

THIRD NORTHERN MARIANAS COMMONWEALTH LEGISLATURE  
SECOND REGULAR SESSION, 1982

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AN ACT

To make technical and substantive corrections necessary for the efficient administration and enforcement of Public Law Nos. 3-11 and 3-28 and for other purposes.

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Offered by Representative Martin M. Taisacan

Date: September 7, 1982

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House Action

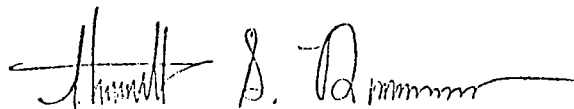
Referred to:                      Committee on Appropriations  
Standing Committee Report No. 3-99  
First and Final Reading:      November 10, 1982  
Final Reading:                      December 14, 1982

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Senate Action

Referred to:                      Committee on Fiscal Affairs  
Standing Committee Report No. 3-166  
First and Final Reading:      November 24, 1982

  
HERBERT S. DEL ROSARIO  
Chief Clerk  
House of Representatives

SECOND REGULAR SESSION, 1982

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AN ACT

To make technical and substantive corrections necessary for the efficient administration and enforcement of Public Law Nos. 3-11 and 3-28 and for other purposes.

BE IT ENACTED BY THE NORTHERN MARIANAS COMMONWEALTH LEGISLATURE:

1           Section 1. This Act shall be known and may be cited as the  
2 "Technical Corrections Act of 1982."

3           Section 2. This Act shall amend Public Law No. 3-11, the  
4 Revenue and Taxation Act of 1982. All references herein to pages,  
5 lines, and sections are to Public Law No. 3-11 as it appears in House  
6 Bill No. 144, H.D.1, S.D.2.

7           Section 3. Page 7, line 19 of Section 104(r) is amended to read  
8 as follows:

9           "(r) 'Public Utility' means any person exclusively  
10 franchised by any governmental entity to sell:".

11           Section 4. Page 8, line 7, of Section 104(s) is amended to  
12 read as follows: "subsection (z)(1) of this section."

13           Section 5. (a) Page 8, line 14 of Section 104(u) is amended  
14 to read as follows: "income includes:"

15           Section 6. Page 9, lines 1 and 2 of Section 104(u) are amended  
16 to add two commas, so that the lines will read as follows: "(3D All  
17 funds received by a person, other than an employee or other individual,  
18 under any contract to".

19           Section 7. Page 9, line 26 of Section 104(z)(1) is amended to  
20 read as follows: "States by active members of the Armed Forces of the  
21 United States."

PUBLIC LAW NO. 3-37  
HOUSE BILL NO. 200, SD1

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1 Section 8. (a) Page 10, lines 13 to 16 of Section 104(z) are  
2 amended to read as follows: "program."

3 (b) On page 10, after line 19 of Section 104(z) amend the  
4 subparagraph (7) added by Public Law 3-28 to read as follows:  
5 "(7) Any benefit payment from the United States, Trust Territory,  
6 or Northern Marianas Social Security Administration".

7 Section 9. (a) At page 12, line 22 of Section 303 amend the line  
8 to include the words ", Ocean Shippers," after "Manufacturers".

9 (b) At page 12, line 24 and at page 13, line 4 of Section 303  
10 amend the lines to include the words "ocean shipping," after the  
11 word "manufacturing".

12 Section 10. A new Section 305 is added to Public Law 3-11 to read  
13 as follows:

14 "Section 305. Exemption of Exporters. Any person who  
15 sells goods, resources, food or agricultural produce which is  
16 delivered outside the Commonwealth shall be exempted from any  
17 tax levied under this Chapter upon the gross revenue derived  
18 solely from such export sales."

19 Section 11. A new Section 306 is added to Public Law 3-11 to read  
20 as follows:

21 "Section 306. Amounts received from the sale of residual  
22 fuel for Commonwealth Government power generation and for marine  
23 purposes. As used in this section, 'residual fuel' means that  
24 liquid which is the heaviest grade petroleum product used in  
25 marine oil-burning boilers. It consists of the residue of

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1 certain crude oils after the lighter fractions such  
2 as benzene, kerosene, gas-oils and lubricating oils  
3 have been removed by distillation. Any person who  
4 sells crude oil or residual fuels to the Commonwealth  
5 Government for power generation or blended residual  
6 fuels (which are defined as darker than ASTM Color  
7 No. 3) for any marine purposes shall be exempted from  
8 any tax levied under this Chapter upon the gross  
9 revenue derived from such sales; Provided that the  
10 Director of Finance in consultation with the Director  
11 of Commerce and Labor and the Commonwealth Legislature  
12 shall negotiate alternative tax and revenue treatment  
13 with persons seeking exemption under this Section, and  
14 shall promulgate regulations to implement such agreements  
15 as to alternative tax and revenue treatment."

