

TWENTY-THIRD NORTHERN MARIANAS COMMONWEALTH

LEGISLATURE

IN THE HOUSE OF REPRESENTATIVES

Session, 2023

H. B. 23- **78**

A BILL FOR AN ACT

To increase the tax imposed on soft drink and alcoholic beverage containers.

**BE IT ENACTED BY THE 23RD NORTHERN MARIANAS
COMMONWEALTH LEGISLATURE:**

1 **Section 1. Findings and Purpose.** The Legislature finds that soft drinks
2 and alcoholic beverages are known factors that causes serious health concerns if
3 consumed excessively. In the aspect of excessive soft drink consumption, the
4 consumer will develop deposits of fats in the liver and increase risk of fatty liver
5 disease, increased weight gain, increased heart health issues, and so forth.
6 Furthermore, in consuming excessive amounts of alcohol, such consumption can
7 lead to slower activity in the nervous system, cirrhosis in the liver, inhibit functions
8 of the kidney and pancreas, ulcers in the stomach and so forth. Cognizant of such
9 health risks, the Legislature finds that it would be imperative to implement
10 necessary measures that would minimize immoderate consumptions of such
11 beverages. Further, it is not the intent of the proposed legislation to prohibit
12 consumption of these beverages, but to provide a deterrence to prevent associated

1 health risks from occurring at a faster rate. The Legislature finds that increasing
2 taxes imposed on soft drink and alcoholic beverage containers would be a decent
3 form of deterrence.

4 Therefore, the purpose of this Act is to increase the tax imposed on soft
5 drink and alcoholic beverage containers.

6 **Section 2. Amendment.** 4 CMC §1405 is hereby amended to read as
7 follows:

8 **“§1405. Beverage Container Tax.**

9 (a) Soft Drink Beverage Containers. There is imposed a tax upon all soft
10 drink beverage containers in the amount of ~~five~~ fifteen cents per container.

11 (b) Alcoholic Beverage Containers. There is imposed a tax upon each
12 container of any alcoholic beverage in the amount of ~~five~~ fifteen cents per
13 container.”

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

19 **Section 4. Savings Clause.** This Act and any repealer contained herein
20 shall not be construed as affecting any existing right acquired under contract or
21 acquired under statutes repealed or under any rule, regulation, or order adopted

1 under the statutes. Repealers contained in this Act shall not affect any proceeding
2 instituted under or pursuant to prior law. The enactment of the Act shall not have
3 the effect of terminating, or in any way modifying, any liability, civil or criminal,
4 which shall already be in existence on the date this Act becomes effective.

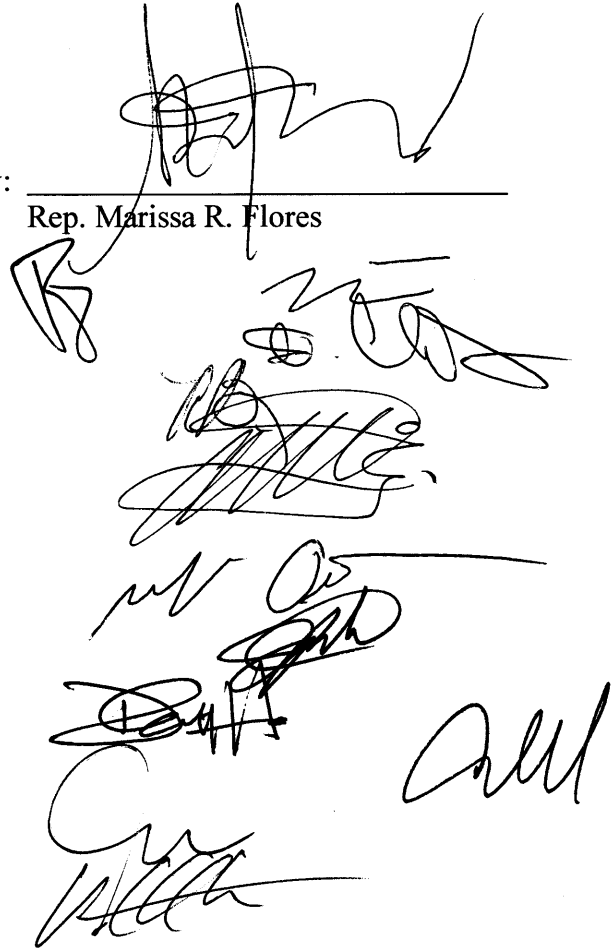
5 **Section 5. Effective Date.** This Act shall take effect upon its approval by
6 the Governor, or its becoming law without such approval.

Prefiled: 9/21/2023

Date: _____

Introduced by: _____
Rep. Marissa R. Flores

Reviewed for Legal Sufficiency by:
Janet 3-16-23
House Legal Counsel

A collection of handwritten signatures and initials in black ink. At the top is a large, stylized signature. Below it are several other signatures, some with initials like 'B' and 'S'. There are also some initials and a signature that looks like 'all' on the right side.