

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
SAIPAN, MARIANA ISLANDS

Volume 12 No. 04



April 15, 1990

*commonwealth*

*register*

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Office of the Attorney General

**COMMONWEALTH REGISTER**

April 15, 1990

Volume 12 No. 04

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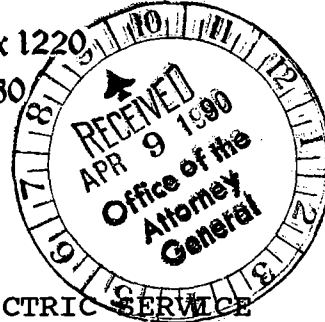
**PUBLIC NOTICE**

Determination to Not Adopt Proposed Amendments to the  
Regulations Providing for Distribution of Headnote 3 (a)  
Limited Waiver Provided by Administrative Agreement  
Customs Service Division  
(First Public Notice published on 2/15/90;  
Republished with Public Notice in Chamorro vernacular.)  
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# Commonwealth Utilities Corporation Office of the Executive Director

Lower Base P.O. Box 1220  
Saipan, MP 96950



## PUBLIC NOTICE

### PROPOSED AMENDMENT TO THE ELECTRIC SERVICE REGULATIONS OF THE COMMONWEALTH UTILITIES CORPORATION

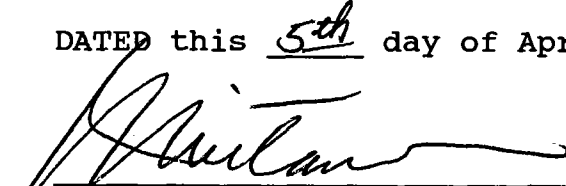
The Commonwealth Utilities Corporation, pursuant to 1 CMC 9104(a), hereby gives notice to the public of its intention to adopt proposed amendments to the Electric Service Regulations relating to the following matters:


1. Definition of secondary service connection;
2. General Characteristics of electric service provide;
3. Application process for receiving electric service;
4. Service connections;
5. Customer installations;
6. Metering;
7. Meter testing; and
8. Applicability of American National Electric Code.

The public may submit written comments and/or recommendations regarding the proposed regulations during the thirty (30) day period following this date of publication in the Commonwealth Register. Such comments and/or recommendations should be sent to the Deputy Executive Director of the CUC as follows:

Deputy Executive Director  
Commonwealth Utilities Corporation  
Lower Base  
Saipan, MP 96950

DATED this 5<sup>th</sup> day of April, 1990.

  
\_\_\_\_\_  
Jose M. Taitano,  
Board Chairman, CUC

  
\_\_\_\_\_  
Ramon S. Guerrero,  
Deputy Executive Director, CUC



**Commonwealth Utilities Corporation**  
**Office of the Executive Director**

Lower Base P.O. Box 1220  
Saipan, MP 96950

NOTICIAN PUBLICO

I Mapropone and Amendasion Post Setbision Electricidad  
Regulasion I Commonwealth Utilities Corporation.


I Commonwealth Utilities Corporation, sigun i 1 CMC 9104(a),  
estaguiya na hana guahayi noticia para i publico pot i intensionna  
na para uadopta i mapropone na amendasion pot i Regulasion i  
Setbision Electricidad sigun i sigente siha:

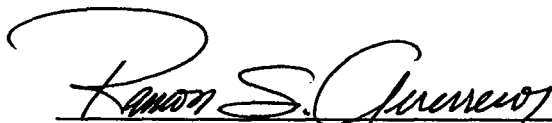
1. I sustansian i mina segundo na koneksion setbisco;
2. I henerat siha na provision yangin para un managuahayi  
setbision electricidad;
3. Condision application yangin para un reside setbision  
electricidad;
4. Setbision connexion;
5. Mapegayi i customa;
6. Ma Meta;
7. Ma chagin i meta; yan
8. Applicasion i American National Electric Code.

I publico sina ma submitte commento yan osino recomendasion pot  
i mapropone na regulasion duranten i trenta (30) dias na tiempo  
despues de este na publicasion gi Commonwealth Register. Este na  
commento osino recomendasion debe de umanahanao guato para i  
Deputy Executive Director gi CUC:

Deputy Executive Director  
Commonwealth Utilities Corporation  
Lower Base  
Saipan, MP 96950

Mafecha guine gi dia de 5 Abrit, 1990.

  
\_\_\_\_\_  
Jose M. Taitano,  
Board Chairman, CUC

  
\_\_\_\_\_  
Ramon S. Guerrero,



**Commonwealth Utilities Corporation**  
**Office of the Executive Director**

Lower Base P.O. Box 1220  
Saipan, MP 96950

ÓRONGRONG NGÁLIIR ARAMAS TOULAP

REEL IGHA RE MÁMÁNGII BWE LIWELII KAPASAL LÓLL  
ALLÉGHUL COMMONWEALTH UTILITIES CORPORATION REEL YAYAL DENKI

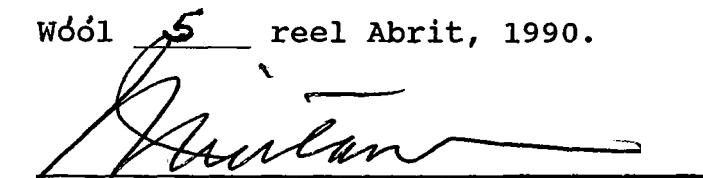
Commonwealth Utilities Corporation, sáangi 1CMC 9104(a), ekki órongaar aramas toulap reel mángemángil bwe ebwe liweli me ebwe yáali mille e ffe ta reel kapasal allégh reel yáyál denki reel:


1. Meta faal mille secondary service connection
2. Alongal fféer kka ebwe yoor ngáre ebwe toolong dengkki
3. Mwóghútúghútúl tingór igha rebwe ngalleer aramas dengkki
4. Alillisil atotoolong dengkki
5. Mwóghútúghútúl igha rebwe atotoolong dengkki reer aramas
6. Appaschetáál miita
7. Ammwóghútúl me abwóssul miita
8. Mwóghútúghútúl Alléghúl American National Electric Code

Aramas toulap emwál rebwe ótotolong kapas reel mille re mámángii reel milikkal eliigh (30) rál sáangi igha e ótotowow órongrong yeel loll Commonwealth Register. Ów iisch ngáli:

Deputy Executive Director  
Commonwealth Utilities Corporation  
Lower Base  
Saipan, MP 96950

Wóol 5 reel Abrit, 1990.

  
Jose M. Taitano,  
Board Chairman, CUC

  
Ramon S. Guerrero,  
Deputy Executive Director



**Commonwealth Utilities Corporation**  
**Office of the Executive Director**

Lower Base P.O. Box 1220  
 Saipan, MP 96950

COMMONWEALTH UTILITIES CORPORATION  
 PROPOSED AMENDMENTS TO THE REGULATIONS  
 March 30, 1990

Deletions are shown in square brackets. New text is underlined.

PART 2. Definitions

2.1.21 Secondary service conductors: Electrical wires used to conduct electrical current from the low voltage side of the service transformer to the [customer's main service disconnect switch] point of attachment at the customer's service entrance.

PART 4. General Characteristics of Service.

4.5 The following nominal voltages are applicable in the CNMI:

Secondary	Secondary	Primary
single-phase	three-phase	three-phase
120 or 240 (3W)	208Y/120 (W)	13,800 (4W)
[120/208W (3W)]	240Y/120 (4W)	
[120/240V (3W)]	480Y/277 (4W)	

[4.8 There shall be three (3) electrical service classifications: commercial, governmental and residential.]

PART 5. Application for Service.

5.10 Electric power sold by CUC to a customer shall not be resold [by the customer] to third parties. [A commercial customer may allocate the cost of electric power among tenants.] A CUC customer may allocate the actual cost of electric power among tenants on a fair and reasonable basis and without profit to the CUC customer.

PART 7 Service Connections.

7.4 [Service connections shall be overhead unless the CUC desires, or the customer requests, an underground service connection. Any underground service desired by a customer, whether primary service feeders or secondary laterals, shall be installed,

paid for, and maintained by the customer,] Any installations, primary or secondary, to be installed by a customer must meet CUC design and installation standards. Installations to be maintained by CUC must be installed by CUC or by an approved CUC contractor. Installations to be maintained by CUC shall be considered a customer Grant In Aid of construction and owned by CUC., and

[7.4.3. CUC shall not maintain underground facilities for any customer or group of customers.]

7.4.3 No company or person shall install or construct lines, poles, anchors, conductor, transformers or other line equipment, which includes primary and secondary lines and service drops, which attach to, or are to be attached to the CUC system, unless acting as an agent by written agreement for CUC.

