

**TITLE 10: LOCAL LAWS**  
**DIVISION 1: FIRST SENATORIAL DISTRICT (ROTA)**

**§ 1418. Gross Revenue Surtax.**

Pursuant to 1 CMC § 1402(c)(1), the Municipality of Rota shall levy a gross revenue surtax of one percent on all gross revenue derived from gaming and derived from the sale of food and beverages associated with licensed gaming activities.

**Source:** Rota LL 11-3, § 1 (1418), modified.