



CITIZEN BAND OF POTAWATOMI INDIANS OF OKLAHOMA

POTAWATOMI TAX COMMISSION

CITIZEN BAND POTAWATOMI GENERAL REVENUE AND TAXATION ACT

BE IT ENACTED by the Citizen Band of Potawatomi Indians of Oklahoma:

ARTICLE 1: There is hereby enacted as the law of the Citizen Band of Potawatomi Indians of Oklahoma an ordinance entitled the **CITIZEN BAND POTAWATOMI GENERAL REVENUE AND TAXATION ACT** in words and figures as follows, to wit:

BCO.
012

CITIZEN BAND POTAWATOMI INDIANS OF OKLAHOMA

GENERAL REVENUE AND TAXATION ACT

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Section 1: CITATION

This Act may be cited as the General Revenue and Taxation Act of 1984.

Section 2: PURPOSE

It being necessary to strengthen the Tribal Government by licensing and regulating certain conduct within the Tribal jurisdiction, to provide financing for expansion of Tribal Government operations, to provide financing for expansion of Tribal Government operations in order for the Potawatomi Tribe to efficiently and effectively exercise its confirmed governmental responsibilities within the Indian Country subject to the jurisdiction of the Potawatomi Tribe of Indiana of Oklahoma, the purpose of this Act is to provide simple, fair, straightforward and effective legislation to the Secretary and the Board of Taxation of the Potawatomi Tribe of Indiana.

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GENERAL REVENUE AND TAXATION ORDINANCE

BE IT ENACTED BY THE PEOPLE OF THE CITIZEN BAND POTAWATOMI TRIBE OF INDIANS OF OKLAHOMA:

Section 1: CITATION

This Act may be cited as the General Revenue and Taxation Act of 1984.

Section 2: PURPOSE

It being necessary to strengthen the Tribal Government by licensing and regulating certain conduct within the Tribal jurisdiction, to provide financing for expansion of Tribal Government, and to provide financing for expansion of Tribal Government operations and services in order for the Potawatomi Tribe to efficiently and effectively exercise its confirmed governmental responsibilities within the Indian Country subject to the jurisdiction of the Potawatomi Tribe of Indians of Oklahoma, the purpose of this Act is to provide simple, fair, straightforward and efficient procedures, to provide for the licensing and regulation of certain conduct, and the levy and collection of certain revenue and taxes.

Section 101: TITLE

The Potawatomi Tax Commission is authorized, directed to prepare and use a seal which shall be circular in form, with the words "TAX COMMISSION, POTAWATOMI TRIBE OF INDIANS OF OKLAHOMA" around the edge thereof, and the word "seal" in its center. The seal shall be impressed upon the originals or certified copies of all licenses, orders, rules, and other official documents of the Commission as evidence of their authenticity and authority.

Section 104 - 110: RESERVED

Section 111: GENERAL POWERS OF THE TAX COMMISSION

The Tax Commission shall generally be charged with the administration and enforcement of all Tribal tax laws. Incidental to the administration or enforcement of the Tribal tax laws, the Tax Commission shall have the power to:

- (a) Assess, collect, and issue receipts for such taxes as are imposed by ordinance of the Business Committee and to bring actions on behalf of the Tribe in the Tribal Court for the collection of Tribal taxes, penalties and interest, and the enforcement of the Tribal tax laws, all such actions shall be styled: The Potawatomi Tribe of Indians of Oklahoma vs. rel. Tax Commission vs. _____

CHAPTER ONE

POTAWATOMI TAX COMMISSION

Section 101: TAX COMMISSION CREATED

There is hereby created, ordained, and chartered with respect to the Potawatomi Tribe of Indians of Oklahoma a public body politic to be known as the "POTAWATOMI TAX COMMISSION" which shall be an agency of the Potawatomi Tribe of Indians of Oklahoma subordinate to the Business Committee, possessing all powers, duties, rights, and functions hereinafter defined, and as are now or as may hereafter be conferred upon it by law.

Section 102: COMPOSITION OF TAX COMMISSION

The members of the Potawatomi Tax Commission shall consist of the Secretary-Treasurer, the Tribal Administrator, the Director of the Tribal Accounting Department, and two (2) additional members who shall be appointed by, and serve at the pleasure of the Business Committee. Neither an appointment nor a removal of an at large member of the Tax Commission shall be of any force or effect until a written resolution reflecting such appointment or removal has been filed for record in the official Tribal records maintained by the Secretary-Treasurer's office. The Business Committee shall designate the Chairman of the Tax Commission from among the members of the Commission.

Section 103: SEAL

The Potawatomi Tax Commission is authorized, directed to acquire and use a seal which shall be circular in form, with the words "TAX COMMISSION-POTAWATOMI TRIBE OF INDIANS OF OKLAHOMA" around the edge thereof, and the word "seal" in its center. The seal shall be impressed upon the originals or certified copies of all licenses, orders, rules, and other official documents of the Commission as evidence of their authenticity and authority

Section 104 - 110: RESERVED

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The Tax Commission shall generally be charged with the administration and enforcement of all Tribal tax laws. Incidental to the administration or enforcement of the Tribal tax laws, the Tax Commission shall have the power to:

- (a) Assess, collect, and issue receipts for such taxes as are imposed by ordinance of the Business Committee and to bring actions on behalf of the Tribe in the Tribal Court for the collection of Tribal taxes, penalties and interest, and the enforcement of the Tribal tax laws, all such actions shall be styled: The Potawatomi Tribe of Indians of Oklahoma ex rel. Tax Commission vs. _____;

- (b) Administer oaths, conduct hearings, and, by subpoena, to compel the attendance of witnesses and the production of any books, records, and papers of any taxpayer relating to the enforcement of the Tribal tax laws;
- (c) Make, or cause to be made by its agents or employees, an examination or investigation of the place of business, equipment, facilities, tangible personal property, and the books, records, papers, vouchers, accounts, documents, and financial statements of any taxpayer, upon reasonable notice, during normal business hours, at any other time agreed to by said taxpayer, or at any time pursuant to a search warrant signed by the Tribal Court;
- (d) Examine, under oath, either orally or in writing any taxpayer or any agent, officer, or employee of any taxpayer, or any other witness in respect to any matter relative to the Tribal tax laws;
- (e) Exercise all other authority delegated or conferred upon it by law, or as may be reasonably necessary in the administration or enforcement of any Tribal tax laws.

Section 112: RULEMAKING AUTHORITY.

- (a) The Tax Commission shall have the authority to prescribe, promulgate, and enforce written rules and regulations not inconsistent with this ordinance to provide for its internal operational procedures; or to interpret or apply any Tribal tax laws as may be necessary to ascertain or compute the tax owing by any taxpayer, or for the filing of any reports or returns required by any tribal tax laws, or as shall be reasonably necessary for the efficient performance of its duties, or as may be required or permitted by law.
- (b) The Tax Commission shall have the authority by rule to adopt and promulgate a schedule of fees and charges for services rendered relating to transcripts and certificates of records; for transcripts for appeal and other services involving the furnishing of copies of proceedings, files, and records; and, in the case or transcripts of records for appeal, the Commission may prescribe a reasonable charge therefore to be paid by the party demanding the record, which said fees and charges shall be credited to the miscellaneous receipts of the Commission.
- (c) No rule or regulation of the Tax Commission shall be of any force or effect until and unless a certified copy of said rule or regulation bearing the signatures of at least two members of the Tax Commission and the official seal of the Tax Commission shall have been filed for record in the office of the Secretary-Treasurer and the office of the Clerk of the Tribal Court.
- (d) The Tribal Court shall take judicial notice of all rules of the Tax Commission promulgated pursuant to this Act.

