

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1933. Applicability.

(a) The provisions of this chapter shall apply to all new development, as defined in 4 CMC § 1932, which has not received a building permit on July 19, 1993; provided, however, the provisions of this chapter shall not apply to:

(1) Any new residential construction consisting of two or fewer dwelling units.

(2) Alteration or expansion of an existing single family dwelling unit or duplex where no additional units are created and the use is not changed.

(3) The construction of accessory buildings or structures which will not generate additional electrical, water, sewage, or solid waste disposal demands above those already associated with the existing use of the principal building or of the land.

(4) The replacement of a destroyed or partially destroyed multi-family dwelling or commercial building or structure with a new building or structure that will use no additional water, sewer, electrical, or solid waste capacity than the structure being replaced.

(5) Any change in the type of use of a structure or land which will not generate additional electrical, water, sewage, or solid waste disposal demands above those associated with the previous type of use.

(6) New development undertaken by a nonprofit religious or educational organization, where the structure is to be used primarily for religious or educational purposes.

(7) The construction of commercial buildings, structures, or infrastructure located within a Commonwealth Free Trade Zone, to the extent (amount and duration, which shall not exceed 20 years) of an exemption duly granted by the Commonwealth Free Trade Zone Authority.

Source: PL 8-23, § 4; amended by PL 9-14, § 2; new subsection (a)(7) added by PL 12-20, § 28(f).

Commission Comment: PL 9-14, which took effect December 31, 1994, added subsection (6). According to PL 9-14, § 1:

Section 1. Findings. The Legislature finds that [PL 8-23], the Developer Infrastructure Tax Act of 1993, was intended to impose a new tax on development in the Commonwealth, in order to pay for infrastructure. However, there is no exemption in the law for development done for religious or educational purposes. The Legislature finds that such an exemption is appropriate and desirable.