

this Act to the Code, see Short Title note set out under section 2011 of Title 7 and Tables.

Section 1421q-1 or 1574-1 of this title, referred to in subsec. (c), was in the original “section 403 of Public Law 95-135”, and was translated as reading “section 403 of Public Law 95-134”, to reflect the probable intent of Congress, because Public Law 95-135 does not contain a section 403.

#### CODIFICATION

Pub. L. 110-234 and Pub. L. 110-246 made identical amendments to this section. The amendments by Pub. L. 110-234 were repealed by section 4(a) of Pub. L. 110-246.

Subsecs. (b)(2), (3), (c), and (d) of this section were formerly set out as notes under section 1681 of this title.

March 12, 1980, referred to in subsec. (d)(2), was in the original “the date of enactment”, and was translated as meaning the date of enactment of Pub. L. 96-205, which enacted pars. (2) and (3) of subsec. (d) of this section, to reflect the probable intent of Congress.

#### AMENDMENTS

2008—Subsec. (c). Pub. L. 110-246, § 4002(b)(1)(A), (B), (2)(HH), substituted “Food and Nutrition Act of 2008” for “Food Stamp Act of 1977” and substituted “supplemental nutrition assistance program” for “food stamp program” in two places.

1980—Subsec. (d). Pub. L. 96-205 designated existing provisions as par. (1), inserted “or upon receipt of a resolution adopted by both houses of the legislature of the Northern Mariana Islands accompanied by a letter of request from either the Governor or the Lieutenant Governor of the Northern Mariana Islands,” after “Constitution of the Northern Mariana Islands,” the first place appearing, and added pars. (2) and (3).

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2008 AMENDMENT

Amendment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as an Effective Date note under section 8701 of Title 7, Agriculture.

Amendment by section 4002(b)(1)(A), (B), (2)(HH) of Pub. L. 110-246 effective Oct. 1, 2008, see section 4407 of Pub. L. 110-246, set out as a note under section 1161 of Title 2, The Congress.

##### COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS PILOT PROGRAM

Pub. L. 113-79, title IV, § 4031, Feb. 7, 2014, 128 Stat. 816, provided that:

“(a) STUDY.—

“(1) IN GENERAL.—Prior to establishing the pilot program under subsection (b), the Secretary [of Agriculture] shall conduct a study to be completed not later than 2 years after the date of enactment of this Act [Feb. 7, 2014] to assess—

“(A) the capabilities of the Commonwealth of the Northern Mariana Islands to operate the supplemental nutrition assistance program established under the Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.) in a similar manner as the program is operated in the States (as defined in section 3 of that Act (7 U.S.C. 2012)); and

“(B) alternative models of the supplemental nutrition assistance program operation and benefit delivery that best meet the nutrition assistance needs of the Commonwealth of the Northern Mariana Islands.

“(2) SCOPE.—The study conducted under paragraph (1)(A) shall assess the capability of the Commonwealth of the Northern Mariana Islands to fulfill the responsibilities of a State agency (as defined in section 3 of the Food and Nutrition Act of 2008 (7 U.S.C. 2012)), including—

“(A) extending and limiting participation to eligible households, as required by sections 5 and 6 of that Act (7 U.S.C. 2014, 2015);

“(B) issuing benefits through EBT cards, as required by section 7 of that Act (7 U.S.C. 2016);

“(C) maintaining the integrity of the program, including operation of a quality control system, as required by section 16(c) of that Act (7 U.S.C. 2025(c));

“(D) implementing work requirements, including operating an employment and training program, as required by section 6(d) of that Act (7 U.S.C. 2015(d)); and

“(E) paying a share of administrative costs with non-Federal funds, as required by section 16(a) of that Act (7 U.S.C. 2016(a) [2025(a)]).

“(b) ESTABLISHMENT.—If the Secretary determines that a pilot program is feasible, the Secretary shall establish a pilot program for the Commonwealth of the Northern Mariana Islands to operate the supplemental nutrition assistance program in the same manner in which the program is operated in the States.

