

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SAIPAN, MARIANA ISLANDS

Vol. 13 No. 04



April 15, 1991

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Commonwealth of the Northern Mariana Islands
Office of the Governor
Saipan, Mariana Islands 96950

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Div. of NAP

PUBLIC NOTICE

PROPOSED AMENDMENT
TO THE
NUTRITION ASSISTANCE PROGRAM REGULATIONS
DEPARTMENT OF COMMUNITY & CULTURAL AFFAIRS

The Director of the Department of Community & Cultural Affairs is proposing amendment to regulations governing the administering of the Nutrition Assistance Program in the Northern Marianas.

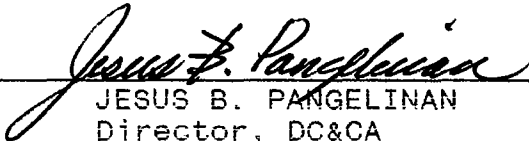
This amendment to the NAP Manual of Operations pertains to policies and procedures in the area of:

1. Maximum Gross Monthly Income Guideline
2. Maximum Monthly Allotment Guideline

The proposed amendment is available for review during regular working hours, Monday through Friday, at the Department of Community and Cultural Affairs, NAP Division, Lower Base, Saipan, MP 96950

Anyone interested in commenting on the proposed amendment may do so by submitting comments in writing to the Director, DCCA, Lower Base, Saipan, MP 96950 within thirty (30) days from the date this notice is published in the Commonwealth Register.

Dated: 3/22/91


JESUS B. PANGELINAN
Director, DC&CA



Commonwealth of the Northern Mariana Islands
Office of the Governor
Saipan, Mariana Islands 96950

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NUTISIAN PUPBLEKU

MAPRUPONI NA AMENDASION PARA I REGULATION I PRUGRAMAN
AGUDON NEKGANNO'
DEPATTAMENTON I COMMUNITY YAN CULTURAL AFFAIRS

I Direktot i Depattamenton Community and Cultural Affairs man pruponi amendasion para i regulasion ni genebebeta i ma'atministran Prugrama Ayudon nengkanno' gi halom i Sangkattan na Islan Marianas.

Este siha na amendasion para i NAP Manual of Operations ha sasangan i areglo siha yan taimanu ma'aplika'na gi sigiente siha na patte:

1. I ginagagao na hinalom salape' gi mes gi gima (Maximum Gross Income)
2. I ginagagao na benfisio gi mes na food stamp (Maximum Monthly Allotment)

I manpruponi na amendasion mana'guaha para u ma'ina gi duranten i oran cho'cho gubenamento, lunes asta Betnes, gi Depattamenton Kuminida yan Kottura, Division NAP, Lower Base, Saipan, MP 96950

Haye entrasao mana'i ayudu para i mapruponi na amendasion sina ha na'halom i tinige'-na pot i man sangan na amendasion guato gi direktot i DCCA, Lower Base, Saipan, MP 96950 gi halom i trnta (30) dias desde i fachan i mapulika'na gi lepblon i Commonwealth Register.

FECHA: 3/22/91

Jesus B. Panglicuan
JESUS B. PANGLINAN
Direktot, DCCA



NORTHERN MARIANA ISLANDS RETIREMENT FUND

P.O. BOX 1247

SAIPAN, MP 96950

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

NOTICE OF THE PROPOSED AMENDMENTS TO THE MEMBER HOME LOAN PROGRAM REGULATIONS

THE BOARD OF TRUSTEES OF THE NORTHERN MARIANA ISLANDS RETIREMENT FUND HEREBY NOTIFIES THE GENERAL PUBLIC THAT IT HAS AMENDED THE ADOPTED MEMBER HOME LOAN REGULATIONS AS PUBLISHED IN VOLUME 11 NO. 6 OF THE COMMONWEALTH REGISTER, ON JUNE 15, 1989.

