

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

Stamp Receive:
By: Pedro Tabara
Date: 5/18/2020
Time: 4:49pm

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 of Representatives

TWENTY-FIRST NORTHERN MARIANAS COMMONWEALTH LEGISLATURE

P.O. Box 500586

SAIPAN, MP 96950

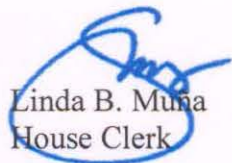
April 8, 2020

The Honorable Ralph DLG. Torres
Governor
Commonwealth of the Northern
Mariana Islands
Capitol Hill
Saipan, MP 96950

Dear Governor Torres:

I have the honor of transmitting herewith for your action **H. B. No. 21-62**, entitled: "To restrict the deduction of unpaid gambling obligations from gross revenues.", which was passed by the House of Representatives and the Senate of the Twenty-First Northern Marianas Commonwealth Legislature.

Sincerely yours,



Linda B. Muna
House Clerk

Attachment



*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

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.

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:



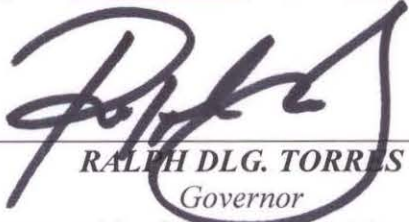
Linda B. Muña, House Clerk

Certified by:



SPEAKER BLAS JONATHAN "BJ" T. ATTAO
House of Representatives
21st Northern Marianas Commonwealth Legislature

Approved this 18th day of May, 2020



RALPH DLG. TORRES
Governor
Commonwealth of the Northern Mariana Islands