



HOUSE OF REPRESENTATIVES
SIXTEENTH NORTHERN MARIANAS COMMONWEALTH LEGISLATURE
SECOND REGULAR SESSION, 2008

Public Law 16-33
H. B. No. 16-194

AN ACT

To amend 4 CMC § 1205(c) to add the Northern Marianas Trade Institute as a qualified educational institution for purposes of the education tax credit; and for other purposes.

BE IT ENACTED BY THE SIXTEENTH NORTHERN MARIANAS COMMONWEALTH LEGISLATURE:

1 Section 1. Findings and Purpose. The Legislature finds that with the upcoming
2 implementation of federal immigration law pursuant to U.S. Public Law 110-229, there is an
3 imminent need to train the residents of the Commonwealth in the trades professions including
4 carpentry, masonry, painting, plumbing, electrical, etc. The Legislature further finds that the
5 establishment of the Northern Marianas Trade Institute is the first step to training such
6 residents in the trades profession. However, with limited resources, the Northern Marianas
7 Trade Institute cannot expand its programs and accommodate the many students eager to
8 participate in such training. Accordingly, the purpose of this legislation is to include the
9 Northern Marianas Trade Institute in the definition of a qualified education institution
10 pursuant to 4 CMC § 1205 so that the institution may qualify for education tax credits.

11 Section 2. Amendment. 1 CMC § I205(c) is amended to read as follows:

12 "(c) A "qualified educational institution" under this section means:

13 (1) The Public School System ("PSS");

14 (2) Northern Marianas College ("NMC");

15 (3) An educational institution located in the Commonwealth which has
16 been issued a Letter of Determination granting tax exempt status under
17 Section 501(c)(3) of the IRC by the Division of Revenue and Taxation prior to
18 the date of the donation for which the tax credit is taken;

19 (4) Commonwealth Museum of History and Culture;

- 1 (5) Northern Mariana Islands Council for the Humanities;
2 (6) Northern Marianas Trade Institute."

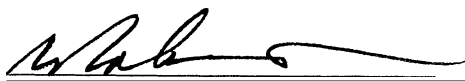
3 Section 3. Severability. If any provision of this Act or the application of any such
4 provision to any person or circumstance should be held invalid by a court of competent
5 jurisdiction, the remainder of this Act or the application of its provisions to persons or
6 circumstances other than those to which it is held invalid shall not be affected thereby.

7 Section 4. Savings Clause. This Act and any repealer contained herein shall not be
8 construed as affecting any existing right acquired under contract or acquired under statutes
9 repealed or under any rule, regulation, or order adopted under the statutes. Repealers
10 contained in this Act shall not affect any proceeding instituted under or pursuant to prior law.
11 The enactment of the Act shall not have the effect of terminating, or in any way modifying,
12 any liability, civil or criminal, which shall already be in existence on the date this Act
13 becomes effective.

14 Section 5. Effective Date. This Act shall take effect upon its approval by the
15 Governor or becoming law without such approval.

CERTIFIED BY:

ATTESTED TO BY:



ARNOLD I. PALACIOS
SPEAKER OF THE HOUSE



EVELYN C. FLEMING
HOUSE CLERK

APPROVED on this 26th day of MARCH, 2009