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Section 113: FORMS.

The Tax Commission may prepare and make available to the public such standard forms as are or may be necessary to carry out its functions and which are not otherwise provided for by this Ordinance.

Section 114: TAX STAMPS AND LICENSES

- (a) The Tax Commission shall provide for the form, size, color, and identifying characteristics of all licenses, permits, tax stamps, tags, receipts, or other documents or things evidencing receipt of any license or payment of any tax or fee administered by the Tax Commission or otherwise showing compliance with the Tax laws of the Potawatomi Tribe of Indians of Oklahoma
- (b) Such stamps or licenses shall contain at least the following information:
 - (1) The words: "Potawatomi Tribe"
 - (2) The words: "Tax Commission"
 - (3) The monetary amount for which the tax or license was issued.
 - (4) Wording which indicates the type of tax imposed
 - (5) If the instrument is a license, permit, or receipt, wording indicating the type of license, permit, or receipt, its effective dates, and the name and address of the taxpayer to whom issued.
- (c) The Tax Commission shall provide for the manufacture, delivery, storage, and safeguarding of such stamps, licenses, permits, tags, receipts, or other documents and shall safeguard such instruments against theft and counterfeiting.
- (d) When the Tax Commission deems it necessary to do so, it may allow the use of metering devices in lieu of paper stamps under such rules and regulations as it shall prescribe.
- (e) The Tax Commission may exchange new stamps for damaged, out-of-date, or other unusable stamps under such rules and regulations as the Tax Commission shall prescribe.

Section 115: RECORDS

- (a) The Tax Commission shall keep and maintain accurate, complete, and detailed records which reflect all taxes, penalties, and interest levied, due, and paid, all licenses issued, and each and every official transaction, communication, or action of the Commission.

- (b) Such records shall be maintained at the Tribal building and shall not be removed from said building absent the consent of the Business Committee by resolution.
- (c) Such records shall be subject to audit at any time upon the direction of the Business Committee or the General Council, and shall be audited not less than once each year by the Tax Commission.
- (d) Any record of the Tax Commission, except the record of an administrative appeal, which relates to the individual business or personal

Section 114: TAX STAMPS AND LICENSES

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- (b) Such stamps or licenses shall contain at least the following information:
 - (1) The words: "Potawatomi Tribe"
 - (2) The words: "Tax Commission"
 - (3) The monetary amount for which the tax or license was issued.
 - (4) Wording which indicates the type of tax imposed
 - (5) If the instrument is a license, permit, or receipt, wording indicating the type of license, permit, or receipt, its effective dates, and the name and address of the taxpayer to whom issued.
- (c) The Tax Commission shall provide for the manufacture, delivery, storage, and safeguarding of such stamps, licenses, permits, tags, receipts, or other documents and shall safeguard such instruments against theft and counterfeiting.
- (d) When the Tax Commission deems it necessary to do so, it may allow the use of metering devices in lieu of paper stamps under such rules and regulations as it shall prescribe.
- (e) The Tax Commission may exchange new stamps for damaged, out-of-date, or other unusable stamps under such rules and regulations as the Tax Commission shall prescribe.

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- (b) Such records shall be maintained at the Tribal building and shall not be removed from said building absent the consent of the Business Committee by resolution.
- (c) Such records shall be subject to audit at any time upon the direction of the Business Committee or the General Council, and shall be audited not less than once each year by the Tax Commission.
- (d) Any record of the Tax Commission, (except the record of an official decision or opinion rendered upon an administrative appeal), which relates to the individual business or personal activities of a named particular taxpayer or taxpayers shall not be open to public inspection and shall be released only to the taxpayer involved, tribal officials who have a legitimate official need for such records; or upon order of the Tribal Court for good cause shown.
- (e) Any record of the Tax Commission which does not relate to the individual business or personal activities of a named particular taxpayer or taxpayers, and all decisions or opinions rendered upon an administrative appeal, shall be public records of the Tribe and shall be available for public inspection during regular business hours. Copies of such records may be obtained by payment of such copying cost as may be established by rule of the Commission, provided, that names and other identification of any taxpayer appearing in such record shall be rendered unreadable prior to issuance of such copy unless the provisions of subsection (b) above would allow release of such information.

Section 116: BOOKKEEPING

There shall be established and kept such financial record books as may be necessary under generally applicable accounting standards to adequately account for all funds and monies received by the Commission on behalf of the Tribe. Separate books shall be maintained for each type of Tax imposed by this Ordinance.

Section 117: GENERAL FUND-DEPOSITS

- (a) There is hereby authorized and directed to be established an account in some federally insured financial banking institution or the Bureau of Indian Affairs to be known as the Potawatomi Tax Fund Account.
- (b) The Tax Fund Account shall be an interest bearing account and the funds therein may be invested and reinvested as may be approved by the Business Committee.

- (c) No monies shall be released or expended from this account except upon written resolution of the Business Committee appropriating a specific amount of the monies contained therein for the use of a particular department, agency, or program of the Tribe, expenditures from this account shall be made only by direct transfer to the account of the receiving department, agency, or program named in such appropriation resolution.
- (d) All tax monies, license fees, penalties, interest, service fees or charges or other monies collected by the Tax Commission in the administration and enforcement of this Act, except as otherwise specifically authorized by law, shall be deposited in the Tax Fund Account.

Section 118 - 120: RESERVED

Section 121: TAX COMMISSION EMPLOYEES AND EXPENSES

- (a) The Tax Commission may employ such employees and incur such expenses as may be necessary for the proper discharge of its duties subject to the limitations and restrictions herein set out.
- (b) The Tax Commission shall, to the maximum extent feasible, utilize regular tribal staff in exercising the duties and responsibilities in this ordinance set out, and may delegate to the Tribal Staff by rule such of its functions as may be necessary to efficiently administer this Ordinance, provided, that the Commissions rule making authority may not be delegated.
- (c) The Tribal Manager is authorized and directed to cause such regular staff assistance as is feasible to be given to the Tax Commission.
- (d) The total amount dispersed by the Tax Commission in any one fiscal year for the payment of salaries, expenses, and incidentals shall not exceed the amount appropriated therefore by the Business Committee or the General Council or both. The Tax Commission shall submit, to the Business Committee, a line item proposed budget for the next fiscal year not later than the 15th day of June in each year.

Section 122: BONDS

- (a) The Tax Commission may require each of its employees who shall be required to handle public monies, revenue, or tax stamps, or who shall be responsible therefore, to give bonds for the honest and faithful performance of their duties, in such amounts as may be fixed by the Commission.
- (b) The premiums on any bonds required by this section of the Tax Commission members and its employees shall be paid from funds authorized in the Tax Commission budget.

