

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 2: TOURISM**

**§ 2157. Establishment.**

There is hereby established a Marianas Visitors Authority Trust Fund (MVA Trust Fund) administered by the Secretary of Finance into which revenues entitled to the Marianas Visitors Authority pursuant to Title 4 CMC § 1803 shall be deposited. The MVA Trust Fund shall be separated from the CNMI General Fund. Within 10 working days after the filing deadline, Department of Finance must remit MVA's entitlements to the MVA Trust Fund. Provided, however, that the Secretary of Finance may withhold up to 2.5 percent of the funds deposited pursuant to this Section for the purpose of funding revenue and tax personnel to enforce the provisions of this Article and other Commonwealth tax laws. The tax personnel shall include at least one FTE for Tinian and one FTE for Rota.

**Source:** PL 18-1 § 5 (§ 101) (March 11, 2013), modified.

**Commission Comment:** The Commission substituted the word "Article" for the word "Act" pursuant to 1 CMC § 3806(d).