16 Section 12. Page 14, line 25 of Section 401 is amended to read as  
17 follows: "is imposed upon all such persons importing alcohol and  
18 tobacco, excise".

19 Section 13. Page 15, lines 18 and 19 of Section 401 is amended to  
20 read as follows: "(4) Distilled alcoholic beverages, two dollars and  
21 eighty cents (\$2.80) per fifth (1/5) of a wine gallon;"

22 Section 14. Page 16, line 24 of Section 402(h) [Section 402(g) of  
23 Public Law 3-11 as revised by Public Law 3-28] is amended to read as  
24 follows: "(g) Construction equipment and construction materials  
25 which are capable of becoming permanent fixtures of a building, three

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1 percent (3%) ad valorem.

2 Section 15. ~~Page 17, line 10 of Section 404(a) is hereby amended~~  
3 to read as follows: "tax upon the privilege of first sale of soft  
4 drink nondeposit".

5 Section 16. Page 18, line 6 of Section 406 is amended to read as  
6 follows: "Products covered by this Chapter shall be released upon  
7 submission of the invoice, but prior to the payment"

8 Section 17. Page 18, lines 11 and 12 of Section 407 are amended as  
9 follows: "merchandise, or commodities into the customs territory of the  
10 Commonwealth for sale, lease or rental and exports them to a buyer  
11 outside of the customs territory of the Commonwealth shall be".

12 Section 18. Page 26, line 6 of Section 508 is amended to read as  
13 follows:

14 "(b) The fee imposed by this Section shall be the  
15 liability."


16 Section 19. Page 27, line 23 of Section 701 and page 28, lines 3  
17 and 4 of Section 702 are amended to change the references to "Sections  
18 601 through 603" to "Sections 301 through 303".

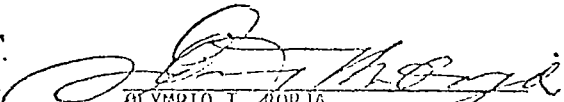
19 Section 20. Page 30, after line 23 of Section 803 add a new  
20 subparagraph (c) to read as follows: "(c) The Marianas Visitors  
21 Bureau shall receive 100% of the taxes collected under Section 502 prior  
22 to October 1, 1982."

23 Section 21. Effective Date. This Act shall take effect upon its  
24 approval by the Governor, or upon its becoming law without such approval;  
25 PROVIDED, that Section 4 through 8, 12, 14, 16 through 20 of this Act

1 shall be given effect retroactively to June 1, 1982; PROVIDED, FURTHER  
2 that Sections 9, 10, 11, 13, and 15 shall be effective January 1, 1983.

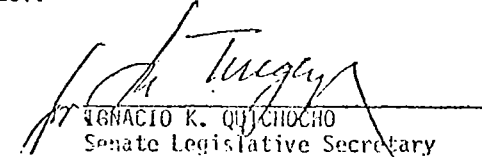
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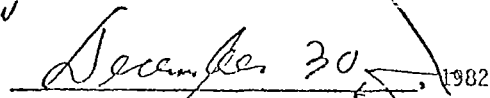
  
BENIGNO R. FITIAL  
Speaker of the House

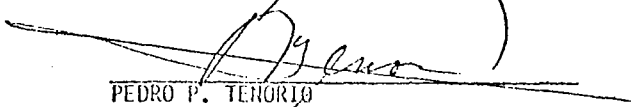
  
OLYMPIO T. BORJA  
President of the Senate

ATTEST:

  
HERBERT S. DEL ROSARIO  
Chief Clerk

  
IGNACIO K. QUIJCHOCHO  
Senate Legislative Secretary

  
December 30, 1982

  
PEDRO P. TENORIO  
Governor  
Commonwealth of the Northern Mariana  
Islands