



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)
September 10, 2014
4:30 pm

Commission Present –Chairman Hummingbird, Commissioners Carter and Wilson

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

Visitors – Stacie Guthrie - Public Affairs, Eugene Conrad - Citizen

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 - June 18, 2014-
Commissioner Carter made a motion to approve the June 18th minutes. Commissioner Wilson seconded the motion. Motion carried.

Agenda items #2 – Approval of Special Meeting Minutes - July 9, 2014 - Commissioner Carter made a motion to approve the July 9th minutes. Commissioner Wilson seconded the motion. Motion carried.

Agenda items #3 – Amend Motor Vehicle Rules & Regulations - MV: 01-3-306 Applications for Certificate of Title. Sharon stated that language is being added to the application “*I, the undersigned, under the penalties of perjury do solemnly swear (or affirm) that I am the owner or legal agent of the owner of above described vehicle and that the statements contained herein are true.*”

On the rules and regulations for motor vehicle there is a change in the language from “*reservation boundaries of the Cherokee Nation*” to “*Cherokee Nation compact jurisdiction*”. And changed “*in this portion*” to “*on page two*”. And added the word “*match*” which was missing at the end of a sentence.

Commissioner Carter made a motion to approve the changed language on the two policies. Commissioner Wilson seconded the motion. Motion carried.



Cherokee Nation Tax Commission

P.O. Box 948
Tahlequah, OK 74465

Jim Hummingbird,
Tax Commissioner

Steve Wilson,
Tax Commissioner

Christopher Carter
Tax Commissioner

Agenda items #4 – Amend SOP’s-

- ***5P-Employee Policies & Conduct Guidelines – Locking Computers-***
- ***5Q-Employee Policies & Conduct Guidelines- Motor Vehicle Usage***

The policy (5P) is for computer protection. It requires staff to lock computers when they are away from their desk. When the computers are left unlocked that leaves access to the system. The policy states the reason why they need to be locked, and it also gives the ability to discipline if they do not lock them.

The policy (5Q) to maintain vehicles for use by its employees while they are engaged in government business and or to use their own car for government business only if a tribal vehicle is not available.

Commissioner Wilson made a motion to approve the policies. Commissioner Carter seconded the motion. Motion carried.

Agenda items #5 – Inspections for At-Large and Compact Jurisdictional Area- 01-01 - Application for Certificate of Title-This is the language that was discussed in agenda item #3. It reads “Also I, the undersigned do hereby submit to the jurisdiction of the Cherokee Nation and its courts for purposes of enforcement as amended of LA 01-01, including without limitations the assessment and collection of any penalties, fines, and interests provided by “Cherokee Nation Vehicle and Licensing Code”

We added this language to the application form that commission reviewed and tabled in our special meeting on July 9th. The language has been through the Attorney General office and they said this would be appropriate language to cover this issue. This same language has been added to the application for the boats.

Chairman Hummingbird made a motion to approve the added language. Commissioner Carter seconded the motion. Motion carried.

Agenda items #6 – Monthly Reports- Year to date Motor Vehicle has increased revenue by 19.18% through July compared to this time last year. It’s contributed to being able to put the expanded jurisdictional area into place. The month to month comparison July 2013 to July 2014 is 23.92% for the month. In month of July Tax Commission made the first million gross revenue month.



Cherokee Nation Tax Commission

P.O. Box 948
Tahlequah, OK 74465

Jim Hummingbird,
Tax Commissioner

Steve Wilson,
Tax Commissioner

Christopher Carter
Tax Commissioner

Revenue and Taxation year to date July 2013 to July 2014 taxes are down 6.44%. This is due to cigarette and tobacco tax. The retail sale is up 8.49% and the Alcohol tax is up 5.89%.

On the expanded Jurisdictional area on the revenue and tags that has been issued from November 7, 2013 to August 31, 2014. The August revenue was \$184,855.82. Transactions from November 7, 2014 was 765 and August 1376. The month of June on the At-Large the total revenue charge was \$62,009.00 for our citizens that live in Oklahoma but outside of the compact jurisdictional area. We remit back to the State \$40,305.85 and Cherokee Nation will get \$15,502.25. The 10% discount back to our citizens was \$6290.00 for the At-Large citizens.

Agenda item #7 – Consideration, discussion, and possible approval regarding any matter not known about or which could not have reasonably been foreseen prior to the time of posting. General Provisions-MV:01-1-104 Documents Required for Registration- *The language still read “Reservation Boundaries of the Cherokee Nation” it was changed to “Cherokee Nation Compact Jurisdiction.”*

General Provisions-VT:01-1-100- The next item is the Veteran Sale Tax exemption. The Rules and Regulations have not been brought before the commission. It reads *“The provisions of the Chapter has been promulgated for the purpose of the compliance with Cherokee Nation Legislative Act 52-12 and to facilitate the enforcement of Sales Tax Exemption for Veterans who are Cherokee Citizens.”*

General Provisions-VT:01-1-101- *“The procedure for exempting sales tax for veterans who are enrolled citizens of the Cherokee Nation are as follows: Citizen will complete an mail application form VT-01 along with copies of DD214 Cherokee Nation Citizenship Card, & Oklahoma Drivers License.”*

Chairman Hummingbird made a motion to approve the General Provisions. Commissioner Carter seconded the motion. Motion carried.

New Business- Andy gave a brief report on the progress of the projects in Tahlequah Sallisaw and Catoosa. The Sallisaw Office is relocating to another location in Sallisaw October 1, 2014. Tahlequah should be opening approximately December. At the present they are working on the drop ceiling, walls, floors, and discussing the parking area. Catoosa should be opening approximately December.



Cherokee Nation Tax Commission

P.O. Box 948
Tahlequah, OK 74465

Jim Hummingbird,
Tax Commissioner

Steve Wilson,
Tax Commissioner

Christopher Carter
Tax Commissioner

Sharon extended an invitation to the commissioners to walk through the new facilities before the opening, and at that time she can explain the operations.

Chairman Hummingbird made a motion to adjourn. Commissioner Carter seconded the motion.

Adjournment at 4:48

Commission Approval

DRAFT