Corporations
Commonwealth of the Northern Mariana Islands

NOTISIAN PUBLIKO

I Commonwealth Ports Authority, sigun gi Seksiona 2122 (j), Titulo Numero 2, Kodikon i Commonwealth, yan sigun gi probision siha nui Seksiona 9104(a), titulo Numero 1, Kodikon i Commonwealth, ha notitisia i publiko pot i intension para umaadapta amendacion gi regulasion i Commonwealth Ports Authority pot i "group transportation permits." I mapropopone na amendasion mapublika guine.

Todos personas ni man interasao man ma fafaisen na unfanmatugi ya umasubmiti opinion pot este na mapropopone na regulasion gi Executive Director, Commonwealth Ports Authority, gi halom trenta (30) dias despues de mapublika este na Noticia.

FECHA i Novembre dia 9, 1987.



J.M. GUERRERO, Chairman
Board of Directors
Commonwealth Ports Authority



COMMONWEALTH PORTS AUTHORITY

Main Office: SAIPAN INTERNATIONAL AIRPORT
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Filed this 9th day of
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Office of Registrar of Corporations
Commonwealth of the Northern Mariana Islands

PROPOSED AMENDMENT TO CPA RULES AND REGULATIONS

1. Part 2.11 of the Airport Rules and Regulations, as amended, relative to fees for Bus, Limousine, or Stretch-Out (Licensed for Hire), is hereby amended to read as follows:

2.11 Group Transportation Permits

...

A. Bus, or any vehicle with a seating capacity in excess of 25 (Licensed for Hire)

A basic monthly fee of seventy-five dollars (\$75.00) per vehicle

B. Bus, Limousine, Stretch-Out or any vehicle with a seating capacity of 25 or less (Licensed for Hire)

A basic monthly fee of fifty dollars (\$50.00) per vehicle

2. The current Part 2.11(B) relating to Hotel-Motel Vehicles is hereby redesignated as Part 2.11(C).

3. This amendment shall have effect at all airports in the Commonwealth of the Northern Mariana Islands. All other sections of Part 2 remain in effect.

4. This amendment shall take effect upon its adoption by the Board of Directors and its promulgation in the manner provided by law.



Department of Finance

Office of the Director

Commonwealth of the Northern Mariana Islands

P.O. Box 234 CHRB

Saipan, CM 96950

Cable Address

Gov. NMI Saipan

Filed this 15th day of Nov 1987.

Office of Registrar of Corporations

Commonwealth of the Northern Mariana Islands PUBLIC NOTICE

PROPOSED REGULATIONS

APPLICABILITY OF EXCISE TAX TO VESSELS AND AIRCRAFT

The Director of Finance, under the authority vested by 4 CMC Section 1818 and 1 CMC Section 2557, hereby proposes regulations for the purpose of clarifying the applicability of the excise tax under 4 CMC Section 1402.

These regulations define the meaning of the words "goods, merchandise, or commodities" found in the statute as they apply to vessels and aircraft.

The proposed regulations follow this notice in the Commonwealth Register and copies may be obtained by the public at the Department of Finance, Office of the Director, on Capitol Hill. The public shall have 30 days to comment on the adoption of these regulations. All written comments should be submitted to the Office of the Director. These will be given careful consideration in determining whether to adopt these regulations and in what form.

ELOY S. INOS
Director of Finance

NOV. 9, 1987
Date



Department of Finance

Office of the Director

Commonwealth of the Northern Mariana Islands

P.O. Box 234 CHRB

Saipan, CM 96950

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Filed this 15th day of

Nov 1987.

Noviembre 9, 1987

Office of Registrar of Corporations

Commonwealth of the Northern Mariana Islands

NOTISIAN PUBLIKU

MA INTENSION NA REGULASION I APLIKABLEN I ADUANAN I EXCISE PARA BATKO, BOTI YAN EROPLANU

I Direktot i Finansiat, segun i 4 CMC \$1818 yan i 1 CMC \$2557, ha introdudusi i regulasion para una klaro i aplikao i aduanan man impotta segun i 4 CMC \$1402.

Este na regulasion ha detetmina i fundamentun este siha na palabras, "kosas, fektos, osino kosas kometsianti" ni man ma-mensiona gi lai para batko, boti yan eroplanu.

I ma entensiona na regulasion u tinatiye nu este na notisia gi Commonwealth Register ya sina i publiku man manuli kopian niha gi Ofisinan i Direktot i Finansiat, gi Capitol Hill, Saipan, CM 96950. Guaha 30 dias para i publiku ni ufan nahalom opinion ni fumabot, osino kinentra este na regulasion antes de i ma adoptanna. Todo opinion pot este na regulasion debe de umatugi ya ma-satmite guato gi Ofisinan i Direktot i Finansiat. Este siha na opinion ufan ma konsidera kon inadahe ni uдинetetmina kao uma adopta este na regulasion yan i fotmanna.