7.5.4 It is a violation of CUC regulations and is also a misuse of public property for an unauthorized person to use, alter, or disturb any CUC public utility whether it be electric, water, or sewer, without first obtaining written permission from CUC. Violations can result in disconnection of utility service or in the impositions of criminal or civil penalties.

7.6 Where, in CUC 's judgment, service to a single customer requires the exclusive use of a transformer bank and such bank cannot properly be accommodated on a CUC easement or right of way, such customer shall provide a site for a [totally enclosed,] pad-mounted transformer or an indoor transformer room or vault as required by this regulation. At its option CUC may elect to install the transformer bank on a pole structure. If such structure cannot properly be accommodated on a CUC easement or right of way, the customer shall provide a location for the CUC for installation of facilities and access for maintenance purposes.

7.7 If a site for either a [totally enclosed,] pad-mounted transformer or an outdoor transformer station enclosure is provided, the customer shall also (1) construct the necessary concrete pad for the transformer and (2) request CUC to terminate the service facilities at the CUC's transformer at the customers expense. Such site and related improvements, including proper fencing, shall be according to specifications prescribed by CUC. If a transformer room or underground vault is provided, it shall conform to the requirements of CUC pertaining to safety, grounding, size, ventilation, security and access.

## PART 8 Customer's Installation.

8.5.2 [All main service disconnects shall be located on the outside of the building in a readily accessible location. The service disconnect shall be located no more than six feet from the electric meter unless otherwise approved by CUC.] All service entrance conduits from the weatherhead to the meter socket, including the meter socket, shall be surface mounted on the

building. All service feeders, meter sockets, CT enclosures, disconnects, gutters and transfer switches shall be NEMA rated and shall be surface mounted. None of the above mentioned equipment shall be enclosed within the wall of the building.

8.5.4 Any customer load over 50 KVA shall require 3-phase secondary service.

#### PART 9 Metering.

9.3 All meters shall be owned, provided, installed and maintained by the CUC. [Meters shall be rented by the CUC to customers.] All meter related equipment such as CT's (current transformers), PT's (potential transformers), transducers, and CT cabinets shall be provided and installed by customers, except when pole-mounted. When pole-mounted, CUC shall install customer provided CT's and PT's.

9.6 All [new] service shall be metered.

#### PART 10 Meter Tests.

10.2 [Meters shall be tested prior to installations, individually or, in case of newly purchased meters, by valid sampling methods.] No meter shall be placed in service or allowed to remain in service when found to have an error in registration in excess of three percent (3%) under conditions of normal operation.

10.4 [Any customer must have the CUC test his electric meter. Test shall be scheduled as meter tests are received and depending upon work load. A deposit shall be required from the customer to cover the reasonable cost of the test.] No meter shall be placed in service or allowed to remain in service when found to have an error in registration in excess of three percent (3%) under condition of normal operations.

#### PART 26 NEC.

[26.5 A customer whose service is disconnected for any reason shall have the service inspected before it shall be reconnected.]

26.5.[1] (i.e., becomes Section # 25.5

26.6 CUC's responsibility for inspection includes the service entrance equipment [but shall not extend beyond the main service disconnect switch or switches] from the weatherhead to, and including the meter socket. The conductor and associated electrical equipment "from the load side of the meter socket to the first main disconnect and beyond, are the customer's responsibility," to ensure the standards of the National Electric Code are met. CUC shall assume no responsibility for the



inspection of, or the enforcement of NEC standards on the customer installed electrical equipment beyond the service entrance equipment which is defined here as only the weatherhead, conduit to the line side of the meter socket, conductors from the weatherhead to the meter socket and the meter socket.

Approved by the Board of Directors of the Commonwealth Utilities Corporation.

APPROVED:

\_\_\_\_\_  
Jose M. Taitano, Chairman

  
\_\_\_\_\_  
Ramon S. Guerrero, Deputy Director

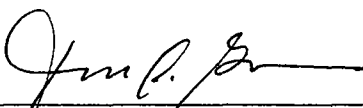
Dated this 16th day of March, 1990.

**PUBLIC NOTICE OF PROPOSED AMENDMENT TO CPA**  
**RULES AND REGULATIONS**

The Commonwealth Ports Authority, pursuant to the authority of 2 CMC § 2122 (j) and in accordance with the provisions of 1 CMC §9104(a), hereby gives notice to the public of its intention to adopt an amendment to the regulations of the Commonwealth Ports Authority concerning the Saipan Commuter Terminal Departure Facility Service Charge. The proposed amendment to the regulations is published herewith.

All interested persons are requested to submit data, views, or arguments, in writing, concerning the proposed regulations. Written comments must be submitted to the Executive Director, Commonwealth Ports Authority, not later than the close of business thirty (30) calendar days following the date of publication of this Notice.

Dated this 14<sup>th</sup> day of March, 1990.

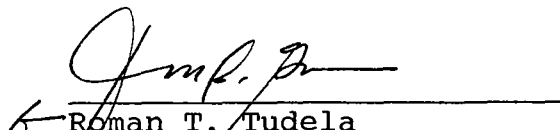
  
\_\_\_\_\_  
Roman T. Tudela  
Executive Director  
Commonwealth Ports Authority

**NOTISIAN PUBLIKO**

I Commonwealth Ports Authority, sigun gi Seksiona 2122 (j), Titulo Numero 2, Kodikon I Commonwealth, yan sigun gi probision siha nui Seksiona 9104 (a), Titulo Numero 1, Kodikon i Commonwealth, ha notitisia i publiko pot i intension para umaadapta amendacion gi regulasion i Commonwealth Ports Authority pot Saipan Commuter Terminal Departure Facility Service Charge. I Mapropopone na amendasion mapublika guine.

Todos personas ni man interesao man ma fafaisen na umatugi ya umasubmiti opinion pot este i mapropopone na regulasion gi Executive Director, Commonwealth Ports Authority, gi halom trenta (3) dias despues de mapublika esta na Noticia.

FECHA i Matsu dia 14<sup>th</sup>, 1990.

  
Roman T. Tudela  
Executive Director  
Commonwealth Ports Authority

**PROPOSED AMENDMENT TO CPA**  
**RULES AND REGULATIONS**

1. Part 12.3 of the Airport Rules and Regulations, as amended, is hereby further amended by replacing or superseding the existing Paragraph 12.3 with the following new paragraph:

**12.3 Departure Facility Service Charge**

To cover costs of operations and maintenance of terminal buildings, a service charge calculated on the basis of Four Dollars and Forty-Five Cents per revenue passenger at Rota International Airport and West Tinian International Airport shall be paid to the Authority by every aircraft operator transporting revenue passengers from such Airports. There shall be no Departure Facility Service Charge assessed against any revenue passenger at the Saipan Commuter Terminal.

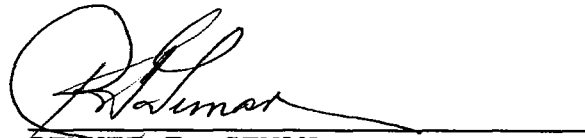
2. All other sections of Part 12 remain in effect.
3. This amendment shall take effect from December 01, 1989 after its adoption and its promulgation in the manner provided by law.

PUBLIC NOTICE OF PROPOSED  
REVISED MARIANAS VISITORS BUREAU  
DESIGNATED TOURIST SITE REGULATIONS

The Marianas Visitors Bureau, pursuant to the authority of 4 CMC §§ 2106(q) and (r), hereby gives notice to the public of its intention to adopt Revised Designated Tourist Site Regulations. These regulations are virtually identical to the Emergency Regulations published on December 15, 1989 in Volume 11, No. 12 of the Commonwealth Register.

All interested persons will be given an opportunity to submit data, views, and other comments in writing concerning the proposed amendments to these regulations. Written comments must be submitted to the Marianas Visitors Bureau, P.O. Box 861, Saipan, MP 96950 not later than the close of business thirty (30) calendar days following the date of publication of this notice.

DATED this 30<sup>th</sup> day of March, 1990.

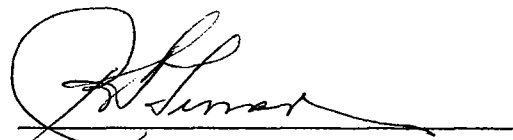
  
BENNET T. SEMAN  
Managing Director, Marianas  
Visitors Bureau

NUTISIAN PUPBLIKU  
PUT  
I MANMAPROPOPONI NA TINILAIKA GI REGULASION  
I MARIANAS VISITORS BUREAU PUT I MANMADESİKNA SIHA NA  
LUGAT PARA I TURISTA

I Marianas Visitors Bureau, sigon gi attoridat i 4 CMC §§ 2106(q) yan (r), ginen este ha nana'i i pupbliku nutisia put i entension-ña umadapta i manmaribisa na regulasion put i manmadesikna siha na lugat para i turista. Este siha na regulasion mana'achule' yan ayu i Emergency Regulations sino' mangotpe siha na regulasion ni manma'emprenta gi halom Baluma 11, Numiru 12 gi Rehistran Commonwealth gi Disembre 15, 1989.

