

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18105. Periods of Limitation on Criminal Prosecutions.

No person shall be prosecuted, tried, or punished for any of the various offenses arising under the Commonwealth tax laws unless the information is instituted within 3 years after the commission of the offense, except that the period of limitation shall be 6 years:

(a) For offenses involving the defrauding or attempting to defraud the Commonwealth or any agency or instrumentality thereof, whether by conspiracy or not, and in any manner;

(b) For the offense of willfully attempting in any manner to evade or defeat any tax or the payment thereof;

(c) For the offense of willfully aiding or assisting in, or procuring, counseling, or advising, the preparation or presentation under, or in connection with any matter arising under, the Commonwealth tax laws, of a false or fraudulent return, affidavit, claim, or document (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document);

(d) For the offense of willfully failing to pay any tax, or make any return (other than information returns) at the time or times required by law or regulations;

(e) For offenses described in sections 18145(a) and 18146 (relating to false statements and fraudulent documents) of this Division;

(f) For the offense described in section 18148(a) (relating to intimidation of officers and employees of the Commonwealth) of this Division.

(g) For offenses described in section 18149 committed by officers and employees of the Commonwealth; and

(h) For offenses arising under Commonwealth law, where the object of the criminal conspiracy is to attempt in any manner to evade or defeat any tax or the payment thereof.

The time during which the person committing any of the various offenses arising under the Commonwealth tax laws is outside the Commonwealth or is a fugitive from justice shall not be taken as any part of the time limited by law for the commencement of such proceedings. Where a complaint is instituted before the Commonwealth Superior Court within the above limitation period, the time shall be extended until the date which is 9 months after the date of the making of the complaint before the Commonwealth Superior Court. For the purpose of determining the periods of limitation on criminal prosecutions, the rules of section 18101(b) (Time Return Deemed Filed) of this Division shall be applicable.

Source: PL 14-35, § 4 (1905), modified.

Commission Comment: In the section above, the Commission changed the section numbers originally referenced in PL 14-35 to the proper renumbered section numbers pursuant to its authority by 1 CMC § 3806(c).