



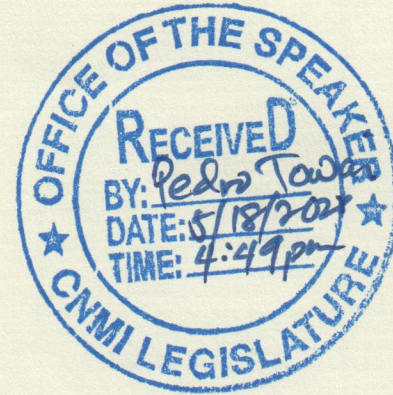
RALPH DLG. TORRES  
Governor

ARNOLD I. PALACIOS  
Lieutenant Governor

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
**OFFICE OF THE GOVERNOR**

May 18, 2020

The Honorable Blas Jonathan "BJ" T. Attao  
Speaker, House of Representatives  
Twenty-First Northern Marianas  
Commonwealth Legislature  
Saipan, MP 96950



The Honorable Victor B. Hocog  
Senate President, The Senate  
Twenty-First 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. 21-62**, entitled, "To restrict the deduction of unpaid gambling obligations from gross revenue," which was passed by the House of Representatives and the Senate of the Twenty-First Northern Marianas Commonwealth Legislature.

This bill becomes **Public Law No. 21-26**. Copies bearing my signature are forwarded for your reference.

Sincerely,

RALPH DLG. TORRES  
Governor

cc: Lt. Governor; Press Secretary; Secretary of Finance; Department of Commerce; Commonwealth Casino Commission; Division of Tax and Revenue; Law Revision Commission; Public Auditor; Special Assistant for Administration; Special Assistant for Programs and Legislative Review

HOUSE CLERK'S OFFICE  
RECEIVED BY:   
DATE: 5/26/2020 TIME: 7:32a



*Twenty-First Legislature  
of the  
Commonwealth of the Northern Mariana Islands*

**IN THE HOUSE OF REPRESENTATIVES**

**FOURTH SPECIAL SESSION**

**JUNE 24, 2019**

**REPRESENTATIVE RALPH N. YUMUL** of Saipan, Precinct 3 (*for himself*, Representatives Blas Jonathan "BJ" T. Attao, Roman C. Benavente, Luis John DLG. Castro, Lorenzo I. Deleon Guerrero, Jose I. Itibus, Donald M. Manglona, Edwin K. Propst, Christina M.E. Sablan, 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. 21-62**

**AN ACT**

**TO RESTRICT THE DEDUCTION OF UNPAID GAMBLING  
OBLIGATIONS FROM GROSS REVENUES.**

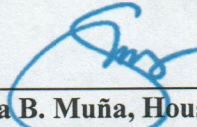
The Bill was referred to the House Committee on Ways and Means, which submitted Standing Committee Report 21-28; adopted 9/6/2019.

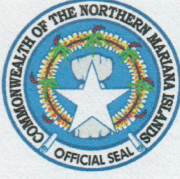
**THE BILL WAS PASSED BY THE HOUSE OF REPRESENTATIVES ON  
FIRST AND FINAL READING, SEPTEMBER 6, 2019;**  
*without amendments* and transmitted to the  
**THE SENATE.**

The Bill was referred to the Senate Committee on Fiscal Affairs, which submitted Standing Committee Report 21-81; adopted 3/13/2020.

**THE BILL WAS PASSED BY THE SENATE ON FIRST AND FINAL READING, MARCH 13, 2020;**  
*without amendments and was returned to*  
**THE HOUSE OF REPRESENTATIVES.**

**THE BILL WAS FINALLY PASSED ON SEPTEMBER 6, 2019.**

  
\_\_\_\_\_  
**Linda B. Muña, House Clerk**



*Twenty-First Legislature  
of the  
Commonwealth of the Northern Mariana Islands*

**IN THE HOUSE OF REPRESENTATIVES**

THIRD DAY, SECOND REGULAR SESSION

SEPTEMBER 6, 2019

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**H. B. No. 21-62**

**AN ACT**

**TO RESTRICT THE DEDUCTION OF UNPAID GAMBLING  
OBLIGATIONS FROM GROSS REVENUES.**

**BE IT ENACTED BY THE TWENTY-FIRST NORTHERN  
MARIANAS COMMONWEALTH LEGISLATURE:**

1           **SECTION 1. FINDINGS.**

2           Although gambling is allowed in the Commonwealth, gambling can have an adverse  
3 effect on the community. Further, making loans or extending credit for the purpose of gambling  
4 can foster problem gambling. This Act discourages lending for the purpose of gambling by  
5 providing that unpaid balances on loans extended for gambling shall not be deducted from  
6 gross revenues in determining the tax on gross revenues.

1           **SECTION 2. AMENDMENT.**

2           Title 4, Division 1, Chapter 3 of the Commonwealth Code is amended by adding a new  
3 section 1310 to read as follows:

4                           **“§1310. Limitation on deductions from Gross Revenue.**

5           No deduction shall be allowed from gross revenues for the unpaid balance of  
6 any obligation or credit extended for gambling or gaming.”

7           **SECTION 3. SEVERABILITY.**

8           If any provisions of this Act or the application of any such provision to any person or  
9 circumstance should be held invalid by a court of competent jurisdiction, the remainder of this  
10 Act or the application of its provisions to persons or circumstances other than those to which  
11 it is held invalid shall not be affected thereby.

12           **SECTION 4. SAVINGS CLAUSE.**

13           This Act and any repealer contained herein shall not be construed as affecting any  
14 existing right acquired under contract or acquired under statutes repealed or under any rule,  
15 regulation, or order adopted under the statutes. Repealers contained in this Act shall not affect  
16 any proceeding instituted under or pursuant to prior law. The enactment of the Act shall not  
17 have the effect of terminating, or in any way modifying, any liability, civil or criminal, which  
18 shall already be in existence on the date this Act becomes effective.

HOUSE BILL 21-62


1           SECTION 5. EFFECTIVE DATE.

2           This Act shall take effect upon its approval by the Governor, or its becoming law  
3 without such approval.

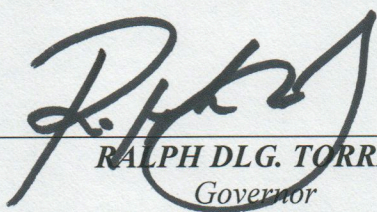
Attested to by:

  
\_\_\_\_\_  
**Linda B. Muña, House Clerk**

Certified by:

  
\_\_\_\_\_  
**SPEAKER BLAS JONATHAN "BJ" T. ATTAO**  
House of Representatives  
21<sup>st</sup> Northern Marianas Commonwealth Legislature

**Approved** this **18<sup>th</sup>** day of **May**, 2020

  
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**RALPH DLG. TORRES**  
Governor  
Commonwealth of the Northern Mariana Islands