Todu i manenteresante siha na petsona para u fanmana'i apottunidad ya u fana'halom tinige' fakto, hinasso yan otro siha na komento put i manmapropoponi na amendasion gi este siha na regulasion. Tinige' komento siha debi di u fanmasatmite guato gi Marianas Visitors Bureau, P.O. Box 861, Saipan MP 96950, antes di u mahuchom i operasion bisnes trenta (30) dias na ha'anen kalendario despues di i fecha ni mapupblika este na nutisia.

Mafecha gi este i mina 30<sup>th</sup> na dia gi ~~April~~ <sup>March</sup>, 1990.  
*MS*

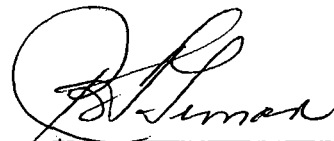
  
BENNET T. SEMAN  
Managing Director, Marianas  
Visitors

Arongorongol Towlap Reel  
Lliiwelil Alléghúl Bwuley Kka Tourist  
Emmwel Rebwe Mweteetil Sángi Marianas Visitors Bureau

Bwulasiyool Marianas Visitors Bureau, igha ebwe tabweey ayilééwal 4 CMC § 206 (q) me (r) e mwuschál aroongaar towlap reel igha ekke mángiy bwe ebwe adaptaali alléghúl bwuley kka Tourist emmwel rebwe mweteetil. Allégh kkaal nge bwete ebwe weewe fengál meiy e yoowow tiliighil 11ól maram ye Disembre 15, 1989, Volume 11, No. 12 mellól Commonwealth Register.

Alongeer aramas kka eyoor mwaliyeer me tipeer reel Allegh Kkaal, eweewe schagh me ngáre meta chungiyeeer me mángemángir, nge emmwel schagh rebwe iisch ngáli Bwulasiyool Marianas Visitors Bureau, P.O. Box 861, Saipan MP 96950, 11ol eligh (30) ral sángi maram, rál me ráagh ye arongorong yeel e toowow

E fféer 11ól ráalil ye 30<sup>th</sup> Mótso, 1990



BENITO T. SEMAN  
Samwoolul, Marianas Visitors Bureau

REVISED MARIANAS VISITORS BUREAU  
DESIGNATED TOURIST SITE REGULATIONS

ARTICLE I  
GENERAL PROVISIONS

Section 1. Purposes.

(a) Interpretation. These regulations shall be construed and applied to promote their underlying purposes and policies.

(b) Purposes and Policies. The underlying purposes and policies of these regulations are:

(i) to maintain the natural beauty and preserve the historical and cultural importance of the attraction sites of the CNMI, as well as provide for safe and enjoyable recreational activities;

(ii) to promote the manufacture of indigenous handicrafts and products;

(iii) to collect funds so that the maintenance of designated Tourist Sites may be self-sustaining;

(iv) to ensure that designated Tourist Sites are kept in a safe, clean and sanitary condition for the betterment of the tourist industry and the people of the Northern Mariana Islands.

Section 2. Authority and Effect. These regulations are promulgated under the authority of 4 CMC §§ 2106(q) and (r), as amended by Public Law No. 4-59, which gives the Marianas Visitors Bureau the authority to encourage, authorize, license, regulate, and control commercial uses on or near Tourist Sites. These regulations revise and supersede existing Marianas Visitors Bureau Designated Tourist Site Regulations published in the Commonwealth Register on September 15, 1986.

Section 3. Severability. If any provision of these regulations or application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or application of these regulations which can be given effect consistent with the purposes and policies of these regulations without the invalid provision of application, and to this end, the provisions of this regulation are declared to be severable.



Section 4. Definitions. As used in these regulations, unless the context otherwise requires, the following meanings apply:

(a) "Director" shall mean: The Managing Director of the Marianas Visitors Bureau, or his designee.

(b) "Indigenous Handicrafts" shall mean: Craft items created and made in the Commonwealth which are traditional in their type or style or which in some way depict the culture or history of the Mariana Islands.

(c) "Tourist Site" shall mean: A physical site designated in the appendices of these regulations over which the Marianas Visitors Bureau has the authority to encourage, authorize, license, regulate and control commercial uses.

(d) "Vendor Site: shall mean: A specific area within a Tourist Site within which an individual vendor's operation must be confined.

ARTICLE II  
DESIGNATED TOURIST SITES

Section 1. Tourist Sites. The following places in the Northern Mariana Islands are hereby designated as Tourist Sites:

- (a) Saipan (Appendix A)
- (b) Tinian (Appendix B)
- (c) Rota (Appendix C)

ARTICLE III  
PERMITS

Section 1. Permit Required. Any person who intends to sell, lease, or otherwise transfer for gain or profit, any merchandise or service specified in Article IV, Section 1 of these Regulations within a designated Tourist Site shall first obtain a permit from the director. Obtaining a permit shall not in any way alter the requirement of securing and maintaining a valid business license from the Department of Commerce and Labor.

Section 2. Application Forms. Applications for permits will be accepted only on forms approved by the Marianas Visitors Bureau.

Section 3. Fees. A non-refundable fee of \$100.00 shall accompany an application under Section 2 of this Article; this fee shall also constitute the annual license fee for the first year of operation under a permit. An annual license fee of \$100.00 shall be paid by each vendor at the beginning of the second year of operation under a permit.

Section 4. Accompanying Documents. In addition to the fee specified in Section 3, an application must be accompanied by the following:

(i) if applying to sell food, drinks, or beverages, a valid health certificate issued by the Department of Public Health;

(ii) proof of adequate insurance according to type of operation being permitted;

(iii) any other permits or certificates required by law to operate the vendor's business at that location;

(iv) any other information that the Director may require for the consideration of the application.

Section 5. Designation of Vendor Sites.

(a) Within each Tourist Site the Director may designate one or more Vendor Sites. For each designated Vendor Site the Director shall determine which, if any, category or categories of operation, as specified in Article IV, Section 1, may be conducted at the Vendor Site. Not more than one permit will be granted for each Vendor Site.

(b) The Director may from time to time, with the approval of the Marianas Visitors Bureau Board of Directors and the concurrence of the Marianas Public Lands Corporation, include new Tourist Sites under these rules and regulations. The Director may from time to time designate new Vendor Sites and new categories of operation for existing Vendor Sites, so long as such designations do not violate existing laws and regulations.

Section 6. Permit Decisions.

(a) Within 20 days after the effective date of these regulations, or in subsequent years at least one month prior to the end of the permit year, the Director shall publish a notice specifying a period of time in which persons may apply for available vendor permits. The Director shall receive all permit

applications for which the fee has been paid or waived, and shall consider the applications in the following manner:

(i) The Director shall determine for each application whether the applicant has sufficient experience, resources and background to conduct the vending operation in a safe, healthy and successful manner.

(ii) Qualified applicants for each Tourist Site shall be separated according to category of operation.

(iii) If for any Tourist Site there are more qualified applicants for a given category of operation than Vendor Sites which allow that category of operation, the Director shall give preference in the permit award to qualified businesses owned by local residents. As between two or more qualified businesses owned by local residents, or between two or more qualified businesses not owned by local residents, the Director shall draw lots to determine which vendor shall receive the permit.

(iv) At a Tourist Site where there is only one Vendor Site, the Director, at his discretion, may give out the vendor permit for the site based on his determination of the best proposal for the site, regardless of the number of applicants.

(v) Each permit shall be granted for a maximum period of two years; Provided, however, that all permits for a given Tourist Site shall expire on the first day of each even-numbered year regardless of when the decision on the application for a particular Vendor Site is made; and Provided Further, that a permit shall automatically expire 90 days after its effective date if the vendor has not commenced operations within that 90-day period.

Section 7. Existing Vendor Operations. The selection process set forth in Section 6 shall apply to all vendors; Provided, however, that an existing vendor may automatically renew his permit for one year if he or she meets the conditions set forth in Article III, Section 8 of the prior Marianas Visitors Bureau Designated Tourist Cite Regulations published in the Commonwealth Register on September 15, 1986.

#### ARTICLE IV PERMIT CATEGORIES

Section 1. Categories. (a) A permit under Article III shall issue only to the following categories of operations:

1. food, drinks and beverages;
2. locally grown and processed snack foods, such as papayas, bananas, and coconuts;
3. non-motorized sporting rentals;
4. indigenous handicrafts (souvenirs, mwarmwars, etc.)
5. cigarettes, films and photo supplies.

