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Department of Finance

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Delegation No. 1 Revenue and Taxation

Effective February 15, 1991

AGENCY: The Division of Revenue and Taxation

ACTION: This Delegation is to clarify the delegation of authority to perform the functions under the NMTIT as enumerated below.

Authority to Issue Summonses, to Administer Oaths and Certify, and to Perform other Functions.

1(a) The authorities granted to the Governor or his delegate by 4 CMC §1701(c) and (e) and hence under NMTIT Reg. §301.7602-1(b), 301.7603-1, 301.7604-1 and 301.7605-1(a), and NMTIT §7609, were granted to the Director of Finance by 1 CMC §2553(a) and 1 CMC §2571. This includes the authority to issue summonses; to set the time and place for appearance; to serve summonses; to take testimony under oath of the person summoned; to receive and examine books, papers, records or other data produced in compliance with the summons; to enforce summonses; to apply for court order approving the service of John Doe summonses issued under §7609(f) of the NMTIT; to apply for court orders suspending the notice requirements in the case of summonses issued under §7609 of the NMTIT; and under §7609(i)(2) of the NMTIT; may, when requested, certify to third-party recordkeepers that no action to quash has been timely initiated or that the taxpayer has consented to the examination of the records summonses, are delegated to the officers and employees of the Division of Revenue and Taxation specified in paragraphs 1(b), 1(c), and 1(d) of this Order and subject to the limitations stated in paragraphs 1(b), and 1(c) of this Order and subject to the limitations stated in paragraphs 1(b), 1(c), and 5, and 6 of this Order.

1(b) The authorities to issue summonses and to perform all other functions related thereto specified in paragraph 1(a) of this Order, are delegated to the Chief of Revenue and Taxation, and the authority to issue a summons in which the proper name or names of the taxpayer or taxpayers is not identified because unknown or unidentifiable (hereinafter called a "John Doe" summons) may be exercised only by the Chief of Revenue and Taxation.

1(c) The authorities to issue summonses except "John Doe" summons, and to perform other functions related thereto specified in paragraph 1(a) of this Order, including those regarding third-party summonses under NMTIT §7609, are delegated to the following officers and employees, in addition to the officer or employee designated in paragraph 1(b):

- (1) The Manager of the Compliance Branch.
- (2) The Manager of the Collection and Remittance Branch.
- (3) The Manager of the Technical Research and Appeals Branch.

1(d) Each of the officers and employees referred to in paragraphs 1(b) and 1(c) of this Order may serve a summons whether it is issued by him/her or another official.

1(f) Tax Technicians Level III and above, Revenue Officers, and Revenue Agents may serve any summons issued by the officers and employees referred to in paragraphs 1(b) and 1(c) of this Order.

2. The following officers and employees of the Division of Revenue and Taxation

in addition to those listed in 1(b) and 1(c) are designated as the individual before whom a person summoned pursuant to §7602 of the NMTIT shall appear, take testimony under oath of the person summoned, and to receive and examine books, papers, records or other data produced in compliance with the summons, provided they are the individual designated on the summons before whom the person summoned is to appear:

- (1) Appellate Officers
- (2) Tax Technicians
- (3) Revenue Officers
- (4) Revenue Agents
- (5) Legal Counsel

3(a) The authorities granted to the Director of Finance from 4 CMC §1701(c) and (e), through 1 CMC §2553(a) and 1 CMC §2571, and hence by NMTIT §301.7602-1(a) and §301.7605-1(a), to examine books, papers, records or other data, to take testimony under oath and to set the time and place of examination are delegated to the officers and employees of Revenue and Taxation specified in paragraphs 3(b) of this Order and subject to the limitations stated in paragraphs 3(c) and 5 and of this Order.

3(b) General Designations

- (1) The Chief of Revenue and Taxation
- (2) The Manager of the Compliance Branch.
- (3) The Manager of the Collection and Remittance Branch.
- (4) The Manager of the Technical Research and Appeals Branch.

