

TWENTY-THIRD NORTHERN MARIANAS COMMONWEALTH

LEGISLATURE

IN THE HOUSE OF REPRESENTATIVES

Regular Session, 2023

H. B. 23- 68

A BILL FOR AN ACT

To increase the passenger vehicle excise tax to ten (10) percent; and for other purposes.

BE IT ENACTED BY THE 23<sup>RD</sup> NORTHERN MARIANAS  
COMMONWEALTH LEGISLATURE:

1           **Section 1. Findings and Purpose.** The Legislature finds that the purpose  
2 of this Act is to increase the excise tax on passenger vehicles in the Commonwealth  
3 of the Northern Mariana Islands (CNMI) to 10% in order to generate additional  
4 revenue for transportation infrastructure, environmental initiatives, and other  
5 essential public services.

6           **Section 2. Amendment.** Title 4, Division 1, Chapter 4, Article 1, § 1402  
7 (a)(12) & (a)(13) of the Commonwealth Code is hereby amended to read as follows:

8           “(12) Passenger vehicle having a value not exceeding \$30,000 per unit, ~~five~~  
9           ten percent ad valorem;

10           (13) Passenger vehicle having a value in excess of \$30,000 per unit, ~~5.75~~ 10  
11           percent ad valorem;”

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8 acquired under statutes repealed or under any rule, regulation, or order adopted  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: 8/11/2023

Date: \_\_\_\_\_

Introduced by: \_\_\_\_\_

Rep. Marissa R. Flores

Reviewed for Legal Sufficiency by:

Joseph J. Day  
House Legal Counsel