§ 1408. Refunds: Exports.

Upon application to the secretary, any person who imports goods, commodities, resources, or merchandise into the customs territory of the Commonwealth for sale, use, lease or rental and exports them to a buyer outside of the customs territory of the Commonwealth shall be entitled to a refund of tax actually paid on those items, provided however, that such goods, commodities, resources, or merchandise exported were not used, sold, leased or rented within the Commonwealth prior to export.

Source: PL 9-22, § 1 (§ 1408) (repealing PL 3-11, § 408).

Commission Comment: The Commission inserted a colon in place of a dash in the heading of this section to conform the heading to the style used elsewhere in the code. According to PL 3-90, §7(a) (reprinted in the preface material, prior to title 1), "section headings . . . do not in any manner affect the scope, meaning, or intent of the provisions of this Code."

With respect to the reference to the "secretary" of the Department of Finance, see Executive Order 94-3 (effective August 23, 1994), reorganizing the executive branch, changing agency names and official titles, and effecting other changes, set forth in the Commission comment to 1 CMC § 2001.