ARTICLE V  
MISCELLANEOUS

Section 1. Structures. All structures, carts or booths, shall be:

- (i) of a type and size approved by MVB and any other appropriate governmental agency;
- (ii) erected only in the Vendor Site assigned to the permittee;
- (iii) removed by the end of each day unless written permission otherwise is obtained in advance from the Director.

Section 2. Display of Permit. A permittee shall at all times conspicuously display his permit issued under these regulations.

Section 3. Occupation of Area. A vendor shall occupy only a specifically assigned area within the designated Vendor Site.

Section 4. Sign. Each vendor shall display a sign no larger than 2 ft. by 4 ft. indicating his business name, the products or merchandise being sold or rented and their values. The sign shall be attached to the vendor's structure.

Section 5. Solicitation. No vendor shall solicit, advertise or sell any of his/her product or merchandise outside his/her vendor site. This prohibition does not include advertisement in the newspapers, radios or cable TV.

Section 6. Cleanliness. Vendors shall maintain their vendor site in a clean and orderly fashion. Vendors shall remove all trash,

refuse, and other materials from the Tourist Sites at the end of each day and shall not use the MVB trash containers.

Section 7. Destruction of trees and improvements. No sign or other items may be attached to trees, shrubs or park improvements.

Section 8. Parking. All vehicles must be parked within the area designated by the Director as parking areas.

Section 9. Other Laws. All vendors shall comply with other applicable laws in the Northern Mariana Islands, including but not limited to zoning, coastal protection, parks and recreation, and Coastal Resources Management and Boating Safety rules and regulations.

Section 10. Amplified Sound. No vendor shall use amplified sound to advertise his/her product or merchandise at the Tourist Site. No vendor shall use amplified sound for any purpose including pleasure listening at levels which may disturb other vendors or tourists.

#### ARTICLE VI PENALTIES

Section 1. All vendors shall comply with the provisions of these regulations.

Section 2.

(a) A permit may be revoked by the Director of Marianas Visitors Bureau at any time before its expiration for a violation of law or these regulations, or for fraud or misrepresentation by or on behalf of the permittee in connection with his permit application or business operations.

(b) Under exceptional circumstances, to preserve peace and order or to avert damage or destruction to property, the Director may effect an immediate temporary suspension of a vendor's license.

Section 3. Appeal. A permittee shall have 15 days from the date of notification of the revocation of a permit to appeal the Director's revocation to the Marianas Visitors Bureau Board of Directors. An appeal must be in writing and shall contain the

following: name of the owner, name of the business, permit number, date of revocation, reason for revocation, and reason why the Director's decision was wrong or unfair.

APPENDIX A  
SAIPAN

- |   |   |
|---|---|
| 1. Suicide Cliff                        | 11. Old Japanese Jail                   |
| 2. Banzai Cliff                         | 12. Japanese Hospital                   |
| 3. Last Command Post                    | 13. Sugar King Park                     |
| 4. Grotto                               | 14. Tank Display (Beach Road)           |
| 5. Bird Island Look-out                 | 15. Japanese Peace Memorial<br>(Susupe) |
| 6. Japanese Government Memorial<br>Park | 16. 89ers Memorial (Airport)            |
| 7. Korean Peace Memorial                | 17. Ladder Beach                        |
| 8. Okinawa Peace Memorial               | 18. Obyan Beach                         |
| 9. Yamatomi Resthouse                   | 19. 73rd Bomb Wing                      |
| 10. 3 Memorial Triangles                |   |

Beach Areas Fronting Saipan Grand Hotel, Saipan Diamond Hotel, Saipan Beach Hotel, Hyatt Regency Saipan, Hotel Nikko Saipan, Coral Ocean Point Resort Club, Pacific Islands Club, Pacific Gardenia Hotel, and Chalan Kanoa Beach Club.

APPENDIX B  
TINIAN

- |                           |                            |
|---------------------------|----------------------------|
| 1. Tachonga Beach         | 6. Taga Beach              |
| 2. Kammar Beach           | 7. Chulu Beach             |
| 3. Taga House             | 8. Taga Well               |
| 4. Suicide Cliff Memorial | 9. Japanese Peace Memorial |
| 5. Korean Peace Memorial  | 10. Atomic Bomb Pit        |



APPENDIX C  
ROTA

- |                                  |                           |
|----------------------------------|---------------------------|
| 1. Village Entrance              | 7. Japanese Cannon        |
| 2. Japanese Gun                  | 8. Tweksberry Beach       |
| 3. Japanese Train and Sugar Mill | 9. Swimming Hole          |
| 4. Tatgua Beach                  | 10. Sabana Peace Memorial |
| 5. Taga Stone Quarry             | 11. Tatachug Beach        |
| 6. Tonga Cave                    | 12. Guata Beach           |



**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
DEPARTMENT OF PUBLIC SAFETY**

Saipan, Mariana Islands 96950



Gregorio M. Camacho  
Director

Jerry P. Crisostomo  
Deputy Director, Administration

Francisco M. Camacho  
Deputy Director, Operations

Judie Degaille  
Chief of Administration

Vicente T. Seman  
Chief of Corrections

Jesus M. Castro  
Chief of Fire

Jose M. Castro  
Chief of Police

Matias A. Chargualaf  
Chief of Motor Vehicle

**PUBLIC NOTICE**

**ADOPTION OF REGULATIONS  
COMMONWEALTH WEAPONS CONTROL ACT**


The Department of Public Safety of the Commonwealth of the Northern Mariana Islands hereby notifies the general public that it has adopted permanent regulations for licenses and identification cards for firearms, dangerous devices and ammunition. The regulations were first published in the Commonwealth Register, Volume 12 No. 2, February 15, 1990. The Department of Public Safety is authorized to do so under 6 CMC §2228 as amended by Public Law 6-38. This adoption is done in accordance with the Administrative Procedures Act, 1 CMC §9101, et. seq.

These regulations provide for the application procedure, requirements, issuance, exclusions, fees, restrictions and penalties in regard to licenses and identification cards for firearms, dangerous devices and ammunition.

Copies of the regulations are available at the Department of Public Safety, Susupe, Saipan, MP 96950.

In accordance with 1 CMC §9105(b), these regulations shall take effect 10 days after publication of this notice.

Dated this 26 day of March, 1990.

  
**GREGORIO M. CAMACHO**  
Director of Public Safety

Facsimile - (670) 234-8531  
Cable - c/o GOV. NMI Saipan

Administrative Division  
(670) 234-6823/8536

Central Station  
234-6333/7271/6431

Corrections Division  
234-7254/8534

Fire Division  
234-6222/9222/3437

Patrol Division/Public Relations  
234-7271/8536

Investigation Section  
234-7208

Juvenile Unit  
234-9136

Motor Vehicle Bureau  
234-6921/9137

Highway Safety Office  
234-6021/6055

Traffic Section  
234-7212/7153

Boating Safety Office  
322-4037

CST Office  
234-5298

Police Academy/Training  
234-5639/8536

Koblerville Substation  
234-1318

EMERGENCY - 911



**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
DEPARTMENT OF PUBLIC SAFETY  
Saipan, Mariana Islands 96950**



- Gregorio M. Camacho  
Director
- Jerry P. Crisostomo  
Deputy Director, Administration
- Francisco M. Camecho  
Deputy Director, Operations
- Judie Degaille  
Chief of Administration
- Vicente T. Seman  
Chief of Corrections
- Jesus M. Castro  
Chief of Fire
- Jose M. Castro  
Chief of Police
- Matias A. Chargualaf  
Chief of Motor Vehicle

**NUTISIAN PUBLIKU**

**MA'ADAPTAN I REGULASION SIHA PUT  
I COMMONWEALTH WEAPONS CONTROL ACT**


I Depattamenton i Public Safety gi Commonwealth of the Northern Mariana Islands ginen este ha nutitisia i publiku na esta ha adapta petmanente siha na regulasion para lisensia yan kattan aidentifikasion put paki, atmas siha ni manpeligru yan bala. I regulasion siha esta manma'emprenta gi halom i Rehistran Commonwealth, Baluma 12, Numiru 2, gi Febreru 15, 1990. I Depattamenton Public Safety ma'atorisa na u cho'gue este gi papa'i 6 CMC papa Seksiona 2228 komo inamenda nu i Lai Publiku Numiru 6-38. Este na inadapta macho'gue sigon gi i Administrative Procedures Act, 1 CMC papa Seksiona 9101, et. seq.

