COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

CIVIC CENTER, SAIPAN, MARIANA ISLANDS

VOLUME 8 NUMBER 1

PAGE 4166 to PAGE 4204

DATE OF PUBLICATION: JANUARY 17, 1986



Commonwealth

Register

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Saipan, Mariana Islands 96950

FOR OFFICIAL USE CABLE ADDRESS GOV. NMI SAIPAN REPLY TO: Dept., C & CA Div. of NAP

Commonwealth of the Northern Mariana Islands

PUBLIC NOTICE

NOTICE OF ADOPTION OF AMENDMENT TO THE REGULATIONS FOR THE NUTRITION ASSISTANCE PROGRAM, DEPARTMENT OF COMMUNITY AND CULTURAL AFFAIRS.

The Director of the Department of Community and Cultural Affairs hereby adopts the amendment to the Regulations for the Administration of the Nutrition Assistance Program in the Northern Marianas which were proposed in the Commonwealth Register, Volume 7 Number 12 dated December 17, 1985.

The purpose of this amendment is to modify policies and procedures embodied in the NAP Manual of Operation which pertains to the following subject area:

Eligibility of Households

For a nominal fee, copies of the amended Regulations may be obtained from the Department of Community and Cultural Affairs, Nutrition Assistance Program Division, Lower Base, Saipan, CM 96950.

Gilbert C. Ada

Director, DC&CA



COMMONWEALTH PORTS AUTHORITY 194 day of

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

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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 amend the regulations of the Commonwealth Ports Authority concerning wharfage charges on transshipped cargo. The proposed amendment is published herewith.

All interested persons will be given a reasonable opportunity to submit data, views, or arguments, in writing, concerning the proposed amendment. 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 15th day of January, 1986:

J.M. GUERRERC, Chairman

Board of Directors

Commonwealth Ports Authority



COMMONWEALTH PORTS AUTHORITY

Main Office: SAIPAN INTERNATIONAL AIRPORT P. O. BOX 1055 SAIPAN CM 96950 this day of

19_86

Office of Registrar of Corporations Commonwealth of the Northern Magiana Islands

Dec.

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
uma-amenda i regulasion i Commonwealth Ports Authority pot i
apas i transshipped cargo. I mapropopone na amendasion mapublika
guine.

Todos personas ni man interesao siempre manae opportunidad ni unfanmatugi ya umasubmiti opinion pot este na mapropopone na amendasion gi Executive Director, Commonwealth Ports Authority, gi halom trenta (30) dias despues de mapublika este na Noticia.

FECHA i Enero dia 15, 1986:

J.M. GUERREPJ, Chairman

Board of Directors

Commonwealth Ports Authority

COMMONWEALTH PORTS AUTHORITY

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

Filed this -

TARIFF ARIFF wealth of the Norther Watiana Island

Section B(1) of Part III of the Terminal Tariff is 1. hereby amended to read as follows:

> "B. Provided the ocean bill-of-lading (1)reads transshipment, and the cargo does not leave the control of the inward or outward carriers at the port while awaiting transshipment, and the second carrier's bill-of-lading provided by the agent involved indicates the first carrier's vessel's name, voyage number, and other pertinent information, and (a) if the final destination of the cargo is a port outside the Commonwealth, the wharfage rates specified in Paragraph A of this Part III shall not apply. Instead. the wharfage rates for such cargo will be Fifty Cents (\$.50) per revenue ton. minimum charge per bill-of-lading will be Fifty Cents (\$.50); or (b) if the final destination of the cargo is a port within the Commonwealth, the wharfage rates specified in Paragraph A of this Part III shall apply

provided that cargo upon which wharfage charges have been paid at the port of transshipment shall not be subject to a wharfage charge at the port of final destination. Alternatively, the Executive Director may provide for the collection of wharfage charges at the port of final destination.

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

Filed this 27 h day of

Office of Registrar of Corporations
Commonwealth of the Northern Mariana Island

PUBLIC NOTICE

Proposed Regulations for the

Northern Marianas College

The Board of Regents of the Northern Mariana Islands, in accordance with Public Law 4-34, Section 11(d), is proposing to adopt policies for Northern Marianas College.

The proposed policy includes the following subject areas:

1. Tuition and Other Fees Policy

Copies of the proposed regulations may be obtained from Juan N. Babauta, Chairman of the Board of Regents, c/o Commonwealth Health Planning and Development Agency (CHPDA), 5th floor, Nauru Building, Saipan, CM 96950 or Agnes M. McPhetres, President, Northern Marianas College, P.O. Box 1250, Saipan, CM 96950.

The Board of Regents is soliciting views, opinions, fact and data for or against the proposed College Policy from the general public.

Anyone interested in commenting on the proposed policies may do so by submitting comments in writing to the Chairman of the Board of Regents within thirty (30) days from the date this notice is published in the Commonwealth Register.

Date

Chairman, Board of Regents

Filed this VIM day of

Office of Registrar of Commonwealth of the North

NUTISIA PARA I PUPBLIKU

I MAPROPOPONI NA RIPARASION POT I REGULASION I ESKUELA GI HALOM I NORTHERN MARIANAS COLLEGE

Sigun qi Lain i Pupbliku numiru 3-43, i Board of Regents i Sankattan siha na Islas Marianas, ha propoponi rumipasa i regulasion i Northern Marianas College.

