

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

**§ 1818. Jurisdiction of Superior Court as Tax Court.**

In addition to such other jurisdiction as the Superior Court of the Northern Mariana Islands has with respect to the NMTIT and Chapter 7 as the Tax Court of the United States has with respect to the United States income tax, it shall also have the same jurisdiction as a tax court over non-NMTIT matters. The Superior Court of the Northern Mariana Islands shall implement this jurisdiction, as may be necessary, by adopting the United States Tax Court Rules of Practice and Procedure to the extent not inconsistent or incompatible with this Division.

**Source:** PL 3-11, § 818; repealed and reenacted by PL 14-35, § 4 (1818).