



GOV. COMM. 24-129  
(HOUSE)

David M. Apatang  
Governor

Dennis James C. Mendiola  
Lieutenant Governor

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

March 19, 2026

GOV2026-182

The Honorable Edmund S. Villagomez  
Speaker  
House of Representatives  
Twenty-Fourth Northern Marianas  
Commonwealth Legislature  
Saipan, MP 96950



The Honorable Karl R. King-Nabors  
President  
The Senate; Twenty-Fourth 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. 24-24, HD1, SD2** entitled, "To enact 4 CMC § 1208 and 4 CMC § 1313 to establish a Legal Services and Access to Justice Tax Credit.", which was passed by the House of Representatives and the Senate of the Twenty-Fourth Northern Marianas Commonwealth Legislature.

This bill becomes **Public Law No. 24-28**. Copies bearing my signature are forwarded for your reference.

Sincerely,

  
**DAVID M. APATANG**  
Governor

RECEIVED BY   
DATE  TIME 10: 

cc: Lieutenant Governor; Attorney General; Commonwealth Law Revision Commission;  
Public Auditor; Micronesia Legal Services; Division of Revenue & Taxation;  
Special Assistant for Administration; Programs and Legislative Review



**TWENTY-FOURTH NORTHERN MARIANA COMMONWEALTH LEGISLATURE  
IN THE HOUSE OF REPRESENTATIVES**

**FIRST SPECIAL SESSION**

**APRIL 24, 2025**

**REPRESENTATIVE MARISSA R. FLORES OF SAIPAN, PRECINCT 3** (*for herself*, Representatives Daniel I. Aquino Jr., Blas Jonathan "BJ" T. Attao, Diego V. F. Camacho, 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. 24-24, HD1, SD2**

**AN ACT**

**TO ENACT 4 CMC § 1208 AND 4 CMC § 1313 TO  
ESTABLISH A LEGAL SERVICES AND ACCESS TO JUSTICE  
TAX CREDIT.**

**IN THE HOUSE OF REPRESENTATIVES**

The Bill was referred to the House Committee on Ways and Means, which submitted Standing Committee Report 24-15; adopted 7/31/2025.

**THE BILL WAS PASSED BY THE HOUSE OF REPRESENTATIVES ON  
FIRST AND FINAL READING, JULY 31, 2025;**

*with amendments* in the form of H. B. No. 24-24, HD1 and transmitted to **THE SENATE.**

**IN THE SENATE**

The Bill was referred to the Senate Committee on Fiscal Affairs, which submitted Standing Committee Report 24-57; adopted 2/4/2026.

**THE BILL WAS PASSED BY THE SENATE ON FIRST AND FINAL READING, FEBRUARY 4, 2026;**  
*with amendments* in the form of H. B. No. 24-24, HD1, SD2 and returned to **THE HOUSE OF  
REPRESENTATIVES.**

The House of Representatives accepted the Senate amendments and passed H. B. No. 24-24, HD1, SD2 during its 2<sup>ND</sup> Day, 3<sup>RD</sup> Regular Session on February 9, 2026.

**H. B. No. 24- 24, HD1, SD2 IS DULY PASSED BY THE TWENTY-FOURTH NORTHERN MARIANAS  
COMMONWEALTH LEGISLATURE.**

  
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**Linda B. Muña, House Clerk**



TWENTY-FOURTH NORTHERN MARIANAS COMMONWEALTH LEGISLATURE  
**IN THE HOUSE OF REPRESENTATIVES**

SECOND DAY, THIRD REGULAR SESSION

FEBRUARY 9, 2026

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**H. B. No. 24-24, HD1, SD2**

**AN ACT**

**TO ENACT 4 CMC § 1208 AND 4 CMC § 1313 TO ESTABLISH A  
LEGAL SERVICES AND ACCESS TO JUSTICE TAX  
CREDIT.**

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

1           **SECTION 1. FINDINGS AND PURPOSE.**

2           The Legislature finds that the Commonwealth currently offers a tax credit  
3           incentive program for private and corporate contributions to qualified educational  
4           institutions. These Education Tax Credit statutes, codified under 4 CMC §§ 1205  
5           and 1306, have successfully encouraged support for public schools and nonprofit  
6           educational organizations. These statutes demonstrate that well-structured tax  
7           incentives can help bridge funding gaps and advance important public policy  
8           goals without requiring direct appropriations from the General Fund.

