



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

JUNE 14, 2023

4:30

Commission Present: Chairman Wilson, Commissioner's Doublehead, and Robinson

Staff Present: Sharon Swepston, Shelia Sawney, Tammy Guinn (telephone), and Fonda Gritts

Visitors Present: Greg Calvert, Attorney General's Office

Roll Call: Chairman Wilson

Meeting was called to order by Chairman Wilson. Quorum was established with Chairman Wilson, Commissioner's Robinson, and Doublehead present.

The Commission began with agenda item #1-Approval of March 8, 2023 minutes - Commissioner Robinson made a motion to approve the March 8th minutes. Commissioner Doublehead seconded the motion. Motion carried.

Agenda item #2 – Annual License Renewals- Shelia stated this is for the annual business license renewal for the smoke shops and wholesalers. They are due July 1, 2023. Shelia recommends their approval. Commissioner Robinson ask the number of license that will be renewed this year. Shelia stated roughly around 62 - 64 license.

Commissioner Doublehead made a motion to approve the annual renewal license. Commissioner Robinson seconded the motion. Motion carried.

Agenda item#3 – BM: 02-7-716.6 Boat Rental Business Operating in a State Park. The operating business is required to have a contact with the Oklahoma Tourism and Recreation Department, a business license from the state, with other criteria that is required.

Commissioner Robinson ask if this is for tribal members that own these businesses. And do they have to be on tribal trust restricted land? Tammy stated they are required to be in the 14-counties. Sharon said they do not have to be on tribal restricted land, this is just for the registration of the boats so they can be rented. They will have their license with the State of Oklahoma and they will have a contract with Oklahoma Tourism and Recreation Department. This is just for us to register their boats. Tammy stated the At-Large citizens will not be able to register the boats with the tribe. Tammy recommends approval.

Commissioner Doublehead made a motion to approve the Rules and Regulations for the Boat rental business. Commissioner Robinson seconded the motion. Motion carried.

Agenda item #4 – RT: 07-7-700 – Sales to Minors – Tammy stated this is Tobacco’s regulation and this raises the age from 18 to 21 so employees can sell tobacco and tobacco products. It has changed to ***“The employees under 21 years of age may handle tobacco or vapor products when required in the performance of the employee duties.”*** Chairman Wilson ask if they can hire younger people. Sharon said yes, because they are not purchasing, smoking or using it. They will be stocking and handling the product. We just needed to clarify that in our rules and regulations.

Sharon stated they included the Greg Calvert, attorney from Attorney General’s office in on this change. Greg said he reviewed it and had Chrissi to review it also.

Commissioner Robinson made a motion to approve the changes in the rules and regulation for “Sales to Minors”. Commissioner Doublehead seconded the motion. Motion carried.

Agenda item #5 –Motor Vehicle and Tobacco Compacts – Greg Calvert gave a report that the tag bill has been handled by the House, they voted 74 to 11 to override Governor Stitts veto. It will need to go to the Senate now, and they will be meeting on June 26th. That will be the main topic to override the veto. Once that happens then it will be complete.

Gregg stated the same thing will happen with the Tobacco compact but that bill originated in the Senate, it will go back to the Senate first, then it will go on to the House. That will pass as well.

Commissioner Robinson ask, Why do you think the Governor is doing this to all the tribes? Greg stated it all stems from the Gaming compact originated from there. Commissioner Robinson ask if we had a law or bill where we can banish the Governor from our tribe. Greg stated No, he has a constitutional act to be a citizen of the tribe. Commissioner Robinson stated we need to change or add to our constitution so this will not happen again. Greg said if we could set up a mechanism by which we are able to constitutionally strip tribal citizens of their citizenship, then who would be making the call down the road of who is worthy and is not worthy?

Agenda item #6 – McGirt Rulings – Greg reported information for the McGirt ruling on income tax related and stated we are waiting on a ruling from the Oklahoma Supreme Court. The regulations that are being put before the court is clear and should come down favorable. It is based on your citizenship and if you work for the tribe that you are a citizen of. Also, that you work within Indian Country/Reservation. You should not be taxed by the State. Greg said the whole Reservation should be deemed under federal regulations to be Indian Country.

Commissioner Robinson said when everything comes about and when all the decisions have been made, that it will probably affect our Commission. She said she would like us to be prepared. Sharon said Shelia and her have discussed what to expect and what can be done if it happens. Our Tobacco Department will need to hire more staff. That would mean to be able to license businesses all over the 14 - counties and not just on restricted and trust land. They would still be required to be a tribal member, and we would collect that sales tax from that business. There was a brief discussion.

Agenda item #7 – Monthly Reports-Motor Vehicle – for March and April we are down approximately 3%, compare to where we were last year at the end of April for motor vehicle.

Boats are renewing in June so that should change after June. Commissioner Doublehead ask if Sharon could break that down between car sales and renewals. He has heard new car sales has went down since the vehicles have went up in price. Sharon said she can ask Steve to do that. If he can't he can write her a report for that information.

Tobacco - they are up in revenue in alcohol and retail sales. Sharon handed out a list of numbers that Commissioner Robinson had requested. She said these numbers have not been audited they are just numbers she has put

together. They are estimated numbers that the tribe has given back to the State of Oklahoma through the compact. This list was some discussion points for the compact so they could educate the legislators, and show them that the tribe is a good partner and just how much money we have given back to the state. This list is from 2002 when we open the tag office through 2022. These are only estimated numbers.

Sharon stated the money we give to the school is not earmarked for certain things, they can use it for what they need it for. It benefits not only tribal member but every child in those schools. It benefits the whole school.

Sharon said we are not taking any money from the State, but we are adding to the State.

Commissioner Doublehead made a motion to approve the monthly reports. Commissioner Robinson seconded the motion. Motion carried.

Agenda item #8 - 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. – None

Agenda item #9 – Executive Session - None

a. Exit Executive Session

OTHER NEW BUSINESS: - None

PUBLIC COMMENTS: - None

ADJOURNMENT:

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

Next Tax Commission meeting will be September 13, 2023 at 4:30 P.M.

Meeting was adjourn at 5:05 P.M.


Commissioner Approval