

Title 8.10 Tax Commission

8.10.010. Purpose

The purpose of this chapter is to exercise the Tribe's jurisdiction and to consolidate all tax reporting, regulation and collection in an agency of the Tribe in order to further the economic development goals of the Tribe.

8.10.010. Establishment of the Chehalis Tribal Tax Commission ("Tax Commission")

There is hereby established the Chehalis Tribal Tax Commission, a civil regulatory Agency of the Tribe, which commission shall have oversight of all Tribal tax assessment and collection whether through Compact, by Ordinance or by Resolution, including but not limited to the following:

- a) Fuel taxes under compact;
- b) Cigarette taxes under compact;
- c) Retail sales tax and b&o taxes if any when addressed by compact;
- d) Liquor taxes other than those required to be remitted to the State;
- e) Sales taxes and other taxes established through Tribal Resolutions;
- f) Hospitality taxes;
- g) Marijuana taxes;
- h) Ad valorem charges; and
- i) Any other tax established by the Tribe by Ordinance or Resolution.

8.10.020. Make up of Tax Commission

The Tax Commission shall consist of three (3) members, the Director of the Tax Commission, the Chief Financial Officer of the Tribe, and a third member of the Tax Commission appointed by the Business Committee. The third member shall serve for a three (3) year term. The members of

the Tax Commission shall be employees of the Tribe subject to all the Policies of the Tribe.

8.10.030. Sovereign Immunity Status

The Tax Commission shall be an Agency of the Tribe and, as such, shall be imbued with the sovereign immunity of the Tribe.

8.10.040 Collection of Taxes

All taxes assessable by or collectible on behalf of the Tribe shall be assessed and / or collected by the Tax Commission.

8.10.050. Remitting of Taxes Collected

All taxes collected shall be remitted to the Tribe for the uses and purposes set forth in applicable tribal law and / or policies.

8.10.060. Civil Regulatory Authority

The authority of the Tax Commission extends to authority over tax matters with respect to tribal enterprises, tribal and non-tribal entities engaged in business on the Reservation, and tribal and non-tribal individuals doing business on the Reservation.

- a) The Tax Commission has the delegated authority to assess taxes as determined by the Business Committee;
- b) The Tax Commission has the delegated authority to sue in the Chehalis Tribal Courts for delinquent taxes or the failure to pay taxes;
- c) The Tax Commission has the delegated authority to revoke business licenses for businesses doing business on the Reservation if taxes become delinquent and unpaid, after

- notice and a failure to cure within 10 business days of receipt of the notice.
- d) Receipt of the notice shall be deemed to occur on the date an email is sent or the third day after mailing by regular mail if the notice is mailed in the US mails.
 - e) Failure to pay taxes, when due shall be subject to a fine and interest on the delinquent amounts.
 - f) The fine set forth in 8.10.60 (e) above shall be not less than \$250 nor more than \$1000 per failure to pay taxes when due.
 - g) Interest on delinquent taxes shall accrue at the rate of 12% per annum until paid.
 - h) The Tax Commission may issue regulations with respect to its authorities set forth in the Chapter, subject to the review and approval of the Business Committee.

8.10.070 No Waiver of Sovereign Immunity

Nothing in this Chapter shall be or be deemed to be a waiver of the Chehalis Tribe and / or the Tax Commission sovereign immunity.