

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 5: BUSINESS REGULATION**

**§ 50209. Nature of Tax Benefits.**

A Qualifying Certificate, once issued, shall be a contract between the Government of the Northern Mariana Islands and the Beneficiary, and the tax rebates or abatements or both set out in the Qualifying Certificate may not be curtailed, limited or impaired without the consent of both parties by any subsequent act, except as provided herein. Once issued and unless suspended or revoked, a Qualifying Certificate shall constitute conclusive evidence of entitlement to the tax rebates or abatements or both set out on its face.

**Source:** PL 12-32, § 3 (3309).