I manmapropoponi siha na regulasion ni para u fanmaripasa ha inklulusu i manatatte siha na arean suhetu:

1. Tuition and Other Fees Policy

I kopian i manmapropoponi siha na regulasion sina manmachule' ginen as Sinot Juan N. Babauta Chairman i Board of Regents/ c/o Commonwealth Health Planning and Development Agency, 5th floor, Nauru Building, Saipan, CM 96950 pat si Agnes M. McPhetres, Presidentan i Northern Marianas College, P.O. Box 1250, Saipan, CM 96950.

I Board of Regents lokkue' ha solilisita opinion, fakto, yan enfotmasion siha para osino kontra i manmapropoponi siha na regulasion eskuela ginen i pupbliku henerat.

Todu ayu siha i manenteresao manmanlaknus rekomendasion pot i mapropoponi na tinilaika gi regulasion siha, sina manmangge' guatu gi Chairman i Board of Regents gi halom i trenta (30) dias desde i fecha ni mapupblika este na nutisia gi Commonwealth Register.

Tuition

Students enrolling for 15 credits or less will pay \$48.00 per credit hour. Students enrolling for more than 15 credit hours will pay the consolidated fee of \$720.00.

Other Fees

Registration
Late Registration
Course Activity Fees: Bowling, Scuba Diving, Swimming, Construction Trade/ Computer, Agriculture Variable
Student Activity Fees: Full-time
Laboratory Fees (Science) 8.00
Graduation Fee (includes diploma, cap and gown rental) 20.00
Transcript Fee
Returned Check Charge
Credit by Examination \$15.00 per semester hour
College Catalog
Application for Admission
Audit (per credit)

Tuition Refunds

To be eligible for a tuition refund, a student must officially withdraw from school through the Registrar's Office, and must complete a "Request for Refund" form.

"Class day" is defined as any day a college class meets. Class days are computed beginning the first day of classes for the semester. The number of times a particular class meets does not affect the refund computation.

In the event of a student's official withdrawal or reduction of hours carried, tuition and fees (lab and/or course activities) are refundable on the following basis:

Total Withdrawals

Fall and Spring Semesters: Prior to the first class day	100% 80% 70% 50% 25% None
Summer Semesters: Prior to the first class day	100% 80% 50% None
Fall and Spring Semesters: During the first twelve class days	100% None
Summer Semesters: During the first four class days	100% N one

Tuition and fees paid directly to Northern Marianas College by a sponsor, donor or scholarship shall be refunded to the source rather than directly to the student.



Saipan, Mariana Islands 96950

CABLE ADDRESS GOV. NMI SAIPAN

Filed this

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PUBLIC NOTICEfice of Registrar of Corporations
Commonwealth of the Northern Meriana Island

Revenue and Taxation Rulings 85-001 and 85-002

The Director of Finance has issued rulings concerning the following issues:

Ruling No. 85-001--concerning the requirement of filing a combined Business Gross Revenue Tax Quarterly Return for gross revenue earned separately by the husband and wife.

Ruling No. 85-002--concerning the "floor exclusion amount" or minimum income not subject to tax (ZBA) for taxable year 1985.

These rulings are published in this issue of the Commonwealth Register for public review. Other documents relating to these issues may be inspected at the Division of Revenue and Taxation, Capitol Hill, Saipan, CM 96950 during regular operation hours.

TOMAS B. JUDAN

Director o Finance

Date

Filed this 2 d day of



Commonwealth of the Northern Mariana Islands ar or commonwealth of the Northern Me

Saipan, Mariana Islands 96950

CABLE ADDRESS GOV. NMI SAIPAN

NOTISIAN PUBLIKU

REVENUE YAN TAXATION AREGLO NOS. 85-001 YAN 85-002

I Direktot Finansiat man publika areglamento pot este siha na asunto:

Areglo No. 85-001--asunto pot nesesario na i ginannan i bisnis i lahe yan i ginannan i binis i palauan debide uma na dana komo ginannan i kasamiento.

Areglo No. 85-001--asunto pot i mas takpapa na suetdo ni ti aduanayon.

Este siha na areglo ma publika guine gi Commonwealth Register para sensuran publiku. Otro documento siha pot esti na asunto sina ma inspekta gi Division i Revenue yan Taxation, Capitol Hill, Saipan, CM 96950 duranten i oran chocho.

Sinettifika As:

TOMAS B. ALDAN

Direktot i Finansiat

T - - 1- -



DIVISION OF REVENUE AND TAXATION

COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS



Telephones Salpan Offices: Central Administration 9093 Collection 9430/9442 Compliance 9497/9498 Civic Center 6180/6951 Tinian Office 243 Rota Office 484

In reply refer to: . Office: _ Filed SER: 2nd day of

Office of Registrar of Commonwealth of the Northern

Revenue Ruling 85-001

ISSUE

Are married taxpayers having separate business activities permitted to file a separate Business Gross Revenue Tax Quarterly Return for business owned separately by and licensed separately for the spouses?

FACTS

In 1984, a married couple went into two different business ventures: the husband opened a grocery store and the wife ran a beauty salon. Each spouse has separate business license and maintains separate accounting records and checking accounts.

