



The Senate
NORTHERN MARIANAS COMMONWEALTH LEGISLATURE
P.O. BOX 500129
SAIPAN, MP 96950

STANDING COMMITTEE REPORT NO.22-

47

Date: July 28, 2021

RE: House Bill No. 22-2

Honorable Jude U. Hofschneider
President of the Senate
Twenty-Second Northern Marianas
Commonwealth Legislature
Saipan, MP 96950

Dear Mr. President:

Your Committee on Judiciary, Government, Law and Federal Relations, to which was referred House Bill No. 22-2, entitled:

“To amend the Commonwealth Code to authorize civil claims for child sexual abuse to be commenced at any time; and for other purposes.”

begs leave to report as follows:

I. RECOMMENDATION:

After considerable discussion and deliberation, your Committee recommends passing House Bill No. 22-2 in the form of Senate Draft 1.

II. ANALYSIS:

A) Purpose:

The purpose of House Bill No. 22-2 is to amend Title 7 of the Commonwealth Code to add a new section to authorize civil claims for child sexual abuse to be commenced at any time.

B) Committee Findings:

Your Committee finds that sexual abuse crimes against children under the age of eighteen are extremely sensitive cases and inflicts traumatizing effects on young victims. Too often these crimes go unreported due to the victim's fear of the abuser's retaliation, familial connection, or the revelation of these crimes against them. Additionally, your Committee recognizes that the trauma itself may hinder young victims from coming forward. As these young victims enter adulthood, some may not connect the abuse to its long-lasting traumatic effects until they seek counseling years later which is referred to as delayed discovery.

Additionally, Your Committee finds that delayed discovery is the result of emotional or psychological trauma that is most commonly associated with the repression of such abuse in a person's memory. This form of psychological injury is often not found until adulthood after these victims seek therapeutic help, and this injury typically develops later on in life.

Your Committee finds that pursuant to 6 CMC § 107(a), criminal prosecution can be pursued at any time for a case where an adult discovers that he or she was a victim of sexual abuse as child under the age of eighteen. However, if this case were pursued through civil litigation, it is barred by the current six-years statute of limitation pursuant to 7 CMC §2505. Your Committee further finds that this statute of limitations has resulted in many child sexual abusers escaping civil liability. Your Committee finds that the passage of time should not prevent victims of child sexual abuse from seeking justice if sufficient evidence is provided to prove civil liability. By eliminating the time constraints for civil actions involving sexual abuse of minors, it will provide beneficial opportunities for victims to report such crimes at any age.

Your Committee met on July 28, 2021 to discuss the proposed legislation and review the comments submitted to the Committee for consideration. Your Committee agreed to the recommendation made by the Office of the Attorney General to amend the bill by deleting Section 4. Savings Clause because the removal of the statute of limitations for such cases is intended to apply retroactively. It is for these reasons that your Committee supports the provisions of the proposed legislation, as amended, and recommends its passage in the form of House Bill No. 22-2, Senate Draft 1.

C) Legislative History:

House Bill No. 22-2 was formally introduced by Representative Joseph Lee Pan T. Guerrero, Representatives Roy C. A. Ada; Blas Jonathan "BJ" T. Attao; Vicente C. Camacho; Angel A. Demapan; Joseph A. Flores; Richard T. Lizama; Edwin K. Propst; and Denita K. Yangetmai on February 19, 2021 and was referred to the House Standing Committee on Judiciary and Governmental Operations for disposition and was passed by the House on May 28, 2021. House Bill No. 22-2 was referred to your Committee on June 1, 2021.

D) Public Hearing and Comment:

No public hearing was scheduled for House Bill No. 22-2; however, a Committee Meeting, which is open to the public, was held on July 28, 2021 to deliberate on the provisions stated in the proposed legislation. The meeting notices and agenda were officially posted on various legislative forums and social media to invite members of the general public to provide comments as indicated under *Item IV. Public Comments* of the agenda. However, no public comment was received by your Committee.

