

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1891. Canvass of CNMI for Taxable Persons and Objects.

(a) *General Rule.* The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Department of Finance to proceed, from time to time, through the Commonwealth and inquire after and concerning all persons therein who may be liable to pay any Commonwealth tax, and all persons owning or having the care and management of any objects with respect to which any tax is imposed.

(b) *Penalties.* For penalties applicable to forcible obstruction or hindrance of Department of Finance officers or employees in the performance of their duties, see section 18148 of this Division.

Source: PL 14-35, § 4 (1891), modified.

Commission Comment: In the subsection (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).