DATED THIS 21st DAY OF FEBRUARY 1991.

MICHAEL A. WHITE
CHAIRMAN
BOARD OF TRUSTEES
NMI RETIREMENT FUND

TOMAS B. ALDAN
ADMINISTRATOR
NMI RETIREMENT FUND



NORTHERN MARIANA ISLANDS RETIREMENT FUND

P.O. BOX 1247

SAIPAN, MP 96950

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

NOTICIA POT I MA PROPONE NA AMENDASION I REGULASION YAN AREKLAMENTO

I BOARD OF TRUSTEES, NMI RETIREMENT FUND MAN NANAE NOTICIA PARA I PUBLICO NA HA PROPONE TINILAIKA GI REGULASION I MEMBER HOME LOAN PROGRAM ANAI I MA PUBLIKA GI VOLUME II, NO. 6, COMMONWEALTH REGISTER GI JUNIO 15, 1989.

MAFECHA GI DIA 27 FEBRERU, 1990.

Michael A. White
Chairman
Board of Trustees
NMI Retirement Fund

Tomas B. Aidan
Administrator
NMI Retirement Fund

NMI RETIREMENT FUND

Proposed Amendments To The Member Home Loan Regulations

The Board of Trustees of the NMI Retirement Fund hereby proposes to amend the Member Home Loan Rules and Regulations as published in the Commonwealth Register in Volume 11, No. 6, dated June 15, 1989, and as amended in Volume 12, No. 3, dated March 15, 1990.

PART I. AUTHORITY

1. These proposed amendments have been adopted by the Board of Trustees by virtue of the authority provided under 1 CMC 8315(f), and the Administrative Procedure Act, at 1 CMC 9101, et. seq.

PART II. AMENDMENTS

Having been duly adopted by the Board of Trustees, the Member Home Loan Rules and Regulations are hereby amended as follows:

1. Part 2, Section 2.1, is hereby deleted in its entirety. A new Section 2.1 is inserted to read as follows:

"2.1 Purpose. The purpose of the Member Home Loan program is to facilitate investment of the assets and funds of the NMI Retirement Fund in a well-secured, prudent, and historically sound investment instrument, and at the same time assist eligible members of the Fund by making available certain sums of money for loans to construct, purchase or improve a principal home or residence, or to purchase a leasehold upon which an existing home is situated, or to refinance certain mortgage loans as approved by the Board of Trustees."

2. Part 2, Section 2.2(a), insert the words "*or construction*" in between the words "*Acquisition of*", to read as follows:

"(a) Acquisition or construction of a principal home for first time homeowners;"

3. Part 4, Section 4.2(a), insert the word "*construction*," between the words "*The purchase*" to read as follows:

"(a) The construction purchase or home improvement of a principal home situated on improved real property."

4. Part 4, Section 4.2(b), insert the word "*construction*," after the words "*conversion of a*", to read as follows:

"(b) The refinancing or conversion of a construction home purchase or improvement loan to a permanent member home loan for a principal home situated on improved real property."

5. Part 4, Section 4.2(e), to include a new subsection 4.2(e)(4) to read as follows:

"(4) Constructing a new principal home."

6. Part 5, Section 5.1(a), insert the following sentence after the second sentence in subsection (a):

"This includes homestead property, as such property is defined by the Marianas Public Land Corporation (MPLC), to which the applicant has been duly granted a permit to occupy, provided that a memorandum of understanding has been properly executed"

MHL Regulations Proposed Amendments

between the Fund and the MPLC, which permits the borrower to mortgage the homestead property, and grants the Fund quiet title to the property in the event of the borrower's default and foreclosure of an approved loan."

7. Part 5, to include a new Section 5.4, to read as follows:

"5.4 Surveys. The Fund, in its discretion, may require a survey of the property upon which a principal home will be constructed, purchased or improved, if the last survey was performed more than two years prior to the date of application for a member home loan. This survey must determine the exact location, size and shape of such property. Monument markers shall be visibly placed on each corner of the boundaries surrounding the property being surveyed. The survey work must be done by a surveyor who meets the criteria established in Section 5.5 of this Part. The borrower is wholly responsible for the cost of the survey."