Section 123: NEPOTISM

- (a) It shall be unlawful for the Tax Commission to employ, appoint, or elect any person related to any member of the Tax Commission, by blood or marriage within the third degree, to any office or position of profit within the Tax Commission, or to any position as an outside or independent contractor. This provision shall not prohibit any officer, appointee, or employee already in the service of the Commission from continuing and being promoted therein after the appointment or election of a relative to membership on the Tax Commission as provided by law.
- (b) Each member of the Tax Commission who approves, votes for, or authorized any employment, appointment, or election in violation of this Section and the person employed, appointed, or elected in violation of this section shall be jointly and severability liable to the Potawatomi Tribe for any and all salaries, wages, commissions, bonuses, fees, expenses, reimbursements, or other thing of value received by virtue of the unlawful appointment of the person so employed, appointed or elected.
- (c) If it is in the best interests of the Tribe, the Business Committee may, by written resolution explaining the reasons therefore, provided a waiver of this section in individual cases at the request of the Commission.

Sections 124 - 130: RESERVED

Section 131: COLLECTION OF TAXES

The Tax Commission is hereby authorized to bring any necessary action in any appropriate Court for the collection of any taxes, penalties or interest assessed and unpaid. Such action shall be civil in nature and all penalties and interest shall be in the form of civil damages for non-payment. Any civil remedies, including but not limited to garnishment, attachment, and execution, shall be available for the collection of any monies due the Tribe. The Tax Commission may request the Tribal Attorney to bring any necessary action for the collection of any taxes, penalties, or interest assessed and unpaid with the approval of the Business Committee. In all other cases, the Tax Commission shall be represented in the Tribal Court by the Prosecutor.

Section 132: OTHER REMEDIES

- (a) In addition to the remedies available for the collection of monies, the Tax Commission is authorized to bring an action in any appropriate Court to enjoin the beginning or operation of any unlicensed business, activity, or function when Tribal law requires a license be issued for such business, activity, or function.
- (b) In addition to the remedies available for the collection of monies, the Tax Commission, by and through the members and staff assigned thereto, is authorized, when accompanied by a police officer, to seize any property which is declared contraband by any section of this ordinance, or upon which any tax levied is in excess of 60 days

past due under the same condition, limitations and exceptions as evidence of crimes may be searched for and seized, provided, that within ten (10) days of such seizure, the Tax Commission shall cause to be filed an action against said property alleging the nonpayment of tax or other lawful reason for such seizure and forfeiture, and upon proof, the court shall order such property forfeited for nonpayment of taxes and title thereto vested in the Potawatomi Tribe of Indians of Oklahoma, provided further, that any person claiming ownership, the right to possession other interest in said property may intervene in said action and raise any defenses which he may have, and such persons shall be served with process if they are known prior to the beginning of the action, provided further, that such persons may redeem said property at any time prior to the entry of a final judgment of forfeiture by depositing all taxes, penalties, and interest assessed or owing with the Court.

Section 133: INVENTORY OF SEIZED PROPERTY

Whenever any authorized person shall seize any property pursuant to Section 132 of this ordinance he shall inventory and appraise such property and leave a copy thereof with the person from whom it was seized, or, if such person cannot be found,, at the place from which said property was seized, and deliver a copy of said inventory to the Tax Commission and the Tribal Prosecutor.

Section 134: PUBLIC SALE OF FORFEITED PROPERTY

- (a) Upon a final order of forfeiture entered by the Tribal Court, the Tax Commission shall circulate an inventory of said property to all divisions of the Tribal government. Any agency of the Tribal government may submit a request to the Business Committee that such portion of said property as they can use be retained for the benefit of the Tribe. The Business Committee shall determine which property will be retained and shall order the Tax Commission to conduct a public sale of the remainder, or to destroy any property which is illegal to possess in all circumstances.
- (b) The property to be sold shall be sold at public auction at the Administrative headquarters of the Potawatomi Tribe of Indians of Oklahoma. Not less than twenty (20) days notice of such sale shall be posted in the Tribal Administrative headquarters building and published at least twice in a newspaper of general circulation in the Shawnee, Oklahoma area not less than ten (10) days prior to said sale. All funds received at said sale after payment of the cost of said sale shall be deposited in the general fund.
- (c) The Tax Commission may conduct such sales at such times as it deems sufficient property has accumulated to make such sale profitable and shall conduct such sales upon direction of the Business Committee.

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- (d) The seizure, forfeiture, and sale of contraband property shall not reduce or eliminate the tax liability of any person from whom such property was seized. The seizure, forfeiture, and sale of any other property shall reduce the tax liability of the person from whom such property was seized, and such person shall be entitled to receive payment for any monies derived from such sale in excess of the costs of the sale, any court fees or costs due, and the amount of taxes, penalties, and interest due.

Section 135: EXEMPT PROPERTY

The following property shall be exempt from garnishment, attachment, execution and sale for the payment of taxes, penalties, and interest due the Potawatomi Tribe of Indians of Oklahoma:

- (a) Three-fourths (3/4) of the net wages earned per week by the person or an amount equivalent to forty (40) times the federal minimum hourly wages per week, whichever is greater.
- (b) One automobile of fair market value equity not exceeding One Thousand Dollars (1,000.00).
- (c) Tools, equipment, utensils, or books necessary to the conduct of the persons business but not including stock or inventory.
- (d) Actual Trust or Restricted title to any lands held in trust by the United States or subject to restrictions against alienation imposed by the United States but not including leasehold and other possessory interests in such property
- (e) Any dwelling used as the actual residence of the taxpayer including up to five acres of land upon which such dwelling is located whether such dwelling is owned or leased by the taxpayer.
- (f) Household goods, furniture, wearing apparel, personal effects but not including televisions, radios, phonographs, tape recorders, more than two (2) firearms, works of art, and other recreational or luxury items.
- (g) One horse, one bridle, and one saddle.
- (h) All implements of husbandry used upon the homestead.
- (i) All ceremonial or religious items.

Section 136-150: RESERVED

Section 151: ADMINISTRATIVE APPEALS

Any taxpayer against whom the Tax Commission has assessed taxes, penalties, or interest pursuant to a taxation ordinance of the Potawatomi Tribe of Indians of Oklahoma, or who has paid under written protest any taxes, penalties, or interest assessed by the Tax Commission who believes those taxes, penalties, or interest to be wrongfully assessed or collected, may appeal in writing for a full hearing before the Tax Commission under such rules and regulations as the Tax Commission may prescribe.

Section 151: LIMITATIONS ON ADMINISTRATIVE APPEALS

Any administrative Appeal as provided for in Section 151 of this ordinance must be begun by filing a written request for a hearing with the Tax Commission within ninety (90) days of the assessment or payment of the taxes, penalties, or interests in controversy, provided that failure to file an administrative appeal shall not prevent the taxpayer from defending any collection action by the Tax Commission in the Tribal Court.

Section 153: EXHAUSTION OF ADMINISTRATIVE REMEDIES

- (a) Upon a final decision of an Appeal pursuant to Section 151 of this ordinance.
- (b) If the Tax Commission shall fail to schedule and hold a hearing on the merits of the administrative appeal within ninety (90) days after receipt of a written request for a hearing unless a delay is requested or approved by the taxpayer.
- (c) If the Tax Commission shall fail to issue a written decision on said appeal within **Thirty (3) days** of the hearing on the merits of the taxpayers administrative appeal.

