COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

CIVIC CENTER, SAIPAN, MARIANA ISLANDS

VOLUME 6 NUMBER 1

PAGE 2548 to PAGE 2564

DATE OF PUBLICATION: January 15, 1984



Commonwealth

Register

Published monthly by the Registrar of Corporation Office of the Attorney General Saipan, Mariana Islands 96950

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The Commonwealth Register is editorially organized according to the Commonwealth or other agency issuing the documents published or having an immediate administrative or enforcement concern over them. Listing in these contents or publishing in the sections that follow in this manner is for public information and has no legal significance.

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The Commonwealth Register is published on the fifteenth day of each month or on the next succeeding business day, by the Registrar of Corporations, Office of the Attorney General, Commonwealth of the Northern Mariana Islands, Saipan, Mariana Islands 96950. Distribution is made by the Registrar of Corporations, Office of the Attorney General, Commonwealth of the Northern Mariana Islands, Saipan, Mariana Islands 96950.

The Commonwealth Register provides a uniform system for making available to the public the regulations, rules, decisions, orders and notices issued by Commonwealth agencies and required to be published and other Commonwealth agency documents of public interest.

The Commonwealth Register will be furnished to subscribers for \$48 per Volume (12 issues), payable in advance. The charge for individual copies is \$6 for each part as actually bound. Remit check or money order made payable to the Treasurer, Commonwealth of the Northern Mariana Islands, to the Registrar of Corporations, Office of the Attorney General, Commonwealth of the Northern Mariana Islands 96950.

There are no restrictions on the republication of material appearing in the Commonwealth Register.

COMMONWEALTH HEALTH PLANNING AND DEVELOPMENT AGENCY



Filed this 1090 day of

Commonwealth Health & Dev. Agency

Office of Registrat of Corporations

Commonwealth of the Northern Mariana Islands

PUBLIC NOTICE

ADOPTED REGULATIONS

Commonwealth Health Planning and Development Agency

Authority

The Commonwealth Health Planning and Development Agency, in accordance with P.L. 3-49, Section 3 (g) and P.L. 5-56, wishes to advise the public that Certificate of Need policies have been adopted.

Public Comment

During the period of time designated for public comment, no comments were received concerning the proposed policies.

The policies are adopted as originally promulgated without changes.

Date

post office box 570 saipan, cm 96950 phone 7122/3 COMMONWEALTH REGISTER VOL. 6 No. 1 JANUARY 15, 1984 PAGE 2548

COMMONWEALTH PORTS AUTHORITY



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

Riled this 1940 day of

Office of Registrar of Corporations
Commonwealth of the Northern Mariana Larands

PUBLIC NOTICE

ADOPTION OF REGULATIONS

NOTICE IS HEREBY GIVEN, pursuant to the provisions of Sections 2 and 5 of Title 17 of the Trust Territory Code, Section 5(e) of Public Law No. 2-48, and Section 4 of the Regulations of the Registrar of Corporations, Commonwealth Register No. 5, p. 2148, that the Commonwealth Ports Authority has adopted and hereby publishes and promulgates amendments to its Rules and Regulations. The said amendments were originally published in the Commonwealth Register, Vol. 5, No. 10. The text of the amendments to the Rules and Regulations, as adopted, is set forth hereinbelow.

The said amendments take effect ten days after their publication in the Commonwealth Register.

The undersigned hereby certifies that he is the official who is authorized by law to approve the adoption of the Rules and Regulations of the Commonwealth Ports Authority; that the Rules and Regulations referred to in this Notice were formally adopted by the Commonwealth Ports Authority; and that the original and one copy of the said Rules and

Regulations have been filed with the Registrar of Corporations.

DATED, this 64 day of January, 1984:

J.M. GUERRE/RO, Chairman

AMENDMENTS TO CPA RULES AND REGULATIONS

1. Paragraph D of Part V of the Terminal Tariff is hereby amended by the addition of the following:

"The Commonwealth Ports Authority declares that the commercial docks and wharves of the Commonwealth are intended for use for the purpose of active loading and unloading of vessels. It is therefore the policy of the Authority to discourage inefficient use of the limited space at the commercial docks and wharves of the Commonwealth, by providing a surcharge for vessels moored or docked thereat which are not actively engaged in loading or unloading. The Authority finds further that the principal source of abuse of dock privileges are fishing vessels.

