

Pawnee Nation of Oklahoma

# General Revenue and Taxation

Act



3  
4 **GENERAL REVENUE AND TAXATION**

5  
6 Amended by Resolutions 20-66 thru 20-69 on August 26, 2020

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8 **TABLE OF CONTENTS**

9

10 <u>Section</u>	<u>Name</u>
11	
12	
13 1	Citation
14 2	Authorities
15 3	Findings and Purpose
16 4	Definitions
17 5	Amendments
18 6	Non-waiver of Sovereign Immunity
19 7	Rescission of Inconsistent <del>Tribal</del> <u>Pawnee Nation</u> Laws
20 8	Effective Date
21 9	Severability
22 10	Non-enforcement
23 11	Headings
24 12-100	RESERVED

25  
26

27 **CHAPTER ONE –**  
28 **INTRODUCTION,**  
29 **GENERAL PROVISIONS,**  
30 **ADMINISTRATION**

31

32 101	Tax commission created
33 102	Appointments, vacancies, and removal
34 103	Seal
35 104	General powers and duties of the Tax Commission
36 105	Rule making authority
37 106	Forms
38 107	Tax stamps and licenses
39 108	Records
40 109	Bookkeeping
41 110	Tax fund account
42 111	Tax Commission employees, expenses and budget
43 112	Bonds
44 113	Nepotism
45 114	Collection of Taxes
46 115	Seizure of Property
47 116	Inventory of Seized Property
48 117	Public sale of Forfeited Property
49 118	Exempt Property

50	119	Administrative Appeals
51	120	Limitations on Administrative Appeals
52	121	Exhaustion of Administrative Remedies
53	122	Suits Against the Tax Commission
54	123	Limitations on Suits Against the Tax Commission
55	124	Refunds to Taxpayers
56	125	Forgery of Stamps, Etc.
57	126	Offenses
58	127	General Penalties
59	128	Referrals for Federal Prosecution
60	129	Exclusion from Pawnee Territory and Jurisdiction
61	130	Cancellation of Leases Upon Exclusion
62	131	Interest
63	132	Commencement of Actions
64	133	Taxes Erroneously Paid to Be Refunded
65	134	<del>Tribal</del> <u>Pawnee Nation</u> Court Remedies
66	135-200	RESERVED

## CHAPTER TWO- TOBACCO TAX

72	201	Levy of Tobacco Excise Tax
73	202	Tax on Cigarettes
74	203	Tax of Tobacco Products
75	204	Tax in Lieu of Other Taxes
76	205	Tax Paid Once
77	206	Evidence of Tax
78	207	Legal Incidence of Tax
79	208	Affixation of Stamp
80	209	Exclusions from Taxation
81	210	Unstamped Tobacco Contraband
82	211	Records
83	212	Reports
84	213	Wholesale and Retail Stocks to be Separate
85	214-250	RESERVED
86	251	Wholesaler Licensing
87	252	Tobacco Wholesaler License
88	253-260	RESERVED
89	261	Retailer Licensing
90	262	Tobacco Retailer License
91	263-270	RESERVED
92	271	Vending Machine Permits
93	272	Prevention of Minor's Access to Tobacco

## CHAPTER THREE – SALES AND USE TAX

97		
98	301	<u>Definitions</u>
99	<u>302</u>	Tax on Sales
100	<u>303</u>	Legal Incidence of Tax
101	<u>304</u>	Payment of Taxes
102	<u>3045</u>	Records
103	<u>3056</u>	<u>Penalties Fines for Failing to Collect Taxes; Retailer</u>
104	<u>3067</u>	Exceptions
105	<u>3078</u> -400	RESERVED