8. Part 5, to include a new Section 5.5, to read as follows:

"5.5 Criteria For Surveyors, Appraisers and Contractors. In order to develop a qualified list of surveyors, appraisers and contractors, the Board of Trustees may solicit a statement of interest from the general public, and shall require these individuals or firms to:

- (1) Be duly licensed to do business in the Commonwealth;*
- (2) Have been in business for the last 5 years immediately prior to being selected for a project under a member home loan;*
- (3) In the case of contractors, have constructed a minimum of 10 construction projects, one of which was worth at least \$25,000;*
- (4) Be able to provide a list of projects completed and a short client list;*
- (5) Be insured against legal liability, and;*
- (6) All contractors must secure a performance bond as required under Part 12, Section 12.5 of these regulations"*

9. Part 9, Section 9.2(c)(8), to delete the words "at least one year after the closing of the agreement of sale or lease;" and in lieu thereof, insert the following:

"(8) the entire term of the loan;"

10. Part 11, to include a new Section 11.4, to read as follows:

"11.4 Disbursement of Loan Proceeds

(a) Construction Loans. If the loan approved is for new construction, the Fund and the contractor to whom the borrower has contracted to build or construct a principal home, shall set a schedule for the disbursement of funds, in writing, in accordance with construction phases set by the contractor and as agreed to by the Fund, provided that the initial disbursement shall be no more than 25% of the total amount of the loan. All disbursements shall be initiated by presentation to the Fund of a billing statement from the contractor.

(b) Purchase of Existing Home. If the loan is for a purchase of an existing home, the Fund shall disburse the entire amount of the loan proceeds to the seller upon the seller's presentation of a deed evidencing a transfer of the home and the property upon which such a home is situated, together with a bill of sale or other evidence properly verifying the price to be paid by the borrower for the purchase of the existing home.

(c) Home Improvement. If a loan is for home improvement, the Fund shall disburse the loan proceeds to the contractor, with whom the borrower has

MHL Regulations Proposed Amendments

contracted to perform the home improvement work, upon the contractor's written presentation to the Fund of a statement of the work to be performed on the project, a timetable for completion of the project, and the total cost required for performance of such phases of the project as may be required, provided that the initial disbursement shall be no more than 50% of the total loan amount. Subsequent disbursements shall be dependent upon the phases of work to be performed as set by the contractor and as agreed to by the Fund. All disbursements shall be initiated by a presentation to the Fund of a billing statement from the contractor.

(d) Other loans. For other loans such as refinancing and conversion loans, the Fund shall disburse the loan proceeds in a manner agreed to by the Fund and the financial institution carrying the original loan of the borrower. Loan proceeds may be disbursed in their entirety if the Fund is satisfied that all necessary documents has been completed and properly recorded. These reports include inspection reports regarding the structural status of the mortgaged home which is being refinanced or converted."

11. Part 12, to include a new Section 12.5, to read as follows:

"12.5 Construction Insurance or Performance Bond. The Fund shall require the contractor to secure insurance coverage in an amount equal to the total loan to protect against builder's risk and 100% performance bond during the construction period, and prior to completion of construction. The contractor shall name the Fund the loss payee up to the amount of funds already disbursed, plus any applicable interest. Any proceeds recovered under policies secured pursuant to this section in excess of the amount to be paid to the Fund, shall be paid to the contractor."

12. Part 13, Section 13.1(a), to delete the last sentence which reads: "The rate may usually range from 1/2% to 2% below that charged by local banks.", and insert another sentence in lieu thereof to read as follows:

"The interest rate shall in no event be less than the actuarially determined assumption rate as approved by the Board, plus 1%. The current interest rate approved by the Board for a member home loan is 9%."