Section 154: SUITS AGAINST THE TAX COMMISSION

The Tax Commission, as a governmental agency of the Potawatomi Tribe of Indians of Oklahoma, its Commissioners, and employees shall be immune from any suit in law or equity while performing their lawful duties within the scope of the authority delegated to them, PROVIDED, that any taxpayer or other person against whom the Tax Commission has assessed taxes, penalties, or interest or who has paid under written protest any taxes, penalties, or interest may bring an action in the Tribal Court after exhaustion of administrative remedies, to enjoin the Tax Commission from collecting any taxes, penalties, or interest assessed, or for the recovery of any taxes, penalties, or interest paid under written protest which the Court finally determines to have been wrongfully assessed or collected.

Section 155: LIMITATIONS ON SUITS AGAINST THE TAX COMMISSION

- (a) Any suit against the Tax Commission authorized by Section 154 must be commenced by filing a petition in the Tribal Court within thirty (30) days after the date of exhaustion of their administrative remedies.
- (b) In no event shall the Court be authorized to award or to order the payment of damages or to fashion any remedy except to enjoin the collection or order the return of the amount of the taxes, penalties, or interest in controversy unless an additional remedy is specifically provided by this ordinance.

- (c) All amounts found to be wrongfully collected and refundable shall earn simple interest at five percent (5%) per annum until refunded.

Section 156: REFUNDS TO TAXPAYERS

- (a) Whenever any taxpayer shall establish in administrative or Court proceedings that they are entitled to a refund of any taxes, penalties, or interest previously paid, the Tax Commission shall immediately cause a certified copy of the order and transcript of any administrative action, or judgment of the Court to be filed with the Business Committee.
- (b) Upon receipt of such order and transcript, or judgment of the Tribal Court, the Business Committee shall appropriate to the account of the Tax Commission such amounts, as may be necessary to pay such refund, from otherwise unappropriated money in the General Fund. The Tax Commission shall thereafter issue a refund to the taxpayer.
- (c) When it appears reasonably certain that the taxpayer to whom a refund is due will incur further tax liability within the next twelve months after such refund is due in an amount in excess of such refund, the Tax Commission, in lieu of subsections (a) and (b) of this section, may credit the amount of such refund, with lawful interest, against the future liability of the taxpayer, provided, that any amounts not used within twelve months shall be refunded at the request of the taxpayer.

Section 157 - 190: RESERVED

Section 191: FORGERY OF STAMPS, ETC.

Any person who, without authorization of the Tax Commission, falsely, or fraudulently forges, embezzles, steals, knowingly converts, knowingly misapplies or permits to be misapplied or counterfeits any stamps, tags, licenses, or other instrument evidencing payment of taxes prescribed for use in this ordinance or who shall use, pass, tender as true, or otherwise be in possession of any unauthorized, false, altered, forged, counterfeited, or previously used instrument for the purpose of evading the payment of taxes imposed by this ordinance shall forfeit a civil penalty as provided in Section 193 of this Ordinance. Each such counterfeited, embezzled, stolen, converted, misapplied or forged stamp or other instrument shall constitute a separate violation.

Section 192: OFFENSES

Any natural Indian person who violates any provisions of this ordinance for the purpose of evading the payment of taxes imposed by this ordinance shall be guilty of an offense and shall be punished by imprisonment in the tribal jail for a term not to exceed six (6) months or a fine not to exceed Five Hundred (500.00) Dollars or by both such fine and imprisonment.

Section 193: GENERAL PENALTIES

Any person who files any false report or return, or who fails to file any report or return, or who otherwise violates any of the provisions of this ordinance for the purpose of evading the payment of taxes imposed by this ordinance shall forfeit a civil penalty of not more than Five Hundred Dollars (500.00) for each such violation in addition to any other penalties proscribed by law.

Section 194: REFERRALS FOR FEDERAL PROSECUTION

It shall be the duty of all members of the Tax Commission, any police officer, and the Prosecutor, upon receiving reliable information that probable cause may exist to believe that any person has violated Section 191 of this Ordinance, to report the facts and circumstances known to him to the appropriate Federal officials and to request that a Federal investigation be commenced to determine whether 18 U.S.C. Section 1163 has been violated.

Section 195: BANISHMENT

Any natural person or any corporation, partnership, association, company, firm, joint venture, estate, or trust or other person who violates any provision of this ordinance for the purpose of evading payment of taxes imposed by this ordinance, in addition to any civil penalties or the civil penalties of seizure and forfeiture imposed by this ordinance, may be banished and excluded from carrying on any business within the jurisdiction of the Potawatomi Tribe of Indians of Oklahoma for a period not to exceed five (5) years, by order of the Tribal Court, provided, that such garnishment as may be imposed may be suspended by the Judge of the Tribal Court conditioned upon strict compliance with all ordinances and laws of the Potawatomi Tribe of Indians of Oklahoma. An order of banishment not suspended, shall by operation of law cancel all permits, licenses, and other authority of the person to carry on any business within the tribal jurisdiction during its terms.

Section 196: CANCELLATION OF LEASES UPON BANISHMENT

Whenever any person or business is banished and excluded from the jurisdiction of the Potawatomi Tribe of Indians of Oklahoma and the order of banishment is not suspended, and such person or business holds a lease to realty within the jurisdiction of the Potawatomi Tribe of Indians of Oklahoma for other than residential purposes, said lease may be canceled by the lessor within sixty (60) days of the order of banishment at his option by sending written notice to Lessee or his attorney by registered or certified mail, return receipt requested, at his last known address. A true and correct copy of the notice of lease cancellation shall be delivered by certified mail, return receipt requested, to the Superintendent of the Potawatomi Indian Agency, the Business Committee, and the Tax Commission at the same time the notice is sent to the Lessee. Such cancellation shall entitle lessor to full use and possession of the premises and render the lease absolutely void from that date forward and shall relieve lessor and lessee from all future obligations under such lease, provided, that such cancellation shall not relieve lessor or lessee from any obligation incurred prior to the date of cancellation.

CITIZEN BAND POTAWATOMI TRIBE

Section 197: INTEREST

All taxes, fees, or other charges, of the Potawatomi Tribe of Oklahoma not paid when due shall bear interest at the rate of twenty percent (20%) per annum from the date said taxes or fees become due until the date paid.

Section 198: COMMENCEMENT OF ACTIONS

Filing a written request for refund with the Tax Commission shall commence an action for a refund within the meaning of the Civil Statute of Limitations if such request be diligently prosecuted according to law.

Section 199: TAXES ERRONEOUSLY PAID TO BE REFUNDED

Taxes erroneously paid due to a mistake of fact or law may be refunded upon application even through no written protest was made at the time of payment. The taxpayer shall file an application for refund with the Tax Commission and may appeal the determination of the Commission to the Tribal Court.

