

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1409. Refunds: Limitation Period.

Application for refund pursuant to 4 CMC § 1408 shall be filed with the secretary within one year from the date the tax was paid or required to be paid or goods, commodities, resources, or merchandise entered the Commonwealth, whichever is earlier.

Source: PL 9-22, § 1 (§ 1409).

Commission Comment: The Commission inserted a colon in place of a dash in the heading of this section to conform the heading to the style used elsewhere in the code. According to PL 3-90, §7(a) (reprinted in the preface material, prior to title 1), “section headings . . . do not in any manner affect the scope, meaning, or intent of the provisions of this Code.”

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.