



## COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

**Eloy S. Inos**  
Governor

**Ralph DLG. Torres**  
Lieutenant Governor

**10 3 SEP 2015**

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

Honorable Victor B. Hocog  
Senate President, The Senate  
Nineteenth Northern Marianas  
Commonwealth Legislature  
Saipan, MP 96950

Dear Mr. Speaker and Mr. President:

This is to inform you that I have signed into law House Bill No. 19-92, HD1, entitled, "To amend 4 CMC Section 1402(c) to add a new subsection (14) to exempt generators and household appliances from the excise tax for the duration of the declaration of disaster pursuant to 4 CMC Section 5142; and for other purposes," which was passed by the House of Representatives and the Senate of the Nineteenth Northern Marianas Commonwealth Legislature.

This bill becomes **Public Law No. 19-4**. Copies bearing my signature are forwarded for your reference.

Sincerely,

A handwritten signature in black ink, appearing to read "Eloy S. Inos", written over a horizontal line.

ELOY S. INOS

cc: Lt. Governor; Attorney General's Office; Public Auditor; Special Assistant for Administration; Special Assistant for Programs and Legislative Review



# *House of Representatives*

19<sup>th</sup> NORTHERN MARIANAS COMMONWEALTH LEGISLATURE

P.O. BOX 500586  
SAIPAN, MP 96950

August 21, 2015

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

Dear Governor Inos:

I have the honor of transmitting herewith for your action **H. B. No. 19-92, HD1**, entitled: "To amend 4 CMC Section 1402(c) to add a new subsection (14) to exempt generators and household appliances from the excise tax for the duration of the declaration of disaster pursuant to 4 CMC Section 5142 ; and for other purposes.", which was passed by the House of Representatives and the Senate of the Nineteenth Northern Marianas Commonwealth Legislature.

Sincerely yours,



Linda B. Muña  
House Clerk

Attachment



*Nineteenth Legislature  
of the  
Commonwealth of the Northern Mariana Islands*  
**IN THE HOUSE OF REPRESENTATIVES**

**Second Regular Session**

**August 13, 2015**

**Representative Joseph P. Deleon Guerrero**, of Saipan, Precinct 1 (*for himself*; Representatives Edwin P. Aldan, Blas Jonathan "BJ" T. Attao, Anthony T. Benavente, Roman C. Benavente, George N. Camacho, Lorenzo I. Deleon Guerrero, Angel A. Demapan, Rafael S. Demapan, Joseph Lee Pan T. Guerrero, Glenn L. Maratita, Felicidad T. Ogumoro, Edwin K. Propst, Antonio P. Sablan, John Paul P. Sablan, Francis S. Taimanao, Ramon A. Tebuteb, and Edmund S. Villagomez,) in an open and public meeting with an opportunity for the public to comment, introduced the following Bill:

**H. B. No. 19-92, HD1**

**AN ACT**

**TO AMEND 4 CMC SECTION 1402 (C) TO ADD A NEW  
SUBSECTION (14) TO EXEMPT GENERATORS AND  
HOUSEHOLD APPLIANCES FROM THE EXCISE TAX FOR THE  
DURATION OF THE DECLARATION OF DISASTER PURSUANT  
TO 4 CMC SECTION 5142; AND FOR OTHER PURPOSES.**

The Bill was not referred to a House Committee.

**THE BILL WAS PASSED BY THE HOUSE OF REPRESENTATIVES ON  
FIRST AND FINAL READING, AUGUST 13, 2015;**  
*with amendments* in the form of H. B. 19-92, HD1 and transmitted to the  
**THE SENATE.**

The Bill was not referred to a Senate Committee.  
**THE BILL WAS PASSED BY THE SENATE ON FIRST AND FINAL READING, AUGUST 17, 2015;**  
*without amendments.*

**H. B. 19-92, HD1 WAS RETURNED TO THE HOUSE OF REPRESENTATIVES ON AUGUST 18, 2015.**

**THE BILL WAS FINALLY PASSED ON AUGUST 13, 2015.**

  
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**Linda B. Muña, House Clerk**



*Nineteenth Legislature*  
*of the*  
*Commonwealth of the Northern Mariana Islands*  
**IN THE HOUSE OF REPRESENTATIVES**

