

TWENTY-FOURTH NORTHERN MARIANAS COMMONWEALTH

LEGISLATURE

IN THE HOUSE OF REPRESENTATIVES

SESSION, 2026

H.L.B. 24-54

**A LOCAL BILL FOR AN ACT
FOR THE FIRST SENATORIAL DISTRICT**

*To amend 10 CMC § 12143 to lower the local gambling taxes,
including online gaming.*

**BE IT ENACTED BY THE FIRST SENATORIAL DISTRICT
DELEGATION PURSUANT TO CHAPTER 4, DIVISION 1, TITLE 1 OF
THE COMMONWEALTH CODE:**

1 SECTION 1. FINDINGS AND PURPOSE.

2 The Rota Legislative Delegation (Delegation) of the Twenty-Fourth
3 Northern Marianas Commonwealth Legislature finds that the island of Rota faces
4 unique and ongoing economic challenges due to its small population base, limited
5 private-sector activity, geographic isolation, and reliance on a narrow range of
6 economic opportunities. The Delegation further finds that lawful gaming activities,
7 particularly online gaming conducted from licensed facilities on Rota, as well as
8 land-based casino operations, represent a viable source of employment, private
9 investment, and government revenue that may contribute meaningfully to the
10 island's economic stability.

1 The Delegation also finds that existing local tax rates imposed on land-
2 based and online gaming casino operations may place an undue financial burden
3 on gaming operators located on Rota and may discourage continued operations,
4 expansion, or future investment. Adjusting the local tax rates applicable to Gross
5 Gaming Revenues generated by Rota Casino Licensees is therefore necessary to
6 ensure the economic viability of such operations while maintaining a consistent
7 revenue stream for the Commonwealth. A reduced and more sustainable tax
8 structure is favorable, will promote regulatory compliance, support long-term
9 business operations, and advance the public interest of the residents of the First
10 Senatorial District.

11 The purpose of this Act is to amend 10 CMC § 12143 to lower the local
12 Gross Gaming Revenue tax on land-based and online gaming activities generated
13 by Rota Casino Licensees to promote economic development, encourage private
14 investment, support employment opportunities, and ensure the continued
15 generation of government revenue within the First Senatorial District.

16 **SECTION 2. AMENDMENT. 10 CMC 12143 IS AMENDED TO READ:**

17 “§ 12143. Rota Casino Tax.

18 (a) A gross gaming surtax of one percent of gross gaming revenue, as
19 provided in 1 CMC § 1402(c)(1), shall be payable on or before the seventh day of
20 each month by each licensee.

1 (b) A gambling revenue tax pursuant to 1 CMC § 1402(c)(4) equal to ~~ten~~
2 five (5) percent per annum of the casino gross gaming revenues shall be payable on
3 or before the seventh day of each month by each licensee.

4 (c) An annual gambling amusement machine tax pursuant to 1 CMC §
5 1402(c)(4) for all slot machines and poker machines located on the casino premises
6 and poker machines located on the casino premises, shall be payable in an amount
7 to be determined by the Commission by regulation.

8 (d) A gambling revenue tax on online gaming shall be equal to two (2)
9 percent per annum of the online gross gaming revenues. It shall be payable
10 quarterly on or before the seventh day of each month after the end of the quarter.”

11

12 **SECTION 3. SEVERABILITY.**

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

18 **SECTION 4. SAVINGS CLAUSE.**


19 This Act and any repealer contained herein shall not be construed as
20 affecting any existing right acquired under contract or acquired under statutes.
21 Repealers contained in this Act shall not affect any proceeding instituted under or

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

4 **SECTION 5. EFFECTIVE DATE.**

5 This Act shall take effect upon its approval by the Governor or it becoming
6 law without such approval.

Prefiled: 4/9/2026

Date: 04/09/2026 Introduced by: 
Rep. Julie Marie A. Ogo

Reviewed for legal sufficiency by:


Legal Counsel