3(c) The following employees and officers of Revenue and Taxation shall operate under the supervision of a Manager, designated in paragraph 3(b), or directly under the supervision of the Chief of Revenue and Taxation, as indicated by the Manager or Chief issuing the summons, in regard to the functions specified in 3(a):

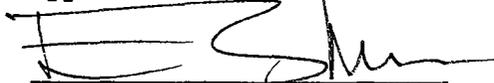
- (1) Appellate Officers
- (2) Tax Technicians
- (3) Revenue Officers
- (4) Revenue Agents
- (5) Legal Counsel

4. With the exception noted below, the officer and employees of the Division of Revenue and Taxation referred to in paragraphs 1(b), 1(c), 3(b) and 3(c), of this Order are designated to administer oaths and affirmations and to certify to such papers as may be necessary under the NMTIT laws and regulations except that the authority to certify shall not be construed as applying to those papers or documents the certification of which is authorized by separate order or directive. This authority is granted to the Director of Finance by 4 CMC §1701(c) and (e), through 1 CMC §2553(a) and 1 CMC §2571, and hence by NMTIT Reg. §301.7622-1.

5. The authority delegated herein may not be redelegated.

Dated February 10, 1991.

Approved:



Eloy S. Inos
Director of Finance

PUBLIC NOTICE

Promulgation of Regulations Lifting the Quarantine of Fruits and Vegetables from Saipan, Tinian, and Northern Islands into Rota; and Extending Quarantine from other Countries into the Commonwealth of the Northern Mariana Islands.

The Director of Natural Resources, under authority vested in his office by 2 CMC, Division 5, Section 5301 etc. seq., and 1 CMC, Division 9, Section 9101-9106, hereby proposes to issue regulations lifting the quarantine of fruits and vegetables from Saipan, Tinian, and Northern Islands into Rota, and extending said quarantine to fruits and vegetables transported by any means from Guam, United States, and other countries outside the U.S. soils into the islands of the Commonwealth of the Northern Mariana Islands.

The Director of Natural Resources finds that the melon fly which affects the fruits and vegetables, and has infested the islands of Saipan, Tinian, and Northern Islands is also present on Rota. The quarantine measure imposed by the Director of Natural Resources on February 16, 1989 (Commonwealth Register Vol. 11, No. 03, dated March 15, 1989, page 6061) in regards to fruits and vegetables entering Rota from Saipan, Tinian, and Northern Islands by any means will be repealed effective 30 days from the date of this notice is published in the Commonwealth Register. However, the quarantine shall still be extended to fruits and vegetables transported by any means from Guam, United States, and other countries. Copies of the proposed regulations may be obtained from the Department of Natural Resources on Capitol Hill, Saipan.

Anyone interested in commenting on the proposed regulations may do so by submitting comments in writing to the Director of Natural Resources, Saipan, MP. 96950, within 30 days from the date that this notice is published in the Commonwealth Register.

Date

3/5/91


Nicolas M. Leon Guerrero
Director of Natural Resources

NUTISIAN PUBLIKU

Malaknos Regulasion siha ni para u Na'suha i Kuarentenan Gollai yan Gulusina siha ginen Saipan, Tinian yan i Sangkattan siha na Islas halom Luta; yan para u Ekstende i Kuarentena ginen otro Tano' siha halom gi Commonwealth i Sangkattan siha ha Islas Mariana

I Direktot Natural Resources, sigon i aturidat ni mapribeniyi i ufisina-na nu i 2 CMC, Dibisiona 5, Seksiona 5301 etc. seq., yan i 1 CMC, Dibisiona 9, Seksiona 9101-9106, ginen este ha propoponi lumaknos i regulasion siha ni para u na'suha i kuarentenan gollai yan gulusina siha ginen Saipan, Tinian yan i sangkattan siha na islas halom Luta, yan para u ekstende i kuarentena para i gollai yan gulusina siha ni manmatranspotta gi maseha hafa taimanu ginen Guam, Estados Unidos yan otro siha lugat gi hiyong i tano' Estados Unidos ni para u fanhalom gi islas i Commonwealth i Sangkattan siha na Islas Mariana.