Your Committee requested for comments with a deadline to respond by June 23, 2021 and June 25, 2021. To date, status of comments received from the foregoing government agencies are as follows:

1. DPS Commissioner; *Received June 15, 2021*
2. Mayor of Rota; *Received June 18, 2021*
3. DYS; *Received June 21, 2021*
4. Public Defender; *Received June 24, 2021*
5. Attorney General; *Received July 12, 2021*

E) Estimated Fiscal Cost:

The enactment of House Bill No. 22-2 may result in additional cost to the CNMI government for the purpose of acquiring additional resources needed for the respective law enforcement agencies to accommodate potential additional reports. However, from a civil litigation perspective, the benefits of removing the statute of limitations for child sexual abuse cases to commence at any time outweighs any potential costs.

F) Summary of Committee Amendments:

Your Committee agreed to the proposed amendments as follows:

1. Section 4. Savings Clause. Amended to delete the entire Savings Clause section and renumbered accordingly, to read:


~~“**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 4. Effective Date. This Act shall take effect upon its approval by the Governor or upon its becoming law without such approval.”

III. CONCLUSION:


Your Committee agrees with the proposed amendments and the intent of the proposed legislation and recommends its passage in the form of House Bill No. 22-2, Senate Draft 1.

Respectfully submitted,

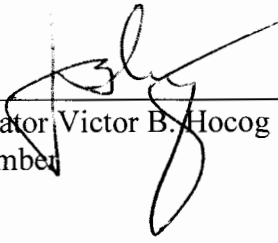


Senator Karl R. King-Nabors
Chairperson

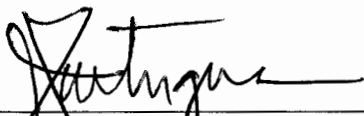
Senator Vinnie F. Sablan
Vice Chairperson



Senator Francisco Q. Cruz
Member

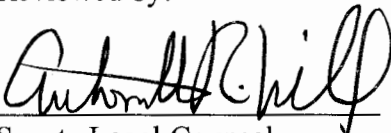


Senator Victor B. Hocog
Member



Senator Justo S. Quiugua
Member

Reviewed by:



Senate Legal Counsel

Attachment(s):

- *5 Written Comments:*
 1. DPS Commissioner; *Received June 15, 2021*
 2. Mayor of Rota; *Received June 18, 2021*
 3. DYS; *Received June 21, 2021*
 4. Public Defender; *Received June 24, 2021*
 5. Attorney General; *Received July 12, 2021*

TWENTY-SECOND NORTHERN MARIANAS COMMONWEALTH

LEGISLATURE

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 19, 2021

First Regular Session, 2021

H. B. 22-2, SD1

A BILL FOR AN ACT

To amend the Commonwealth Code to authorize civil claims for child sexual abuse to be commenced at any time; and for other purposes.

**BE IT ENACTED BY THE 22ND NORTHERN MARIANAS
COMMONWEALTH LEGISLATURE:**

1 **Section 1. Findings and Purpose.** The Legislature finds that sexual crimes
2 committed against persons under the age of eighteen (18) are very sensitive cases
3 that can severely traumatize young victims. Often times, these incidents are left
4 unreported due to the victim's fear of revealing such disturbing information, threats
5 made by the abuser, or familial connections of the abuser.

6 The Legislature finds that for many child victims, the trauma itself prevents
7 them from coming forward earlier. As adults, victims may not connect the assault
8 to its long-lasting impact until they seek therapeutic help years later often referred
9 to as delayed discovery. Delayed discovery is a result of emotional or psychological
10 trauma that is often accompanied with repression in a person's memory that the
11 abuse actually took place, in which the psychological injuries are not realized until

1 adulthood after undergoing counseling or therapy. Many of the injuries associated
2 with childhood sexual abuse do not manifest themselves until much later in life.

3 The Legislature further finds that criminal prosecution is not barred by a
4 statute of limitation and prosecution may be pursued at any time for a case in which
5 an adult discovers that he or she was a victim of sexual abuse as a child under the
6 age of eighteen. The criminal prosecution option remains open regardless of the
7 passage of time pursuant to 6 CMC § 107(a). However, the same option is not
8 available for civil cases involving sexual abuse of victims that occurred when they
9 were under 18 years of age; however, such victims realized or discovered the sexual
10 abuse during their adulthood after more than 6 six years have elapsed. This type of
11 case, if pursued through civil litigation, is barred by the current six-years statute of
12 limitation under 7 CMC § 2505.