CHAPTER TWO

TOBACCO TAX

Section 201: DEFINITIONS

- (a) The term "cigarette" is defined to mean and include all rolled tobacco or any substitute therefore, wrapped in paper or any substitute therefore and weighing not to exceed three (3) pounds per thousand (1000) cigarettes.
- (b) The term "person" is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity or other identifiable entity to which this ordinance can be applied.
- (c) The term "wholesaler" is defined to mean and include any jobber or person organized and existing or doing business primarily to sell cigarettes or tobacco products to and render services to retailers and who renders such services to retailers within the jurisdiction of the Potawatomi Tribe of Indians of Oklahoma; that at least 75% of the whole gross sales within the jurisdiction of the Tribe are made at wholesale. Irrespective of the foregoing requirements, any jobber or a person who is recognized and licensed as a wholesaler in the jurisdiction wherein said jobber or person resides, is incorporated, or has its principal place of business shall be a wholesaler as defined by this ordinance, and any operator of four (4) or more cigarette vending machines shall be a wholesaler as defined by this ordinance.
- (d) The term "retailer" is defined to mean and include any person who comes into possession of cigarettes or tobacco products for the purpose of selling or who sells them at retail, any person not coming within the definition of a wholesaler having possession of more than one thousand (1000) cigarettes, and any person operating one, two, or three vending machines.
- (e) The term "consumer" is defined to mean and include any person who receives or comes into possession of cigarettes or tobacco products for the purpose of consuming or otherwise disposing of them in any way except by an exchange for value.
- (f) The term "Tax Commission" is defined to mean and include the Tax Commission of the Potawatomi Tribe of Indians of Oklahoma.
- (g) The term "sale" or "sales" is defined to mean and include all sales, barters, exchanges or other transfers of ownership of cigarettes or tobacco products from one person to another, or the use or consumption within the tribal jurisdiction in the first instance of cigarettes or tobacco products from outside the tribal jurisdiction upon which the tribal tax has not been paid.

- (h) The term "stamp" is defined to mean and include the stamp or stamps produced by the Tax Commission by which the tax levied hereunder is paid.
- (i) The term "tobacco product" is defined to mean and include any product of any species of the tobacco plant, including smoking tobacco suitable for smoking in pipes or rolling into cigarettes, chewing tobacco of any description including snuff, any roll of tobacco for smoking irrespective of size or shape or adulteration which has a wrapper made chiefly of tobacco and includes but is not limited to those items commonly known as cigars, cheroots, or stogies, and any articles or products made from tobacco or any substitute therefore except cigarettes.
- (j) The term "vending machines" is defined to mean and include any coin operated machine by means of which cigarettes, or tobacco products, are sold or dispensed.
- (k) The term "use" is defined to mean and include the exercise of any right or power over cigarettes or tobacco products incident to the ownership thereof except sales of cigarettes or tobacco products in the regular course of business.
- (l) The term "within the Tribal jurisdiction" shall mean all geographical areas within the territorial jurisdiction for the Potawatomi Tribe of Indians of Oklahoma as defined by 18 USC 1151.

Section 202: TAX ON CIGARETTES

There is hereby levied upon the sale, use, gift, possession or consumption of cigarettes within the tribal jurisdiction a tax of eight cents (.08) for each package of cigarettes containing twenty (20) cigarettes or less. On any individual package containing more than twenty (20) cigarettes there is hereby levied a tax of eight cents (.08) plus an additional eight cents (.08) for each additional twenty (20) cigarettes or fraction thereof.

Section 203: TAX ON TOBACCO PRODUCTS

There is hereby levied upon the sale, use, gift, possession, or consumption of Tobacco Products within the Tribal jurisdiction a tax of twenty per cent (20 %) of the factory list price exclusive of any trade discount, special discounts, or deals.

Section 204: TAX IN LIEU OF OTHER TAXES

The taxes levied by Sections 202, and 203 of this ordinance on cigarettes, and tobacco products respectively shall be in lieu of all other forms of tax including sales and other general taxes imposed by law.

Section 205: TAX PAID ONCE

Such taxes pursuant to Sections 202, and 203 shall be paid only once on any cigarettes sold, used, received, or possessed within the Tribal jurisdiction.

Section 206: EVIDENCE OF TAX

Payment of the tobacco tax shall be evidenced by stamps applied to each taxable package containing tobacco which shall be furnished by and purchased from the Tax Commission or by an impression of such stamp by use of a metering device approved by the Tax Commission.

Section 207: IMPACT OF TAX

The impact of the taxes imposed by this chapter is declared to be on the consumer, user, or possessor and when such tax is paid by any other person that payment shall be considered an advance payment and shall be added to the price to be recovered from the ultimate user, possessor, or consumer. Every wholesaler who has paid such taxes shall, and every retailer who has paid such taxes may show the amount of such taxes as a separate item on any invoices which they may issue.

Section 208: PAYMENT OF TAX

- (a) Every wholesaler who shall operate within the tribal jurisdiction a warehouse, supply house, storage house, truck or other point from which distribution of cigarettes, or tobacco products to retailers or vending machines will be made shall upon withdrawal from storage, and prior to placing in a vending machine or making any sale, distribution, or transfer of possession or ownership of any such cigarettes, or tobacco products, cause the same to have affixed thereto such stamp or stamps as are required by this ordinance.
- (b) Every retailer who comes into possession or ownership of any cigarettes, or tobacco products from any source which does not have affixed thereto the proper stamps, shall within seventy-two (72) hours of receipt thereof excluding Sundays and legal holidays and prior to making any sale or distribution for consumption, cause the same to have affixed thereto such stamp or stamps as are required by this ordinance.
- (c) Every consumer who shall come into possession or ownership of cigarettes, or tobacco products from any source which does not have affixed thereto the proper stamp or stamps shall within seventy-two (72) hours and prior to the consumption, gift, or other use thereof cause the same to have affixed thereto such stamps or stamps as are required by this ordinance.

Section 209: EXCLUSIONS FROM TAXATIONS

(a) Notwithstanding the provisions of paragraph (c) or Section 208 of this ordinance or any other provision of law, any natural person who shall come into possession or ownership of cigarettes or tobacco products outside the territorial jurisdiction of the Tribe for personal use and consumption only, and upon which is affixed evidence showing that any taxes imposed by the jurisdiction from which said cigarettes or tobacco products were acquired to have been paid shall have exemption from payment of taxes pursuant to this ordinance the following amounts of each of the following in possession and/or ownership at any one time:

- (1) Cigarettes - one thousand (1000) individual cigarettes
- (2) Cigars - five hundred (500) individual cigars
- (3) Other tobacco products - no more than two pounds total

(b) Notwithstanding the provisions of Paragraph (c) of Section 208 of this ordinance or any other provision of law, possession, gift, or use of noncommercial privately produced tobacco for religious or ceremonial use shall be exempt from taxation. Provided, that if such tobacco is old, such sale shall be prima facie evidence that the tobacco is not intended for religious or ceremonial use.

Section 210: UNSTAMPED TOBACCO CONTRABAND

(a) Any unstamped cigarettes or tobacco products found in the custody or control of any person upon which a tax stamp is required to have been placed by this ordinance and any vehicles or tangible personal property including vending machines used in their transportation, storage, consumption, or concealment are hereby declared to be contraband and subject to seizure forfeiture and sale.

(b) The forfeiture provisions of this section with regard to vehicles and other personal property shall apply only to persons in possession of cigarettes or tobacco products with the intent to sell, barter, give away, or exchange the same for value, provided, that possession of more than one thousand (1000) cigarettes or five hundred (500) cigars, or two (2) pounds of tobacco products shall create a rebuttable presumption and be prima facie evidence that such cigars, cigarettes, or tobacco products are possessed with the intent to sell, barter, give away, or exchange the same for value.