Este siha na regulasion ha prubeniniyi areglamento gi aplikasion lisensia, i nisisidat siha na kondision, mana'en lisensia, fina'sahnge, apas prinibi yan pena siha put lisensia yan kattan aidentifikasion paki, atmas piligru yan bala siha.

Kopia put este siha na regulasion sina manmachule gi ufisinan i Depattamenton Public Safety, Susupe, Saipan, MP 96950.

Komo konsiste yan i 1 CMC papa Seksiona 9105(b), este siha na regulasion u fanifektibu dies (10) dias despues di i fecha ni mapublika este na nutisia.

Mafecha gi este i mina 20 na ha'ani gi Matso, 1990.

  
**GREGORIO M. CAMACHO**  
Direcktod Department of  
Public Safety

- Facsimile - (670) 234-8531
- Cable - c/o GOV. NMI Saipan
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322-4037
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- Police Academy/Training  
234-5639/8536
- Koblerville Substation  
234-1318

ENCY - 911



COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
DEPARTMENT OF PUBLIC SAFETY

Saipan, Mariana Islands 96950



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Chief of Motor Vehicle

ARONGORONGOL ARAMAS TOW LAP

FFEÉRÚL MWÓGHÚTÚGHÚT REEL ALLÉGHÚL  
COMMONWEALTH WEAPONS CONTROL ACT

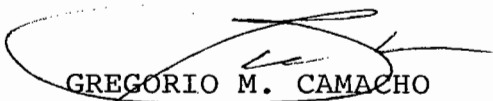
Dipattamentool Public Safety mellól Commonwealth of the Northern Mariana Islands ekke arongaar aramas towlap bwe aa ayoorá allégh reel lisensiya me identification cards reel lailayúl pakk, schowar kka e ammasagh me bóóla. Allégh kkaal nge e ghommwal toowow llól Commonwealth Register, Volume 12, No. 2, Febrero 15, 1990. Re atorisaay Dipattamentool Public Safety reel ayileewal 6 CMC, §2228 igha re liwili mellól Alléghúl Towlap ye 6-38. Re ffeéerú mwóghútúghút yeel sangi ayileewal Administrative Procedures Act, 1 CMC, §9101, et. seq.

Mwoghutughutul allegh kkaal, nge re ffeeru reel mwoghutughutul application, requirements, isisiwowul lisensiya,, mili kka ese mmwel, obwosul, mwóghútúghút kka ese mmwel me appát (penalties) reel lisensiya me identification cards reel lailayúl pakk, schowar kka e ammasagh me boola.

Kkopiyaal ffeéerú mwóghútúghút kkaal, nge eyoor mellól Dipattamentool Public Safety, Susupe, Saipan, MP 96950.

Reel ebwe tabweey ayiléewal mwóghútú ffeer ye 1 CMC, §9105(b), nge ebwe aléghéléghló Allegh kkaal llól seigh (1) ral sáangi igha e toowow arongorong yeel.

E ffeéer llól ráalil ye 20 Mótso, 1990.

  
GREGORIO M. CAMACHO  
Direcktoodul Department of  
Public Safety

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AGENCY - 911

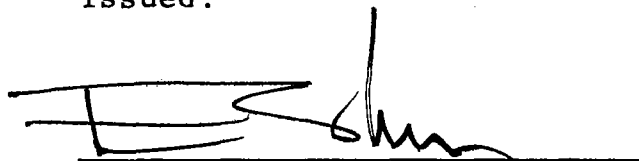
PUBLIC NOTICE

NOTICE OF ADOPTION OF AMENDED REGULATIONS  
AMENDMENT NO. 100390  
REVENUE AND TAXATION REGULATIONS NO. 8301

Notice is hereby given that the proposed Amendment No. 100390 to Revenue and Taxation Regulations No. 8301, as amended, has been adopted by the Department of Finance and will become effective ten (10) days after the publication of this notice in the Commonwealth Register. Notice of intent to amend Revenue and Taxation Regulations No. 8301, as amended, was published in the March 15, 1990 issue of the Commonwealth Register as proposed Amendment No. 100390.

DATED THIS 6<sup>th</sup> DAY OF APRIL, 1990.

Issued:



ELOY S. INOS  
Director of Finance

Concur:



LORENZO I. DE LEON GUERRERO  
Governor

NOTISIAN PUBLIKU

NOTISIAN I INADOPTAN I AMENDASION

NUMERO 100390


AREGLAMENTO NUMERO 8301

PARA I RETIDU YAN I ADUANA

Mana huyung este na notisia para ufan abisa na i ma intensiona na Amendasion Numero 100390 gi Areglamenton i Retidu yan Aduana, Numero 8301, komo esta ma amenda, na esta ma adopta gi Depattamenton i Finansiat, yan u efektibu dies (10) dias depues de i ma publikana este na notisia gi Commonwealth Register. I notisia pot i intension ni para uma amenda i Retidu yan Aduana na Areglamento Numero 8301, komo esta ma amenda, ma publika esta gi Matso 15, 1990 na imprinta gi Commonwealth Register komo i Ma Intensiona na Amendasion Numero 100390.

FECHAN ESTE NA HAANE I DIA 6<sup>th</sup> DE ABRIT, 1990.

Pineblika:



ELOY S. INOS  
Director of Finance

Konfotme:



LORENZO I. DE LEON GUERRERO  
Gobietno

AMENDMENT NO. 100390  
REVENUE AND TAXATION REGULATIONS NO. 8301  
OFFICE OF THE DIRECTOR OF FINANCE  
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Section 1. Title. This amendment shall be known as Amendment No. 100390.

Section 2. Purpose. This amendment shall repeal and amend sections of the existing regulations due to changes in Laws and to clarify such changes, to wit: repeal §2.804(b)(1).2, amend §4.1709.1(A) and (C), §4.1818.1 and §4.1818.7.

Section 3. Authority. The Director of Finance in accordance with 4CMC §1701(c) and §1818 shall promulgate needful rules and regulations for the enforcement of the Northern Marianas Territorial Income Tax (NMTIT) and all other taxes under Title 4 of the Commonwealth Code.

Section 4. Section Repealed. Section 2.804(b)(1).2 of Revenue and Taxation Regulation No. 8301 is hereby repealed.

Section 5. Amendment. Amendment No. 100390 to Revenue and Taxation Regulations No. 8301 amends Section 4.1709.1(A) and (C); Section 4.1818.1; and Section 4.1818.7. The amended sections read as follows:

Section 4.1709.1      Relief from Double Taxation

(A) The non-refundable credit when applicable under this section relieves the taxpayer from paying the entire amount of income tax from the same income that is taxable under other provisions of the local taxing statute. The taxpayer shall be allowed a non-refundable credit of;

a) the sum of amounts due and payable under:

- (i) 4CMC Chapter 2 and/or 3,
- (ii) 4CMC §2202(f), and
- (iii) Public Law 4-14, whichever are applicable.

b) any non-refundable credit available under paragraph (a) shall be allowed only to the extent of any tax liability imposed on Commonwealth source income under 4CMC Chapter 7 (NMTIT). Any non-refundable credit remaining in excess of the Chapter 7 tax shall be disallowed. By allowing the taxes under paragraph (a) as a non-refundable credit, no deduction of the same taxes shall be allowed under the NMTIT.

Example 1. Taxpayer H is expected to have gross income of \$20,000.00 for taxable year 1985 with a total of 4 personal exemptions or allowances, filing a joint return and is on a biweekly payroll schedule. H will be making about \$769.23 biweekly (\$20,000.00/26 pay periods). H's comparative withholding tax is:

	CHAPTER 2 WAGES AND SALARIES	CHAPTER 7 (NMTIT)
BIWEEKLY INCOME	\$769.23	\$769.23
WITHHOLDING TAX COMPUTED	38.46	71.00
ACTUAL TAX WITHHELD	38.46	32.54 (\$71.00-38.46)
TOTAL WITHHOLDING TAX PER PAY PERIOD		<u>\$71.00</u>

The actual tax withheld under Chapter 7 of \$32.54 was the result of the Chapter 2 tax applied as a non-refundable credit against the computed Chapter 7 tax of \$71.00 (\$71.00-\$38.46=\$32.54).

H's combined withholding tax on a biweekly basis is \$71.00 (\$38.46 + \$32.54), which in effect equals the greater amount of Chapters 2 or 7 (NMTIT). The employer shall deduct the \$71.00 from H's payroll check. The employer shall classify H's withholding tax for the period as follows:

	<u>PER PAY PERIOD</u>	<u>TAXABLE YEAR END</u>
CHAPTER 2 TAX	\$38.46	\$999.96
CHAPTER 7 TAX	32.54	846.04

Allowing the non-refundable credit under paragraph (a), in effect, relieves the taxpayer of any tax liability imposed on Commonwealth source income under 4CMC Chapter 7 to the extent of any non-refundable credit paid or accrued under paragraph (a) which arises from the same taxable period.