ELOY S. INOS
Direktot i Finansiat

NOV. 9, 1987
Fecha



Department of Finance

Office of the Director

Commonwealth of the Northern Mariana Islands

P.O. Box 234 CHRB

Saipan, CM 96950

Cable Address

Gov. NMI Saipan

Filed this 15th day of

Nov 19 87.

Office of Registrar of Corporations
Commonwealth of the Northern Mariana Islands

PROPOSED REGULATIONS

APPLICABILITY OF EXCISE TAX TO VESSELS AND AIRCRAFT 4 CMC SECTION 1402

I.

Section 101. Purpose. These regulations shall interpret the applicability of 4 CMC Section 1402 to vessels and aircraft which enter into the Commonwealth of the Northern Mariana Islands and determine whether they are described by the terms, "goods, merchandise, or commodities" used in the statute.

II.

Section 201. Goods, Merchandise, and Commodities. For the purposes of interpreting 4 CMC Section 1402 the words "goods, merchandise, or commodities" shall not include any vessel of five (5) net tons or greater weight nor any aircraft certified by the Federal Aviation Administration or equivalent authority of a foreign government, if such vessel or aircraft is primarily used to conduct tours. The exclusion set forth in the preceding sentence shall apply only at the time such vessel or aircraft enters into the Commonwealth. If such vessel or aircraft is thereafter used for a purpose that is not primarily conducting tours, it shall be subject to the excise tax imposed by 4 CMC Section 1402 based upon net value. For purposes of this section, "net value" shall mean the declared value at time of entry less reasonable depreciation allowance as determined by the Director of Finance.



Department of Finance

Office of the Director

Commonwealth of the Northern Mariana Islands

P.O. Box 234 CHRB

Saipan, CM 96950

Cable Address

Gov. NMJ Saipan

Filed this 15th day of
Nov 1987.

Office of Registrar of Corporations

Commonwealth of the Northern Mariana Islands November 12, 1987

PUBLIC NOTICE

PROPOSED AMENDMENT NO. 101187
REVENUE AND TAXATION REGULATIONS NO. 8301

The Director of Finance, in accordance with 4 CMC §1818 and 1 CMC §2557, is proposing to promulgate amendments to Revenue and Taxation Regulations No. 8301.

The proposed amendments may be inspected at the Division of Revenue and Taxation, Central Office, Capitol Hill, Commonwealth of the Northern Mariana Islands, Saipan, CM 96950. These amendments are published in the Commonwealth Register. Copies of the register may be obtained from the Attorney General's Office.

The Office of the Director of Finance is soliciting views, opinions, facts and data for or against the proposed amendments to Revenue and Taxation Regulations No. 8301 from the general public.

Anyone interested in commenting on the proposed amendments to Revenue and Taxation Regulations No. 8301 may do so by submitting in writing to the Director of Finance, Commonwealth of the Northern Mariana Islands, Capitol Hill, Saipan, CM 96950 not later than thirty (30) days from the date of its publication in the Commonwealth Register.

Certified by: [Signature]
Eloy S. Inos
Director of Finance

Nov. 9, 1987
Date



Department of Finance

Office of the Director

Commonwealth of the Northern Mariana Islands

P.O. Box 234 CHRB

Saipan, CM 96950

Cable Address

Gov. NMJ Saipan

Filed this 15th day of

Nov 1987.

Office of Registrar of Corporations November 12, 1987

Commonwealth of the Northern Mariana Islands

NOTISIAN PUBLIKU

MA INTENSIONA NA AMENDASION

NO. 101187

AREGLAMENTO NUMERO 8301

PARA I REVENUE YAN TAXATION

I Direktot i Finansiat, seguin i 4 CMC \$1818 yan i 1 CMC \$2557, ha introdudusi para una efektibo amendasion gi areglamento yan regulasion, ya para uma rekognisa komo Amendasion No. 101187 gi Revenue yan Taxation Regulasion No. 8301.

I ma intensiona na amendasion sina ma rikonosi gi ofisinan i Division i Revenue yan Taxation gi Capitol Hill, Commonwealth i Northern Mariana Islands, Saipan, CM 96950. Este na amendasion ma publika gi Commonwealth Register. Sina manuli hao kopian este na publikasion gi ofisinan i Abogadon Gobietno.

I Ofisinan i Direktot i Finansiat ma ma-maisen idea, fakto yan nota ginen i publiku, kao mauleg pat ma kokontra este na inintrodusen amendasion gi Regulasion Numero 8301.

Todo man interesao na individuat ni para ufan na halom opinion ni fumabot, osino ma kokontra este na amendasion gi Revenue yan Taxation Regulasion Numero 8301, man ma-fafaisen na u ma satmite i matugi na opinion niha guato gi Ofisinan i Direktot i Finansiat, Commonwealth i Northern Mariana Islands, Saipan, CM 96950, gi halom 30 dias deste i fecha anai ma publika este na notisia gi Commonwealth Register.

Sinettifika as:

Eloy S. Inos
Direktot i Finansiat

Nov. 9, 1987
Fecha



Department of Finance

Office of the Director

Commonwealth of the Northern Mariana Islands

P.O. Box 234 CHRB

Saipan, CM 96950

Cable Address

Gov. NMI Saipan

Filed this 15th day of
Nov. 1987.