13 The Legislature finds that the expiration of applicable statute of limitations
14 for child sexual abuse victims during this period resulted in barring many
15 meritorious civil claims. This has allowed many child sexual abusers to escape civil
16 liability. If evidence is sufficient to prove civil liability, the mere passage of time
17 should not prevent child sexual abuse victims from seeking justice.

18 Furthermore, eliminating the time limitation for civil actions involving
19 sexual abuse of minors will prove to be beneficial for it will give the victims,
20 regardless of age and duration since the alleged incident, the opportunity to build
21 their confidence and report such incidents knowing that they can begin at any time

1 regardless of the time duration since the victim reached the age of eighteen (18)
2 and still be made whole. Therefore, the purpose of this Act is to amend Title 7 of
3 the Commonwealth Code to add a new section to authorize civil claims for child
4 sexual abuse to be commenced at any time.

5 **Section 2. Amendment.** Title 7, Division 2, Chapter 5 of the
6 Commonwealth Code is amended by adding a new section 2515 to read as follows:

7 “§ 2515. No Limit for Child Sexual Abuse.

8 (a) Any claim arising from an incident of child sexual abuse may be
9 commenced against a person, a legal entity, abusers, their enablers, their
10 aiders or abettors, those acting in concert with them and their institutions at
11 any time.

12 (b) Any claim arising from an incident of child sexual abuse that
13 occurred in the Commonwealth of the Northern Mariana Islands which has
14 been barred by virtue of the expiration of the previous civil statute of
15 limitations shall be permitted to be filed in any court of competent
16 jurisdiction.”

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

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

8 Section 4. Effective Date. This Act shall take effect upon its approval by
9 the Governor or upon its becoming law without such approval.

Prefiled: 1/22/2021

Date: 1/22/2021

Introduced by: /s/ Rep. Joseph Leepan T. Guerrero
/s/ Rep. Roy C.A. Ada
/s/ Rep. Blas Jonathan "BJ" T. Attao
/s/ Rep. Vicente C. Camacho
/s/ Rep. Angel A. Demapan
/s/ Rep. Joseph A. Flores
/s/ Rep. Richard T. Lizama
/s/ Rep. Edwin K. Propst
/s/ Rep. Denita K. Yangetmai

Reviewed for Legal Sufficiency by:

/s/ Joseph L.G. Taijeron, Jr.
House Legal Counsel



Karl King-Nabors <sen.kking.nabors@gmail.com>

JGLFR Committee Solicitation for Comments on H.B. No. 22-2

Robert A. Guerrero <raguerrero64@gmail.com>
To: Karl King-Nabors <sen.kking.nabors@gmail.com>

Tue, Jun 15, 2021 at 7:40 AM

Greetings, Senator Nabors! Please accept my apologies for the informal format in commenting on the mentioned legislation as I am currently on leave for medical reasons and working from home.

As such, the Department of Public Safety fully supports the intentions of the aforementioned legislation.

Thank you again for the opportunity to comment on this and all legislation that come before your committee.

Respectfully,

On Mon, Jun 14, 2021, 14:05 Karl King-Nabors <sen.kking.nabors@gmail.com> wrote:

Hafa Adai Commissison Guerrero,

On behalf of Sen. Karl R. King-Nabors, Chairman of the *Senate Committee on Judiciary, Government, Law, and Federal Relations (REDP)*, please see the attached Solicitation for Comments letter dated June 14, 2021, regarding H.B. No. 22-02. Kindly acknowledge receipt of this email.

Thank you and Have a nice day.

Respectfully,

Pres M. Torres
Office Assistant

Office of Senator Karl King-Nabors
Twenty-Second, Northern Marianas Commonwealth Legislature
Hon. Jesus P. Mafnas Memorial Building
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COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
OFFICE OF THE MAYOR

THE HONORABLE EFRAIM M. ATALIG

Mayor of the Municipality of Rota

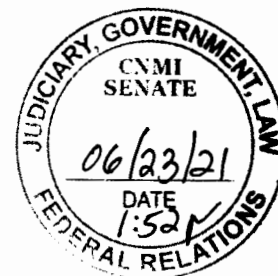
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Phone: 670.532.9451/9452 * Fax No.: 670.532.9454 * Email: mayorefraimatalig@gmail.com