I Direktot Natural Resources ha sodda' na i lalo' "melon fly" ni umafefekta i gollai yan gulusina siha ni ha hatme i islas Saipan, Tinian yan i sangkattan siha na islas esta lokkue' presente giya Luta. I regulasion kuarentena ni ha engañu i Direktot Natural Resources gi Febreru 16, 1989 (Rehistran Commonwealth Baluma 11, Numiru 03, Matso 15, 1989, pahina 6061) put i gollai yan gulusina siha ni humahalom Luta gine Saipan, Tinian yan i sangkattan siha na islas gi maseha hafa tiamanu para u maripela efektibu trenta (30) dias despues di i fecha ni mapublika este na nutisia gi halom i Rehistran Commonwealth. Lao sinembatgo, i kuarentena para u kontinua ma'ekstende para i gollai yan gulusina siha ni manmatranspopotte gi maseha hafa taimanu ginen Guam, Estados Unidos yan toro siha na lugat. Kopian i mapropoponi na regulasion siña manmachuchule' ginen i ufisinan i Depattamenton Natural Resources giya Capital Hill, Saipan.

Petsona siha ni maninteresao manmama'komento put i manmapropoponi siha na regulasion siña mana'halom komento siha gi tinige' guato gi Direktot i Natural Resources, Saipan, MP 96950, gi halom trenta (300 dias despues di i fecha ni mapublika este na nutisia gi halom i Rehistran commonwealth.

3/5/91
Fecha


NICOLAS M. LEON GUERRERO
Director of Natural Resources

ARONGORONGOL TOWLAP

Ffээрúl allégh reel giha aa mmwel bwe ebwele atotoolong Fruuta me Ghooláy kka e mweto me Seipél, Tchúlyól me falúw kka efángil Seipél, bwe ebwe atotoolong Luuta; nge ese mmwel ebwe mwetto mewóol falúw kka akkaaw ebwe atotoolong llól Commonwealth

Direktoodul Natural Resources, reel igha eyoor bwángil sáangi allégh ye 2 CMC, Division 5, Section 5301 etc. seq., me 1 CMC, Division 9, Section 9101-9106, me e mwuschál ayoora allégh, bwe aa mmwel ebwe toolong Luuta Fruuta me ghooláy kka e akkafang sáangi Seipél, Tchúlúyól, me falúw kka efáng, nge ese mmwel bwe ebwe atotoolong milikka e mwetto mewóol falúw kka akkaáw eweewe schagh Guam, United States me falúw kka elo faal U.S., ebwe atotoolong llól Commonwealth of the Northern Mariana Islands.

Direktoodul Natural Resources e schuungi bwe lóong samwool kkewe e ghal afektaay fruuta me ghooláy, nge e téeló Seipél, Tchúlúyól, falúw ka efáng, nge e bwal yoor Luuta. Ffээр yeel, nge mwet sáangi Direktoodul Natural Resources llól mara ye Febreero 16, 1989 nge e toowow mellól (Commonwealth Register Vol. 11, No. 03, Móotso 15, 1989, page 6061) reel ghooláy me fruuta kka ebwe atotoolong Luuta ikka e mwet sáangi Seipél, Tchúlúyól me falúw kka efang nge ebwele lliiwel ló llól 30 rál seangi igha e toowow arongorong yeel mellól Commonwealth Register. Iwe, e bwal arongaar towlap reel igha ese mmwel bwe e toolong llól Commonwealth ghooláy me fruuta kka e mwetto me Guam, United States, me falúw kka akkaáw. Koopiyal allégh kkaal nge emmwe schagh aramas rebwe ló tingór mellól bwulasiyol Department of Natural Resources iye elo Capito Hill, Saipan.

Aramas ye mwuschál iraalong meta tipal me mángemángil, nge emmwel schagh ebwe ischiitiw nge aa afanga ngáli Director of Natural Resources, Saipan, MP 96950, elligh (30) rál sáangi igha e toowow arongorong yeel llól Commonwealth Register.

