§ 18121. Penalty Assessed as a Tax.

(a) Unless otherwise provided, any penalty and liability imposed by this Article shall be paid upon notice and demand by the Secretary, and shall be assessed and collected in the same manner as taxes except that the following penalties shall not be subject to the provisions of § 1841(c):

(1) Penalty imposed by § 18122; however, § 1841(c) shall apply to the portion of a penalty imposed by § 18122 which is attributable to a deficiency in tax; and

(2) Penalties imposed by §§ 18123, 18124, 18125, 18126, 18130, 18131, 18132, and 18133.

(b) Except as otherwise provided, any reference in this Division to "tax" imposed by this Division shall be deemed also to refer to the penalties and liabilities provided by this Chapter.

(c) *Person Defined*. The term "person," as used in this Article, includes an officer or employee of a corporation or a member or employee of a partnership who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

Source: PL 14-35, § 4 (1911), modified.

Commission Comment: In subsection (a) above, the Commission changed the section numbers originally referenced in PL 14-35 to the proper renumbered section numbers pursuant to its authority by 1 CMC § 3806(c). In the subsection (c) above, the Commission substituted the word "Article" in place of "Subchapter" pursuant to its authority by 1 CMC § 3806.