June 18, 2021

Senator Karl R. King – Nabors
Chairman - Judiciary, Government, Law and Federal Relations
22nd Northern Marianas Commonwealth Legislatures
Capitol Hill, Saipan MP 96950



Dear Mr. Chairman:

I am happy to submit comments on the following bills:

Reference: S.B No. 22-29, HD1

I support the passage of the above-referenced bill. However, the introduction of this bill is brought about by the corona virus pandemic, as mentioned in Section 1 under Findings and Purpose. According to the experts on infectious diseases and history has shown that pandemics have lifespan of a few years. It seems that by implication the bill is expected to include a sunset provision, namely, that upon declaration that the pandemic has disappeared, this public law would also be ineffectual. With that being set, I suggest that a sunset provision be included. Lastly, I am aware that many, if not all, government agencies, boards and commissions are already utilizing electronic means to conduct official meetings through their rules and regulations. However, agency action can have more legal teeth through a public law.

Reference: H.B No. 22-2

Adding new subsections to 7CMC Sections 2515 would place more deterrence to child sexual abuse specifically the new additions would allow civil claims to be filed at any time after the crime was committed, as the perpetrator would face double jeopardy to wit: civil and criminal. Notwithstanding the constitutional provision on double jeopardy, courts in other jurisdictions have interpreted the constitutionality of the need to authorize the filings of civil claims. Cases on double jeopardy deal with trials when a defendant in a murder case found not guilty on first degree, the prosecution is not authorized to file the same case charging the defendant with second degree murder (Price v. State of Georgia). Clearly, the criminal/civil argument does not apply here. Therefore, the double jeopardy doctrine does not apply in this bill.

Reference: H.B. No. 22-5, HD1

The above-referenced bill, which proposes to include additional members on the Planning and Development Advisory Council, is more inclusive in addressing the many aspects of development in the CNMI and therefore any plans that the council comes up with would be

more realistic, Mr. Chairman, I would like to point out that the addition of an education representative, as shown on Section 2.(a)(c) seems to suggest that education is not important sector in the CNMI. If history is any indication, an agency or agencies that are provided with this membership status, such agency would only designate a lower level employee to represent them. As we all know, PSS by constitutional amendment has been earmarked 25% of the CNMI budget, not to mention that NMC and NMTI are part of the educational system. Furthermore, other members included in the bill are more specific as to who they represent. For Example, representatives from the Mayors would know and therefore would speak on behalf of a Mayor that appoints him or her. With respect to the education, the representative from education would not be as versed with the issues of NMC or NMTI if the representative is from PSS. With the above being said, I recommend that each specific educational institution would be represented by their own representative.

Reference: H.B. 22-26

Professionals in the medical professions are extremely occupied with the myriad of responsibilities that they are required to perform, especially those who actually deal with patients directly. The latter needs to be fully focused on treating patients as they deal with human lives. Policy makers and administrators need to minimize in requiring such individuals to be part of administrative functions if they don't feel that being part of administration would not jeopardize their main mission, of treating people then we would welcome their involvement. I, therefore, support that this bill would be enacted because medical professionals are not to be barred with mundane matters. For this reason, I feel that medical professionals that want to be involved in administrative matters then we should not put a time limit on their membership on the healthcare professional licensing board.

Reference: H.B. 22-28

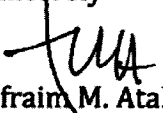
I fully support this bill as I know Mrs. Lydia D. Igitol's selfless service to our people especially those with disabilities. A native of Guam, Mrs. Igitol chose to be part of the CNMI community and this fact further behooves me to support this legislation because people who show their love for a particular community are, without a doubt, sincere in their motives.

Reference: H.B No. 22-57 HD1

The Corona virus pandemic has created a massive economic chaos globally and the CNMI is no exception, especially small businesses. According to economist, small businesses are the economic, engine of our society. Thus, policy makers would do well for our community to incentivize small businesses to continue functioning through the establishment of a tax credit program.

Mr. Chairman, thank you for requesting for my comments on the above bill and I hope my comments would assist the committee in its deliberations.