3/5/91

Rál



NICOLAS M. LEON GUERRERO
Director of Natural Resources



NORTHERN MARIANA ISLANDS RETIREMENT FUND

P.O. BOX 1247

SAIPAN, MP 96950

PHONE: (670) 234-7228 FAX: (670) 234-9624

NOTICE OF THE FINAL ADOPTION OF THE AMENDMENTS TO THE ADMINISTRATIVE RULES AND REGULATIONS

THE BOARD OF TRUSTEES OF THE NORTHERN MARIANA ISLANDS RETIREMENT FUND HEREBY NOTIFIES THE GENERAL PUBLIC THAT IT HAS ADOPTED THE AMENDMENTS TO THE ADMINISTRATIVE RULES AND REGULATIONS AS PUBLISHED IN THE COMMONWEALTH REGISTER, VOLUME 12, NO. 11, ON NOVEMBER 15, 1990.

DATED THIS 19th DAY OF FEBRUARY, 1991.

Handwritten signature of Michael A. White.

MICHAEL A. WHITE
CHAIRMAN
BOARD OF TRUSTEES
NMI RETIREMENT FUND

Handwritten signature of Tomas B. Aldan.

TOMAS B. ALDAN
ADMINISTRATOR
NMI RETIREMENT FUND



NORTHERN MARIANA ISLANDS RETIREMENT FUND

P.O. BOX 1247

SAIPAN, MP 96950

PHONE: (670) 234-7228 FAX: (670) 234-9624

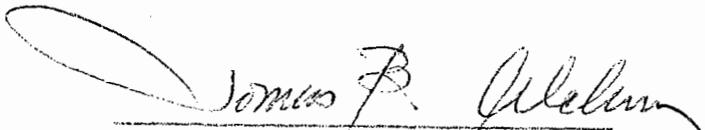
NOTICIA POT I MA ADOPTA I AMENDAASION I REGULASION YAN AREKLAMENTO

I BOARD OF TRUSTEES, NMI RETIREMENT FUND MAN NANAE NOTICIA PARA I PUBLICO NA MA ADOPTA I TINILAIKA GI REGULASION I ADMINISTRATIVE RULES AND REGULATIONS ANAI I MA PUBLIKA GI COMMONWEALTH REGISTER, VOLUME 12, NO. 11, NOVEMBER 15, 1990.

MAFECHA GI DIA 19 FEBRUARY, 1991.



MICHAEL A. WHITE
CHAIRMAN
BOARD OF TRUSTEES



TOMAS B. ALDAN
ADMINISTRATOR
NMI RETIREMENT FUND

**NOTICE OF ADOPTION
of the CNMI ENDANGERED SPECIES LIST**

The Director of the Department of Natural Resources pursuant to Public Law 2-51, 2 CMC 5108 is authorized to adopt regulations that designate any member of the plant or animal kingdom which is in danger of extinction as endangered.

As required by Public Law 2-51, CMC 5108 b, the Director by and through the Division of Fish and Wildlife has conducted a review of the status of the listed species and has consulted with Commonwealth, Federal, regional, and foreign officials concerning this action. Additionally, public hearings were held on Saipan, November 13, 14, on Rota, November 15, and on Tinian November 19, 1990, to solicit public comment.

The Department has adopted the list as published in the Commonwealth Register on January 15, 1991. This amendment will take effect ten (10) days after the publication of this notice in the Commonwealth Register.

Dated this 25th Day of February 1991.

Issued by Nicolas M. Leon Guerrero
Nicolas M. Leon Guerrero
Director of Natural Resources

ARONGORONGOL ADOPTION REEL
AITIITIL ENDANGERED SPECIES MELLÓL CNMI

Direktoodul Dipatamentool Natural Resources, reel ebwe tabweey ailéewal me bwángil alléghúl towlap ye (Public Law 2-51, 2 CMC 5108, nge eyoor bwángil bwe ebwe fféer allégh kka e fil ngáli maal me walawal kka ebwele móoló.