13. Part 14, Section 14.1(b), to delete the words "at least one year;" and insert the following in lieu thereof:

"(b) ...the entire term of the loan;"

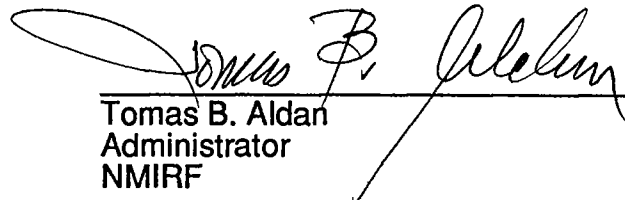
PART III. EFFECTIVE DATE

The effective date of these proposed amendments shall be pursuant to 1 CMC 9105(b).

Adopted as proposed amendments to the Member Home Regulations by the Board of Trustees this 11th day of March 1991.



Michael A. White
Chairman
Board of Trustees, NMIRF



Tomas B. Aldan
Administrator
NMIRF

RULES FOR THE ISSUANCE OF
GAMBLING EXEMPTIONS TO NON-PROFIT ORGANIZATIONS

RULE MAKING AUTHORITY

These rules hereinafter set forth, and from time to time amended, are promulgated pursuant to the authority and directions set forth in the Commonwealth Code including, but not limited to, 6 CMC §3166 and the Commonwealth Administrative Procedure Act, 1 CMC §9101 et seq.

INTRODUCTIONS AND PURPOSE

The rules as herein set forth, and from time to time amended, are enacted to implement, interpret, prescribe and clarify the policies and procedures the Registrar of Corporations will follow in issuing Gambling Exemption Certificates which, under certain circumstances, permit a non-profit organization to conduct gambling activities on a specific occasion basis within the Commonwealth of the Northern Mariana Islands; and, to assist such non-profit organizations in preparing their application and/or written Financial Summaries which are to be submitted to the Registrar of Corporations. These rules are intended to be guidelines only and are subject to exemption, clarification, or modification, as deemed appropriate by the Attorney General or Registrar of Corporations.

DEFINITIONS

Unless otherwise specifically defined herein, in Chapter 6, Division 3, Article 3 of the Commonwealth Code, all words and phrases set forth in these rules shall be given their normal commonly understood meaning with the masculine including the feminine and neuter, the singular including the plural, the plural including the singular, the present tense including the past tense and future tense.

"Attorney General" -- means the Attorney General of the Commonwealth of the Northern Mariana Islands or any Deputy Attorney General, Assistant Attorney General, or other employee of the Attorney General's office authorized to act for or on behalf of the Attorney General.

"Charitable purpose" -- means a gift, payment or donation which: will promote the welfare of others; or help those in need; or better the condition of society; or benefit the public at large; or promote or support education; or relieve disease and suffering; or assist people in establishing themselves in life; or erecting or maintaining public buildings or works; or lessen the burdens of government; or to support any other benevolent purpose. Support of the operation or day-to-day activities of the non-profit organization shall not be considered a charitable purpose.

"Event or Occasion" -- means a noteworthy happening; a social activity or occurrence; a holiday or celebration organized or recognized by the Commonwealth Government; a festival or similar religious celebration. A gambling fund raising event which promotes social activities or interaction among the people in attendance may also be deemed an event or occasion for purposes of these rules. Provided however, that if the gambling fund raising activities are the event or occasion for which an exemption is granted, all such gambling activities must be conducted and concluded within a period not to exceed 4 consecutive days each calendar quarter.

"Exemption" -- means a certificate or similar written acknowledgement issued by the Registrar of Corporations permitting a corporation or association to conduct gambling activities pursuant to the procedures set forth in 6 CMC §3161 et seq.