Sincerely


Efraim M. Atalig



DIVISION OF YOUTH SERVICES

DEPARTMENT OF COMMUNITY & CULTURAL AFFAIRS
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS



OFFICE OF THE ADMINISTRATOR

1st Floor, Building 1300, P.O. Box 501000 C.K., Saipan, MP 96950

June 21, 2021

Senator Karl R. King-Nabors
Chairperson
Judiciary, Government, Law and Federal Relations
Senate
22nd CNMI Legislature
Saipan, MP 96950



Re: *DCCA-Division of Youth Services' Comments on HB No. 22-2*

Dear Senator King-Nabors:

The Department of Community & Cultural Affairs Division of Youth Services (DCCA-DYS) hereby submits the following:

House Bill 22-2: To amend the Commonwealth Code to authorize civil claims for child sexual abuse to be commenced at any time; and for other purposes.

Comment (s):

- 1. The Division of Youth Services is in support of the proposed House bill 22-2.**
- 2. It is vital that individuals who have suffered from child sexual abuse be afforded an opportunity to file a report regardless of the time that has lapsed. Nothing should come in the way of seeking justice.**
- 3. DYS also finds that some parents who enter the system for abusing/neglecting their child (ren) were once victims themselves. Some of these parents continue to suffer as a result of their victimization as the abuse was left unreported.**

If you shall have any questions or need additional information, I may also be reached at 670-237-1003/285-2553 or via email at vsablan@dys.gov.mp.

Thank you for your continued partnership with DYS' family strengthening efforts in the CNMI!

Respectfully,



Vivian T. Sablan
DYS Administrator

Cc:

DCCA Secretary

DYS-Child Protective Services Staff



**Office of the Public Defender
Commonwealth of the Northern Mariana Islands**

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Senator Karl King-Nabors
Chairman, Judiciary, Government, Law and Federal Relations Committee
Twenty Second, Northern Marianas Commonwealth Legislature
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RE: Comments on HB 22-2

June 24, 2021

Dear Mr. Chairman;

Thank you for the opportunity to comment on this proposed legislation.

This bill will eliminate the statute of limitations in civil cases for child sexual abuse. This bill follows the minority view and goes too far so should be rejected in its current form.

Usually once the time period specified by a statute of limitations has expired, then no civil or criminal actions related to the alleged offense may be brought against the alleged offender. But the running of a statute of limitations may be paused for a certain period of time. In the case of an offense committed against a minor, the time clock on the relevant statute of limitations may be paused until the victim reaches legal age.¹ It is long standing in the United States that almost all civil cases have a limitation as to when a law suit can be filed.

Statute of limitations laws have been an integral part of jurisprudence for more than 1,000 years. They are intended not only to protect those accused of crimes, but also to maintain efficiency in courts.² Decades after an alleged act of abuse has occurred it is impossible for a defendant to get a fair trial. Memories fade, evidence is lost, witnesses pass away or move away. Imagine being serve with a law suit alleging an act of abuse on a date 20 or 30 or 40 years ago. Without being able to remember and explain where you were or have people say you were with them, or have some other type of physical evidence that you were not where you are accused of being or doing what you are accused of, there is little by way of a defense a person could mount.

The better approach, which is the majority approach, is to toll, or stop, the statute of limitations until the minor victim reached adulthood and to have a substantial length of time within the statute. So for example a ten-year statute which begins when the alleged

<https://corporatefinanceinstitute.com/resources/knowledge/other/statute-of-limitations/>¹

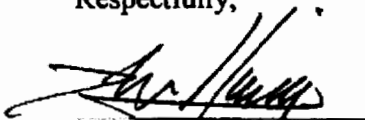
² Brian Slodysko, Chicago Tribune reporter Dec 8 2011

victim becomes an adult at twenty-one. In that example a case with a six-year-old victim would not begin to be subject to the statute for fifteen years (when the minor became 21). After becoming twenty-one the victim would still have ten years to file a law suit. So again in this example the time limitation to file the suit is twenty-five years. Certainly that is enough time and yet may still give an innocent, falsely accused person a fighting chance.

A bill which tolls the statute of limitations until adulthood and also has a substantial time limit (ten years) for filing a law suit is in my view the fair and proper way to reform 7 CMC§ 2515.

Thank you again for this opportunity to provide comment regarding this bill. Please allow me to contribute in any way I can to the legislative process. I look forward to being called on in the future.

