

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1404. Fuel Tax Exemption.

The secretary may by regulation reduce or waive the fuel tax imposed under 4 CMC § 1403 where:

- (a) The price of aviation fuel without the aviation fuel tax would be more competitive than the price of aviation fuel elsewhere and the airline would purchase the aviation fuel in the Commonwealth.
- (b) The sale of diesel fuel for use in any vessel's commercial operations that are primarily outside the territorial waters of the Commonwealth.

Source: PL 9-22, § 1 (§ 1404) (repealing PL 3-11, § 404, as amended by PL 3-37, § 15).

Commission Comment: With respect to the reference to the "secretary" 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.