



# Cherokee Nation Tax Commission

P.O. Box 948  
Tahlequah, OK 74465

Jim Hummingbird,  
Tax Commissioner

Steve Wilson,  
Tax Commissioner

Christopher Carter  
Tax Commissioner

## CHEROKEE NATION TAX COMMISSION (Munson House) March 11, 2015 4:30 PM

**Commission Present**-Chairman Hummingbird, Commissioners Carter and Wilson

**Staff Present** – Sharon Swepston, Karen Walls, Tammy Latta, Shelia Sawney,  
and Fonda Gritts

**Visitors** – Stacie Guthrie – Public Affairs, John Young – Attorney General Office

Meeting was called to order at 4:30 p.m. Quorum established with Chairman Hummingbird, Commissioners Carter and Wilson present.

**The Commission began with agenda item #1-Approval of minutes; September 10, 2014**  
Commissioner Carter made a motion to approve the September 10th minutes.  
Commissioner Wilson seconded the motion. Motion carried.

### **Agenda items #2 – Cherokee Tobacco Sales #3 – Licensing**

Shelia Sawney reminded the commission that in our September meeting the commission approved this smoke shop for a temporary license. She said all the paperwork is in order, all the fees for the application and license has been paid. The lease has been approved. Shelia recommends approval for a full license for this smoke shop.

Chairman Hummingbird made a motion to approve for a license for the Cherokee Tobacco Sales #3 shop. Commissioner Carter seconded the motion. Motion carried.

### **Agenda items #3 – South Coffeyville Casino-Licensing-**

Shelia stated this was also a temporary license. She said all paperwork is in order. And the fees have been paid. We also have the approval for the lease for this shop. She recommends approval for a full license for this smoke shop.



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Commissioner Carter made a motion to approve for the full license for the South Coffeyville Casino. Commissioner Wilson seconded the motion. Motion carried.

#### *Agenda items #4 –Amend Standard Operation Procedures-*

- **60-3 Cash Exchange & Check Request** - Sharon stated this is changing policy on our refunds. The “*Procedure for overcharges found by audit*”. This is to define the process by which refunds are determined and administered. She went over the procedure Of the policy with the commission.
- **60-4 Cash Change Drawer-** Sharon stated this is to insure the adequate handling of the “change box” by the Tax Commission Finance Department in the Tahlequah Office. She went over the procedure of the policy with the commission.

Commissioner Carter made a motion to approve the above Standard Operation Procedures. Chairman Hummingbird seconded the motion. Motion carried.

#### *Agenda item #5-Amend Rules & Regulations*

- **MV:01-2-235.1.a Cancellation of Manufactured Home Title-**Owners of manufactured homes that have been permanently affixed to real estate may make application to cancel the Cherokee Nation certificate of title. Only the owner of record on the Cherokee Nation title, out of state title, or assigned MSO, may make application through the Tax Commission.
- **MV:01-2-235.1.b Reinstatement of Cancelled Manufactured Home Title -** Owner of manufactured home upon which the certificate of title has previously been cancelled due to attachment to real estate may apply to the Cherokee Nation Tax Commission for reinstatement and issuance of a new original certificate of title.
- **MV:01-2-235.3 All-Terrain Vehicle** – Sharon stated in this rules and regulation, the changes are they have added the words “utility vehicle” along with all-terrain vehicle.



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- **MV:01-2-249-Disable Veterans 100%**- Sharon state in this rules and regulation, they have added H. *“The sales tax exemption for the 100% disable veteran extends to the surviving spouse of a deceased qualified veteran of the surviving spouse has not remarried. Sales qualifying for the exemption are limited to \$1,000.00 per year for the surviving spouse.”*
- **MV:01-3-306 –Application for Certificate of Title**-Sharon states in this rules and regulation, they have corrected a typo on E. Signature. Deleted “of” and replaced with “or” and added “her.” On next page on F2. *“Declaration to be executed by owner.”* There was a typo we deleted “ot” and replaced with “to”, and inserted a period “(.)” after questions and corrected the “i” in “Is” it should not have been capitalized. G2. *“Persons authorized to perform inspection; non-release of title.”* We deleted “only” and added “or vehicle owner.” And added *“or received. Non complying forms will be rejected.”*
- **BM:02-7-708- A-Display of Registration**-Deleted *A boat owner must carry the registration in the boat when in operation.* And added it to **BM:02-7-706 – A-Registration and Title**
- **BM:02-7-722-Lost, Stolen, or Mutilated Decals**-We added this rule which states, *“Procedures upon the loss, theft, or damage to decal; In the event of loss mutilation, or destruction of decal, an Affidavit for Replacement [CNTC form 32-01] must be completed by the applicant.”*

Sharon requested approval for the Rules and Regulations. Commissioner Wilson made a motion to approve. Commissioner Carter seconded the motion. Motion carried.

**Agenda item # 6- Monthly Reports**- Sharon reported year to date motor vehicle for FY 15 compared to FY14 as of January 31<sup>st</sup> 2015 increase the sales to 27.12%.

On Revenue and Taxation (Tobacco) we are down 26.26%, due to rebate is more and the decline in sales of carton sales.

On our Veterans Sales Tax Exemption Cards we have issued 134 cards. These cards gives the veterans a sale tax exemption to be used in any Cherokee Nation business with the exclusion of alcohol.



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On the expanded jurisdictional areas of the 5 counties that has been added in the jurisdiction for tags. Wagoner, Muskogee, Tulsa, Mayes, and Rogers counties. The sales for October 2014 through February 2015 are \$898,250.02.

The At-Large which is anyone living outside of the jurisdictional area, the revenue from June 9, 2014 through September 30, 2014. The Cherokee Nation total was \$121,309.85; this is after we take out the difference. We give 10% back to our citizens.

Tags issued in our At-Large area from October 2014 to February 2015 were 1,157. The total of revenue for Oct 1, 2014 through February 2015 is \$148,332.79.

Chairman Hummingbird made a motion to approve the monthly reports. Commissioner Wilson seconded the motion. Motion carried.

Sharon reminded the commission that the School Distribution will be on March 27, at the Hard Rock from 11:00 a.m.–2:00 p.m.

Chairman Hummingbird made a motion to adjourn. Commissioner Wilson seconded the motion. Motion carried.

Adjournment at 4:42 p.m.

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Commissioner Approval