The husband filed separate business gross revenue tax quarterly returns and paid the business gross revenue tax on the income he earned from the grocery store. Likewise, the wife reported and paid tax on the income she earned from the beauty salon.

LAW AND ANALYSIS

Section 1301 of Title 4 of the Commonwealth Code imposed an annual tax upon the gross revenue earned by every business. A tax return for this purpose was published in accordance with 4 CMC \$1806. The filing of the tax return is governed by 4 CMC \$1805.

A business consisting of two or more separate and distinct businesses would pay the tax on the combined gross revenue of all the business activities. Section 2.104(c) of Revenue and Taxation Regulations No. 8301 published pursuant to 4 CMC \$1818 further states that the combined gross revenue of all businesses, including the gross revenue of branches and subsidiaries from without the Commonwealth, would be reported on one return. It is also the intent of \$2.104(c) to combine the income earned by both husband and wife since both are generally considered to have interest in property acquired during the marriage by the industry or labor of each spouse or of both spouses.

Rev. Rul. 85-001

HOLDING

The gross revenue from the business activity(ies) owned by the husband must be combined with the gross revenue from the business activity(ies) owned by the wife. The combined gross revenue must be reported in one Business Gross Revenue Tax Quarterly Return, Form 0S-3105.

Tomas B. Aldan

Director of Finance



DIVISION OF REVENUE AND TAXATION

COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS



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Rota Office 484

In reply Office:	refer to:	
SER:		

Revenue Ruling No. 85-002

ISSUE

For purposes of the Northern Marianas Territorial Income Tax (NMTIT), what should be the minimum amount of income not subject to tax or "floor exclusion amount" for taxable year 1985?

FACTS

The Commonwealth Legislature passed House Bill No. 177 which became Public Law No. 4-24 on December 11, 1984. The intent of Public Law No. 4-24 is to implement the U.S. Internal Revenue Code in mirror form as the Northern Marianas Territorial Income Tax pursuant to \$601 of the Covenant (U.S. Public Law 94-241, 48 USC 1681).

Section 60l of the Covenant states that the income tax laws in force in the United States will come into force in the Northern Mariana Islands as a local territorial income tax, in the same manner as those laws are in force in Guam.

Section 1707 of Public Law No. 4-24 established a "floor exclusion amount" of \$8,000 (\$16,000 in the case of a married couple filing a joint return). This section was later repealed by Public Law No. 4-39 effective June 1, 1985.

For taxable year 1985, NMTIT (IRC) §63(d) established a zero bracket amount (ZBA) which is based on the person's filing status. The ZBA is a minimum of income not subject to tax.

ZBA	Filin: Status
\$3,540	Married filing joint and surviving spouse
2,390	Single individuals and head of households
1,770	Married filing separately

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LAW AND ANALYSIS

Section 1707 of Public Law No. 4-24 which established a "floor exclusion amount" of \$8,000 (\$16,000 in the case of a married couple filing a joint return) was in effect from January 1, 1985 to May 31, 1985. This \$1707 did not amend or repeal IRC \$63(d) which established the zero bracket amounts (ZBA). The ZBA is, in effect, the equivalent of the "floor exclusion amount" of \$1707.

In passing Public Law 4-39, it is the intent of the Legislature to reach an agreement with the United States Congress concerning the proper implementation of the Internal Revenue Code (IRC) in the Northern Mariana Islands under §§601 and 602 of the Covenant. However, the Legislature partially rectified the problem created by the two conflicting statutes when they made the repealer, §4 of Public Law 4-39, effective on June 1, 1985.

Since it is the intent of the Legislature to agree to the proper implementation of the IRC, and since Public Law 4-39 manifested that the application of IRC §63(d) is the proper provision to follow in the proper implementation of the IRC, and since the effective date of the repealer is for legislative purposes and it does not legislate the effective date of IRC §63(d), it is appropriate to rule that, for purposes of the NMTIT, the minimum of income not subject to tax (ZBA) or "floor exclusion amount" shall be that governed by IRC §63(d).

HOLDING

For taxable year 1985, the only minimum of income not subject to tax (ZBA) or "floor exclusion amount" shall be as follows:

ZBA or "Floor Exclusion Amount"	Filin• Status
\$3,540	Married filing joint and surviving spouses
2,390	Single individuals and head of households
1,770	Married filing separately
-0-	Any other case

Tomas B. A.lan Director of Finance



Filed this ______day of

Commonwealth of the Northern Mariana Islands

VISITORS BUREAU P.O. Box 861 / Saipan, C.M. 96950

Telex: MVB CM SPN 676

PUBLIC NOTICE

PROPOSED PARK VENDORS REGULATIONS

The Marianas Visitors Bureau, in accordance with Public Law No. 4-59, is proposing to promulgate new regulations governing activities on designated tourist sites.

The proposed regulations include the following subject areas:

- 1. General provisions
- 2. Designation of tourist sites
- 3. User's fee for business permit
- 4. General rules pertaining to all soliciting, advertising, rentals, and sales in areas defined.

Copies of the proposed regulations may be obtained from the Marianas Visitors Bureau, Saipan International Airport, Saipan, CM 96950.

Marianas Visitors Bureau is soliciting views, opinions, facts and data for or against the proposed Park Vendors Regulations from the general public.