At the close of the taxable year, H prepares his 1040CM and determines the following:

	<u>CHAPTER 2</u>	<u>CHAPTER 7</u>
GROSS INCOME	\$20,000.00	\$20,000.00
LESS: PERSONAL EXEMPTIONS	N/A	(4,000.00)
TAXABLE INCOME	\$20,000.00	\$16,000.00
CALCULATED TAX	1,000.00	1,746.00
LESS: NON-REFUNDABLE CREDIT	N/A	(1,000.00)
BALANCE AFTER NON-REFUNDABLE CREDIT	N/A	746.00
TAX WITHHELD (W-2)	1,000.00	846.00
BALANCE DUE/REFUND	-0-	(100.00)
AMOUNT SUBJECT TO REBATE (746x95%)	N/A	(708.70)
AMOUNT OF TAX DUE/REFUND/REBATE	-0-	(808.70)
NET AMOUNT OF TAX DUE (OR OVERPAYMENT)		<u>(\$808.70)</u>



Example 2. The same with Example 1 (Taxpayer J) but with a total of 14 allowances or personal exemptions.

	<u>CHAPTER 2</u>	<u>CHAPTER 7</u>
BIWEEKLY	\$769.23	\$769.23
WITHHOLDING TAX COMPUTED	38.46	11.31
ACTUAL TAX WITHHELD	38.46	-0- (\$11.31-\$38.46=-27.15)=0
TOTAL WITHHOLDING TAX PER PAY PERIOD		<u>\$38.46</u>

J's withholding tax on a biweekly basis is \$38.46 which is the tax under Chapter 2. The non-refundable credit (\$38.46), when applied to the Chapter 7 (NMTIT) Tax, completely provides for the required Chapter 7 tax withholding. The excessive non-refundable credit of \$27.15 is disallowed.

Year End Tax Calculations:

	<u>Chapter 2</u>	<u>Chapter 7</u>
GROSS INCOME	\$20,000.00	\$20,000.00
LESS: PERSONAL EXEMPTIONS	N/A	14,000.00
TAXABLE INCOME	\$20,000.00	6,000.00
CALCULATED TAX	1,000.00	294.00
NON-REFUNDABLE CREDIT	N/A	(1,000.00)
BALANCE AFTER NON-REFUNDABLE CREDIT	-0-	-0-
TAX WITHHELD (W-2)	1,000.00	-0-
BALANCE DUE/REFUND	-0-	-0-
AMOUNT SUBJECT TO REBATE (0x95%)	N/A	-0-
AMOUNT OF TAX DUE/REFUND/REBATE	-0-	-0-
NET AMOUNT OF TAX DUE (OR OVERPAYMENT)		<u>-0-</u>

(C) For purposes of paying estimated tax, calendar year taxpayers and fiscal year taxpayers whose fiscal year begins during the first day of any calendar quarter shall determine their estimated tax liability and pay any tax due:

(a) by applying the relief from double taxation under paragraphs (a) and (b) of Subsection (A) and pay any tax due by the due date as specified in (b) below.

(c) all other fiscal year taxpayers which do not fall with the calendar quarter shall report and pay tax base on example 2 on §4.1703.1(B).

Section 4.1818.1 Withholding Tax Payment Deposit (Form 500)

(A) Every employer required to withhold tax on compensation under the provisions of Treas. Regs. §31.3402 and Section 2.804(a) of these Regulations, must make a deposit of the taxes withheld as provided for under (a), (b) and (c) below. These deposits shall be

made to the Division of Revenue and Taxation or its satellite office located at Civic Center in Susupe, or the Tinian and Rota District Offices. Payment Deposit Form 500 shall be used when paying taxes for both 4CMC Chapter 2 (wages and salaries tax), and 4CMC Chapter 7 (NMTIT).

(a) If the cumulative amount of withholding tax equals or exceeds \$3,000.00, the withholding tax shall be deposited within 3 working days after the accumulated amount reaches \$3,000.00 or more. However, if the \$3,000.00 in cumulative withholding taxes were met as a result of overlapping into the first month of the succeeding quarter, a separate deposit Form 500 must be made which segregates taxes withheld up to the end of the last month of the quarter. The balance of the withheld taxes must be deposited at the same time, and shall be credited to the succeeding quarter's return.

Example 1: Taxpayer R has 150 employees, each of whom has \$20.00 in withholding taxes on a biweekly payroll period.

First payroll in a month - 150 employees X \$20.00, withholding tax = \$3,000.00

Second payroll in a month - 150 employees X \$20.00, withholding tax = \$3,000.00

Total withholding tax for the first calendar month in a quarter = \$6,000.00

Third payroll in a month - 150 employees X \$20.00, withholding tax = \$3,000.00

Fourth payroll in a month - 150 employees X \$20.00, withholding tax = \$3,000.00

Total withholding tax for the second calendar month in a quarter = \$6,000.00

Fifth payroll in a month - 150 employees X \$20.00, withholding tax = \$3,000.00

Sixth payroll in a month - 150 employees X \$20.00, withholding tax = \$3,000.00

Total withholding tax for the third calendar month in a quarter = \$6,000.00

Since the withholding tax in the first payroll period equals \$3,000.00, Taxpayer R must make a deposit within 3 working days after the first payday and 3 working days after each payday for all subsequent paydays.

(b) If the cumulative withholding taxes are less than \$3,000.00, but at least \$500.00 at the end of any given month, the taxes must be deposited within fifteen days after the end of the month in which the taxes were withheld. The deposits for the first and second months of the quarter shall be made on or before the fifteenth day, after the end of the month in which the taxes were withheld. The deposit for the third month may be paid with Form PS-3705, Employers Quarterly Tax Return, and the payment shall be made on or before the last day of the date specified below:

FIRST QUARTER	APRIL 30
SECOND QUARTER	JULY 31
THIRD QUARTER	OCTOBER 31
FOURTH QUARTER	JANUARY 31

Example 2: Taxpayer P has 10 employees, each of whom has \$50.00 in withholding taxes for each month of the first quarter.

First calendar month -January -10 employees X \$50.00, withholding =\$500.00.  
 Second calendar month -February -10 employees X \$50.00, withholding =\$500.00.  
 Third calendar month -March -10 employees X \$50.00, withholding =\$500.00  
 Total withholding for the quarter =\$1,500.00

Since the monthly withholding equals \$500.00, Taxpayer P must make a monthly deposit. The deposit for the first calendar month, January, must be made in the amount of \$500.00 on or before February 15. The deposit for the second calendar month, February, must be made in the amount of \$500.00 on or before March 15. The deposit for the third calendar month, March, may be paid with Form OS-3705 on or before April 30.

Example 3: Taxpayer Q has 5 employees, each of whom has \$20.00 in withholding taxes in the first calendar month of the quarter. In the second month of the quarter Taxpayer Q hires 20 additional employees, each of whom has \$20.00 in withholding taxes.

First calendar month - 5 employees X \$20.00, withholding =\$100.00.  
 Second calendar month - 25 employees X \$20.00, withholding =\$500.00.  
 Third calendar month - 25 employees X \$20.00, withholding =\$500.00.  
 Total withholding tax for the quarter = \$1,100.00

Taxpayer Q does not have to make a deposit on the first calendar month, since the withholding tax is less than \$500.00, but for the second month Taxpayer Q must make a deposit of a total of \$600.00, covering withholding for the first and second months. Taxpayer Q may pay the \$500.00 withholding tax for the third month on Form OS-3705, Employers Quarterly Tax Return and the return is due on the quarterly deadline.

(c) If the cumulative amount of withholding taxes are less than \$500.00 at the end of any calendar month, the employer is not required to make a monthly deposit. The employer may pay the taxes with Form OS-3705, Employers Quarterly Tax Return. The payment shall be made on or before the date specified below:

FIRST QUARTER	APRIL 30
SECOND QUARTER	JULY 31
THIRD QUARTER	OCTOBER 31
FOURTH QUARTER	JANUARY 31

Example 4: Taxpayer L has 15 employees, each of whom has \$10.00 in withholding taxes.

First calendar month -15 employees X \$10.00, withholding  
=\$150.00.  
Second calendar month -15 employees X \$10.00, withholding  
=\$150.00.  
Third calendar month -15 employees X \$10.00, withholding  
=\$150.00.  
Total withholding for three calendar months in a quarter  
=\$450.00.

