

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1711. Rebate Offset Procedure.

(a) Amounts properly subject to rebate offset under 4 CMC § 1708 shall be rebated by filing a timely income tax return which includes the claim for rebate offset form for the taxable year to which the rebate offset relates. However, claims for rebate offset under this division shall not be subject to 1 CMC § 2553(k).

(b) The amount of the rebate offset shall be made as soon as practicable, but no later than six months from the due date of the return or the date of filing, whichever is later.

Source: PL 9-22, § 1 (§ 1711), amended by PL 9-57, § 2.