



Cherokee Nation Tax Commission

P.O. Box 948
Tahlequah, OK 74465

Steve Wilson
Tax Commissioner

Fan Robinson
Tax Commissioner

CHEROKEE NATION TAX COMMISSION

Tax Commission Meeting
Munson House Conference Room
September 28, 2016
4:30 PM

Commissioners Present - Commissioners Wilson and Robinson

Staff Present – Sharon Swepston, Andy Quetone, Tammy Latta, Karen Walls, Shelia Sawney, and Fonda Gritts.

Visitors– none

Meeting was called to order by Commissioner Wilson at 4:30 p.m. Quorum established with Commissioners Robinson and Wilson present.

The Commission began with agenda item #1 – Approval of Minutes – December 9, 2015. Commissioner Wilson approve the minutes due to being the only commissioner on the Tax Commission board that was in attendance in the December 2015 meeting.

Sharon welcomed our new Tax Commissioner Fan Robinson.

Agenda item #2 – Alcohol License for Roland Pool Area- Shelia Sawney stated that Cherokee Nation Entertainment submitted an application and payment of fees for the Roland pool area for alcohol license. All documents are in order. Shelia recommends approval. Commissioner Robinson made a motion to approve. Commissioner Wilson seconded the motion. Motion carried.

Agenda item #3- McGill's Restaurant Temporary License for Retail and Tobacco- Shelia Sawney stated that the Cherokee Nation Entertainment. submitted an application and payment fee for a tobacco license. All documents are in order.



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Shelia recommends approval. Commissioner Robinson had a question regarding the payment, there was a brief discussion. Commissioner Robinson made a motion to approve the tobacco license. Commissioner Wilson seconded the motion. Motion carried.

Agenda item #4-Standard Operation Procedures and Rules and Regulations-

- ***1F-Tax Commission Milestones*** - The milestone has been updated for FY 2014, FY 2015. It is updated within the Standard Policy and Procedures. Commissioner Robinson made a motion to approve the updated milestone policy. Commissioner Wilson seconded the motion. Motion carried.
- ***4F-Tag Agent Cash Drawers*** – Tammy stated policy has word changes on the third page. Commissioner Robinson made a motion to approve the changes of the references. Commissioner Wilson seconded the motion. Motion carried.
- ***4I – Notary Public*** – Agents roles and responsibilities of being a notary. This is to clarify all responsibilities. Once our agents have past their 6-month probation they are required to have a notary. Commissioner Robinson made a motion to approve the notary addition of the policy and procedures. Commissioner Wilson seconded the motion. Motion carried.
- ***5R – Lunch Breaks*** – Clarification of the specific time for lunches. Commissioner Wilson made a motion to approve. Commissioner Robinson seconded the motion. Motion carried.
- ***6L – Cash, Check, CC, Money Order, Shortages*** – Sharon stated they have made some changes in this policy. Page 1. The word “Shortages” has been taken out and replaced with “shortages of any checks, credit card receipts, money orders, cashier’s checks, etc.” Page 2. – added information under the Motor Vehicle Agents Responsibilities for shortages. Under “Cash Audits”



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They eliminated “per the Cherokee Nation Tax Commission Standard Operation Procedures/chapter (VI) (L) Cash Shortages”. Page 3. - added “Cash, Check, Credit Card, Money Order, Cashier Check Shortages”. It reads the responsibility of the agent if there are any shortages from their daily work or cash drawer. It is required to be paid immediately or be deducted from their salary within 2 weeks. If the shortages have not been paid or payroll deducted, Progressive Disciplinary Action may be taken. The Progressive Disciplinary Action was eliminated and referred to the chapter, because they do change in the Human Resources book. Commissioner Wilson made a motion to approve the updated policy. Commissioner Robinson seconded the motion. Motion carried.

- **6P – Credit Card Process** – We have updated to add Discover American Express. Commissioner Robinson made a motion to approve. Commissioner Wilson seconded the motion. Motion carried.
- **6T – Inventory Tag/Decals** – The words have been changed from “inventory of” to “un-issued decals/tags that are in storage. The Audit Supervisor signs for tags/decals after they are counted for accuracy. And the Imaging & Special Projects Tax Commission Supervisor &/or staff deliver these items out to the offices. This is a separation of accepting, distributing, and doing inventory. Commissioner Wilson made a motion to approve the policy. Commissioner Robinson seconded the motion. Motion carried.
- **MV: 01-2-216 Wavier of Penalties** – deleted line B. in red, and added B. “The administrator shall have the authority to waive penalties in whole or in part for failure to register a vehicle.” The Law had been changed and this is an update to reflect what the law states.
- **MV: 01-2-244.4 Delaware Special Plates** – We are able to issue the Delaware citizen who has a dual citizenship with Cherokee Nation, a Delaware tag for an extra fee.



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- ***MV: 01-2-249 Disable Veteran 100 Percent*** – we eliminated “D. The exemption does not apply to surviving spouses of qualified veterans.”
- ***MV: 01-3-328.1 Request for Out of State Title*** – This form is to be used when a lienholder in a title holding state will be able to issue a title to Cherokee Nation.

Commissioner Robinson made a motion to approve Motor Vehicle Rules and Regulations. Commissioner Wilson seconded the motion. Motion carried.

Agenda Item #5 –Monthly Reports-

Year to Date – July 2016 Motor Vehicle and Boats was 8.96% with total revenue \$12,869,894.09

Month to Month –July 2016 Motor Vehicle and Boats was down -5.42% with total revenue \$1,394,075.18.

Month to Month- At Large Revenue Reports – August 2016 - \$57,576.81 with 371 tags.

Year to Date- At Large Revenue Reports – October1, 2015 – Aug 31, 2016 - \$510,164.48

Year to Date - Expanded Jurisdictional Area - October 1, 2015 – September 30, 2016

New tags – 2,685,617.30

Renewal tags – 22,278.00

Year to Date - Revenue and Taxation (Cigarette, Tobacco, Retail Sales, and Alcohol) – July 2016 was .080% with total revenue \$4,355,083.29.



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Month to Month - Revenue and Taxation (Cigarette, Tobacco, Retail Sales, and Alcohol) – July 2016 was 3.54% with total revenue \$465,925.63

Agenda Item #6 - Consideration, discussion, and possible approval regarding any matter not known about or which could not have reasonable been foreseen prior to the time of posting.

Sharon stated we have lost our Tax Commission Chairman Mr. Hummingbird. Mr. Wilson is our acting chair at the present.

It has been a past practice that the commission appoints the chairman. They generally went to the Commissioner that had the seniority on the commission. Sharon ask the commission to please appoint Mr. Steve Wilson as the Senior Commissioner as the Chairman for Tax Commission.

Commissioner Robinson moved to appoint Mr. Wilson as Chairman. Commissioner Wilson accepted.

December 7th will be the next scheduled meeting.

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

Adjournment 5:20 pm.

Commissioners Approval