CITIZEN BAND 1 JTAWATOMI INDIAN TRIBE JF OKLAHOMA

BUSINESS COMMITTEE

ORDINANCE

POT #95-19

BE IT ENACTED BY THE BUSINESS COMMITTEE OF THE CITIZEN BAND POTAWATOMI INDIAN TRIBE OF OKLAHOMA

SECTION 1: CITATION.

This Act may be cited as the "Citizen Band Potawatomi Fuel Tax Act of 1994."

SECTION 2: PURPOSE.

A recent court decision has held that the fuel taxes levied by the State of Oklahoma cannot apply to sales of fuel to Indian tribes in Indian country. The purpose of this Act is to stabilize the price of gas sold by the Potawatomi in the event that the judicial decision becomes effective and the Oklahoma fuel tax burden on sales to the tribe is removed.

SECTION 3: TAX.

If the fuel taxes of the State of Oklahoma are not imposed on sales of fuel to the tribe, the following taxes are levied on sales in Indian country:

- (a) Fifteen cents (15¢) per gallon on gasoline; and
- (b) Twelve cents (12¢) per gallon for diesel fuel.

SECTION 4: EFFECTIVE.

This Act shall become effective when adopted, but the tax shall not become effective until and unless the contingency hereinbefore described occurs.

SECTION 5: CODIFICATION.

Unless a duplication would occur, the sections of this Act shall be codified in Chapter 5 of the General Revenue and Taxation Code of the Citizen Band Potawatomi Indian Tribe of Oklahoma.

CERTIFICATION

In their respective capacities as officers of the Citizen Band Potawatomi Indian Tribe of Oklahoma, the undersigned do hereby certify that the above and foregoing Ordinance is a true and exact copy of Potawatomi Ordinance Number 495-19, as approved on the 25th day of August, 1994 with 3 voting for, 0 voting opposed, and 2 absent.

John A. Barrett, Jr.

Chairman

Bob F. Davis,

Secretary/Treasurer