Reel bwángil me ailéewal alléghúl towlap ye (Public Law 2-51, CMC 5108 b, nge Direktood sáangi bwulasiyool Division of Fish and Wildlife nge aa taakal amwuri fischiíy me ghuleey sáangi Commonwealth, Federal, regional me foreign officials reel mwóghutughut yeel. Re bwal ayoora public hearings me Seipél wóól Nobembre 13, 14, Luuta wóól Nobembre 15, Tchúlúyól Nobembre 19, 1990, bwe rebwe ghuleey tipeer me mángemángiir towlap.

Dipatamento yeel aa adaptaay listaal maal me walwal kkaal iwe aa takkal toowow llól Commonwealth Register wóól Eneero 15, 1990. Lliiwei kka nge ebwe aléghélegh'ló aseigh rál sáangi igha e toowow arongorong yeel llól Commonwealth Register.

Ráailil ye 25th maram Feberer 1991

Féeruyal Nicolas M. Leon Guerrero
Nicolas M. Leon Guerrero
Director of Natural Resources

NUTISIAN PUBLIKU
POT I MA'ADAPTA NA LISTAN I ENDANGERED SPECIES
GI HALOM I COMMONWEALTH

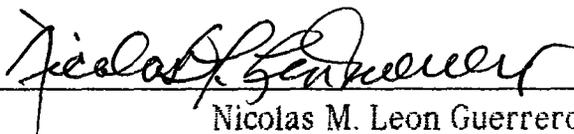
I Direktot i Dipattamenton Natural Resources, sigun i Lai Ppubliku Numiru 2-15, sino' i 2 CMC 5108 ma'aturisa komo siña manadapta regulasion siha ni para u desikna parehu ha' ga'ga' pat tinanom ni esta manggaige gi piligru na estao na u fanmafнас gi hilo' tano'.

Komo ginagagao ni Lai Ppubliku 2-51, CMC 5108 b, i Direktot entre yan i Dibision Fish and Wildlife ha kondukta inembestiga put i estaon i "species" siha ni manmalista komo mampiligru na u fanmafнас gi hilo' tano' ya ha konsutta i ufisiales Commonwealth, Federal, Regional yan Foreign siha put este na asunto. Put mas, guaha lokkue' siha inekkungok pupbliku ni manmakondukta giya Saipan gi Nubembre 13-14, giya Luta gi Nubembre 15, yan giya Tinian Nubembre 19, 1990 ni para u masolisita komento siha ginen i pupbliku.

I Dipattamento esta ha adapta i lista, komo ayu i mapupblika gi halom i Commonwealth Register gi Ineru 15, 1990. Este na amendasion para u efektibu gi halom dies (10) dias despues di i fecha ni mapupblika este na nutisia gi halom i Rehistran Commonwealth.

Ma fecha gi este i mina 25th na dias gi Pebrero 1991.

Linaknos:



Nicolas M. Leon Guerrero
Director of Natural Resources

NOTICE OF ADOPTION

BOARD OF EDUCATION POLICIES

The Board of Education of the Northern Mariana Islands hereby notifies the general public that it has adopted amended school policies pursuant to the Education Act of 1988 and the Administrative Procedures Act.

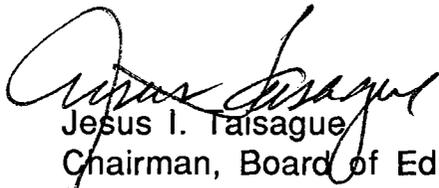
The policies were published in Commonwealth Register Vol. 13, No. 01 (Jan. 15, 1991) in proposed form for public comment. The policies were adopted as proposed and are listed below:

1. Policy 405 Assignment of Grades
2. Policy 406 Grouping of Students
3. Policy 408 Graduation
4. Policy 414 Elementary School Teacher Assignment
5. Policy 620 Dropout Definition
6. Policy 621 Parental and Community Involvement
7. Policy 622 Student Stipends

Copies of the policies may be obtained from the office of Ms. Elizabeth Diaz Rechebei, Commissioner of Education, Public School System, Lower Base, Saipan, MP 96950.

In accordance with 1 CMC Sec. 9105(b), the adopted policies shall take effect ten (10) days after the date of publication of this Commonwealth Register issue.