First Day, Second Regular Session

August 13, 2015

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**H. B. No. 19-92, HD1**

**AN ACT**

**TO AMEND 4 CMC SECTION 1402(C) TO ADD A NEW SUBSECTION (14) TO EXEMPT GENERATORS AND HOUSEHOLD APPLIANCES FROM THE EXCISE TAX FOR THE DURATION OF THE DECLARATION OF DISASTER PURSUANT TO 4 CMC SECTION 5142 ; AND FOR OTHER PURPOSES.**

**Be it enacted by the Nineteenth Northern Marianas Commonwealth Legislature:**

1           Section 1. Findings and Purpose. The Legislature finds that due to the recent  
2 tragedy of a typhoon ravaging our beloved Commonwealth, citizens have lost and are lacking  
3 the necessary home appliances to sustain a comfortable living. The lack of access to water  
4 and electricity continues to exacerbate the living conditions and aggravate the citizens who  
5 have been inflicted by this calamity. Therefore, proper measures must be taken in order  
6 improve the living situation of citizens badly affected by this catastrophe.

7           The Legislature finds that imposing a tax on non-commercial generators and home  
8 appliances during times of natural disaster is counter-productive. While citizens continue to  
9 suffer from emotional and financial stress, exempting power generators and personal  
10 household appliances from an excise tax will help the recovery.

11           The purpose of this Act is to amend 4 CMC Section 1402(c) by adding a new  
12 subsection (14) to exempt generators and personal household appliances from being charged

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**HOUSE BILL 19-92, HD1**

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1 an excise tax, provided that this clause will automatically take effect upon a price declaration  
2 pursuant to 4 CMC Section 5142 (a) and also sunset after the disaster abates within a  
3 reasonable 30 day period.

4 **Section 2. Amendment.** 4 CMC Section 1402 (c) is hereby amended by adding a new  
5 subsection (14) to read as follows:

6 **“§1402. Excise Tax.**

7 (c) *Exemptions from Excise Tax.* The following items shall be exempt from  
8 excise tax:

9 (14) Non-commercial household appliances not intended for resale,  
10 including but not limited to the following: freezers, refrigerators, washers,  
11 dryers, and power generators, provided that each item is not more than \$6,000.  
12 Notwithstanding any provision of law, this exemption shall be applied once  
13 per household separate and apart for each item, for the duration of the  
14 declaration of disaster pursuant to 4 CMC Section 5142 (a) or within thirty  
15 (30) days of said declaration, whichever period is longer.”

16 **Section 3. Amendment.** 4 CMC §1411 is amended by adding the following  
17 subsection:

18 “(a) The Environmental Beautification Tax, is suspended for the duration of  
19 the declaration of disaster to the same extent as the exemptions from excise tax  
20 provided in 4 CMC §1402 (c) (14).”

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

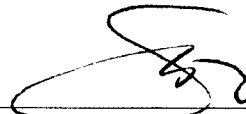
25 **Section 4. Savings Clause.** This Act and any repealer contained herein shall not be  
26 construed as affecting any existing right acquired under contract or acquired under statutes  
27 repealed or under any rule, regulation, or order adopted under the statutes. Repealers  
28 contained in this Act shall not affect any proceeding instituted under or pursuant to prior law.  
29 The enactment of the Act shall not have the effect of terminating, or in any way modifying,

**HOUSE BILL 19-92, HD1**

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

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

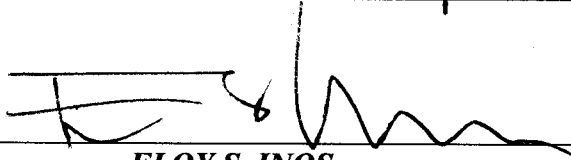
Attested to by:

  
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*Linda B. Muña, House Clerk*

Certified by:

  
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**SPEAKER JOSEPH P. DELEON GUERRERO**  
*House of Representatives*  
*19<sup>th</sup> Northern Marianas Commonwealth Legislature*

~~APPROVED~~ this 3<sup>rd</sup> day of September, 2015

  
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**ELOY S. INOS**  
*Governor*  
*Commonwealth of the Northern Mariana Islands*