Anyone interested in commenting on the proposed Park Vendors Regulations may do so by submitting comments in writing to the Managing Director, Marianas Visitors Bureau, Saipan International Airport, P.O. Box 861, Saipan, CM 96950, within thirty (30) days from the date this notice is published in the Commonwealth Register.

Managing Director

COMMONWEALTH REGISTER

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JANUARY 17, 1986 PAGE 4181



Filed this /6 96 day or Office of Registrar of Corporations Commonwealth of the Northern Mariana Islands

VISITORS BUREAU P.O. Box 861 / Saipan, C.M. 96950

Telephone: 67325 / 67327

Telex: MVB CM SPN 676

NOTICIA PARA I PUBLIKO

PROPOSITO POT REGULASION MAN BENDIN GI LUGAT TURISTA

I Marianas Visitors Bureau, si qun i regulasion Lai Publiko Numero 4-59, ha propopone na para u proklama nuebu na regulasion nui tinitika na aktibidad gi man madesikna na lugat turista.

I mapropone na regulasion ha inkluklusu i segente na asunto siha:

1. Hinerat na prubesion

2. Desiknasion pot lugat turista

Apas pot lisensian business

4. Hinerat na areklu nue tinitika' pot ginagao, pot advertisement, pot atkilon van pot man bende gi lugat nui ma desikna.

Kopia siha pot este na propositon regulasion sina ma chuli ginen i offesinan i Marianas Visitors Bureau, Saipan International Airport, Saipan, CM 96950.

I offisinan Marianas Visitors Bureau ha gagagao oppinion, fakto yan hafa na informasion pot ha sapotpotta osino ha kokontra i propositon regulasion pot man bendin gi lugat turista ginen i henerat publiko.

Todo interesante man mama'tinas rekumendasion gi propositon regulasion man bendi qi luqat turista, sina mana' halom tineqi' oppinion quato gi offisinan i Managing Director, Marianas Visitors Bureau, Saipan International Airport, P.O. Box 861, Saipan, CM 96950, gi halom trenta (30) dias ginen i ma pobblika este na notisia gi halom i Commonwealth Register.

1 16/86_

J.M. GUERRERO, MANAGING DIRECTOR

COMMONWEALTH REGLSTER

VOL. 8 NO. 1 JANUARY 17, 1986 PAGE 4182



Filed this 16 th day of 9an. 1984

Commonwealth of the Northern Mariana Islands

VISITORS BUREAU P.O. Box 861 / Saipan, C.M. 96950

Telephone: 67325 / 67327

Telex: MVB CM SPN 676

PARK VENDOR REGULATIONS

Upon a determination that it is essential to maintain the natural beauty and preserve the historical and cultural importance of the attraction sites of the Commonwealth of the Northern Mariana Islands, as well as provide for recreational activities, and consistent with the intent of the Legislature, the Managing Director of the Marianas Visitors Bureau promulgates these regulations under authority of Public Law 4-59.

SCOPE

These regulations are applicable to all soliciting, advertising, rentals, and sales in areas indicated below. These rules will not apply to those areas which are under the jurisdiction of the Department of Natural Resources.

Section 1: Definition

- "Bureau" means the Marianas Visitors Bureau.
- "Director" means the Managing Director of the Marianas Visitors Bureau.
- c. "Tourist Sites" means those areas classified below:

1. SAIPAN:

Suicide Cliff Banzai Cliff Last Command Post Grotto Bird Island Look-Out Japanese Government Memorial Park Korean Peace Memorial Okinawa Peace Memorial Yamatomi Resthouse Micro Beach 3 Memorial Triangles

Old Japanese Jail Japanese Hospital Sugar King Park Tank Display (Beach Road) Japanese Cemetery - Susupe 89ers Memorial (Airport) Ladder Beach Obvan Beach 73rd Bomb Wing Managaha Island

Beach areas fronting Surf Hotel, Saipan Grand Hotel, Saipan Diamond Hotel, Hafadai Beach Hotel, Saipan Beach Hotel, Hyatt Regency Saipan, and Hotel Nikko Saipan.

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VISITORS BUREAU P.O. Box 861 / Saipan, C.M. 96950

Telephone: 67325 / 67327 Telex: MVB CM SPN 676

2. TINIAN:

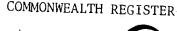
Tachonga Beach Kammar Beach Taga House Suicide Cliff Memorial Korean Peace Memorial

Taga Beach Chulu Beach Taga Well Japanese Peace Memorial Atomic Bomb Pit

3. ROTA:

Village Entrance Japanese Gun Tweksberry Beach Tatgua Beach Taga Stone Quarry Tonga Cave Japanese Cannon Japanese Train and Sugar Mill Swimming Hole Sabana Peace Memorial

- "Recreation Related" means reasonably related to or associated with recreation activities in parks.
- e. "Structure" includes, but is not limited to, booths, tarps, awnings, tents, tables, stands, and carts.
- f. "Vendor" means a natural person or his/her duly authorized representatives who enters a park for the purpose of selling, renting, advertising or soliciting with respect to goods or services.
- Section 2: It shall be unlawful for any person to attempt to sell, lease, or otherwise transfer for gain any merchandise or service whatsoever within the areas specified in Section 1, c., except upon written permission therefore first obtained from the Director or his authorized representative.
- Section 3: No vendor shall use sound amplification devices for the purpose of soliciting, advertising, or selling in any park.
- Section 4: Application for park vendor permits must be filed with the Director in a form prescribed by the Director or his authorized representative.