Section 211: RECORDS

The Tax Commission shall promulgate rules requiring that all wholesalers and retailer of tobacco within the tribal jurisdiction shall maintain for not less than three years complete and adequate records, including invoices, of all tobacco received and sold or otherwise disposed of, and tax stamps purchased.

The Tax Commission may inspect said records at any time to determine whether sufficient stamps have been purchased to account for all tobacco received and sold or otherwise disposed of by said wholesaler or retailer.

Section 212: REPORTS

Every wholesaler or retailer of tobacco shall submit quarterly reports to the Tax Commission on forms prescribed and furnished by the Tax Commission disclosing the opening and closing inventories of unstamped tobacco; stamped tobacco; tobacco stamps; purchases of tobacco including the invoice number, name and address of seller, date and amount of each type of tobacco purchased and such other information pertinent to their business done within the tribal jurisdiction as the Tax Commission shall require; and sales of tobacco; including, if sold for resale, invoice number, name and address of buyer, date and amount of each type of tobacco sold and such other information pertinent to their business done within the tribal jurisdiction as the Tax Commission shall require.

Section 213: WHOLESALE AND RETAIL STOCKS TO BE SEPARATE

Every person who is both a wholesaler and retailer of tobacco shall keep separate records, make separate reports, and keep all stock of tobacco separated and identifiable for the wholesale and retail portions of his business.

Section 214 - 250: RESERVED

Section 251: WHOLESALE LICENSING

Every wholesaler of tobacco must apply for and receive from the Tax Commission a "Tobacco Wholesaler License" prior to establishing any place of business, warehouse, or wholesale outlet for the sale of Tobacco within the tribal jurisdiction. Forms for such application and license shall be provided by the Tax Commission.

Section 252: TOBACCO WHOLESALE LICENSE

The Tobacco Wholesaler License shall be valid for one calendar year from the date of issue and shall be nontransferable and nonassignable. A separate license shall be required for each separate location at which a wholesaler may establish a place of business, warehouse, or wholesale outlet. The license shall be conspicuously posted in a public area in each such place of business, warehouse, or wholesale outlet. A license fee of twenty dollars (20.00) shall be paid for each new or renewal license issued.

Section 253 - 260: RESERVED

Section 261: RETAILER LICENSING

Every retailer of tobacco must apply for and receive from the Tax Commission a "Tobacco Retailer License" prior to establishing any place of business or retail outlet for the sale of tobacco within the tribal jurisdiction. Forms for such application and license shall be provided by the Tax Commission.

Section 262: TOBACCO RETAILER LICENSE

The Tobacco Retailer License shall be valid for one calendar year from the date of issue and shall be nontransferable and nonassignable. A separate license shall be required for each separate location at which a retailer may establish a place of business or retail outlet. The license shall be conspicuously posted in a public area in each such place of business or retail outlet. A license fee of twenty dollars (20.00) shall be paid for each new or renewal license issued.

Section: 263 - 270: RESERVED

Section 271: TOBACCO RETAILER LICENSE

- (a) Every wholesaler or retailer of tobacco must apply for and receive from the Tax Commission a "Tobacco Vending Machine Permit" prior to operating any vending machine within the Tribal Jurisdiction. Forms for such applications and permits shall be provided by the Tax Commission.
- (b) The Vending Machine Permit shall be valid for one calendar year from the date of issue and shall be non-transferable and nonassignable. A separate permit shall be required for each separate vending machine. The permit shall be attached to the vending machine in such a manner as to be clearly visible to the public and to persons purchasing tobacco therefrom. A fee of ten dollars (10.00) shall be paid for each new or renewal permit issued.
- (c) Any operating vending machine from which tobacco may be purchased not having a Tobacco Vending Machine Permit attached thereto is contraband within the tribal jurisdiction and is subject to seizure and sale as is provided by law.

Section 272 - 300: RESERVED

Section 301: PAYMENT OF TAX

- (a) Every retailer shall submit to the Tax Commission within fourteen (14) calendar days after the end of each calendar month a report on such form as the sales and gross amount of sales taxes collected during that calendar month.

CHAPTER THREE

SALES TAX

Section 301: DEFINITIONS

- (a) The term "person" is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity or other identifiable entity to which this ordinance can be applied.
- (b) The term "retailer" is defined to mean and include any person who in the ordinary course of business sells any property to another, whether such sale would be described as a "wholesale" or "retail" sale.
- (c) The term "consumer" is defined to mean and include any person who receives or comes into possession of property from a retailer by means of a sale of such property.
- (d) The term "property" is defined to mean and include all tangible personal property of every kind and description.
- (e) The term "Tax Commission" is defined to mean and include the Tax Commission of the Potawatomi Tribe of Indians of Oklahoma.
- (f) The term "sale" or "sales", and their derivatives, is defined to mean and include all sales, barter, trades, exchanges, or other transfer of ownership for value of property from a retailer to any person no matter how characterized.

Section 302: TAX ON SALES

There is hereby levied upon the sale of property within the Tribal Jurisdiction a tax of three percent (3%) of the actual sales price thereof exclusive of any rebates. If a sale is consummated by trades, barter, or exchange for anything other than money, the tax shall be computed at the fair market value of the property sold.

- (a) The impact of the taxes imposed by this chapter is declared to be on the consumer and shall be added to the purchase price of the property sold and recovered from the consumer.
- (b) Every retailer shall show the amount of such taxes paid as a separate item on any invoices or receipts which they may issue.

Section 304: PAYMENT OF TAX

- (a) Every retailer shall submit to the Tax Commission within fourteen (14) calendar days after the end of each calendar month a report on such form as the sales and gross amount of sales taxes collected during that calendar month.

- 05
- (b) Every retailer shall pay the gross sales taxes collected during a calendar month to the Tax Commission at the same time as the report for that calendar month is submitted.

Section 305: RECORDS

Every retailer shall maintain for not less than three (3) years complete and adequate records including invoices showing all property received and sold or otherwise disposed of, the price at which sold, and the amount of sales taxes collected and paid.

Section 306: PENALTIES

- (a) Every retailer who shall fail to collect the taxes imposed by this article, shall be liable for the full amount of the tax owed plus interest at the statutory rate until paid.
- (b) Willful failure to collect or pay over the taxes imposed by this article shall make the retailer liable for an additional penalty of one hundred percent (100%) of the taxes due plus interest of the statutory rates until paid.

Section 307 - 400: RESERVED

CHAPTER FOUR

EARNINGS TAX

Section 401: DEFINITIONS

For the purposes of this chapter:

- (a) The term "person" is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, or political entity except the Potawatomi Tribe of Indians of Oklahoma and its governmental agencies.
- (b) The term "employee" is defined to mean and include any individual who performs a service for any person and receives earnings therefore.
- (c) The term "employer" is defined to mean and include the person for whom an individual performs or performed any service of whatsoever nature, as the employee of such person.
- (d) The term "earnings" is defined to mean and include all wages, salaries, tips, and other employee compensation for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash which are subject to federal income tax withholding pursuant to 26 U.S.C. Section 3401 et seq.
- (e) The term "calender year" is defined to mean and include the period from January 1 until December 31 inclusive of each year.
- (f) The term "employed within the Tribal jurisdiction" means that the employee's regular assigned workstation is some place within the territorial jurisdiction of the Tribe notwithstanding that such employee may be assigned and perform employee duties outside the Tribal jurisdiction.
- (g) The term "regularly performs employee services within the Tribal jurisdiction" means that although the employee's regular assigned workstation is not some place within the territorial jurisdiction of the Tribe, the employee is assigned and performs employee duties within the tribal jurisdiction on a regular and recurrent basis whether or not such duties are assigned and performed pursuant to a fixed schedule

Section 402: TAX ON EARNINGS

There is hereby levied upon earnings paid to any employee who is employed or who regularly performs employee services within the Tribal Jurisdiction an earnings tax equal to three percent (3%) of the employees earnings during the calender year.

Section 403: AMOUNT WITHHELD BASED ON EARNINGS ON PAYROLL DATE:

The total amount of the earnings tax assessed and withheld shall be based on the cumulative amount of earnings to be paid on the date the earnings are paid to or otherwise made subject to the direction of the employer.

Section 404: EARNINGS TAX COLLECTED AT THE SOURCE

- (a) Every employer making payment of earnings shall deduct and withhold from such earnings a tax determined by multiplying the percentage rate, as levied in Section 402 of this Article, times the gross earnings of that individual for the pay period in which the earnings are paid or otherwise made subject to the direction of the employer. Each employer shall notify each employee in writing of the amount of tax deducted and withheld each pay period.
- (b) The employer shall be liable for the payment of the tax required to be deducted and withheld by this Article and shall not be liable to any person for the amount of such payment.
- (c) If the employer, in violation of this section, fails to deduct and withhold the tax under this Article, and the tax is thereafter paid, the tax required to be deducted and withheld shall not be collected from the employer, but this subsection shall not relieve the employer from liability for any penalties or interest which have accrued.

Section 405: DUE DATE OF TAX

The tax imposed by this Article shall be due and payable at the time the earnings are paid to or otherwise made subject to the direction of the employer.

Section 406: PAYMENT OF EARNINGS TAX AND REPORTS

- (a) Every employer shall submit to the Tax Commission within fourteen (14) days after the end of each calendar month, a report on such form as the Tax Commission shall prescribe showing each employee to whom earnings were paid, the address and social security number of each employee, and for each employee:
 - (1) The cumulative gross amount of earnings paid during the calendar year prior to the current reporting period.
 - (2) The cumulative gross amount of earnings taxes withheld and paid during the calendar year prior to the current reporting period.
 - (3) The gross amount of earnings paid during the current monthly reporting period, and the rate of apportionment used, if any, for the current monthly reporting period and the basis for that apportionment rate.

- (4) The gross amount of the total earnings tax withheld during the current monthly reporting period.
- (b) Every employer shall pay the gross earnings taxes collected during a calendar month to the Tax Commission at the same time as the report for that calendar month is submitted.

Section 407: RECORDS AND EMPLOYEE NOTICES

- (a) Every employer shall maintain for not less than three (3) years complete and adequate records including time sheets and payroll records showing the amount of earnings paid to each employee and the amount of earnings tax withheld and paid to the Tax Commission.
- (b) Once each year, at the time Federal Wage Statements, Form W-2 Wage and Tax Statements, are delivered to the employees, the employer shall disclose to the employee in writing the gross earnings paid to the employee and the total earnings tax withheld and paid.
- (c) Any employee-taxpayer may file an administrative appeal to receive a refund of any earnings taxes withheld in excess of the amount owed. Such appeal will be considered filed in a timely manner if the appeal is filed within ninety (90) days of the date the employer discloses to the employee the total earnings and earnings taxes withheld pursuant to subsection (b) of this section.

Section 408: APPORTIONMENT OF EARNINGS

Whenever any employee is not employed within the tribal jurisdiction but regularly performs employee services within the tribal jurisdiction, that employee shall be entitled to fairly apportion his earnings and to delete from his taxable earnings such amount as is fairly attributable to his earnings received as a result of services rendered outside the tribal jurisdiction under such rules and regulations as the Tax Commission may prescribe. Such employee shall maintain for at least three (3) years such time and attendance, travel, payroll, or other employee records as may be necessary to establish the basis for apportionment of the employees earnings. The employee of such person shall not be required to deduct, or withhold, or pay pursuant to Sections 404 and 406 any earning tax on the earnings attributable to employee services rendered outside the Tribal jurisdiction, provided, that such employee shall make the reports required by Section 406 for all such employees.

Section 409: PENALTIES

Any employer who shall fail to file any report required by Section 406 of this Article on or before the due date thereof shall be liable for an additional penalty of fifty percent (50%) of the gross amount of the tax due and payable with that report plus interest at the statutory rate until paid.

BINGO RECEIPTS SURCHARGE TAX

CHAPTER FIVE

Section 191: DEFINITIONS

RESERVED

For the purpose of this Chapter, unless a different meaning is clearly indicated from the context, the terms:

CHAPTER SIX

RESERVED

- (a) "Bingo" means any game of bingo as defined in the Bingo Ordinance of the Pottawatomie Tribe of Indians of Oklahoma.
- (b) "Bingo Operator" means any Corporation licensed to conduct private bingo within the jurisdiction of the Pottawatomie Tribe of Indians of Oklahoma pursuant to Chapter Three of the Bingo Ordinance.
- (c) "Gross Bingo Receipts" means all receipts and other income of bingo operator directly or indirectly received through or as a result of conduct of bingo pursuant to his bingo license. This term shall not include income of a corporation received as a result of activities unrelated to the conduct of bingo. This term specifically includes income generated as a result of admission fees, concessions, parking fees, and other incidental receipts flowing from the conduct of bingo which are required to be reported by Section 192 of the Bingo Ordinance of the Tribe.

Section 192: DEDUCTIONS FROM GROSS BINGO RECEIPTS

The bingo operator shall be entitled to deduct the following amounts from the amount of the surcharge tax imposed by this chapter on the following items:

- (a) The fair rental value of any premises rented for the conduct of bingo. In an arms-length transaction, the fair rental value shall be presumed to be the actual rental price paid subject, however, to review by the Tax Commission.
- (b) All prizes actually awarded to the winner or winners of bingo games.
- (c) The purchase price of all consumable tangible personal property purchased for resale at games or sessions of bingo, but not including the price of such property resold for other purposes.
- (d) Any charges for utilities separately charged on the premises rented for the conduct of bingo.
- (e) Salaries and other employees engaged in the conduct of bingo, provided, however, that the deduction allowed for any employee who is also a major stockholder of the bingo operator, or who is related by blood or marriage within the third degree to a major stockholder

CHAPTER SEVEN

BINGO RECEIPTS SURCHARGE TAX

Section 701: DEFINITIONS

For the purpose of this Chapter, unless a different meaning is clearly indicated from the context, the term:

- (a) "Bingo" means any game or session of bingo as defined in the Bingo Ordinance of the Potawatomi Tribe of Indians of Oklahoma.
- (b) "Bingo Operator" means any Corporation licensed to conduct private bingo within the jurisdiction of the Potawatomi Tribe of Indians of Oklahoma pursuant to Chapter Three of the Bingo Ordinance.
- (c) "Gross Bingo Receipts" means all receipts and other income of bingo operator directly or indirectly received through or as a result of conduct of bingo pursuant to his bingo license. This term shall not include income of a corporation received as a result of activities unrelated to the conduct of bingo. This term specifically includes income generated as a result of admission prices, concessions, parking fees, and other incidental receipts flowing from the conduct of bingo which are required to be reported by Section 372 of the Bingo Ordinance of the Tribe.
- (d) "Net Bingo Receipts" means the gross bingo receipts less any deductions authorized by this chapter.