Office of Registrar of Corporations
Commonwealth of the Northern Mariana Islands

AMENDMENT NO. 101187
REVENUE AND TAXATION REGULATIONS NO. 8301
DIVISION OF REVENUE AND TAXATION
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Section 1. Title. This amendment shall be known as Amendment No. 101187.

Section 2. Purpose. These regulations shall clarify the application of U.S. Public Law 99-514 (Tax Reform Act of 1986) in the Commonwealth of the Northern Mariana Islands.

Section 3. Findings. The following administrative findings constitute the basis for this amendment:

(a) U.S. Public Law 99-514 made the most drastic overhaul of taxes in the Internal Revenue Code of 1954. The reform is so all-encompassing that the tax law has been redesignated the Internal Revenue Code of 1986.

(b) Section 1271 of the reform act eliminates the requirement of the prior law that the Northern Mariana Islands use a mirror system. It grants the Northern Mariana Islands full authority over its local tax systems with respect to income from sources within, or effectively connected with the conduct of a trade or business in the Northern Mariana Islands, and for income received or accrued by any resident of the Northern Mariana Islands.

(c) The grant of authority in Section 1271 is effective only if an implementing agreement is in effect between the Northern Mariana Islands and the United States, providing for elimination of double taxation, prevention of U.S. tax evasion or avoidance, exchange of information, and resolution of other problems. The mirror code currently administered in the CNMI will continue to operate as its local income tax laws, until and except to the extent that the CNMI takes action to amend its tax laws.

(d) Section 1702(a) of Title 4 of the Commonwealth Code defines "Internal Revenue Code" to mean certain provisions of the U.S. Internal Revenue Code of 1954.

(e) Section 1702(c) of Title 4 of the Commonwealth Code adopts and incorporates by reference into the Commonwealth Code all amendments to the U.S. Internal Revenue Code, until rejected by Commonwealth law.

(f) Subtitle G of U.S. Public Law 99-514, contains tax treatment provisions of Northern Mariana Islands and other possessions. Subtitle G of Public Law 99-514 includes §§1271 through 1277.

(g) For purposes of §1271 of Public Law 99-514, mirror system of taxation consists of the provisions of law (in effect on the day before the date of the enactment of the act) which make the provisions of the income tax laws of the United States (as in effect from time to time) in effect in a possession of the United States.

Section 4. Amendment. Amendment No. 101187 to Revenue and Taxation Regulation No. 8301 adds a new Section 4.1702.3. The new section reads:

"Section 4.1702.3. Effect of the Tax Reform Act of 1986.

(A) Beginning after December 31, 1986, the Commonwealth of the Northern Mariana Islands shall, with the exception of those provisions under Subtitle G of Public Law 99-514, implement the Internal Revenue Code of 1986 in the same manner as the predecessor code, Internal Revenue Code of 1954 was applicable, until such time that the Northern Mariana Islands takes action to amend its tax laws as authorized by §1271 of the reform act.

(B) Until such time that an implementing agreement is in effect between the Northern Mariana Islands and the United States ----

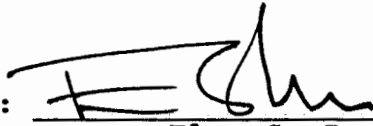
(i) amendments made under Subtitle G of the 1986 Tax Reform Act shall not apply to the Northern Mariana Islands, its residents and corporations;

(ii) those provisions of law affected by Subtitle G of the reform act shall continue to be in force in the Northern Mariana Islands but in the mirror system, that is, the legal requirement and application at October 21, 1986;

(iii) technical and conforming amendments to other chapters, subchapters, parts, subparts, sections, subsections, paragraphs, subparagraphs, and clauses of the Internal Revenue Code of 1954, as amended, as a result of Subtitle G of U.S. Public Law 99-514, shall not apply to the Northern Mariana Islands, its residents and corporations;

(iv) regulations published by the United States Treasury for the Internal Revenue Code of 1986 shall be in force in the Northern Mariana Islands except those requirements made to regulate provisions of amendments made under Subtitle G in U.S. Public Law 99-514."

Certified by:



Eloy S. Inos
Director of Finance

Nov. 9, 1987
Date

PUBLIC NOTICE

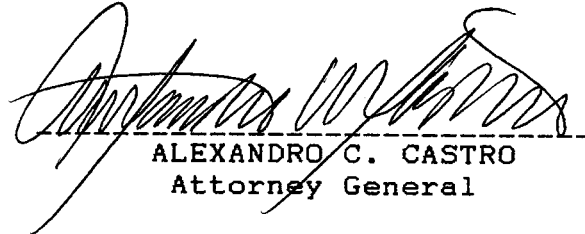
A.G. OPINIONS PUBLISHED

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<u>Number</u>	<u>Date</u>	<u>Subject</u>
87-29	10/30/87	Emergency Service Pay for Civil Service Workers

Date: 11/22/87



ALEXANDRO C. CASTRO
Attorney General