

# Citizen Potawatomi Nation



Ordinance #17-01-App-T44

## **AN ORDINANCE AMENDING TITLE 44, CHAPTER 3 OF THE TRIBAL CODE OF THE CITIZEN POTAWATOMI NATION, TAX ON SALES.**

**WHEREAS**, the Citizen Potawatomi Nation is a federally recognized tribe of American Indians with constitutional authority under the Oklahoma Indian Welfare Act of June 26, 1936, (49 Stat. 1967); and

**WHEREAS**, the Citizen Potawatomi Nation, the largest of the Potawatomi Indian Tribes, has, through a continuation of Potawatomi history and organized self-government since time immemorial, sovereign powers inherent in tribal tradition and recognized by treaties with the United States and in the United States Constitution; and

**WHEREAS**, the Citizen Potawatomi Nation Constitution provides that according to Article 7, Section 2, "Subject to any limitations in this Constitution, and except for those powers expressly reserved to the Citizen Potawatomi Nation Indian Council by this Constitution, or delegated to another entity by this Constitution, the Business Committee of the Citizen Potawatomi Nation is empowered to enact legislation, transact business, and otherwise speak and act on behalf of the Citizen Potawatomi Nation in all matters on which the Nation is empowered to act now or in the future", except those relating to trust fund expenditures, trust land indebtedness and claims or treaties with the United States; and

**WHEREAS**, the Tribal Code of the Citizen Potawatomi Nation requires updating from time to time in order to remain responsive to current needs, and

**WHEREAS**, there is a need to update the revenue and taxation code to reflect current rates and practices.

**NOW, THEREFORE BE IT ORDAINED BY THE LEGISLATURE OF THE CITIZEN POTAWATOMI NATION** that Title 44 of the Tribal Code of the Citizen Potawatomi Nation (Taxation and Revenue) is hereby amended to read as follows:

**Section 44-3-102 shall be amended as follows:**

**Section 44-3-102 Tax on Sales**

There is hereby levied upon the sale of property within the tribal jurisdiction a tax of 8.995% ~~eight and one half percent (8 1/2%)~~ of the actual sales price thereof, exclusive of any rebates. If a sale is consummated by trade, barter or exchange for anything other than money, the tax shall be computed at the fair market value of the property sold.

**NOW, THEREFORE BE IT ENACTED BY THE LEGISLATURE OF THE CITIZEN POTAWATOMI NATION** that an Ordinance amending Title 44, Section 3, Tax on Sales, of the Citizen Potawatomi Nation Tribal Code **IS HEREBY APPROVED.**

**EFFECTIVE DATE:** This ordinance shall become effective on July 1, 2016.  
~~upon adoption by the Legislature of the Citizen Potawatomi Nation.~~

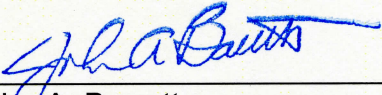
**CERTIFICATION**

In his capacity as Secretary-Treasurer of the Citizen Potawatomi Nation, the undersigned hereby certifies that the above and foregoing ordinance is a true and correct copy of Ordinance #17-01-App-T44, as approved on the 27<sup>th</sup> day of June, 2016 with 15 voting for, 1 opposed, 0 absent and 0 abstaining.

  
\_\_\_\_\_  
Linda Capps  
Vice Chairman

Executive Approval:

Approved  
 Disapproved

  
\_\_\_\_\_  
John A. Barrett  
Tribal Chairman