

TITLE 1: GOVERNMENT
DIVISION 8: PUBLIC EMPLOYMENT

§ 8387. No Taxation Under Gross Receipts Tax.

Annuities shall not be taxable as wages, salaries, or gross receipts for the purpose of any tax imposed by the Commonwealth of the Northern Mariana Islands, other than the territorial income tax.

Source: PL 6-17, ch. 8, § 8386.