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PUBLIC LAW NO. 9-14

NINTH NORTHERN MARIANAS
COMMONWEALTH LEGISLATURE

SENATE BILL
NO. 9-175

SECOND REGULAR SESSION, 1994

AN ACT

To amend Public Law 8-23 to exempt non-profit religious and educational organizations from the Infrastructure Tax.

BE IT ENACTED BY THE NINTH NORTHERN MARIANAS COMMONWEALTH LEGISLATURE:

Section 1. Findings. The Legislature finds that Public Law 8-23, the Developer Infrastructure Tax Act of 1993, was intended to impose a new tax on development in the Commonwealth, in order to pay for infrastructure. However, there is no exemption in the law for development done for religious or educational purposes. The Legislature finds that such an exemption is appropriate and desirable.

Section 2. Amendment. A new Subsection 6 is hereby added to Section 4 ("Applicability") of Public Law 8-23, to read as follows:

"(6) New development undertaken by a non-profit religious or educational organization, where the structure is to be used primarily for religious or educational purposes."

Section 3. 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 4. 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herein shall not be construed as affecting any existing right acquired under contract or acquired under statutes repealed or under any rule, regulation or order adopted under the statutes.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 at the date this Act becomes effective.

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

CERTIFIED BY:

ATTESTED TO BY:

/s/ Juan S. Demapan
JUAN S. DEMAPAN
PRESIDENT OF THE SENATE

/s/ David M. Cing
DAVID M. CING
SENATE LEGISLATIVE SECRETARY

APPROVED this 31st day of DECEMBER, 1994.

/s/ Jesus C. Borja
~~FROILAN C. TENORIO~~ JESUS C. BORJA
ACTING GOVERNOR
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS