

**ELEVENTH NORTHERN MARIANAS COMMONWEALTH LEGISLATURE**

SEVENTH SPECIAL SESSION, 1999

*PUBLIC LAW NO. 11-125*

**H. B. NO. 11-493, HD1**

---

---

**AN ACT**

To suspend collection of certain excise taxes for a period of six (6) months.

**BE IT ENACTED BY THE ELEVENTH NORTHERN MARIANAS  
COMMONWEALTH LEGISLATURE:**

Section 1. Title. Excise Tax Abatement Act of 1999.

Section 2. Legislative Findings. The Legislature finds that steps need to be taken to stimulate our economy, especially in the First Senatorial District. We see constant changes in telecommunications technologies as necessary components to economic revitalization, and long term economic growth and stability. We realize, however, that the needs of private industry must be balanced against the government's need to raise revenue. We feel that by waiving the excise tax for telecommunications equipment and machinery for a limited time both interests will be saved. It is our specific intention that this abatement applies to telecommunications equipment and machinery.

Section 3. Suspension. Imposition of excise tax pursuant to 4 CMC 1402(a)(8) is hereby suspended, with regards to applicable telecommunications equipment for first use in the First Senatorial District, for a period of six (6) months from November 1, 1999 or from the date of this act becoming law, whichever comes first.

Section 4. Severability. If any provision of this Act or the application of any such provision to any person or circumstance should be held invalid by a court of competent jurisdiction, the remainder of this Act or the application of its provisions to persons or circumstances other than those to which it is held invalid shall not be affected thereby.

Section 5. Savings Clause. This Act and any repealer contained herein shall not be construed as affecting any existing right acquired under contract or acquired under statutes repealed or under any rule, regulation or order adopted under the statutes. Repealers contained in this Act shall not affect any proceeding instituted under or pursuant to prior law. The enactment of this Act shall not have the effect of terminating, or in any way modifying, any

liability, civil or criminal, which shall already be in existence on the date this Act becomes effective.

Section 6. Effective Date. This Act shall take effect upon its approval by the Governor or upon its becoming law without such approval.

**CERTIFIED BY:**

/s/ Diego T. Benavente  
**DIEGO T. BENAVENTE**  
**SPEAKER**  
HOUSE OF REPRESENTATIVES

**ATTESTED TO BY:**

/s/ Evelyn C. Fleming  
**EVELYN C. FLEMING**  
**HOUSE CLERK**

Disapproved this 7<sup>th</sup> day of February, 2000

/s/ Pedro P. Tenorio  
**PEDRO P. TENORIO**  
**GOVERNOR**  
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

**Overridden by the House of Representatives on February 18, 2000 and by the Senate on February 23, 2000 with the affirmative vote of two-thirds of the members in each house.**

**CERTIFIED BY:**

/s/ Benigno R. Fitial  
**BENIGNO R. FITIAL**  
SPEAKER OF THE HOUSE  
TWELFTH LEGISLATURE

/s/ Paul A. Manglona  
**PAUL A. MANGLONA**  
PRESIDENT OF THE SENATE  
TWELFTH LEGISLATURE

*HOUSE OVERRODE ON 2/18/00.*

*SENATE OVERRODE ON 2/23/00.*

*BECAME PUBLIC LAW NO. 11-125 ON 2/23/00*