

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18102. Collection After Assessment.

(a) *Length of Period.* Where the assessment of any tax imposed by this Division has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun:

(1) Within 10 years after the assessment of the tax, or

(2) (A) There is an installment agreement between the taxpayer and the Secretary, prior to the date which is 90 days after the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer at the time the installment agreement was entered into; or

(B) There is a release of levy under section 1882 after such 10-year period, prior to the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer before such release.

If a timely proceeding in court for the collection of a tax is commenced, the period during which such tax may be collected by levy shall be extended and shall not expire until the liability for the tax (or a judgment against the taxpayer arising from such liability) is satisfied or becomes unenforceable.

(b) *Date When Levy is Considered Made.* For purposes of this section, the date on which a levy on property or right to property is made shall be the date on which the notice of seizure is given.

Source: PL 14-35, § 4 (1902), modified.

Commission Comment: In section (a)(2)(B) above, the Commission changed the section number originally referenced in PL 14-35 to the proper renumbered section number pursuant to its authority by 1 CMC § 3806(c).