



COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Eloy S. Inos

Governor

25 OCT 2013

Honorable Francisco M. Borja
Chairman, Tinian and Aguiguan
Legislation Delegation
Eighteenth Northern Marianas
Commonwealth Legislature
Saipan, MP 96950

Honorable Joseph P. Deleon Guerrero
Speaker, House of Representatives
Eighteenth Northern Marianas
Commonwealth Legislature
Saipan, MP. 96950

Jude U. Hofschneider

Lieutenant Governor

Dear Mr. Chairman and Mr. Speaker:

This is to inform you that I have signed into law House Local Bill No. 18-27, entitled, "To amend Part VI, Section 50(3) of the Revised Tinian Casino Gaming Control Act for the purpose of updating the casino gambling tax to adapt to Asian style gaming and to boost the Asian 'High Roller' gaming market." The bill was passed by the Tinian and Aguiguan Legislative Delegation of the Eighteenth Northern Marianas Commonwealth Legislature.

This bill becomes **Tinian Local Law No. 18-5**. Copies bearing my signature are forwarded for your reference.

Sincerely,

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

ELOY S. INOS

cc: Lt. Governor
Press Secretary
Tinian Mayor
Tinian Municipal Council
Commonwealth Law Revision
Special Assistant for Administration
Attorney General



TINIAN & AGUIGUAN LEGISLATIVE DELEGATION
Second Senatorial District
Eighteenth Northern Marianas Commonwealth Legislature
P. O. Box 500129
Saipan, MP 96950

Senator Francisco M. Borja, Chairman
Representative Trenton B. Conner, Floor Leader

Senator Francisco Q. Cruz, Vice Chairman
Senator Joaquin H. Borja, Legislative Secretary

October 7, 2013

The Honorable Eloy S. Inos
Governor
Commonwealth of the Northern
Mariana Islands
Saipan, MP 96950


Dear Governor Inos:

I am honored to transmit for your action *House Local Bill No. 18-27*, entitled:

"To amend Part VI, Section 50(3) of the Revised Tinian Casino Gaming Control Act for the purpose of updating the casino gambling tax to adapt to Asian style gaming and to boost the Asian 'High Roller' gaming market."

The bill was passed unanimously by the Tinian and Aguiguan Legislative Delegation of the Eighteen Northern Marianas Commonwealth Legislature, a quorum duly present, on First and Final Reading during its First Day, Second Special Session 2013 held on October 3, 2013.

Sincerely,


Alicia DLG. Leon Guerrero
Delegation Clerk

Enclosures



**TINIAN & AGUIGUAN LEGISLATIVE DELEGATION
SECOND SENATORIAL DISTRICT
EIGHTEENTH NORTHERN MARIANAS COMMONWEALTH LEGISLATURE
SECOND SPECIAL SESSION, 2013**

HOUSE LOCAL BILL NO. 18-27

**A LOCAL REVENUE BILL FOR AN ACT
FOR THE SECOND SENATORIAL DISTRICT**

To amend Part VI, Section 50(3) of the Revised Tinian Casino Gaming Control Act for the purpose of updating the casino gambling tax to adapt to Asian style gaming and to boost the Asian "High Roller" gaming market.

Offered by

Representative Trenton B. Conner

on

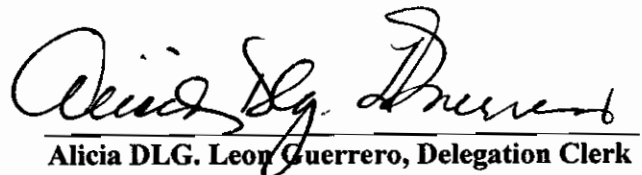
September 9, 2013

HOUSE ACTION

Transmitted to Tinian & Aguiguan Legislative Delegation for action on September 25, 2013.

DELEGATION ACTION

| | | |
|---|---|--|
| Referred to | : | None |
| Comments Solicited | : | 9/27/13 Mayor of Tinian & Aguiguan; Chairman, Tinian & Aguiguan Municipal Council [Ref. Delegation Matter 18-13 & 18-14] |
| Comments Received | : | 9/30/13 - Mayor of Tinian & Aguiguan [Ref. Mayor's Comm. 18-29] |
| Standing Committee Report | : | None |
| Passed First & Final Reading | : | October 3, 2013 |


Alicia DLG. Leon Guerrero, Delegation Clerk



TINIAN & AGUIGUAN LEGISLATIVE DELEGATION
Eighteenth Northern Marianas Commonwealth Legislature
Second Senatorial District

SECOND REGULAR SESSION, 2013

House Local Bill No. 18-27

**A LOCAL REVENUE BILL FOR AN ACT
FOR THE SECOND SENATORIAL DISTRICT**

To amend Part VI, Section 50(3) of the Revised Tinian Casino Gaming Control Act for the purpose of updating the casino gambling tax to adapt to Asian style gaming and to boost the Asian "High Roller" gaming market.