“(c) SCOPE.—The Secretary shall use the information obtained from the study conducted under subsection (a) to establish the scope of the pilot program established under subsection (b).

“(d) REPORT.—Not later than June 30, 2019, the Secretary shall submit to the Committee on Agriculture of the House of Representatives and the Committee on Agriculture, Nutrition, and Forestry of the Senate a report on the pilot program carried out under this section, including an analysis of the feasibility of operating the supplemental nutrition assistance program in the Commonwealth of the Northern Mariana Islands in the same manner in which the program is operated in the States.

“(e) FUNDING.—

“(1) STUDY.—Of the funds made available under section 18(a)(1) of the Food and Nutrition Act of 2008 (7 U.S.C. 2027(a)(1)), the Secretary may use to conduct the study described in subsection (a) not more than \$1,000,000 for each of fiscal years 2014 and 2015.

“(2) PILOT PROGRAM.—

“(A) IN GENERAL.—Except as provided in subparagraph (B), of the funds made available under section 18(a)(1) of the Food and Nutrition Act of 2008 (7 U.S.C. 2027(a)(1)), the Secretary may use to establish and carry out the pilot program under subsection (b), including the Federal costs for providing technical assistance to the Commonwealth of the Northern Mariana Islands, authorizing and monitoring retail food stores, and assessing pilot operations, not more than—

“(i) \$13,500,000 for fiscal year 2016; and

“(ii) \$8,500,000 for each of fiscal years 2017 and 2018.

“(B) EXCEPTION.—If the Secretary determines that a pilot program described in subsection (b) is not feasible, the Secretary shall provide to the Commonwealth of the Northern Mariana Islands any unspent funds described in subparagraph (A), which shall—

“(i) be made available for obligation under the Commonwealth of the Northern Mariana Islands nutrition assistance program block grant in addition to any other funds made available for that grant; and

“(ii) remain available until expended.”

#### § 1842. Covering into Commonwealth treasury of tax proceeds collected pursuant to Covenant

The Secretary shall take such steps as are necessary to ensure that the proceeds of taxes collected under the provisions of sections 601, 602, 603, and 604 of the Covenant (Public Law 94-241) are covered directly upon collection into the treasury of the Commonwealth of the Northern Mariana Islands.

(Pub. L. 96-205, title II, §204(b), Mar. 12, 1980, 94 Stat. 87.)

### Editorial Notes

#### REFERENCES IN TEXT

The Covenant, referred to in text, is the Covenant to Establish a Commonwealth of the Northern Mariana Islands in Political Union with the United States of America, which is contained in section 1 of Pub. L. 94-241, set out as a note under section 1801 of this title.

Public Law 94-241, referred to in text, is Pub. L. 94-241, Mar. 24, 1976, 90 Stat. 263, as amended, which is classified generally to subchapter I (§1801 et seq.) of this chapter. For complete classification of this Act to the Code, see Tables.

### Statutory Notes and Related Subsidiaries

#### CODIFICATION

Section was formerly set out as a note under section 1681 of this title.

AUTHORITY OF GUAM, AMERICAN SAMOA, AND THE NORTHERN MARIANA ISLANDS TO ENACT REVENUE LAWS

See section 1271 of Pub. L. 99-514, set out as a note under section 931 of Title 26, Internal Revenue Code.

### § 1843. Exemption from taxation for income derived from sources within Commonwealth

#### (a) Taxable years beginning after December 31, 1978, but not after January 1, 1985

Except as provided in subsection (c), any person, including an individual, trust, estate, partnership, association, company, or corporation, which is a resident of or which is organized under the laws of the Commonwealth of the Northern Mariana Islands and which is subject to the provisions of section 601 of the Covenant to Establish the Commonwealth of the Northern Mariana Islands in Political Union with the United States (Public Law 94-241), shall be exempted from the requirements of such section with respect to income derived from sources within the Commonwealth of the Northern Mariana Islands for taxable years beginning after December 31, 1978, until, but not after, January 1, 1985. Nothing in this section shall be construed as relieving such person from the obligation to comply with the requirements of section 601 with respect to income derived from sources outside of the Commonwealth of the Northern Mariana Islands.