(1) catch vessels, including but
not limited to purse seiners, pole
and line vessels, and small fish
carriers, may remain in port while
waiting to unload their cargo, while
actively unloading their cargo, and
for a period of three days thereafter

for the purpose of reprovisioning, without the payment of a surcharge. Any catch vessel which remains at a commercial dock or wharf of the Commonwealth for a period of time in excess of that permitted by this Paragraph, without an exemption of surcharges by the Port Superintendent, shall pay a surcharge of \$200 per 24hour day or fraction thereof for each excess day that it remains in port, in addition to the dockage charges provided hereinabove. If such a vessel remains in port for a longer than ten continuous days, it shall provide reasons satisfactory to the Port Superintendent as to why a surcharge should not be levied under this Paragraph. In the event that the Port Superintendent does not accept such reasons and exempt the vessel from payment of the surcharge, then the vessel and its owners shall be liable for the surcharge, and shall promptly pay the same.

Motherships, including but not limited to refrigerated cargo vessels carrying or intending to carry fish, shall, promptly upon their arrival in port, advise the Port Superintendent of their proposed plan for loading and transshipment of cargo. The Port Superintendent may reject a plan if he determines that it is not reasonable. The Port Superintendent shall approve the plan if he determines that the plan is calculated to accomplish the business of the vessel within a reasonable time. A mothership may not remain at a commercial dock or wharf of the Commonwealth for a period of time in excess of ten days, unless such a plan has been approved by the Port Superintendent. times, the master of the vessel shall satisfy the Port Superintendent that he is endeavoring in good faith to comply with the approved plan. If the Port Superintendent determines that the vessel is not endeavoring in good faith to comply with such plan, the

Port Superintendent may in his discretion either (1) require the vessel to leave port, or (2) require the vessel to pay a surcharge of \$200. per day for each day that the vessel remains in port without an approved plan.

- (3) For the purposes of this Paragraph, a dockage period shall not be construed as ending unless and until a vessel shall have vacated its berth or slip for a period of not less than 24 consecutive hours.
- (4) Any person aggrieved by a decision or order of the Port Superintendent made pursuant to this Paragraph may appeal such decision or order to the Board of Directors, within ten days thereof. The Board shall promptely afford such person notice of and the opportunity to be heard at a hearing, which shall be conducted in accordance with the provisions of Title 17 of the Trust Territory Code.

2. There is hereby added a new Part 3.36 to the Harbor Regulations, to read as follows:

"3.36. PORT SECURITY.

Whenever, in the opinion of the Port Superintendent, the activities of the officers or crew of a vessel in port, or of any persons performing labor in connection with the loading or unloading of a vessel in port, so warrant, the Port Superintendent may engage the services of such security personnel as he deems reasonably necessary to maintain peace and order upon a CPA dock or wharf, and to guard against violations of Commonwealth laws or regulations. Upon so doing, the Port Superintendent shall promptly notify the master or agent of the vessel concerned, or the employer of the laborers concerned. The vessel and its owners and agents, or the employer of such labor, as the case may be, shall be liable to CPA for CPA's actual cost of such additional security personnel, plus 10% of such cost for administrative expenses.

or order of the Port Superintendent made pursuant to this Paragraph may appeal such decision or order to the Board of Directors within ten days thereof. The Board shall promptly afford such person notice of and the opportunity to be heard at a hearing, which shall be conducted in accordance with the provisions of Title 17 of the Trust Territory Code."

Commonwealth of the Northern Mariana Islands

PUBLIC NOTICE

Adoption of Rules and Regulations

The Commonwealth Board of Nurse Examiners, in accordance with Public Law 1-8, Chapter 9, Section 6, and Public Law 3-29, wishes to advise the public that the rules and regulations for the Commonwealth Board of Nurse Examiners as promulgated have been adopted.

The adopted rules and regulations include the following subjects:

- 1. Requirements for licensure as a Registered Professional Nurse.
- 2. Requirements for licensure as a Licensed Practical Nurse.
- 3. Midwifery.
- 4. Fees.
- 5. Standards of Educational Programs in Nursing.
- 6. Disciplinary Actions and Violations of Law and Penalties.

