

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

**§ 2308. Disposition of Gross Revenue Tax.**

The Secretary of Finance shall establish a special Casino Gross Revenue Tax (CGRT) Account separate from the general funds. The funds in the CGRT Account shall not lapse and not subject to fiscal year limitation.\* In addition, the Secretary of Finance shall keep a record of the CGRT funds allocated pursuant to subsections (a) and (b). Notwithstanding [4 CMC §§ 1802](#) and [1804](#) or any other laws, gross revenue tax generated from a license holder under this chapter shall be deposited in the special CGRT Account, and shall be appropriated by the Legislature, unless otherwise specifically provided in this section, for the following purposes:

(a) The first \$22,000,000 of the funds deposited into the CGRT Account after the beginning of each calendar year shall be earmarked and available for appropriation by the Legislature to cover or supplement the payment of 25% of class members' full benefits and any bonus to be distributed equally to all Settlement Class Members and CNMI Fund members receiving annuity.

(b) After the amounts required pursuant to subsections (a) and (c) are satisfied, the balance of the CGRT Account shall be recorded, maintained, and accounted for to be reserved for appropriation by the Legislature for any of the following purposes:

(1) For the Fuel Adjustment Charge (FAC), formerly called LEAC, Rate Subsidy Account for residential utility customers;

(2) For the Commonwealth Healthcare Corporation;

(3) For the Medical Referral Program;

(4) For the payment of land compensation judgments;

(5) For the Public School System;

(6) For the Northern Marianas College; and

(7) For the Northern Marianas Trades Institute.

(c) \$7,500,000 of the funds in the CGRT Account reserved in 2017 and another \$7,500,000 shall be reserved in Fiscal Year 2018 and the reserved total of \$15,000,000 shall be placed in a special subaccount for expenditure in 2018 for the purposes set forth in [4 CMC § 2307](#). The expenditure authority of this \$15,000,000 is the Secretary of Finance.

(d) Within 30 days after each quarter, the Secretary of Finance shall report to the presiding officers of the legislature describing the total funds in the CGRT and the expenditure of the funds in accordance with subsection (c) and the amount reserved for appropriation in accordance with subsections (a) and (b).

\* So in original.

**Source:** [PL 18-43](#) § 8 (Apr. 1, 2014), modified; repealed by [PL 18-56](#) § 2 and reenacted by [PL 18-56](#) § 7(2308) (July 11, 2014); repealed and reenacted by [PL 20-10](#) § 3 (Sept. 25, 2017), modified; amended by [PL 20-34](#) § 2 (Dec. 15, 2017), modified.

**Commission Comment:** The Commission struck “of this section” after “(a) and (b)” in the leading paragraph and “subsection (a)” in (b); and struck “.00”

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from dollar amounts pursuant to [1 CMC § 3806\(g\)](#). The Commission changed capitalization in (b) for the purpose of conformity pursuant to [1 CMC § 3806\(f\)](#).