#### (b) Taxable years beginning after December 31, 1980, and before January 1, 1982

Except as provided in subsection (c), any person, including an individual, trust, estate, partnership, association, company, or corporation, which is a resident of or which is organized under the laws of the Commonwealth of the Northern Mariana Islands and which is subject to the provisions of section 601 of the Covenant to Establish the Commonwealth of the Northern Mariana Islands (Public Law 94-241), shall be exempt from the requirements of such section with respect to income from sources within the Northern Mariana Islands for its taxable year beginning after December 31, 1980, and before January 1, 1982: *Provided*, That the Secretary receives written notice from the Governor of the Northern Mariana Islands not later than Sep-

tember 30, 1980, that sections 1, 2, 3, 4, and 5 of chapter 2 of Public Law 1-30 of the Commonwealth of the Northern Mariana Islands or its successor, have been repealed in their entirety, effective December 31, 1981.

#### (c) Tax rebates

As provided in section 602<sup>1</sup> of Public Law 94-241 (90 Stat. 263, 270) the term "rebate of any taxes" shall, effective January 1, 1985, apply only to the extent taxes have actually been paid pursuant to section 601<sup>1</sup> of said Act, shall not exceed the amount of tax actually paid for any tax year, and may only be paid following the close of the tax year involved. Notwithstanding any other provision of law, effective January 1, 1985, the Commonwealth of the Northern Mariana Islands shall maintain, as a matter of public record, the name and address of each person receiving such a rebate, together with the amount of the rebate, and the year for which such rebate was made.

(Pub. L. 96-205, title II, §205, Mar. 12, 1980, 94 Stat. 87; Pub. L. 96-597, title III, §303(a), Dec. 24, 1980, 94 Stat. 3478; Pub. L. 98-213, §3(a), (b), Dec. 8, 1983, 97 Stat. 1459.)

### Editorial Notes

#### REFERENCES IN TEXT

The Covenant, referred to in subsecs. (a) and (b), is the Covenant to Establish a Commonwealth of the Northern Mariana Islands in Political Union with the United States of America, which is contained in section 1 of Pub. L. 94-241, set out as a note under section 1801 of this title.

Public Law 94-241, referred to in subsecs. (a) and (b), is Pub. L. 94-241, Mar. 24, 1976, 90 Stat. 263, as amended, which is classified generally to subchapter I (§1801 et seq.) of this chapter. For complete classification of this Act to the Code, see Tables.

Sections 601 and 602 of Public Law 94-241, referred to in subsec. (c), probably mean sections 601 and 602 of the Covenant, because Pub. L. 94-241 does not contain a section 601 or 602.

#### CODIFICATION

Section was formerly set out as a note under section 1681 of this title.

#### AMENDMENTS

1983—Subsec. (a). Pub. L. 98-213, §3(a), substituted "1985" for "1983".

Subsec. (c). Pub. L. 98-213, §3(b), amended subsec. (c) generally. Prior to amendment, subsec. (c) read as follows: "It is the sense of Congress that the term 'rebate' as used in section 602 of Public Law 94-241 does not permit the abatement of taxes."

1980—Subsec. (a). Pub. L. 96-597 substituted "until, but not after, January 1, 1983." for "and before January 1, 1981."

### Statutory Notes and Related Subsidiaries

#### SUSPENSION OF PROHIBITION OF ABATEMENT OF TAXATION IN COMMONWEALTH OF NORTHERN MARIANA ISLANDS

Pub. L. 96-597, title III, §303(b), Dec. 24, 1980, 94 Stat. 3478, provided that provisions of subsec. (c) of this section were suspended and were of no force or effect until Jan. 1, 1983.

<sup>1</sup> See References in Text note below.