

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1101. Short Title.

This Act may be cited as the Revenue and Taxation Act of 2004.

Source: PL 3-11, § 101, modified; repealed and reenacted by PL 14-35, § 3; PL 14-35, § 1.

Commission Comment: Most provisions of PL 3-11 took effect June 1, 1982; see 4 CMC § 1820, specifying that date and delayed effective dates for certain provisions. Most of PL 3-11, as amended, was repealed by PL 9-22, a comprehensive tax reform measure enacted January 24, 1995, which retroactively took effect January 1, 1995. See PL 9-22, § 6. PL 9-22, § 1 repealed and reenacted chapters 2 through 7 of this division. In an apparent oversight, the PL 9-22 did repeal chapter 9 of this division (concerning foreign sales tax incentives), which is retained in this codification despite the fact that it duplicates (almost verbatim) chapter 6.

PL 3-11, § 103 had previously repealed 33 TTC §§ 1-202; TTC title 77; PL 1-21; PL 1-30; DL 4-72; DL 4-206; DL 4-145, § 8; DL 5-51; Saipan Municipal Code title 5; Saipan Municipal Code title 6, chapter 1, section 1(1), chapter 2, section 13(2), chapter 6 and chapter 8; Saipan Municipal Ordinances 25-6-1974, 25-28-1974, 25-33-1974, 25-3-1975 and 25-10-1976; Tinian Municipal Ordinances 6, 7 and 4-67, as amended, Rota Municipal Code chapters 3.20, 5.10, 5.12, 5.20, 6.10, 6.11, and section 11.20.03; and all municipal ordinances, code provisions, or district laws imposing general business license fees not listed above.

PL 14-35 was enacted on October 12, 2004 and took effect on January 1, 2005. PL 14-35 contained purpose, severability, and savings clause provisions, in addition to many other enactments affecting taxation referenced in the purpose provision codified at 4 CMC § 1102.