

TITLE 4: ECONOMIC RESOURCES
DIVISION 5: BUSINESS REGULATION

§ 52011. License and Registration Fees.

(a) Notwithstanding any law to the contrary, a rental company may visibly pass on to a renter:

- (1) The general excise tax attributable to the transaction;
- (2) The vehicle license and registration fee and weight taxes, prorated at 1/365th of the annual vehicle license and registration fee and weight taxes actually paid on the particular vehicle being rented for each full or partial 24-hour rental day that the vehicle is rented; provided the total of all vehicle license and registration fees charged to all renters shall not exceed the annual vehicle license and registration fee actually paid for the particular vehicle rented;
- (3) The surcharge taxes attributable to the transaction;
- (4) The business gross tax; provided that the rental company itemizes the tax for the renter; and
- (5) The rents or fees paid to the Commonwealth Ports Authority under concession contracts, service permits, or rental motor vehicle customer facility charges; provided that:
 - (i) The rents or fees are limited to amounts that can be attributed to the proceeds of the particular transaction;
 - (ii) The rents or fees shall not exceed the rental company's net payments to the Commonwealth Ports Authority made under concession contract or service permit;
 - (iii) The rental company submits to the Commonwealth Ports Authority and the Department of Commerce, verified by a certified public accountant as correct, that reports the amounts of the rents or fees paid to the Commonwealth Ports Authority pursuant to the applicable concession contract or service permit:
 - (A) For all airport locations; and
 - (B) For each airport location;
 - (iv) The rental company submits to the Commonwealth Ports Authority and the Department of Commerce, verified by a certified public accountant as correct, that reports the amounts charged to renters:
 - (A) For all airport locations;
 - (B) For each airport location; and
 - (C) For each renter;
 - (v) The rental company includes in these reports the methodology used to determine the amount of fees charged to each renter; and
 - (vi) The rental company submits the above information to the Commonwealth Ports Authority and the Department of Commerce within three months of the end of the preceding annual accounting period or contract year as determined by the applicable concession agreement or service permit.

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(6) The Commonwealth Ports Authority and the Department of Commerce, in their sole discretion, may extend the time to submit the statement required in this subsection. If the Secretary determines that an examination of the rental company's information is inappropriate under this subsection and the rental company fails to correct the matter within 90 days, the Secretary may conduct an examination and charge a rental company an examination fee based upon the cost per hour per examiner for evaluating, investigating, and verifying compliance with this subsection, as well as additional amounts for travel, per diem, mileage, and other reasonable expenses incurred in connection with the examination, which shall relate solely to the requirements of this subsection, and which shall be billed by the Commonwealth Ports Authority and the Department of Commerce as soon as feasible after the close of the examination. The cost per hour shall be \$40 or as may be established by rules adopted by the Secretary. The rental company shall pay the amounts billed within 30 days following the billing. All moneys collected by the Secretary shall be credited to the compliance resolution fund.

(b) A representation by the rental company to the renter which states that the visible pass on of the charges in this section is mandatory or that it is a government assessment upon the consumer shall be a per se violation of 4 CMC § 5105.

Source: PL 20-65 § 2 (Sept. 21, 2018), modified.

Commission Comment: The Commission changed the capitalization of the section title pursuant to 1 CMC § 3806(f). The Commission changed "twenty-four-hour" to "24-hour" in (a)(2) pursuant to 1 CMC § 3806(g). The Commission numbered (a)(6) pursuant to 1 CMC § 3806(a). The Commission changed "Porta" to "Ports", "ninety" to "90", and "thirty" to "30" in (a)(6) pursuant to 1 CMC § 3806(g).