BE IT ENACTED BY THE SECOND SENATORIAL DISTRICT DELEGATION

PURSUANT TO CHAPTER 4, DIVISION 1, TITLE 1

OF THE COMMONWEALTH CODE:

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Section 1. Findings and Purpose. The Tinian and Aguiguan Legislative Delegation finds that it is in the best interest of the Second Senatorial District to modernize the casino tax structure in the Revised Tinian Casino Gaming Control Act to make it more competitive with other Asian Casino destinations, to adapt to the modern trend in Asian style gaming taxation, and to allow for an emphasis on, and better access to, the Asian "high roller" gaming market.

Section 50 (3) of the Revised Tinian Casino Gaming Control Act provides for a casino tax, which includes a gross revenue surtax and a gambling revenue tax. This bill would replace this surtax and gambling revenue tax with a new gambling revenue tax geared to Asian style gaming and the "high roller" premium player for which Asian Casino markets heavily compete. We believe that adopting a tax system that provides incentives for "high rollers" to come to Tinian casinos and gamble, instead of going to places such as Macau or Singapore, or any of the other Asian casinos that recently opened or are expected to be opening soon (*e.g.* Manila and Vietnam) is in the best interests of the people of

1 Tinian. This is because we believe that establishing a tax system that attracts "high rollers" to Tinian
2 will result in higher revenues for Tinian Casinos and higher tax revenues for the people of Tinian.

3 This new gambling revenue tax is intended to be collected and administered in the same
4 manner as set forth in Part VI of the Revised Tinian Casino Gaming Control Act. No other amendment
5 to the Revised Tinian Casino Gaming Control Act is intended by this legislation.

6 **Section 2. Amendment.** Section 4 of Part I of the Revised Tinian Casino Gaming Control Act
7 shall be amended to add a new defined term as follows:

8 "premium player" means a patron of a casino who opens a deposit account
9 with the casino operator with a credit balance of not less than US \$20,000.00."

10 **Section 3. Amendment.** Section 50 (3) (a) of the Revised Tinian Casino Gaming Control Act
11 shall be amended to read as follows:

12 A gambling revenue tax pursuant to 1 CMC § 1402(c) (4) equal to five percent of the
13 gross gaming revenue for the month from premium players and from gambling
14 amusement machines used exclusively by premium players, payable on or before
15 the seventh day of the month following the month the revenue was received."

16 **Section 4. Amendment.** Section 50 (3) (b) of the Revised Tinian Casino Gaming Control Act
17 shall be amended to read as follows:

18 "A gambling revenue tax pursuant to 1 CMC § 1402(c)(4) equal to fifteen percent of
19 the gross gaming revenue for the month from any other (non-premium) player
20 and from gambling amusement machines used by other (non-premium) players,
21 payable on or before the seventh day of the month following the month the following
22 the month the revenue was received."


23 **Section 5. Amendment.** Section 50 (3) (c) of the Revised Tinian Casino Gaming Control Act
24 shall be deleted.

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

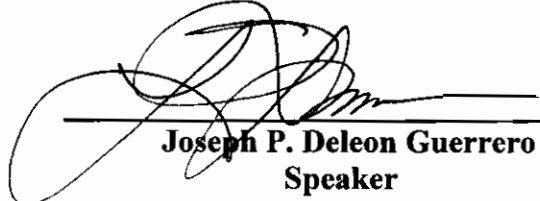
5 **Section 7. Savings Clause.** This Act and any repealer contained herein shall not be
6 construed as affecting any existing right acquired under contract or acquired under statutes repealed or
7 under any rule, regulation or order adopted under the statutes. Repealers contained in this Act shall not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

11 **Section 8. Effective Date.** This Act shall take effect upon its approval by the Governor or its
12 becoming law without such approval.

CERTIFIED BY:




Francisco M. Borja
Chairman
Tinian & Aguiguan Legislative Delegation



Joseph P. Deleon Guerrero
Speaker
House of Representatives

Approved this 25TH day of OCTOBER 2013.



ELOY S. INOS
Governor
Commonwealth of the Northern Mariana Islands