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1           The Legislature also finds that there is a critical and growing unmet need  
2 in regards to access to civil legal services for low-income and underserved  
3 residents of the Commonwealth. Every year, thousands of individuals and  
4 families in the CNMI face legal issues involving housing, family relationships,  
5 immigration, public benefits, consumer rights, and personal safety. Moreover,  
6 many of these individuals cannot afford to hire legal counsel and are left to  
7 navigate complex legal systems on their own, often resulting in denied rights,  
8 unresolved disputes, and deepened economic and social hardship.

9           The Micronesian Legal Services Corporation (MLSC) is a nonprofit 501(c)(3)  
10 organization that provides free civil legal assistance in the CNMI. MLSC's  
11 services cover a wide range of civil matters, including family law, housing,  
12 consumer protection, employment rights, immigration, public benefits, and  
13 victims' rights. All MLSC services are provided at no cost to individuals with  
14 incomes at or below 125% of the Federal Poverty Guidelines. This eligibility  
15 encompasses approximately 38% of the CNMI population, which is about 19,500  
16 individuals.

17           Despite the clear public need for these services, MLSC's capacity is severely  
18 limited. MLSC's Marianas Office operates with only three attorneys and three  
19 paralegals, making it impossible to fully meet the needs of the eligible population.  
20 While MLSC receives some federal funding and has occasionally been awarded  
21 supplemental funds through local appropriations, these sources are inconsistent  
22 and insufficient. As a result, the gap between the demand for free civil legal

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1 services and MLSC's capacity continues to leave many residents without  
2 meaningful access to justice.

3 The Legislature finds that access to competent, free or low-cost legal services  
4 is essential to individual stability, community resilience, and the fair  
5 administration of justice. Just as the Education Tax Credit empowers the public  
6 to support educational institutions through designated tax contributions, the  
7 CNMI ought to establish a similar mechanism to encourage private support for  
8 nonprofit legal services organizations. A targeted tax credit for contributions to  
9 qualified nonprofit legal services organizations would enable individuals and  
10 businesses to help expand access to justice for indigent and underserved members  
11 of the community.

12 Accordingly, the purpose of this legislation is to enact 4 CMC § 1208 and  
13 4 CMC § 1313 for the purpose of establishing a Legal Services and Access to  
14 Justice Tax Credit. This new credit is modeled on the Education Tax Credit but  
15 applies specifically to qualifying nonprofit legal services organizations operating  
16 in the Commonwealth. The credit will incentivize individuals and businesses to  
17 direct a portion of their Wage and Salary, Earnings, and Gross Revenue Tax  
18 liability to nonprofit legal services organizations, such as MLSC. By establishing  
19 this credit, the Commonwealth creates a locally driven mechanism for public  
20 investment in nonprofit legal services organizations that directly addresses the  
21 existing gap in access to justice.

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**SECTION 2. ENACTMENT.**

Section 1208 of Chapter 2, Division 1, Title 4 of the Commonwealth Code is hereby enacted to read as follows:

**“§ 1208. Legal Services and Access to Justice Tax Credit.**

(a) A person may take cash contributions made during the tax year to qualifying nonprofit legal services organizations as a nonrefundable credit against the tax imposed by 4 CMC § 1201 and 4 CMC § 1202 to the extent provided by this Section. No such credit shall be allowed for any amount deducted in determining taxable income under the NMTIT as shown on the taxpayer’s return. The “tax imposed on wages and salaries or earnings” for purposes of computing the credit under 4 CMC § 1206 is the tax net of any credit taken pursuant to this Section.

(b) The maximum credit available in any one year under this Section and 4 CMC § 1313 combined shall be the lesser of the sum of the taxes imposed under 4 CMC §§ 1201–02 and 4 CMC §§ 1301–04, or \$5,000. Provided that a qualifying entity shall not receive more than \$200,000 tax credit within a tax year.

(c) The term “qualifying nonprofit legal services organization” under this section means nonprofit corporations that:

- (1) Have been issued a Letter of Determination granting tax-exempt status under Section 501(c)(3) of the Internal Revenue Code;
- and

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1                   (2) Operates within the Commonwealth with a primary purpose  
2                   of providing free or low-cost legal assistance to low-income or  
3                   underserved individuals.