"Gambling" -- means any game of craps, keno, faro, monte, roulette, lansquenet, punch board, rough-etnoir, rondo, tan, fan-tan, poker of any kind, seven-and-a-half, twenty-one, hokey-pokey, forty-one, any activities involving a "gambling device" as that term is defined in 6 CMC §3154, or any other banking or percentage game played with cards, dice, tiles, or any other device, for money, checks, credit, or other things of value.

"Occasion" -- means the same as "event or occasion" as defined above.

"Registrar of Corporations" -- means the Registrar of Corporations employed within the Office of the Attorney General of the Commonwealth of the Northern Mariana Islands or any Deputy Registrar, Assistant Registrar or other employee of the Registrar Office designated or authorized to act for or on behalf of the Registrar of Corporations.

"Verifiable Cost" -- means any cost or expense solely and directly related to the gambling activities for which an exemption is issued and which is supported by a receipt, voucher, invoice or similar written document.

RULES FOR ISSUANCE OF GAMBLING EXEMPTION

1. The Date of Submission

Any application for an exemption shall be submitted to the Registrar no later than thirty (30) days prior to the first date that gambling activities are to commence.

2. Contents of Application -- Every application for a gambling exemption shall contain at least the following information:

(a). The name of the applicant seeking a gambling exemption as that corporation or association is registered with the

Registrar;

(b). The date that the applicant was first chartered or registered as a non-profit corporation or association;

(c). The specific identity of the beneficiary of the proceeds of the proposed gambling activity either by specific name or a general description by class or status;

(d). A detailed description of the type of activity for which the exemption is sought including, but not limited to, the name of each gambling game that will be conducted pursuant to the exemption;

(e). The monetary limitation of any wager or payout which will be imposed upon each game or games;

(f). The name or names of the person or people responsible for conducting each game;

(g). The name or names of person or people responsible for supervising those individuals who conduct each game;

(h). That the applicant has not less than twelve shareholders or members who are full time bona-fide residents of the Commonwealth of the Northern Mariana Islands and actually living in the Commonwealth at the time the application for exemption is filed;

(i). That a majority of the applicants directors are full time bona-fide residents of the Commonwealth of the Northern Mariana Islands actually living in the Commonwealth at the time the application for the exemption is filed;

(j). An acknowledgement that the applicant must provide a written financial summary to the Registrar no later than thirty (30) days after the completion of the gambling event;

(k). An acknowledgement to all profits on that proceeds from a gambling event shall be used only for charitable purposes.

(l). An acknowledgement that no person, corporation, association, or entity will, either individually or on a combined basis, receives more than \$1,000 or 10% of the gross receipts, which ever is smaller, (excluding verifiable costs), for staging or conducting an exempted gambling activity on behalf of the applicant.

(m). The most recent previous date, if any, when the applicant conducted an exempted gambling activity.

3. Signing of Application -- Each application for exempt gambling activities shall be signed, under oath, before a notary or other person authorized to take oath in the CNMI, by an officer or other

individual specifically authorized to act for and on behalf of the applicant.

4. Additional Information -- The Registrar may require that any applicant for an exemption further prove, confirm or verify any or all information set forth in any application submitted prior to issuing a gambling exemption; or require an applicant to submit information in addition to that required by these rules prior to issuing such gambling exemption.

5. Denial of Exemption -- The Registrar may deny an exemption to any applicant whose application is not in compliance with either the requirements of 6 CMC §3161 et seq. or these rules.

6. Financial Summary Requirements -- The financial summary which shall be submitted to the Registrar within thirty (30) days after the completion of the gambling event shall contain a summary of income and expenses which shall include, at the minimum, the following information:

(a). A separate listing of the proceeds collected from each type of gambling activity i.e.

1. gambling devices
2. card games
3. dice games
4. other games

(b). Income from ticket sales or admission charges, and income from related activities such as the sale of food and beverages.

(c). Other income or accounts receivable unpaid at the time the report is filed.

