



HOUSE OF REPRESENTATIVES
FIFTEENTH NORTHERN MARIANAS COMMONWEALTH LEGISLATURE
NINTH SPECIAL SESSION, 2007

PUBLIC LAW NO. 15-120
H. B. No. 15-324

AN ACT

To amend 4 CMC § 1205(c) to enable the Joeten-Kiyu Public Library to receive cash contributions under the Education Tax Credit.

BE IT ENACTED BY THE FIFTEENTH NORTHERN MARIANAS COMMONWEALTH LEGISLATURE:

1 **Section 1. Findings and Purpose.** The Legislature finds that the Education Tax
2 Credit was enacted to provide an incentive to private individuals and business entities to
3 make contributions to qualified educational institutions. The existing statute lists the Public
4 School System, the Northern Marianas College, educational institutions which have been
5 issued Letters of Determination granting tax exempt status under Section 501(c)(3) of the
6 Internal Revenue Code, the Commonwealth Museum of History and Culture, and the
7 Northern Mariana Islands Council for the Humanities as “qualified educational institutions.”
8 The Legislature also finds that the Joeten-Kiyu Public Library is another such educational
9 institution that will benefit from contributions by private individuals and business entities.

10 The Joeten-Kiyu Public Library serves the people of the Commonwealth by providing
11 access to information, knowledge and material in support of educational, entrepreneurial,
12 cultural, research and recreational activities. The library also assists students and the general
13 public in obtaining accurate and current information as well as provides classic or popular
14 fiction, nonfiction, and reference books, and magazines and materials in printed, multi-media,
15 and digital formats. In addition to these services, the library has also established an
16 Information Technology Center, Manamko Program, and an Outreach Program. The library
17 places a special emphasis on Children’s and Youth collections, services, and programs.

18 The Legislature therefore finds that the Joeten-Kiyu Public Library serves a critical
19 function in the community by providing access to information and ideas that are fundamental

1 to functioning successfully in today's information and knowledge-based society. The
2 Legislature finally finds that the purpose of this Act to permit the Joeten-Kiyu Public Library
3 to benefit from private contributions to be appropriate and timely. Public libraries provide
4 support to schools and students, stimulate learning in the community, and add to the appeal
5 of our community.

6 **Section 2. Amendment.** 4 CMC § 1205(c) is hereby amended by adding the
7 following:

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

- 9 (1) The Public School System ("PSS");
- 10 (2) Northern Marianas College ("NMC");
- 11 (3) An educational institution located in the Commonwealth which has been
12 issued a Letter of Determination granting tax exempt status under Section
13 501(c)(3) of the IRC by the Division of Revenue and Taxation prior to the
14 date of the donation for which the tax credit is taken;
- 15 (4) Commonwealth Museum of History and Culture;
- 16 (5) Northern Mariana Islands Council for the Humanities;
- 17 (6) Joeten-Kiyu Public Library.

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

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

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

CERTIFIED BY:

ATTESTED TO BY:

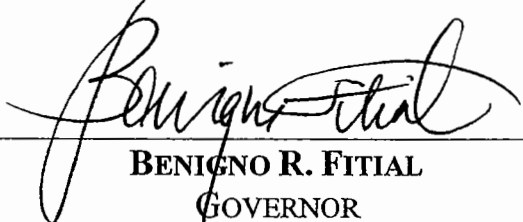


OSCAR M. BABAUTA
SPEAKER OF THE HOUSE



EVELYN C. FLEMING
HOUSE CLERK

APPROVED on this 21st day of December, 2007



BENIGNO R. FITIAL
GOVERNOR
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS