



Cherokee Nation Tax Commission

P.O. Box 948 Tahlequah, OK 74465

Steve Wilson,
Tax Commissioner

Michael Doublehead,
Tax Commissioner

Fan Robinson,
Tax Commissioner

CHEROKEE NATION TAX COMMISSION MEETING DECEMBER 11, 2024 11:00 AM

Commission Present: Steve Wilson, Michael Doublehead, Fan Robinson.

Staff Present: Sharon Swepston, Fonda Gritts, Shelia Sawney, Teresa Carder, Chelsea Fisher, Donnay Leach, Caitlyn Bohanon, Tammy Guinn (phone).

Visitors Present: Paiten Qualls, Attorney General's Office.

Roll Call: Mike Doublehead, Fan Robinson, Steve Wilson.

Meeting called to order at 11:00 am on December 11, 2024. Quorum was established with Chairman Wilson, Commissioner Fan Robinson and Commissioner Mike Doublehead.

Agenda Item #1 – Approval of Minutes for September 11, 2024.

Commissioner Doublehead made the motion to approve the minutes. Commissioner Robinson seconded the motion. Motion carried.

Agenda Item #2 – Discussion regarding new Motor Vehicle Compact.

Sharon states we have received a signed compact. Paiten discusses the current and new compact differences. Paiten also states there will be two tiers with the new Compact – the Compact jurisdictional area is the entire state of Oklahoma, with differentiations between in reservation and outside of reservation. Revenue allocation will remain the same. Compact directly relates to CN code provisions that set out allocation. There is a five-year grandfather period for the customers that live in the former expanded jurisdiction and at large to either re-register with the CN Tax Commission or the State of Oklahoma. At the end of the five years, it will truly be in reservation or out of reservation. Paiten corrected herself to say four years, not five years. 2029 is the end of the grandfather period. Paiten is hopeful at that time, new discussions can be had with new State representatives, and maybe in the Governor's Office there will be a turnover. Commissioner Robinson asks that it was the Governor's office that made these changes and not the Creek Nation because we serve people in their jurisdiction. Paiten states the

negotiations were made between the Cherokee Nation and the Governor's office. Paiten also states the rebate will work differently under the new compact. She states that citizens that live outside the reservation will pay for everything upfront then CN will rebate a certain amount back to the customer, so they will still get a discount. Commissioner Robinson asks why we must do it this way. Sharon explains how the current and new compact discount works for the outside jurisdiction customers. Commissioner Robinson asks if there will be an easier provision step to do in the future. Paiten states this may be the way it will have to be maintained. Sharon states the percent of the rebate could change, because it will be up to Admin to say what the rebate will be. The rebate won't be upfront anymore. Commissioner Robinson asks will it help the workload in Tulsa. Sharon states it will increase the workload for people here. Commissioner Doublehead asks if this is how the Chickasaw Nation is set up as well. It is stated that the Choctaw Nation are set up similarly as well. Sharon states the differences between who issues the tags between the Chickasaw Nation, Choctaw Nation and Cherokee Nation. It is also stated the State issues the Chickasaw and Choctaw Nation's tags. Paiten states our tags will still look like our Cherokee Nation tags. Sharon states the State will receive a block of numbers to ensure duplicate tags and decals are not issued.

Tammy asks if it was noticed that the Turnpike Authority will be raising their rates. Discussion about how and what the new fees will be used to pay for.

Commissioner Doublehead asks if a bulleted list of changes can be made available. Paiten says a more limited version of the compact and a FAQ can be made available. He also states he is fond of Stilwell tag office. And suggests the Stilwell tag office be advertised in the clinics. Sharon states she can get with Communications and Admin to see what can be done about this.

Commissioner Wilson states with discussion only, no motion is needed.

Agenda Item #3 - Monthly Reports

Sharon states a report is included through the end of September so a fiscal year can be seen. Motor Vehicle grew less than 1% compared to last year, 0.91%. Tobacco, cigarette, retail sales and alcohol sales all went down compared to last year. October 2024 compared to Oct 2023, 0.84 ahead on motor vehicle and almost 11% behind on cigarettes, tobacco, and retail sales and alcohol sales. Paiten asks if the sales numbers could be based on the legalization of marijuana. Discussion is had about how this could be related.

Commissioner Robinson makes a motion to approve. Commissioner Doublehead seconded the motion. Motion carried.

Agenda item #4 – Consideration, discussion and possible approval regarding any matter note known about or which could not have reasonably been foreseen prior to the time of posting.

Commissioner Robinson asks for a status update on veterans' tags. Sharon states all information have been received and are waiting on Admin. Tammy states all samples, rules and regulations, and everything is completed. Admin has stopped this due to questions they have. Commissioner Robinson asks about the samples of these tags.

Tammy states samples were received from OCI and they were sent over to the CN Veteran's Office and Secretary of State Bowlin's office. Commissioner Robinson asks where the Commissioned Corps and Coast Guard Veterans plates are. Tammy states a Coast Guard plate was not done because they are not an official branch of the military. Commissioner Robinson asks if the Coast Guard falls under the Navy. Sharon states when a list of official branches of service was received, Coast Guard was not listed.

Agenda Item #5 – Executive Session


- a. Exit Executive Session

None needed.

Commissioner Doublehead makes comments thanking Fonda for her service to the Nation and community. Commissioner Robinson also thanks Fonda for her years of service and hard work.

Commissioner Doublehead made a motion to adjourn. Commissioner Robinson seconded to motion. Motion carried.

Next Commissioner's meeting will be March 12, 2025, at 4:30 pm.



Commissioner approval