Respectfully,



Douglas W. Hartig
Public Defender

CC: Committee on Judiciary, Government, Law and Federal Relations
Sen. Vinnie Sablan, Vice Chair, Sen. Francisco Cruz, Sen. Victor Hocog, Sen. Justo Quitugua



Commonwealth of the Northern Mariana Islands
Office of the Attorney General

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EDWARD MANIBUSAN
Attorney General

LILLIAN A. TENORIO
Deputy Attorney General

VIA EMAIL: sen.kking.nabors@gmail.com

July 12, 2021



OAGSEN: 2021-069
LSR No. 21-228

Hon. Karl King-Nabors
Chairman, Committee on Judiciary, Government,
Law and Federal Relations
The Senate
22nd Northern Marianas Commonwealth Legislature
Saipan, MP 96950

***Re: SB 22-29, HD1; HB 22-2; HB 22-5, HD1; HB 22-26, HD1; HB 22-28, HD1; and
HB 22-57, HD1***

Dear Chairman King-Nabors:

Thank you for the opportunity to comment on the following:

- SB 22-29, HD1 (authorize participation in board meetings via electronic means)
- HB 22-2 (to authorize civil claims for child sexual abuse without time limitation)
- HB 22-5, HD1 (add new members to the Planning and Development Authority)
- HB 22-26, HD1 (remove term limits for Health Care Professions Licensing Board)
- HB 22-28, HD1 (rename the Center for Living Independently) and
- HB 22-57, HD1 (Tax Credit for hiring U.S. citizens or residents of the CNMI)

Based on our review of the proposed legislation we offer the following comments:

SB 22-29, HD1

The bill would permit members of boards and commissions adopt regulations governing participation in meetings through electronic means. The remote participation would be available only when a member is in the Commonwealth but unable to attend a meeting in person at the meeting places. Presenting no constitutional

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Criminal Division
Telephone: (670) 237-7600
Facsimile: (670) 234-7016

Attorney General's Investigation Division
Telephone: (670) 237-7627
Facsimile: (670) 234-7016

Victim Witness Advocacy Unit
Telephone: (670) 237-7602
Facsimile: (670) 664-2349

issue, the bill is especially timely as interisland travel has been disrupted in the past year by the global coronavirus pandemic.

HB 22-2

The bill follows a legislative trend in several states to reform both criminal and civil statutes to provide child sexual abuse victims increased access to the justice system. Victims of child sex crimes often need many years to overcome the pain of their abuse and time to obtain the courage needed to speak out about abuse that they have suffered. The bill could give the victims the time by extending the statute of limitation. I would also recommend, consistent with the bill's intent to have retroactive effect, to delete Section 4 (the Savings Clause).

HB 22-5, HD1

No constitutional issue is presented by the proposed addition of new members to the Planning and Development Advisory Council and increase of the council's total membership from 15 to 23.

HB 22-26, HD1

The bill purports to remove the term limits placed on the Health Care Professions Licensing Board which is presently restricted to two four-year terms (total of eight years). The bill would not place any term limits which is purely a policy matter.

HB 22-28, HD1

In honor of the late Lydia D. Igitol, the Center for Living Independently would be renamed the "Lydia D. Igitol Center for Living Independently" if the bill is enacted into law. The bill does not implicate any legal issue.

HB 22-57, HD1


Unlike the other legislation, this bill presents a serious question that may likely impact the Commonwealth's eligibility to receive funding under the States and Local Fiscal Recovery Funds under the American Rescue Plan Act (ARPA). The Secretary of Finance has announced the Commonwealth share of such funds totaling around \$400 million.

As a condition for receiving such funds, the Commonwealth (as with the states and other territories) is prohibited from using ARPA funds directly or indirectly to "offset a reduction in the next tax revenue of [the

Commonwealth] resulting from a change in law, regulation, or administrative interpretation during the covered period that reduces any tax (by providing for a reduction in a rate, a rebate, a deduction, *a credit*, or otherwise)[.]” (emphasis added). With the Commonwealth government’s budget heavily dependent on ARPA funds for the next two fiscal years, the proposed tax credit may likely be viewed as a classic violation of ARPA.

Please do not hesitate to contact me if you have any questions.

Sincerely,



EDWARD MANIBUSAN
Attorney General

cc: All Members, The Senate