



CONFEDERATED TRIBES of the CHEHALIS RESERVATION

To: General Council

From: Chairman Harry Pickernell, Sr

Re: Three Tax Ordinances for Review

Date: December 8, 2021

Dear All:

The Business Committee has sent three Tax Ordinances for review by the General Council.

1. The first is an Animal Head Tax which is intended to be levied for animals being raised commercially on the Reservation whether they are raised on trust land or on fee land and whether raised by tribal members or non-Indians. There are exemptions which apply so that not everyone who raises animals commercially may be required to pay the tax.
2. The second is an Import / Export tax for products that are wholesaled with respect to trust and fee lands on the Reservation and applicable to tribal members and also non-Indians. Again, there are exemptions in the Ordinance and it does not apply to retail operations. (Also, the tax is imposed only on exports that leave the Reservation).
3. The last Ordinance is the creation of a three member Tax Commission in order to administer the taxes that the Tribe levies. With the addition of the taxes above, together with fuel taxes, cigarette taxes, and sales taxes, the Tribe's taxing programs need to be monitored and administered by a body that is dedicated to such activities. (Example is the Oklahoma Tribal Tax Commission which does this for the complex taxes on Oklahoma Reservations.)

You can get a copy of the Ordinances by contacting Office of Tribal Attorney, either Harry Chesnin, hchesnin@chehalis-tribe.org, Rachelle Ferguson, rferguson@chehalis-tribe.org or from me (Chairman).