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VISITORS BUREAU P.O. Box 861 / Saipan, C.M. 96950

Telephone: 67325 / 67327 Telex: MVB CM SPN 676

Section 5: All applications for park vendor permits shall be accompanied by the following:

- A. The appropriate business license as provided by Section 1503 of 4CMC, Division 1.
- B. The appropriate health certificates, if applying for a permit to sell food or beverages, as provided in Section 2605 of LCMC, Division 2.
- C. Annual users fee of \$50 payable to the Marianas Visitors Bureau.

<u>Section 6</u>: Each vendor, at all times while in the park, must display a valid permit bearing his or her name.

Section 7: Permits shall be renewable on an annual basis.

Section 8: All structures shall:

- A. Be erected only in those areas assigned to the vendor by the Director or his representative;
- B. be removed from the park by the end of each day, unless written permission is obtained from the Director;
- C. occupy an area designated by the Director or his representative.

<u>Section 9:</u> Unless business volume necessitates, which is to be determined by the Director, one vendor per site will be designated on a first come, first serve basis, or by drawing of lots as applicable during the initial period.

Section 10: Each vendor shall be permitted to display one sign, not to exceed two feet by four feet in size, limited to the following information: name of vendor, a list of products being offered for sale or rent, and prices of the products. Each sign shall be attached flush to the side of the vendor's structure. It may not extend out or be free standing.

Section 11: Vendors shall confine their activities to the specific areas assigned to them by the Director or his representative. No vendor shall solicit, advertise or sell outside the specific area assigned to that vendor without the prior authorization of the Director or his representative.



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VISITORS BUREAU P.O. Box 861 / Saipan, C.M. 96950

Telephone: 67325 / 67327

Telex: MVB CM SPN 676

Section 12: Vendors shall maintain their areas in a neat and orderly manner. The vendors shall remove all trash and debris from the park daily generated by their operation.

Section 13: No items shall be attached to any trees, shrubs, and park improvements, nor shall the vendor damage any trees, shrubs, or improvements.

Section 14: Vendor vehicles must be parked in the area designated by the Director or his representative.

Section 15: All vendors shall comply with CNMI Government land use controls, including zoning, seashore protection, building code, and Federal Public Law and outdoor recreation grant land use restrictions where applicable.

Section 16: A. For violation of these or other relevant rules, regulations, or statutes, the vendor may have his license suspended or revoked after a hearing conducted in accordance with the Administrative Procedure Act.

Under exceptional circumstances, to preserve peace and order or to avert damage or destruction to property, the Director may effect an immediate temporary suspension of a vendor's license.

Section 17: The Director, with the approval of the Marianas Visitors Bureau Board of Directors, may include new park areas in these rules, under whatever section is deemed appropriate, so long as such inclusion does not violate existing laws.

J. M. GUERRERO, Managing Director

Marianas Visitors Bureau









PUBLIC NOTICE OF PROPOSED AMENDMENTS
TO REGULATIONS PROVIDING FOR DISTRIBUTION
OF HEADNOTE 3(A) PRODUCTION UNDER THE
LIMITED WAIVER PROVIDED BY ADMINISTRATIVE
AGREEMENT

The Department of Finance, pursuant to the authority of 1CMC \S 2557 hereby gives notice to the public of its intention to amend the current regulations providing for distribution of Headnote 3(a) Production under the limited waiver provided by Administrative Agreement published in the Volume 7, No. 7 edition of the Commonwealth Register 1985.

All interested persons will be given a reasonable opportunity to submit data, views, arguments in writing concerning the proposed amendments to these regulations. A public hearing will be held on February 6, 1986 at the Department of Finance at 9:00 a.m. Written comments must be submitted to the Director of Finance not later than the close of business thirty (30) calendar days following the date of publication of this notice.

DATED, this / day of January, 1986.

TOMAS B. ALDAN
Director of Finance

NOTISION PUBLIKO POT PARA U MAAMENDA I REGULASION NI MUNA'E DISTRIBUSION I HEADNOTE 3(A) PRODUCTION GI PAPA I LIMITED WAIVER GINEN I ADMINISTRATIVE AGREEMENT

I Dipattamenton Fainansiat, segun gi autoridat i 1 CMC§ 2557 hananahe i publico noticia pot i intensionna para u amenda i presente na regulasion ní hana guahahaye para distribuasion pot i Headnote 3(a) Production gi papa i Limited Waiver ni nina guaha ginen i Administrative Agreement ni ma publika gi Volume 7, No. 7 edision i Commonwealth Register in 1985.

Todu man interesante na petsona man ma nana'i risonapble na apottunidat para u na'halom tinige'niha, atgumenton-niha yan sinenten-niha pot este na proposito ni para u amenda este na Regulasion. Todo man-matuge' pot I tinitika' I mansangan na asunto gi sanghilo' mana' halom guatu gi Derektot i Fainansiat pot mas atrasao 30 dias despues di i fecha ni mapupblika este na noticia. Mafecha, pa'go na dia _// gi Inero 1986.