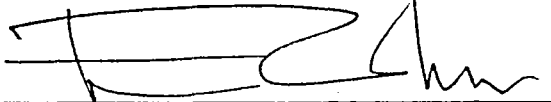
Taxpayer L does not have to make monthly deposits since the monthly withholding is less than \$500.00. Taxpayer L may pay the taxes withheld on Form OS-3705 on the quarterly deadline.

(B) Individuals whose employers are located outside of the Commonwealth, or are required to file and pay estimated tax, may make monthly deposits on Form 500 as provided under Section 4.1709.1(C) of this regulation.

Section 4.1818.7. Application of Penalty and Interest

For purposes of the penalty and interest charges for late filing and/or payment of taxes imposed under Treas. Regs. §31.3402 (Chapter 7) and Section 2.804(a) (Chapter 2) of these Regulations, the penalty for Chapters 7 and/or 2 shall each be governed by their respective penalty and interest provision.

Certified by:




ELOY S. INOS  
Director of Finance

3/12/90

DATE

Concurred by:

  
LORENZO I. DE LEON GUERRERO

Governor

3/12/90

DATE

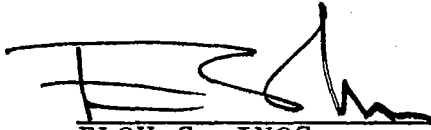
PUBLIC NOTICE

NOTICE OF ADOPTION OF AMENDED REGULATIONS  
SECTIONS 2.811.1 and 4.810.0  
REVENUE AND TAXATION REGULATIONS NO. 8301

Notice is hereby given that the proposed amendments to Revenue and Taxation Regulations No. 8301, as amended, Sections 2.811.1 and 4.810.0, have been adopted by the Department of Finance and will become effective ten (10) days after the publication of this notice in the Commonwealth Register. Notice of intent to amend Revenue and Taxation Regulations No. 8301, as amended, Sections 2.811.1 and 4.810.0, was published in the March 15, 1990 issue of the Commonwealth Register.

DATED THIS 6<sup>th</sup> DAY OF APRIL, 1990.

Issued:

  
\_\_\_\_\_  
ELOY S. INOS  
Director of Finance

Concur:

  
\_\_\_\_\_  
LORENZO I. DE LEON GUERRERO  
Governor

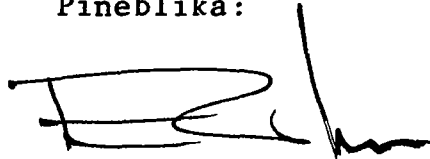
NOTISIAN PUBLIKU

NOTISIAN I INADOPTAN I MA AMENDA NA AREGLAMENTO SIHA  
SEKSIONA 2.811.1 yan 4.810.0  
AREGLAMENTO NUMERO 8301  
PARA I RETIDU YAN I ADUANA

Mana huyung este na notisia para ufan abisa na i ma intensiona na amendasion siha gi Areglamenton i Retidu yan Aduana, Numero 8301, komo esta ma amenda, i Seksiona 2.811.1 yan 4.810.0, esta ma adopta gi Depattamenton i Finansiat, yan u efektibu dies (10) dias depues de i ma publikana este na notisia gi Commonwealth Register. I notisia pot i intension ni para uma amenda i Retidu yan Aduana na Areglamento Numero 8301, komo esta ma amenda, i Seksiona 2.811.1 yan 4.810.0, ma publika esta gi Matso 15, 1990 na imprinta gi Commonwealth Register.

FECHAN ESTE NA HAANE I DIA 6<sup>th</sup> DE ABRIT, 1990.

Pineblika:



ELOY S. INOS  
Director of Finance

Konfotme:



LORENZO I. DE LEON GUERRERO  
Gobietno

AMENDMENT TO CNMI REVENUE & TAXATION REG. NO. 8301

Section 2.811.1 Lien and Levy Procedure

By virtue of 4 CMC 1811 and 1818, the Director has authority to issue regulations concerning the enforcement and collection of taxes through the use of tax liens and levies upon property belonging to taxpayers. For purposes of the Northern Marianas Territorial Income Tax ("NMTIT"), 4 CMC, Division I, Chapter 7, the rules governing liens and levies found under the Internal Revenue Code ("IRC") and the Regulations promulgated thereunder shall apply.

For purposes of Business Gross Revenue Tax ("BGRT"), 4 CMC, Division I, Chapter 3, and the Wage and Salary Tax ("WST"), 4 CMC, Division I, Chapter 2, tax liens governed by 4 CMC 1811 shall arise on the date when a full, true and correct return showing the full amount of gross revenue or wages and salaries imposed by the BGRT or the WST should have been filed and the full amount tax imposed by the BGRT or WST should have been paid, as set forth in 4 CMC 1804 and 4 CMC 1805.

Such tax lien shall cover all BGRT or WST plus penalties and interest imposed or authorized by 4 CMC 1815, 1816 and 1817.

The priority of such tax lien in real estate or in any interest therein shall be determined in accordance with applicable CNMI law (including 1 CMC 3711 and 3712, 2 CMC 4521 through 4523, 2 CMC 4520, and 2 CMC 4615). With respect to property other than real estate, and subject to other applicable provisions of CNMI law, no such tax lien shall have priority over any bona fide purchaser or lessee for valuable consideration, a bona fide holder of a security interest for value, a bona fide judgment lien creditor or other bona fide interest or encumbrance unless such tax lien has been first recorded in the Office of the CNMI Recorder or said party has actual notice of such tax lien or claim giving rise to such tax lien; Provided, that none of the aforesaid parties shall prevail over such tax lien unless they have taken all steps under applicable law to properly perfect their interest in the property.

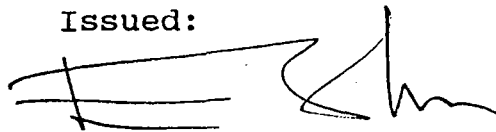
The form and content of the notice of tax lien shall be established by the Director, as set forth in 4 CMC 1806.

In addition to any other levy, collection and foreclosure procedures, powers and remedies allowed by CNMI law (including 7 CMC 4102 through 4104, 4 CMC 4201 through 4210, and 2 CMC 4520), the Director is granted and shall have the right to use the levy,

collection and foreclosure procedures, powers and remedies set forth in IRC 6331 through 6333 and IRC 6335 through 6343 for purposes of the BGRT and the WST, provided, however, that IRC 6331(d)(4) and (g), and IRC 6335(f) and (g) shall not apply.

DATED THIS 12<sup>th</sup> DAY OF March, 1990.

Issued:



ELOY S. INOS  
Director of Finance

Concur:



LORENZO I. DE LEON GUERRERO  
Governor



AMENDMENT TO CNMI REVENUE & TAXATION REGULATION NO. 8301

Section 4.810.0 Assessments.

(a) In General. The Director of Finance or his delegate, the Chief of Revenue and Taxation, is authorized to make the inquiries, determinations and assessments of all taxes (including interest, additional amounts, additions to tax and penalties) imposed by 4 CMC, Division I. The Director shall assess all taxes determined by the taxpayer or by the Director as to which returns, schedules or lists are required to be made. Assessments shall be made by recording the liability of the taxpayer in the office of the Director. The Director may, at any time within such periods as may be prescribed for assessments, make such supplemental or additional assessments whenever it is ascertained that any assessment is imperfect or incomplete. For purposes of the Northern Marianas Territorial Income Tax ("NMTIT"), 4 CMC, Division I, Chapter 7, and subject to the procedure provided herein for adjustment of a taxpayer's NMTIT rebate (4 CMC 1708), assessments of the NMTIT shall be made in accordance with applicable provisions of the Internal Revenue Code and the Regulations thereunder. Assessments of all other taxes imposed by 4 CMC, Division I, including assessments arising from adjustments of a taxpayer's NMTIT rebate (4 CMC 1708), shall be made in accordance Chapter 8, Division I of 4 CMC and in accordance with this section of the CNMI Revenue and Taxation Regulations; provided, however, that assessment and collection of the CNMI excise tax, 4 CMC, Division I, Chapter 4, shall follow the excise and customs procedure set forth in Part III of the CNMI Revenue and Taxation Regulations unless the Director, or his delegate, the Chief of Customs, elects to apply this Section 4.810.0 of the Revenue and Taxation Regulations.

(b) Director's Assessment: No Return Filed. Upon the failure of any person, business or employer, hereinafter referred to as the taxpayer, to make and file a return, schedule or list required under 4 CMC, Division I, excluding Chapters 4 & 7 thereof, within the time and in the manner and form prescribed, or upon failure to pay any amount due, the Director may notify the taxpayer of such failure and demand that a return be made and filed and that the tax and any penalties and interest due be paid. If such taxpayer, upon notice and demand by the Director, fails or refuses within 30 days after receipt of the notice and demand to make and file a return in the manner requested by the Director and to pay the tax and any penalties and interest that may be due, the Director may make a return for such person, business or employer from any information and records obtainable, and may assess the appropriate amount of tax, interest and penalties. Such assessment shall be presumed to be correct unless and until it is proved incorrect by the taxpayer disputing the assessment.