A summary of expenses which shall include, at a minimum, the following information:

- (a). Rental paid for the location wherein the gambling activities are held;
- (b). Cost of food or beverages sold to the public;
- (c). The cost of food provided to volunteers or workers;
- (d). The cost of beverage provided to volunteers or workers;
- (e). Advertising;
- (f). Posters, tickets, script;
- (g). Other supplies;
- (h). Miscellaneous expenses.

7. Supplemental Financial Report -- The Registrar may require any party to whom a gambling exemption has been issued to prove, confirm or verify any or all information set forth in the written Financial Summary which is submitted in accordance with these Rules or to provide further or additional information relative to the written Financial Summary in addition to that information required by these rules.

8. Denial of Subsequent Exemption -- The Registrar may deny to any charitable corporation or organization a gambling exemption to hold any further or additional gambling event if such corporation or organization, or its predecessor in interest, has failed or refused to comply with either the requirements of 6 CMC §3162(f) or these rules.

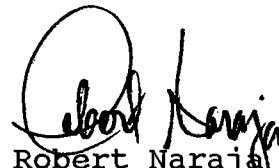
9. Limitation on Issuance -- For purposes of issuance of a gambling exemption, the months of January, February and March, inclusive, shall comprise the first calendar quarter; the months of April, May and June, inclusive, shall comprise the second calendar quarter; the months of July, August and September, inclusive, shall comprise the third calendar quarter; and, the months of October, November and December, inclusive, shall comprise the fourth calendar quarter.

Where the "event or occurrence" incidental to which a gambling exemption is sought, is the social interaction occasioned by the gathering of people at the gambling fund raising event, a gambling exemption issued pursuant to the authority of 6 CMC §3161 et. seq. and these rules, must be issued for consecutive days and will not be issued for a period in excess of four consecutive days during each calendar quarter.

10. Fees -- Because of the non-profit nature of the corporation or organization to which a gambling exemption is issued, and in an effort to permit such corporation or organization to have the maximum amount of proceeds to donate towards a charitable purpose, no fee will be charged or imposed by the Registrar of Corporations for the issuance of a gambling exemption.

11. Notice -- The Registrar of Corporations will, contemporaneously with issuing a Gambling Exemption Certificate to a qualified organization, provide a copy of such Certificate to the Department of Public Service in the district where the exempt organization will conduct its gambling fund raising activities.

12. Effective Date -- These rules shall, pursuant to 1 CMC §9105(b) become effective ten (10) days after their publication in the Commonwealth Register which publication occurred on the fifteenth day of April, 1991.


Robert Naraja
Attorney General

MEMORANDUM

TO : Director, Department of Finance
Chief, Division of Revenue and Taxation

DATE: 4/11/91

FROM : Governor

SUBJECT: Delegation of Authority

Pursuant to 1 CMC §2553(a), 1 CMC §2571, 4 CMC §1701(b), (c) & (e), and to CNMI Revenue and Taxation Regulation §4.1701(B) and § 4.810.01, the Director of Finance of the Commonwealth of the Northern Mariana Islands has been delegated the overall authority by the Governor and the laws of the Commonwealth to administer the tax laws of Commonwealth including the Northern Marianas Territorial Income Tax, 4 CMC, Division 1, Chapter 7. This authority includes the authority to issue all notices, summons, orders and process required under the tax laws of the Commonwealth including the issuance of notices of deficiency under the Northern Marianas Territorial Income Tax, and the power to assess all taxes in conformity to law.

The Governor or his delegate, the Director of Finance, has been given the power under the above provisions to subdelegate the authority of the Governor and the Director of Finance to administer the tax laws of the Commonwealth to other employees and officials of the Commonwealth including the Chief of the Division of Revenue and Taxation. This authority includes the authority to issue all notices, summons, orders and process required under the tax laws of the Commonwealth including the issuance of notices of deficiency under the Northern Marianas Territorial Income Tax, and the power to assess all taxes in conformity to law.

