

TWENTY-SECOND NORTHERN MARIANAS COMMONWEALTH

LEGISLATURE

IN THE HOUSE OF REPRESENTATIVES

Regular Session, 2022

H. B. 22- 92

A BILL FOR AN ACT

To amend 4 CMC § 1205 (c) to add 500 Sails, Inc., as a qualified educational institution for purposes of the education tax credit; and for other purposes.

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

1 **Section 1. Findings and Purpose.** The Commonwealth Legislature finds
2 that with the implementation of federal immigration law pursuant to U.S. Public
3 Law 110-229, there is an imminent need to train the residents of the Commonwealth
4 in various trades and professions. Many of our residents are actively engaging in
5 various maritime tour occupations. However, with limited resources, 500 Sails,
6 Inc., cannot expand its programs to accommodate prospective students eager to
7 engage in the maritime trades. The following are the certifications in which 500
8 Sails specializes:

- 9 (1) Standard of Training, Certification and Watchkeeping (STCW)
- 10 (2) Operator Uninspected Passenger Vessel (OUPV 6 Pack License)
- 11 (3) Able Seaman
- 12 (4) Merchant Marine Credential (MMC)

1 (5) Water Safety Instructor (WSI)

2 (6) Lifeguard Certification and Recertification

3 Accordingly, the purpose of this legislation is to include 500 Sails, Inc., in
4 the definition of a qualified education institution in 4 CMC § 1205 so that the
5 institution may qualify for education tax credits.

6 **Section 2. Amendment.** 4 CMC § 1205(c) is amended to read as follows:

7 “(c) A “qualified educational institution” under this section means:

8 (1) The Public School System (“PSS”);

9 (2) Northern Marianas College (“NMC”);

10 (3) An educational institution located in the Commonwealth which has been
11 issued a Letter of Determination granting tax exempt status under Section 501(c)(3)
12 of the IRC by the Division of Revenue and Taxation prior to the date of the donation
13 for which the tax credit is taken;

14 (4) Commonwealth Museum of History and Culture;

15 (5) Northern Mariana Islands Council for the Humanities;

16 (6) Joeten-Kiyu Public Library;

17 (7) Northern Marianas Trade Institute;

18 (8) The Northern Marianas Sports Association;

19 (9) 500 Sails, Inc.”

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

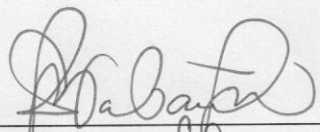
6 **Section 4. Savings Clause.** This Act and any repealer contained herein
7 shall not be construed as affecting any existing right acquired under contract or
8 acquired under statutes repealed or under any rule, regulation, or order adopted
9 under the statutes. Repealers contained in this Act shall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

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

Prefiled: 2/9/2022

Date: 2/7/22

Introduced by:


Rep. Sheila J. Babatta

Reviewed for Legal Sufficiency by:

House Legal Counsel