(c) Director's Assessment: Erroneous Return Filed. In the event any person, business or employer, hereinafter referred to as

the taxpayer, makes and files a return, schedule or list required under 4 CMC, Division I, including a return, schedule or list relating to the NMTIT rebate (4 CMC 1708), and the Director determines that said return, schedule, or list is untrue, erroneous, incomplete or incorrect in any respect, or does not otherwise conform to law, the Director may notify the taxpayer and demand that an amended return be made and filed in the manner requested by the Director, and that any tax, interest and penalties that may be due be paid. If the taxpayer, upon notice and demand made by the Director, fails or refuses to make and file an amended return as requested by the Director within 30 days after said notice and demand has been mailed to the taxpayer at the taxpayer's last known address, or within 30 days after said notice has been otherwise caused to be delivered to the taxpayer, the Director may amend the return of the taxpayer based on any information and records available to the Director, and the Director may assess the appropriate amount of tax, interest and penalties due. Such assessment shall be presumed to be correct unless and until it is proved incorrect by the taxpayer disputing the assessment.

(d) Emergency Assessments.

(1) In the event the Director believes that the assessment and collection of the taxes subject to this section will be jeopardized by delay, or will be wholly or partially ineffectual unless done without delay, because the taxpayer is or appears to be designing quickly to depart from the CNMI or to conceal himself therein, or the taxpayer is or appears to be designing to quickly place his property beyond the reach of the CNMI Government either by removing it from the CNMI, by concealing it, by dissipating it, or by transferring it to other persons (including in the case of a corporation distributing all or part of its assets in liquidation or otherwise), or the taxpayer's financial solvency is or appears to be imperiled, or the taxpayer designs to do any other act which would tend to prejudice the assessment and collection of the tax subject to this section, the Director shall immediately make a determination of the tax due for the taxable periods in question, even if the time for filing a return, schedule or list for the said taxable periods has not yet come due, and notwithstanding subsections (b) or (c), such amounts shall become immediately due and owing. The Director shall immediately assess the amounts of the tax so determined (together with interest, additional amounts, additions to tax and penalties) and shall immediately cause notice of such determination and assessment to be mailed to the taxpayer at the taxpayer's last known address, or shall otherwise cause the notice to be delivered to the taxpayer, together with demand for immediate payment thereof.

(2) Any assessments made under this subsection shall be presumed to be correct unless and until they are proved incorrect by the person disputing the assessment.

(e) Mathematical or Clerical Error. If a taxpayer is notified that, on account of a mathematical or clerical error appearing on the taxpayer's return, an amount of tax in excess of that shown on the return is due, and that an assessment of the tax has been or will be made on the basis of what would have been the correct amount of tax but for the mathematical or clerical error, such notice shall not in the first instance be subject to subsections (b) or (c). Each notice to a taxpayer under this subsection shall set forth the error alleged and an explanation thereof. If within 30 days after notice is given the taxpayer files with the Director a request for abatement of the assessment specified in the notice, the Director shall abate such assessment upon receipt of the request. Any reassessment of the tax with respect to which the abatement was made shall thereafter be subject to subsection (b), (c) or (d).

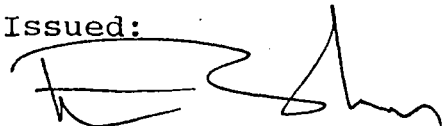
(f) Administrative Review: If within the 30 day period referred to in subsections (b) and (c), and subject to the power of the Director to make emergency assessments under subsection (d), a taxpayer notifies the Director in writing of the taxpayer's desire to have a conference to review the proposed assessment, the taxpayer shall be afforded a conference with the Director provided the taxpayer has not previously had any of the conferences authorized by Section 4.810.2 of Revenue and Taxation Regulation No. 8301. In the event a taxpayer is afforded a conference with the Director under this subsection (f), the conference shall be held without unreasonable delay and no further action shall be taken by the Director under subsections (b) or (c) until said conference has been concluded and a conference report has been rendered.

(g) Court Review: A taxpayer desiring to appeal an assessment made under subsections (b), (c) or (d) shall have a period of one year from the date of the assessment to file an appropriate proceeding in the Commonwealth Superior Court under 4 CMC 1810.

(h) Stay of Collection: A taxpayer may stay collection of an assessment made under subsections (b), (c), or (d) during the pendency of a court proceeding brought under subsection (g) by posting with the Director and continuously maintaining in effect a surety bond, property or cash satisfactory to the Director, in an amount or having a value of 150% of the amount of the assessment, plus additional penalties and interest to be accrued.

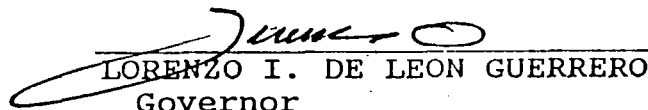
DATED THIS 12<sup>th</sup> DAY OF March, 1990.

Issued:



ELOY S. INOS  
Director of Finance

Concur:



LORENZO I. DE LEON GUERRERO  
Governor

Customs Service Division  
Department of Finance

Saipan International Airport  
Commonwealth of the Northern Mariana Islands  
P.O. Box 234 CRRB  
Saipan, MP 96950



Cable Address  
Gov. NMI Saipan  
Phone: 234-8341/8342  
Facsimile: 322-4310

PUBLIC NOTICE OF DETERMINATION TO NOT ADOPT  
PROPOSED AMENDMENTS TO THE REGULATIONS PROVIDING  
FOR DISTRIBUTION OF HEADNOTE 3(a) LIMITED WAIVER  
PROVIDED BY ADMINISTRATIVE AGREEMENT

The Department of Finance, pursuant to the authority of 1 CMC Section 2257 proposed amendments to the regulations providing for a system of distribution of the Headnote 3(a) limited waiver granted by administrative arrangement with the United States government. This limited waiver allows a certain number of sweaters to be imported from the Commonwealth into the customs territory of the United States that are assembled and not substantially transformed within the Commonwealth. The Director of Finance established a system of distribution of this waiver among the sweater factories of the Commonwealth in regulations adopted in 1985 in Volume 7, No. 5 of the Commonwealth Register.

The Director of Finance has considered written testimony as well as oral testimony concerning the proposed regulations and has decided that the existing regulations should not be amended in the manner proposed. Therefore, the regulations adopted in 1985 will continue in full force and effect.

DATED this 14th day of March 1990.

A handwritten signature in black ink, appearing to read "Eloy S. Inos".

Eloy S. Inos  
Director of Finance



Customs Service Division  
Department of Finance

Saipan International Airport  
Commonwealth of the Northern Mariana Islands  
P.O. Box 234 CHRB  
Saipan, MP 96950



Cable Address  
Gov. PMJ Saipan  
Phone: 234-8341/8342  
Facsimile: 322-4310

NOTISIAN PUBLIKU POT DETITMINASION NI TI PARA U MA ADOPTA  
I MA GAGAGUE NA AMENDASION SIHA PARA I REGULASION NI HA PRIBENINIYE  
PARA DISTRIBUSION I HEADNOTE 3(a) POT I MA MIDE NA WAIVER  
NA NINAEN I ADMINISTRANTE NA KONTRATAMIENTO

I Depatamenton i Finansiat, segun i atoridat ginen i 1 CMC Seksiona 2257, man rekomenda amendasion gi regulasion siha ni ha pribeniniye pot sisteman i distribusion i ma mide na waiver gi Headnote 3(a) ni nina guaha ginen i areglamenton i administrante yan i gobietnamenton i Estados Unidos. Este i ma mide na waiver ha sedi numa' halom guato gi lugat i customs i Estados Unidos ginen i Commonwealth unos kuantos na kantidan sweaters ni ma atma yan megaina ni ma transfotmatma gi halom i Commonwealth. I Direktot i Finansiat ha establese i sistema gi 1985 gi Volume 7, Numero 5 gi Commonwealth Register, pot distribusion este na waiver para i fakterian sweater siha gi Commonwealth.

I Direktot i Finansiat ha konsidera i ma tugi na testimonio kon todo i masagan na testimonio pot i ma intensiona na regulasion siha ya ha deside na i presenti siha na regulasion ti debi na u ma amenda gi manera ni ma gagague. Pot ayu na i regulasion siha ni ma adopta gi 1985 u ma kontinua kon fuetsa yan efektu.

FECHAN ESTE NA HAANE I DIA 14th, MATSO, 1990.

Pineblika:

Eloy S. Inos, Director of Finance