Dated this 28 day of February 1991.


Jesus I. Taisague
Chairman, Board of Education

NUTISIA PUT MA'ADAPTAN

AREKLAMENTON I BOARD OF EDUCATION SIHA

I Kuetpon Edukasion i Sangkattan siha na Islas Mariana, ginen este ha nutisia i publiku hinerat na esta ha adapta i ma'amenda siha na areklamenton eskuela sigon gi Education Act of 1988 yan i Administrative Procedures Act.

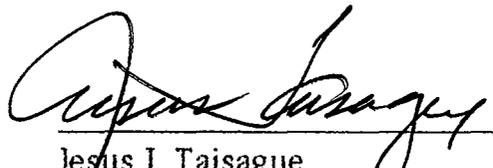
I areklamento manma'publika gi halom i Rehistran Commonwealth Baluma 13, NUmiru 01 (Ineru 15, 1991) gi anai manmaproponi para komenton publiku. I areklamento siha manma'adapta taimanu ha' i maproponen-ñiha ya gage na manmalilista gi sampapa':

1. Areklamento 405 Inasiknan Gradu siha
2. Areklamento 406 Magurupon-ñiha i estudiante siha
3. Areklamento 408 Gradu'asion
4. Areklamento 414 Inasiknan Ma'estro/a Para i eskuelan elementario
5. Areklamento 620 Difinasion "Dropout"
6. Areklamento 621 Pattepasion Mañaina yan Komunida
7. Areklamento 622 "Stipend" estudiante siha

Kopian este i manma'adapta siha na areklamento siña manmachuchule' ginen i ufisinan Siñora Elizabeth Diaz Rechebei, Commissioner of Education , Public School System, Lower Base, Saipan, MP 96950.

Komo konsiste yan i ICMC Seksiona 9105(b), i manma'adapta siha na areklamento para u fanefektibu dies (10) dias despues di i fechan i publikasion este na nutisia gi halom i Rehistran Commonwealth.

Mafecha gi este i mina' 28 na dia gi Febreru 1991.



Jesus I. Taisague
Chairman, Board of Education

ARONGORONGOL ADOPTION MELLOL

ALLEGHUL BOARD OF EDUCATION

Schóol Board of Education mellól Northern Mariana Islands, e mwuschál arongaar towlap igha aa adaptal milikkewe e lliiwei mellól alléghúl gakko reel rebwe tabweey ailéewal me bwángil Education Act of 1988 me Administrative Act.

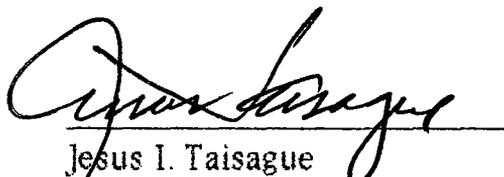
Allégh kkaal nge aa toowow llól Commonwealth Register Vol. 13, No. 01 (Jan. 15, 1991) igha re féerú bwe towlap rebwe isisiilong tipeer me mánghemángiir. Allégh kka re adaptalil nge ikka elo faal:

1. Policy 405 Aitiitil gróodo
2. Policy 406 Mwéyúr Estudiyanti
3. Policy 408 Graduation
4. Policy 414 Iyo schóol akabwung kka rebwelo Elementary
5. Policy 620 Meta faal mille dropout
6. Policy 621 Parental me Community Involvement
7. Policy 622 Abwóssuur Estudiyanti

Kkoopiyal allégh kkaal nge emmwel aramas ebwe ló bweibwogh mellól Bwulasiyool Ms. Elizabeth Diaz Rechebei, Commissioner of Education, Public School System, Lower Base, Saipan, MP 96950.

Reel bwángil me ailéewal 1 CMC Sec. 9105(b), nge ebwe aléghéléghéoló allégh kkaal seigh (10) rál sáangi igha e toowow arongorong yeel llól Commonwealth Register.

Ráalil ye 28 Febreero 1991.


Jesus I. Taisague
Chairman, Board of Education