

TITLE 4: ECONOMIC RESOURCES
DIVISION 2: TOURISM

§ 2302. Central Government Taxation.

(a) The taxes imposed by [4 CMC § 1505](#), [4 CMC § 1503](#), Amusement Machines, [4 CMC § 1504](#), Limitation on Number of Poker Machine License Issued, and [4 CMC § 1506](#) Criminal Penalty, and [4 CMC § 1507](#), Regulations, shall not apply to the sole licensed casino.

(b) Funds received from the casino license fees pursuant to [4 CMC § 2306](#) shall not be Commonwealth general funds and such funds shall be appropriated pursuant to this chapter.

(c) No Qualifying Certificates for Casinos on Saipan.

(1) The Investment Incentive Act of 2000 (Public Law 12-32), as amended and re-codified at [4 CMC §§ 50201 et seq.](#), shall not be applicable to the casino located on Saipan and licensed pursuant to this chapter, and such casino shall not be eligible for a qualifying certificate. Notwithstanding any other provision of law, if such casino, located on Saipan is part of a larger business or project for which a qualifying certificate is issued under such act, no tax on or derived from the operation or revenue of such casino, including but not limited to concession food and beverage sales within a casino shall be abated or rebated by virtue of such certificate.

(2) The Investment Incentive Act of 2000 (Public Law 12-32), as amended and recodified at [4 CMC §§ 50201 et seq.](#), applies to any business engaged in casino gaming activities conducted within its hotel-casino premises located in the senatorial districts of Tinian or Rota, and any such casino may be eligible for a qualifying certificate except for taxes applicable to casino gaming revenues.

(d) After April 2, 2015, no new or additional licenses for poker, pachinko, or similar amusement machines, but not including electronic gaming machines as defined in [6 CMC § 3154\(a\)\(4\)](#), shall be granted or allowed to operate outside of the approved casino establishment, hotel, or La Fiesta within the Third Senatorial District. The licenses issued for poker, pachinko, and similar amusement machines that began its operation prior to April 2, 2015 shall be allowed to continue operation in the Third Senatorial District.

(e) Casino Regulatory Fee: Any fees imposed by the Commission on the exclusive casino licensee pursuant to this Act or by regulation, excluding the Exclusive License fees described in [4 CMC § 2306](#), are capped on an annual basis as described in [4 CMC § 2309](#).

Source: PL 18-38 § 5(102) (Mar. 21, 2014), modified; subsection (d) amended by PL 18-43 § 3 (Apr. 1, 2014), modified; repealed by PL 18-56 § 2 and reenacted by PL 18-56 § 7(2302) (July 11, 2014), modified; subsections (c) and (c)(1) amended and subsection (c)(2) enacted by PL 19-23 § 3 (Dec. 4, 2015); subsection (b) amended and subsection (e) enacted by PL 19-24 § 3 (Dec. 4, 2015), modified.

Commission Comment: The Commission corrected the capitalization of the word “chapter” in subsection (c)(1) pursuant to [1 CMC § 3806\(f\)](#).

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PL 18-43 (Apr. 1, 2014) contained, in addition to savings and severability clauses, the following Findings section:

Section 1. Findings. The public has raised concerns over some of the provisions of Public Law 18-38. The purpose of these amendments is to clarify misunderstandings and address areas of needed changes.

The Commission changed “Section 2309 of this chapter” in subsection (e) to “[4 CMC § 2309](#)” pursuant to [1 CMC § 3806\(d\)](#).