Copies of the rules and regulations may be obtained from the Commonwealth Board of Nurse Examiners at the Office of the Director of Public Health and Environmental Services at Dr. Torres Hospital, San Vicente, Saipan.

1/12/84 DATE

Delfina V. Manibusan
Chairperson, Commonwealth Board of
Nurse Examiners

Ruled this 12 11 of

Public Notice

Office of Registrar of Corporations Commonwealth of the Northern Mariana Islands

Adoption of the Agriculture and Marine Revolving Fund Regulation for Tinian, Saipan and the Islands North of Saipan

The Directors of the Departments of Finance and Natural Resources, pursuant to Section 302(a) of Public Law 3-54, adopted without any change the proposed regulation which sets forth the guidelines for the administrations of the Agriculture Revolving Fund for Saipan and the Northern Islands, and for the Agriculture and Marine Revolving Fund for Tinian.

Tomas B. Aldan
Director of Finance

Nicolas M. Leon Guerrero Director of Natural Resources

1/12/84 Date

Date

Filed this day

Public Notice

Office of Registrar of Corporations
Commonwealth of the Northern Marians Jelands

Adoption of Revenue and Taxation Ruling 83-001

The Director of Finance hereby adopt Revenue and Taxation Ruling 83-001 without any change. Promulgation of Rules and Regulations is authorized by Section 818, Chapter VIII of Public Law 3-11, as amended.

Tomas B. Aldan

Director of Finance

1/12/84

Proposed Public Notice

Office of Registrary of Corporations
Gommonwealth of the Northern Mariana Islands

Revenue and Taxation Ruling 84-001

The Director of Finance has taken a position relative to the Tinian Land owners association compensation for the contemplated move of their personal properties and other properties from their lands situated within the military land lease proposition. This ruling is being promulgated pursuant to section 818, Chapter VIII of Public Law 3-11, as amended.

It is the intend of this ruling to disclose the interpretation of such compensation and for similar cases.

The public is invited to comment on the above ruling within thirty (30) days from the date of this publication. A copy of this ruling can be made available at the office of the Director of Finance.

If you wish to have a public hearing, to make a comment, please write to this address:

Director of Finance Office of the Governor Commonwealth of the Northern Mariana Islands Saipan, CM 96950

Tomas B. Aldan

Director of Finance

Noticia Para i Publico

Revenue and Taxation Ruling 84-001

I Directot Finansiat esta ha establesi pusicion-na pot ayu na salappe i para u maresibi nu i taotao Tinian pot para u mana'fanuha i kosas yan fencas gi tano'niha ni man tinitika' nu ayu na kontrata osino i propositon i militat. Este na areklo nina' pusible nu i Seksion 818, Kapitulu VIII gi lain publico 3-11.

I entension este na areklo pot para u matungo' hinerat i intepitasion ayu na klasen rinisiben salappe yan pot parehu siha na sichuasion.

I publico manmafafaisen na u fan mange pot este na areklo. Mana'guahayi trenta (30) dias desdeki i mapublica-na este na notisia pot para un supmiti i opinion-mu. I kopian este na areklo sina ha' mana'guahayi hao gi ofisinan i Directot Finansiat.

Yangen malago' hao inekungok publico, osino para un fangge' pot fabot tugi'i i sigiente:

Director of Finance Office of the Governor Commonwealth of the Northern Mariana Islands Saipan, CM 96950

Tomas B. Aldan

Director of Finance

1 12 84 Date



Commonwealth of the Northern Mariana Islands Office of the Governor

Saipan, Mariana Islands 96950

CABLE ADDRESS GOV. NMI SAIPAN

Revenue and Taxation Ruling 84-001

Issue

Are proceeds or compensation received by a person (not a third party) for the removal of personalties, including dwellings, on or attached to realties which has been sold or contemplated for sale taxable under the circumstances given below?

Facts

An agency of the United States government is inquiring about the taxability on proceeds or compensation by same, to the Tinian land owners as relocation assistance for their farm animals, dwellings, and all other removable properties.

