

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1104. Other Definitions.**

In the event it is appropriate to further define the terms used in this division, the Secretary may further define the terms by regulation, and may in defining those terms take into account the definitions and use of the terms in the United States Internal Revenue Code of 1986, as amended, and the applicable regulations, thereto.

**Source:** PL 3-11, § 105; repealed and reenacted by PL 14-35, § 3 (1104).

**Commission Comment:** With respect to the reference to the “director” of the Department of Finance, see Executive Order 94-3 (effective August 23, 1994), reorganizing the executive branch, changing agency names and official titles, and effecting other changes, set forth in the Commission comment to 1 CMC § 2001.