

SUBCHAPTER 70-40.7
THIRD SENATORIAL DISTRICT VIEWERS TAX REGULATIONS

Subchapter Authority: 1 CMC §§ 2553 and 2557; Saipan Local Law 11-1 (repealed by Saipan Local Law 11-6).

Subchapter History: Adopted 20 Com. Reg. 16404* (Dec. 15, 1998); Proposed 20 Com. Reg. 16289 (Nov. 15, 1998).

*This page is misnumbered page 15404 in Commonwealth Register, volume 20, number 12.

Commission Comment: 1 CMC § 2551 creates the Department of Finance within the Commonwealth government. 1 CMC § 2553 authorizes the Department, among other things, to collect and deposit all local revenues from any source, including taxes, custom duties and license fees. The Department is authorized to adopt rules and regulations regarding those matters within its jurisdiction. See 1 CMC § 2557. 1 CMC § 2571 establishes the Division of Revenue and Taxation, headed by a Chief (now the Director) with supervision over all matters concerning revenue and taxation on a day-to-day basis.

Saipan Local Law 11-1 (effective Aug. 4, 1998), the “Viewers Tax Act of 1998,” formerly codified at 10 CMC §§ 3801-3804, imposed in the Third Senatorial District a fifteen cent tax payable to the Secretary of Finance on each rental of a video tape and each admission ticket to view a motion picture. PL 11-1 § 2. PL 11-1 § 3 authorized the Secretary of Finance to promulgate regulations to implement the act.

Saipan Local Law 11-6 (effective Sept. 28, 1999) repealed the Viewers Tax Act in its entirety.

[Repealed by Saipan Local Law 11-6.]