

TITLE 10: LOCAL LAWS
DIVISION 2: SECOND SENATORIAL DISTRICT (TINIAN, ETC.)

§ 2577. Civil Action by Commission to Collect Fees, Interest, Civil Penalty, Penalty or Tax; Attachment; Records as Evidence.

(a) At any time:

(1) Within five years after any amount of fees, interest, penalties, civil penalties or tax required to be paid or collected pursuant to the provisions of this section becomes due and payable;

(2) Within five years after the delinquency of any amount of such fees, interest, civil penalties, penalties or tax; or

(3) Within three years after the commission has, within one of the five year periods limited by subsections (1) and (2) of this subsection, made a determination of any fee, interest, civil penalties, penalty or tax is due, whichever period extends the longest, the commission may bring a civil action in the courts of this Commonwealth, or of the United States, in the name of the Municipality of Tinian to collect the amount due together with penalties and interest. An action may be brought even though the person owing the amount is no longer a gaming licensee under the provisions of this section.

(b) If the action is brought in this Commonwealth:

(1) A prejudgment writ of attachment may issue, and no bond or affidavit previous to the issuing of the attachment is required.

(2) The records of the commission are prima facie evidence of the determination of the tax or the amount of the tax, the delinquency of the amount set forth, and compliance by the commission with all the provisions of this section in relation to the computation and determination of the amounts.

Source: Tinian Local Initiative 1, § 56.