4                   (d) To obtain the credit, the taxpayer must furnish the following to the  
5                   Division of Revenue and Taxation:

6                   (1) A properly documented receipt issued by the recipient  
7                   institution which must include, at a minimum, the name and tax  
8                   identification number of the institution, the taxpayer's name and tax  
9                   identification number, the date of payment and the amount paid, and  
10                  the purpose of the donation; and

11                  (2) A copy of the Letter of Determination with respect to the tax-  
12                  exempt status of the recipient institution.

13                  (e) Funds received by qualifying nonprofit legal services organizations  
14                  pursuant to this Section shall be expended solely for the purpose of providing  
15                  free or low-cost legal assistance to low-income or underserved individuals  
16                  within the Commonwealth of the Northern Mariana Islands. The recipient  
17                  organization shall certify compliance with this requirement in a form and  
18                  manner prescribed by the Division of Revenue and Taxation.”

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**SECTION 3. ENACTMENT.**

1           **SECTION 3. ENACTMENT.**  
2           Section 1313 of Chapter 3, Division 1, Title 4 of the Commonwealth Code is  
3 hereby enacted to read as follows:

**“§ 1313. Legal Services and Access to Justice Tax Credit.**

4                           **“§ 1313. Legal Services and Access to Justice Tax Credit.**  
5           (a) A person may take cash contributions made during the tax year to  
6 qualifying nonprofit legal services organizations as a nonrefundable credit  
7 against the tax imposed by 4 CMC §§ 1301, 1302, 1303, and 1304 to the  
8 extent provided by this Section. No such credit shall be allowed for any  
9 amount deducted in determining taxable income under the NMTIT as shown  
10 on the taxpayer's return. The “tax imposed” for purposes of computing the  
11 credit under 4 CMC § 1308 is the tax net of any credit taken pursuant to this  
12 Section.

13           (b) The maximum credit available in any one year under this Section  
14 and 4 CMC § 1208 combined shall be the lesser of the sum of the taxes  
15 imposed under 4 CMC §§ 1201–02 and 4 CMC §§ 1301–04, or \$ 5,000.  
16 Provided that a qualifying entity shall not receive more than \$200,000 tax  
17 credit within a tax year.

18           (c) The term “qualifying nonprofit legal services organizations” under  
19 this Section has the same meaning as in 4 CMC § 1208(c).

20           (d) To obtain the credit, the taxpayer must furnish to the Division of  
21 Revenue and Taxation the information prescribed in 4 CMC § 1208(d).

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1           (e) Funds received by qualifying nonprofit legal services organizations  
2           pursuant to this Section shall be expended solely for the purpose of providing  
3           free or low-cost legal assistance to low-income or underserved individuals  
4           within the Commonwealth of the Northern Mariana Islands. The recipient  
5           organization shall certify compliance with this requirement in a form and  
6           manner prescribed by the Division of Revenue and Taxation.

7           (f) The qualifying recipient organization shall provide a report of the  
8           expenditure of the funds received to the presiding officers of the legislature  
9           within thirty (30) days after the end of each tax year.”

10           **SECTION 4. SEVERABILITY.**

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

16           **SECTION 5. SAVINGS CLAUSE.**

17           This Act and any repealer contained herein shall not be construed as  
18           affecting any existing right acquired under contract or acquired under statutes  
19           repealed or under any rule, regulation, or order adopted under the statutes.  
20           Repealers contained in this Act shall not affect any proceeding instituted under  
21           or pursuant to prior law. The enactment of the Act shall not have the effect of

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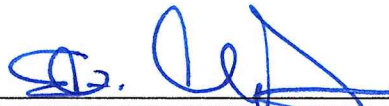
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1 terminating, or in any way modifying, any liability, civil or criminal, which shall  
2 already be in existence on the date this Act becomes effective.


3 **SECTION 6. EFFECTIVE DATE.**

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

Attested to by:   
Linda B. Muña, House Clerk

Certified by:   
SPEAKER EDMUND S. VILLAGOMEZ  
House of Representatives  
24<sup>th</sup> Northern Marianas Commonwealth Legislature

Approved this 19<sup>th</sup> day of March, 2026

  
DAVID M. APATANG  
Governor  
Commonwealth of the Northern Mariana Islands