

**TITLE 10: LOCAL LAWS**  
**DIVISION 2: SECOND SENATORIAL DISTRICT (TINIAN, ETC.)**

**§ 25167. Offenses Relating to Revenue.**

Any person who willfully:

(a) evades the payment of any fee, tax or levy payable by him under the provisions of this chapter;

(b) furnishes to the Executive Director or an inspector any return in respect of any fee, tax or levy payable under the provisions of this chapter that is false in any material particular; or

(c) makes any false statement or report to the Executive Director or an inspector in respect of any fee, tax or levy payable under the provisions of this chapter, is in violation of this chapter.

**Source:** TLL 21-9, § 4 (§ 25167) (Mar. 30, 2020).