TOMAS B. ALDAN

Direktot/Fainansiat

Filed this 17'h day of

Office of Registrar of Corporations
Commonwealth of the Northern Markaga Islands

AMENDMENTS TO REGULATIONS PROVIDING
FOR DISTRIBUTION OF HEADNOTE 3(A)
PRODUCTION UNDER THE LIMITED WAIVER
PROVIDED BY ADMINISTRATIVE AGREEMENT
AS PUBLISHED IN VOLUME NO. 7, NO. 7
EDITION OF THE 1985 COMMONWEALTH REGISTER

Section 202 will be amended to read as follows:

Section 202. Eligibility for Certificate

- a) An applicant is eligible for a waiver certificate upon proof of:
 - (1) incorporation in the Commonwealth of the Northern Mariana Islands prior to January 30, 1985;
 - (2) a valid license to conduct a sweater manufacturing business prior to January 30, 1985;
 - (3) full time employment of at least fifty (50) workers employed in the operation of the garment factory, at the time the application is submitted.
 - (4) full time employment of workers in garment manufacturing operation who are either United States citizens, certificate of identity holders, Public Law No. 5-11 permanent residents, or Trust Territory citizens who comprise the following percentages of the company's labor force:
 - (i) after January 1, 1986 30%, and;
 - (ii) before January 1, 1987 40%.
- b) All applications for waiver certificates must be made by November 15 of each year.
 - (5) Failure to maintain the minimum requirements of 202(a) (3) and 202(a) (4) any time during the year shall cause a certificate to be suspended until proof of compliance.

Section 207 shall be amended as follows:

Section 207. Allocation of Shares.

- (a) Rationale. The division of shares of the waiver provides an incentive for each manufacturer to employ local workers and to produce sweaters that will maximize the Commonwealth's tax collection. The division also recognizes the manufacturer's past productive capacity and its tax revenue contribution.
- (b) The Three categories upon which the allocations shall be based are set forth in this subsection. Each category is separately determined. The waiver shares in each category are separately determined. The waiver shares in each category shall be awarded based upon the applicant's proportionate share of each category in the 12 months preceding November 1 of each year.
 - (1) Total payroll paid to résidents . . 60%
 - - (3) Total export sales dollars . . . 20% (From Nov. 1 to Oct. 31 in the preceeding years)
- (c) The sources for the figures used to ascertain shares pursuant to Section 207(b) shall be the following:
 - (1) For figures used in 207(b) (1) an employers created form reconciled with Employer's Income Tax Quarterly Withholding Return (Form: 0s-3705, Rev. 3/85).
 - (2) For figures used in 207(b) (2) the Certificate of Origin for all sweaters exported whether or not sweaters fall under the Headnote 3(a) waiver.
 - (3) For figures used in 207(b) (3) Quarterly gross revenue tax forms.
 - d) The division of shares of any waiver in excess of the 73,500 dozen agreement, and the division of any increase, bonus or additional amount authorized by the federal government, shall be by the formula in Section 207.
- e) No salary in excess of \$50,000 will be counted toward the total figure in Section 207 (b) (1).

Interested persons may submit in writing any data, views or arguments during the next thirty (30) days to the Director of Finance and the Attorney General. All comments will receive careful consideration prior to any action.

Jonas B. ALDAN
Director of Finance
Date 1/17 86

PUBLIC NOTICE OF PROPOSED REGULATIONS REGARDING POKER MACHINES

The Department of Finance, pursuant to the authority of $1 \, \text{CMC}$ § 2557 hereby gives notice to the public of its intention to adopt new regulations for the Department of Finance concerning poker machine disclosures.

All interested persons will be given a reasonable opportunity to submit data, views, arguments in writing, concerning the proposed regulations. Written comments must be submitted to the Director of Finance, not later than the close of business thirty (30) calendar days following the date of publication of this notice.

DATED, this / day of January, 1986.

TOMAS P. ALDAN

Director of Finance

Filed this

TH day of

Office of Registrer of Corporations
Commonwealth of the Northern Marina Island

NOTISIONPUPBLIKU POT I MAPRUPONI NA REGULASION POT I POKER MACHINE

I Dipattamenton fainansiat, segun gi autoridat i 1 CMC§ 2557 gaige na ha lalaknos i ma'adaptan fainansiat pot i makinan huegu POKER MACHINE ni mana'annok gi pupbliku.

Todu man interesante na petsona man ma nana'i risonapble na apottunidat para u na' halom tinige'-niha, atgumenton-niha yan sinenten-niha pot este mapraponi na regulasion-niha. Todu man-matuge' pot i tinitika'i mansangan na asunto gi sanghilo' mana' halom guatu gi direktot i faninasiat pot mas atrasao 30 dias despues di i fecha ni mapupblika esta na nutisia.

Mafecha, pa'go na dia ____gi Ineru 1986.

TOMAS B. ALDAN

Direktot Fainansiat

Jonas & alalux

PROPOSED REGULATIONS

Authority: The Director of Finance pursuant to his responsibility over the collection of locally raised revenues and his responsibility to provide financial data to the governor, legislature and departments, agencies and instrumentalities of the Commonwealth as provided by 1 CMC 2553 (a) and (h) hereby promulgates regulations pursuant to 1 CMC 2557 to insure the collection of poker machine gross revenue taxes and to evaluate the fairness of the current level of those taxes so as to be able to make recommendations to the legislature and governor on the future level of those taxes.