Section 702: DEDUCTIONS FROM GROSS BINGO RECEIPTS

The bingo operator shall be entitled to deduct from his gross receipts for purposes of the surcharge tax imposed by this chapter the following items:

- (a) The fair rental value of any premises rented for the conduct of bingo. In an arms-length transaction, the fair rental value shall be presumed to be the actual rental price paid subject, however, to review by the Tax Commission.
- (b) All prizes actually awarded to the winner or winners of bingo games.
- (c) The purchase price of all consumable tangible personal property purchased for resale at games or sessions of bingo, but not including the price of such property reassigned for other purposes.
- (d) Any charges for utilities separately charged on the premises rented for the conduct of bingo.
- (e) Salaries and other employee engaged in the conduct of bingo, provided, however, that the deduction allowed for any employee who is also a major stockholder of the bingo operator, or who is related by blood or marriage within the third degree to a major stockholder

shall not exceed one and one-half (1.5) times the federal minimum wage.

- (f) The actual purchase price of all bingo equipment may be depreciated over not less than five years by the straight line depreciation method as the Tax Commission may by rule provide.
- (g) Any other reasonable and necessary business expenses directly related to the conduct of bingo as may be established by rule of the Tax Commission.

Section 703: SURCHARGE TAX LEVIED

There is hereby levied upon the net bingo receipts of every bingo operator as defined in this Chapter a surcharge Bingo Tax equal to forty-five (45%) of the net bingo receipts of such operator less any corporate income, receipts or earnings tax now or hereafter imposed by tribal law according to the following formula:

surcharge tax due = (45%) (Net Bingo Receipts) - (amount of corporate income, receipts, or earnings tax imposed).

Section 704: DUE DATE OF SURCHARGE TAX

The surcharge taxes levied and reports required under this Chapter shall be due and payable monthly on the last day of each calendar month following the calendar month of operations for which the report is filed.

Section 705: REPORTS REQUIRED

With each monthly payment, the Bingo Operator shall submit a return in substantially the following the following form:

CITIZEN BAND POTAWATOMI INDIANS OF OKLAHOMA
TAX COMMISSION
Route 5, Box 119
Shawnee, Oklahoma 74801

BINGO SURCHARGE TAX RETURN

1. Bingo Operators name, address, and license number:

License Number

2. Bingo Operators Gross Receipts:

a. Month of _____, 19____. \$ _____

3. Bingo Operators Total Deductions:

a. rentals paid on bingo premises \$ _____

b. prizes actually awarded \$ _____

c. consumable personal property purchased \$ _____

d. utility charges paid \$ _____

e. salaries and employee compensation \$ _____

f. allowable depreciation \$ _____

g. other (itemize) \$ _____

h. other (itemize) \$ _____

i. other (itemize) \$ _____

j. TOTAL DEDUCTIONS \$ _____

4. NET BINGO RECEIPTS (line 2 (d) - line 3 (j)) \$ _____

5. BINGO SURCHARGE TAX

A. (.45 x line 4) \$ _____

b. less corporate income taxes paid - \$ _____

c. TAX PAID WITH THIS RETURN \$ _____

I, _____, file this return on behalf of _____ a licensed private bingo operator, and affirm under penalty of law that I have examined this return and that to the best of my knowledge, information, and belief the facts stated herein are true, correct, and complete.

Date

Signature

Typed Name

Title

Section 706: AUDITS

The books, records, receipts, expenditures, and operations of every Bingo Operator within the tribal jurisdiction shall be subject to examination, investigation, and audit by the Tax Commission or its duly authorized agents or employees pursuant to Section 111 of this Ordinance.

The provisions of the CITIZEN BAND POTAWATOMI GENERAL REVENUE AND TAXATION ACT are declared to be severable and if any part thereof is held invalid by any court of competent jurisdiction, the remainder shall remain in full force and effect.

The Secretary-Treasurer of the Citizen Band Potawatomi Indian Tribe is hereby directed to enroll and publish this ordinance upon his office and to give such notice of this ordinance to each person as he deems

CERTIFICATION

The undersigned members of the Business Committee of the Citizen Band Potawatomi Indian Tribe of Oklahoma, do hereby certify that the above is a true and correct copy of Ordinance POT# _____ as approved on this _____ day of _____ 19____ with _____ voting nay; and _____ abstentions.

Chairman

Vice-Chairman

Committee Member

Committee Member

ARTICLE 2: The CITIZEN BAND POTAWATOMI GENERAL REVENUE AND TAXATION ACT shall be effective on and after the

_____ day of _____, 19____.

ARTICLE 3: The provisions of the CITIZEN BAND POTAWATOMI GENERAL REVENUE AND TAXATION ACT are declared to be severable and if any part thereof be ruled invalid by any court of competent jurisdiction, the remainder of the CITIZEN BAND POTAWATOMI GENERAL REVENUE AND TAXATION ACT shall remain in full force and effect.

ARTICLE 4: The Secretary-Treasurer of the Citizen Band Potawatomi Indians of Oklahoma is hereby directed to enroll and publish this ordinance upon his records, and to give such notice of this ordinance to such persons as he deems necessary or expedient.

CERTIFICATION

We, the undersigned members of the Business Committee of the Citizen Band Potawatomi Tribe of Oklahoma, do hereby certify that the above is a true and exact copy of Ordinance POT# _____, as approved on this _____ day of _____, 19____, with _____ voting yea; _____ voting nay; and _____ abstentions.

Chairman

Vice-Chairman

Secretary/Treasurer

Committee Member

Committee Member

GENERAL REVENUE AND TAXATION ORDINANCE

BE IT ENACTED BY THE CITIZEN BAND POTAWATOMI BUSINESS COMMITTEE

Section 1: CITATION

This Act may be cited as the General Revenue and Taxation Act of 1984.

Section 2: PURPOSE

It being necessary to strengthen the Tribal Government by licensing and regulating certain conduct within the Tribal jurisdiction, to provide financing for expansion of Tribal Government, and to provide financing for expansion of Tribal Government operations and services in order for the Potawatomi Tribe to efficiently and effectively exercise its confirmed governmental responsibilities within the Indian Country subject to the jurisdiction of the Potawatomi Tribe of Indians of Oklahoma, the purpose of this Act is to provide simple, fair, straightforward and efficient procedures, to provide for the licensing and regulation of certain conduct, and the levy and collection of certain revenue and taxes.

CERTIFICATION

We, the undersigned members of the Business Committee of the Citizen Band Potawatomi Tribe of Oklahoma, do hereby certify that the above is a true and exact copy of Ordinance POT# 84-1, as approved on the 24th day of August, 1984, with 5 voting for, 0 voting against and 0 abstentions.

Robert Leon Bruno
Robert Leon Bruno, Chairman

Doyle Owens
Doyle Owens, Vice-Chairman

Kenneth E. Peltier Sr.
Kenneth-E. Peltier, Sr.,
Secretary/Treasurer

C.B. Hitt
C.B. Hitt, Committee Member

Max Wano
Max Wano, Committee Member