For purposes of restating and reaffirming the delegated authority of the Director of Finance and the Chief of the Division of Revenue and Taxation, I, the undersigned Governor of the Commonwealth of the Northern Mariana Islands, do hereby redelegate and subdelegate my authority to administer the tax laws of the Commonwealth to the Director of Finance and to his delegate, the Chief of the Division of Revenue and Taxation, including the authority to issue notices of deficiency under the Northern Marianas Territorial Income Tax and to issue all other notices, summons, orders and process required by the tax laws of the Commonwealth, and to assess all taxes in conformity to law.

FILED	
at the	
OFFICE of the ATTORNEY GENERAL	
DATE:	4-12-91
TIME:	9:00 (AM) PM
COMMONWEALTH REGISTER VOLUME	13 NO. 04
BY:	<i>[Signature]</i>
REGISTRAR OF CORPORATIONS	
Commonwealth of the Northern Mariana Islands	

[Signature]
LORENZO I. DE LEON GUERRERO
Governor

DEPARTMENT OF FINANCE

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

OFFICE OF THE GOVERNOR

Capitol Hill

Saipan, Northern Mariana Islands 96950

MEMORANDUM

TO : Chief, Division of Revenue and Taxation

DATE: 4/11/91

FROM : Director, Department of Finance

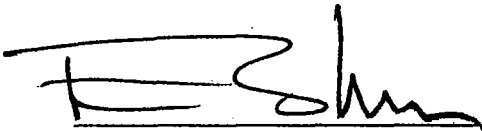
SUBJECT: Delegation of Authority

Pursuant to 1 CMC §2553(a), 1 CMC §2571, 4 CMC §1701(b), (c) & (e), and to CNMI Revenue and Taxation Regulation §4.1701(B) and §4.810.0, the Director of Finance of the Commonwealth of the Northern Mariana Islands has been delegated the overall authority by the Governor and the laws of the Commonwealth to administer the tax laws of the Commonwealth including the Northern Marianas Territorial Income Tax, 4 CMC, Division 1, Chapter 7. This authority includes the authority to issue all notices, summons, orders and process required under the tax laws of the Commonwealth including the issuance of notices of deficiency under the Northern Marianas Territorial Income Tax, and the power to assess all taxes in conformity to law.

The Governor or his delegate, the Director of Finance, has been given the power under the above provisions and CNMI Revenue and Taxation Regulation §1.818.4 to subdelegate the authority of the Governor and the Director of Finance to administer the tax laws of the Commonwealth to other employees and officials of the Commonwealth including the Chief of the Division of Revenue and Taxation. This authority includes the authority to issue all notices, summons, orders and process required under the tax laws of the Commonwealth including the issuance of notices of deficiency under the Northern Marianas Territorial Income Tax, and the power to assess all taxes in conformity to law.

For purposes of restating and reaffirming the delegated authority of the Chief of the Division of Revenue and Taxation, I, the undersigned Director of Finance of the Commonwealth of the Northern Mariana Islands, do hereby redelegate and subdelegate my authority to administer and supervise the tax laws of the Commonwealth, on a day to day basis, to the Chief of the Division of Revenue and Taxation, subject to the overall direction of the Director of Finance, including the authority of the Chief of Revenue and Taxation to issue notices of deficiency under the Northern Marianas Territorial Income Tax and to issue all other notices, summons, orders and process required by the tax laws of the Commonwealth, and the authority to assess all taxes in conformity to law.

FILED	
at the	
OFFICE of the ATTORNEY GENERAL	
DATE:	4-12-91
TIME:	9:00 (AM) PM
BY:	<i>Samuel Inos</i>
REGISTRAR OF CORPORATIONS	
COMMONWEALTH REGISTERED VOLUME 13 NO. 04	
COMMONWEALTH OF the Northern Mariana Islands	



 ELOY S. INOS
 Director of Finance