Section 101. Findings. The following administrative findings constitute the basis for these regulations:

- (a) Poker machines vary in the way they are designed, manufactured and adjusted so that their percentage of payouts relative to coins received can vary greatly from 40% to 99%.
- (b) That most poker machines have no counting devices internally from which the Department can verify the revenue retained and/or paid out by the machine.

- (c) There is no system of receipts used by the owners of these machines which reflects gross revenues in a reliable and easily verifiable manner.
- (d) Some machines can be opened with one key, others require two dissimilar keys to be opened.
- (e) These regulations are promulgated to provide the Department with financial data regarding the revenue capacities of poker machines and the manner of revenue collection, so that their impact on the economy can be ascertained, and, so that the gross revenue reported can more easily be verified.

Section 201. Information Required Prior to Issuance of of Annual License.

Before issuance of the annual license required by 4 CMC \$ 1504 (a)(2) the applicant must supply the following information:

- (a) The name of the manufacturer of said machines, its year, model number and style.
- (b) A notarized certification by the manufacturer of the machine regarding:
 - (1) the percentage of coins paid in that are paid out on the average;

- (2) whether or not the operator can modify the percentage referred to in section 201 (b) by adjusting the machine and how that is accomplished;
- (3) to what percentage(s) of pay out the machine can be modified by the operator;
- (4) the manner in which the machine is opened to empty the coins inside - whether it can be emptied with one key or whether two or more dissimilar keys are required;
- (5) whether or not the machine can be modified to require two dissimilar keys to open the machine.
- (c) Any manufacturer's brochures which may help to explain the operation of the poker machine should be attached to the application.

Section 202. Reliability of Information Supplied.

The statement required by Section 202(a) must be signed, under penalty of perjury, by the owner of the machines. If the owner is a corporation then the statement must be signed under penalty of perjury by the Executive Officer of the corporation and all shareholders who own or have subscribed to ten percent (10%) or more of the corporation's common stock. All such

signatures must be notarized.

The statement required by Section 201 (b) must be signed under penalty of perjury by an Executive Officer of the Manufacturer. Said signature must be notarized. The phone number and address of the signator must be supplied so that the Department can verify the information and solicit further information.

Comment: Interested persons may submit in writing any data, views of arguments during the next thirty (30) days to the Director of Finance and the Attorney General.

All comments will receive careful consideration prior to any action.

Dated:

Tomas B. Aldan



Saipan, Mariana Islands 96950

CABLE ADDRESS GOV, NMI SAIPAN

Filed this 2nd day of

December 30, 1985

Office of Registrar of Corporations

Commonwealth of the Northern Mariana Islands

PUBLIC NOTICE

PROPOSED AMENDMENT NO. 71285
TO REVENUE AND TAXATION REGULATIONS NO. 8301

The Director of Finance, in accordance with 4 CMC §\$1701 and 1801, and 1 CMC §2557, is proposing to promulgate Amendment No. 71285 to Revenue and Taxation Regulations No. 8301.

The proposed amendment may be inspected at the Division of Revenue and Taxation, Central Office, Capitol Hill, Commonwealth of the Northern Mariana Islands, Saipan, CM 96950. This amendment is 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 amendment to Revenue and Taxation Regulations No. 8301 from the general public.

Anyone interested in commenting on the proposed amendment to Revenue and Taxatiton 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 no later than thirty (30) days from the date of its publication in the Commonwealth Register.

Certified By:

TOMAS B. A JAN

Director of Finance

30/85 Date



Saipan, Mariana Islands 96950

Filed this _

Disembre 30, 1985 con Registrar of Corporations

Commonwealth of the Nort

NOTISIAN PUBLIKU

MA INTENSIONA NA AMENDASION NO. 71285 AREGLAMENTO NUMERO 8301 PARA I REVENUE YAN TAXATION

I Direktot i Finansiat, segun i 4 CMC §§1701 and 1818, yan i 1 CMC §2557, ha introdudusi para una efektibo i amendasion gi areglamento yan regulasion, ya para uma rekognisa komo Amendasion No. 71285 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 given i publiku, kao mauleg este na inintrodusen amendasion gi Regulasion Numero 8301.

Todo man interesao no 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:

Direktot i Finansiat



Saipan. Mariana Islands 96950

CABLE ADDRESS GOV. NMI SAIPAN

December 30, 1985

PUBLIC NOTICE

EMERGENCY AMENDMENT NO. 71285 TO REVENUE AND TAXATION REGULATIONS NO. 8301

The Director of Finance, in accordance with 4 CMC §\$1701 and 1818, and 1 CMC \$2557, finds that the error in Amendment No. 60485 to Revenue and Taxation Regulations No. 8301 present a conflicting rule to the purpose and intent of Public Law No. 4-39 and is inhibiting the proper administration of Public Law 4-24 and the mirror application of the United States Internal Revenue Code. The public interest, therefore, requires the immediate promulgation of Emergency Amendment No. 71285 to act as interim regulations until the procedures mandated by 1 CMC Div. 9 for promulgation of permanent regulations may be complied with. The regulations as set forth hereinafter are to be effective for a period of 120 days after promulgation, unless repealed or modified at an earlier time as provided by the laws of the Commonwealth.