This agency of the United States government is extending to the Tinian land owners the applicable provisions of the Uniform Relocation Assistance and Real Properties Acquisition Policies Act of 1970. The assistance provided herein can be paid directly to the land owners or to third party movers. The amount allowable and payable is no more than the rate or rates established by this agency for the purpose of displaced Tinian land owners, homesteaders, and or tenants.

The Marianas Public Land Corporation (MPLC) has been on pursuit to acquire those private lands situated within the 17,799 acres of land mass on Tinian, pursuant to Article VIII, Section 802(a)(1) of the Covenant to Establish A Commonwealth of the Northern Mariana Islands (CNMI) in Political Union with the United States of America.

The MPLC and its funds to purchase the lands on Tinian is independent to that of the agency of the United States government whose purpose is to exercise the uniform relocation Assistance and Real Properties Acquisition Policies Act of 1970. Thus, the relocation compensation is not a part of the acquisition contract.

Law(s)

Public Law (P.L.) 3-11, as amended - Revenue and Taxation Act of 1982: Chapter I, Section 104(c) "Business" includes all activities whether personal professional or incorporated, carried on within the Commonwealth for either direct or indirect economic benefit, as determined by the Director; Provided, however, one who qualifies as an employee under this section shall not be considered a business.

Chapter I, Section 104(k) "Gross Revenue" means the total amount of money or the value of other consideration received from selling real or personal property in the Commonwealth, from leasing property employed in the Commonwealth, or from performing services in the Commonwealth. Gross revenue includes the gross receipts, cash or accrued, of a person received as compensation for personal services not in the form of salaries or wages as defined in this section, and the gross receipts of a business derived from trade, business, commerce or sales and the value proceeding or accruing from the sale of tangible personal property, or service, or both, and all receipts, actual or accrued by reason of the capital of the business engaged in, including interest, discount, rentals, royalties, fees, or other emoluments however designated and without any deductions on account of the cost of property sold, the cost of materials used, labor cost, taxes, royalties, interest or discount paid or any other expenses whatsoever. Gross revenue shall not include the following:

- (1) Refunds and cash discounts allowed and taken;
- (2) Money received and held in a fiduciary capacity; or
- (3) Wages and salaries which are taxed under Chapter Two of this Act.

Chapter III, Section 301. Tax on Gross Revenue

There is imposed an annual tax upon the gross revenues earned by every business, except as otherwise provided in this Chapter.

Analysis

The preceding statutes attempt to expound on the theory of economic benefit, and that is the fundamental ground which can determine or resolve the issue herein.

Section 301 imposed a tax on the gross revenues of businesses as defined on Section 104(c) and (k). The language under Section 104(c) is worded as to include personal endeavors which would result in economic gain, and the provisions of Section 104(k) includes the sells of real or personal property in the CNMI, encompasses the total amount of money or the value of other consideration received from the property transaction.

The preceding facts and circumstances with respect to the Financial Assistance pursuant to the Relocation Assistance and Real Properties Acquisition Policies Act of 1970 is not intended to profit the recipient, but rather to defray the cost and therefore lessen the financial burden of being displaced. It is more or less a form of reimbursement. But an individual who has not incurred an out of pocket expense(s) for removing his properties can result in material economic benefit.

The proceeds received from the land sale is covered under Section 104(k), P.L. 3-11, subject to the provision of Section 2.104(t) of the Revenue and Taxation Regulations No. 8301.

Holding(s)

- 1. Any proceeds or compensation received by displaced Tinian land owners from the United States government agency pursuant to the Relocation Assistance and Real Properties Acquisition Policies Act of 1970 is not taxable. PROVIDED, however, that the proceeds or compensation is not a part of the acquisition contract, and that the expense(s) did occurred.
- 2. Any proceeds or compensation received by an individual for defraying the financial burden <u>incurred</u> (out of pocket expense(s)) as a consequence of being displaced is not taxable. <u>PROVIDED</u>, however, that the proceeds or compensation is not a part of the acquisition or leased contract.
- 3. If either of the above (Sections 1 and 2) is determine to be taxabled, it shall be taxed pursuant to Section 301, Chapter III of P.L. 3-11, as amended.

Tomas B. Aldan

Director of Finance