



Cherokee Nation Tax Commission

P.O. Box 948 Tahlequah, OK 74465

Jim Hummingbird,
Tax Commissioner

Steve Wilson,
Tax Commissioner

**CHEROKEE NATION TAX COMMISSION
MEETING
Cherokee Nation Tax Commission
Conference Room
September 12, 2012
4:30 PM**

Commissioners present – Chairman Hummingbird, and Commissioner Steve Wilson.

Staff Present- Sharon Swepston, Karen Walls, Andy Quetone, Shelia Sawney, and Fonda Gritts

Visitors – Sara Hill, Jami Custer, Tesina Jackson and Charles Head

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

Sharon introduced our new appointed commissioner, Steve Wilson.

The Commission began with agenda item #1 Approval of Minutes – June 13, 2012 – Commissioner Hummingbird made motion to approve the minutes. Commissioner Wilson seconded the motion. Motion carried.

Agenda items - #2,#3,#6, and#7 – Application for Alcohol License –Casino #3 – Service Bar A and B and Casino3-Food Court #1 and #2- Shelia stated that these applications are the new additional expansion for the wholesale at Catoosa. Agenda items 2, 3, 6, and 7 are all at Catoosa. They are basically in the same area just different distributions points and each one has its own license. Everything is in order and Shelia recommends approval on these applications.

Chairman Hummingbird made a motion to approve the following applications. Agenda items 2, 3, 6, and 7. Commissioner Steve Wilson seconded the motion. Motion carried.

Agenda #4 and #5 – Application for Alcohol License – Restaurant and Application for Alcohol License Service Area B – both of these applications are for Ramona Casino. Shelia stated these are both in the same facility just in different distribution points. Chairman Hummingbird made a motion to approve the following applications. Agenda items #4 and #5. Commissioner Wilson seconded the motion. Motion carried.

Agenda Item#8 - Revised Tax Commission SOP's – Sharon explain to the commission that the Tax Commission managers are reviewing and updating the Standard of Operation Procedures due to changes. Once the manager's looks at everything then we will give it to Sara Hill to review. Once Sara reviews them Sharon request to the commission to schedule a meeting in November to approve the updated version of our Standard of Operation Procedures and the rules and regulations due to the laws that may be changed.

Agenda Item #9 – Veterans Sales Tax Exemption – Sharon stated this is new section to our law that the council has ask to be passed. The Council attorney is working on definitions on defining what they call a “veteran”. Our current legislation provides us to the 100% disable veterans to basically mirror the State. They have added new language that they want any veteran that is a Cherokee Nation tribal member to have the same tax exemption. There is no identification for them to use other than their DD214 which has personal information on it. Such as social security number and when they present that for exemption the facility would have to make copies of the DD214 for their files to show what they were exempt from.

When this was written they were looking at the casino's using this information. It reads “License Retailer” that means any license retailer that has tax commission licenses. Smoke shops, they will have to know what the rules are in order to get a tax exemption.

Sharon stated tax commission will need to write a process to figure out what to use for identification purposes. They are calling national guards, air guards a veteran, and according to the government a veteran had to be in a foreign war. There was a brief discussion on this topic.

Agenda items #10 – Smoke Shop Lease Subsidy- Sharon stated this will be presented Thursday in the Rules Committee and will go to full council Monday September 17th. It allows for any smoke shop that has a third party lease. There are 30 shops that are leased according to our Reality department, their lease amounts will be paid for one year starting October 1, 2012 and will be receiving subsidy back 50% of that lease. The money will come from carry over dollars from the general fund. Starting October 1st Tax Commission will be administering these funds. When the legislation is passed through the tribal council, we will receive all the information from Reality. We will get vendors set up and we will not issue the 50% to them until we have documentation that they have paid their lease for that month. Each shop will be due on different dates. This will be paid to the designated smoke shops October 1, 2012 – September 30, 2012.

Agenda items #11 – Discussion on the Oklahoma Tax Commission eliminated late tag fee waiver – Oklahoma legislative changes effective September 23, 2012. Lawmakers eliminated a late tag fee waiver for inoperable vehicles. Repair statements will not be accepted on inoperable vehicles. The customer will be required to pay penalties. They charge a late fee on the title, tag, and charge a registration fee of \$17.00. There was a brief discussion on this topic.

Agenda items #12 – Monthly Reports – Year to date motor vehicle revenue for FY12 compared to FY11 as of July 31st had an increase of 8.16%. Month to month revenue

comparison for July 2011(FY11) compared to July 2012 (FY12) shows an increase of 9.85%.

Year to date revenue and taxation (Tobacco) for FY12 compared to FY11 as of July 31st, had an overall increase of 5.20%. Month to month revenue comparison July 2011 (FY11) compared to July 2012 (FY12) shows an increase of 2.76%.

Year to date motor vehicle was up 8.04%, boats were up 14.81%. And on revenue and taxation cigarette was up 2.50%, tobacco tax 3.54%, retail sales 8.95%, alcohol tax 5.17%.

Motor vehicle compact runs out on September 30 2012, it is in negotiations. There will be a meeting Monday with the State that our Attorney General Todd Hembree will be attending. They will be trying to finalize and be ready for October 1, 2012.

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

Adjournment 4:57 P.M.

Commissioner Approval