

TITLE 4: ECONOMIC RESOURCES
DIVISION 5: BUSINESS REGULATION

§ 51206. Penalties.

(a) Any person who willfully fails or refuses to issue a receipt as required by this division or who shall make any false or fraudulent receipt with intent to evade any tax, or refuses to permit the director to examine any record of a receipt or receipt bearing, directly or indirectly, on a sale transaction, shall notwithstanding NMIAC section 70-40.2-205 or any law or regulation to the contrary, be guilty of an infraction punishable by a fine as set forth below:

First offense: \$350.00 Second Offense: \$750.00 Third Offense and any other subsequent violations: \$1,500.00 and automatic revocation of business license for at least six months wherein no license shall be provided to or for the benefit of the offending party, business, or their agents where providing such a license would allow the circumvention of this provision.

(b) Any person who knowingly makes a false statement or misrepresentation to a law enforcement official or official of the Department of Finance or its Division of Revenue and Taxation in connection with any investigation conducted pursuant to this Act shall be punished by a civil fine of not more than \$2,500.

(c) In addition to the penalties provided in subsections (a) and (b) of this section, any person who violates the provisions of this Act shall be subject to revocation of any relevant existing license to do business within the Commonwealth in accordance with the procedures established under the Administrative Procedure Act, 1 CMC § 9101, *et seq.* The secretary or his/her designee is hereby granted authority to issue citations to any person found in violation of this Act.

(d) There is hereby established a special fund within the Department of Finance for all sums collected under 4 CMC § 51206. From this account, the Department of Finance shall retain 75% of the revenue collected and shall use such funds for the enforcement of this Act; 25% of the all* of the revenue collected shall be remitted to the General Fund.

* So in original.

Source: PL 13-26, § 7, modified; subsections (a) and (c) revised and subsection (d) added by PL 18-35 § 2 (Feb. 14, 2014), modified.

Commission Comment: The Commission inserted section symbols and corrected the spelling of “Administrative Procedure Act” in subsection (c) pursuant to 1 CMC § 3806(g). The Commission struck the figure “6” from subsection (a) pursuant to 1 CMC § 3806(e). The Commission corrected the reference to NMIAC section 70-40.2-205 pursuant to 1 CMC § 3806(d). As it is unclear whether the reference to “this Act” in subsection (c) refers to PL 18-35 or to this section, the Commission let the reference stand.