Certified By:

TOMAS B. A MAN

Director of Finance

Concurred By:

PEDRO P. TENORIO

overnor

te of Filing with Registrar

Date

Registrar of Corporation



Saipan, Mariana Islands 96950

CABLE ADDRESS GOV. NMI SAIPAN

DISEMBRE 30, 1985

NOTISIAN PUBLIKU

EMERGENCY NA AMENDASION NO. 71285 GI REVENUE YAN TAXATION REGULASION NO. 8301

I Direktot i Finansiat, segun i 4 CMC §\$1701 yan 1818, yan 1 CMC §2557 hasoda na i linache gi Amendasion No. 60485 para i Revenue yan Taxation na Regulasion No. 8301 hakokontra i minito yan intension i Lai Publiku No. 4-39 yan chinachanda i propio na administrasion i Lai Publiku No. 4-24 yan i lai i Estados Unidos pot aduano ni umefektitibo guine gi Commonwealth komo lai Commonwealth. I interes i publiku ginaqaqao amano sina na chinaddek uma establese este i Emergency na Amendasion No. 71285 komo temporario na regulasion estake ma establesi i petmanente na regulasion segun i ginagagao ni 1 CMC, Dibision 9. I regulasion ni ma mensiona guine para umana efektibo 120 dias na tiempo, solo ma diroga pat ma tulaika gi halom i tiempo ni ginagagao sigun gi lai.

Sinettifika As:

TOMAS B. ALDAN

Direktot i **F**inansiat

Kinenfotma As:

PEDRO P TENORIO

Governor

r'echa

muans Fecha Anai Ma Presenta gi Rehistrat

Rehistrát i Korporasion



DIVISION OF REVENUE AND TAXATION

COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS



Telephones
Saipan Offices:
Central
Administration 9093
Collection 9430/9442
Compliance 9497/9498
Civic Center 6180/6951
Tinian Office 243
Rota Office 484

In reply refer to Office:	•
SER:	

AMENDMENT NO. 71285
REVENUE AND TAXATION REGULATIONS NO. 8301
OFFICE OF THE DIRECTOR OF FINANCE
COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS

Section 1. This amendment shall be known and may be cited as "Amendment No. 71285."

Section 2. For the purpose of a proper implementation of the Internal Revenue Code in the Northern Mariana Islands under §§601 and 602 of the Covenant, §4.1707.1 of the Revenue and Taxation Regulations No. 8301 is hereby repealed in its entirety.

Certified By:

TOMAS B. AL AN

Director of Finance

Date

Concurred By:

PEDRO P. TENORIO

Governor

12/3 185 Da 20

COMMONWEALTH REGISTER

VOL. 8 NO. 1

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Saipan, Mariana Islands 96950

CABLE ADDRESS GOV. NMI SAIPAN

Filed this ______d

day of

PUBLIC NOTICIFICE of Agistrar of Corporations

Commonwealth of the Northern Mariana Islan

CORRECTION TO AMENDMENT NO. 40684
REVENUE AND TAXATION REGULATIONS NO. 8301
ADOPTED ON JULY 16, 1984

There exists a typographical error in the IRC section cited in Amendment No. 40684. The correct citation should read "...§§6331 through 6344 inclusive, and other referenced...." The new provision added by Amendment No. 40684 should correctly read:

"Section 2.811.1. Levy Procedure. By virtue of 4 CMC \$1811, the Director has the authority to collect taxes by levy upon property and rights to property belonging to taxpayers. For purposes of Title 4, Division 1 of the Commonwealth Code, the Director has adopted the "Seizure of Property for Collection of Taxes" procedure of the Internal Revenue Code of 1954--IRC \$\$6331 through 6344 inclusive, and other referenced provisions of the Internal Revenue Code and its accompanying regulations."

Certified By:

TOMAS B. ALDAN

Director of Finance

Date



Saipan, Mariana Islands 96950

CABLE ADDRESS GOV. NMI SAIPAN

Filed this

day of

NOTISIAN PUBLITAGE of fegistrar

Commonwealth of the Northern Mariand Isla

MANA DINANCHEN I AMENDASION NO. 40684 REVENUE YAN TAXATION REGULASION NO. 8301 NI MA ADOPTA GI JULIO 16, 1984

Guaha linache anai ma sita un seksiona gi IRC anai machogue i Amendasion No. 40684. I dinanche na sita debe de umataitai komo "...§§6331 esta 6344 inklusu, yan otro kosa...." I dinanche na sita gi Amendasion No. 40684 debe de umataitai taiquine:

"Seksiona 2.811.1. Lev, Procedure. Segun i 4 CMC \$1811, i Direktot guaha aturidatna para urekohi aduano ginen i propiedat yan direchon propiedat taotao. Pot miniton Titulu 4, Dibision 1 gi Kodikun i Commonwealth, i Direktot ha adopta ayo i "Seizure of Property for Collection of Taxes" ni gaige gi Internal Revenue Code i 1954--IRC §§6331 esta 6344 inklusu, yan otro probision siha ni ha-akompana este na lai yan regulasion."

Sinettifika As:

DIREKTOT I "INANSIAT