## CHAPTER FOUR – OIL AND GAS SEVERANCE TAX

110	401	Tax Levied on Oil
111	402	Tax Levied on Gas
112	403	Due Date of Tax
113	404	Payment of Tax
114	405	Payment Bonds
115	406	Incidence of Tax: Forfeiture of Leasehold for Non-Payment
116	407	Persons Responsible for Payment of Tax
117	408	Purchaser from Initialized Pool
118	409	Measurement of Oil and Gas
119	410	Determination of Market Value
120	411	Tax Commission May Audit Correct and File Reports
121	412	Severance Tax In Lieu of Other Taxes
122	413	Exclusion from Taxation
123	414	Lien Upon Oil and Gas and Personality: Seizure and Sale by Tax Commission to
124		Satisfy Lien: Powers of the District Court
125	415	Remittance and Form of Reports
126	416-500	RESERVED

## CHAPTER FIVE – HOTEL OCCUPANCY TAX

131	501	Definitions
132	502	Tax Imposed
133	503	Rate of Tax
134	504	Collection of Tax
135	505	Exceptions: Permanent Resident
136	506	Exceptions: Pawnee Nation
137	507	Returns and Payment
138	508	Administration
139	509	Reimbursements for Tax Collection
140	510	Recordkeeping
141	511	Severability
142	512	Effective Dates
143	513	Repeals

144 514-600 RESERVED

145

146 **CHAPTER SIX –**  
147 **ENTERTAINMENT TAX**

148

149 601 Definitions  
150 602 Deductions from Gross Entertainment Receipts  
151 603 Entertainment Tax Levied  
152 604 Due Dates of Tax Payment  
153 605 Form of Report  
154 606 Effective Dates

155

156 **CHAPTER SEVEN –**  
157 **ADMISSION TAX**

158

159 701 Definitions  
160 702 Imposition and Rate of Tax  
161 703 Exemption from Tax  
162 704 Returns: Payment  
163 705 Distribution of Admission Tax  
164 706-800 RESERVED

165

166 **CHAPTER EIGHT –**  
167 **EARNINGS TAX**

168

169 801 Tax on Earnings  
170 802 Tax on Contracts  
171 803 Amount Withheld Based on Earnings on Payroll Date  
172 804 Earnings Tax Collected at the Source  
173 805 Due Date of Tax  
174 806 Payment of Earning Tax Reports  
175 807 Records and Employee Notices  
176 808 Apportionment of Earnings  
177 809 Penalties  
178 810 Exclusions from Taxation  
179 811-900 RESERVED

180

181 **CHAPTER NINE –**  
182 **VENDING DEVICE TAX**

183

184 901 License Required  
185 902 Vending Device Tax  
186 903 Payment  
187 904 Tax Stamp  
188 905-1000 RESERVED

189

190 **CHAPTER TEN –**

191                   **TAXATION AND REGISTRATION OF MOTOR VEHICLES**

192		
193	1001	Application
194	1002	Tax Imposed on Passenger Automobiles
195	1003	Tax Imposed on Farm Trucks
196	1004	Tax Imposed on Commercial Vehicles
197	1005	Tax on Motorcycles and Motorized Bicycles
198	1006	Tax on Manufactured Homes and Recreational Vehicles
199	1007	Tax on Boat and Outboard Motor
200	1008	Certificate of Title
201	1009	Form of a Vehicle Certificate to Title
202	1010	Original Transfer Duplicate Titles
203	1011	Title Fees
204	1012	Active Military Duty Personnel
205	1013	Bill of Sale Only or Lost Title
206	1014	Elders Tag Discount
207	<u>1015</u>	<u>Tax Imposed on Handicap Placard and Tag</u>
208	<u>1016</u>	<u>Out of State Vehicle</u>
209	<u>1017</u>	<u>Operation of a Vehicle without a Tag</u>
210	<u>1018</u>	<u>Temporary Tags</u>
211	1019-1049	RESERVED
212	1050	Registration Certificate and Tags
213	1051	Form of Registration Certificate
214	1052	Form of Tags
215	1053	Personalized Tags
216	1054	Form of Decals
217	1055	Other Requirements for Motor Vehicles
218	1056-1074	RESERVED
219	1075	<u>Tribally Pawnee Nation</u> Owned Vehicles
220	1076	Authorized Signatures
221	1077	Penalties
222	1078-1094	RESERVED
223	1095	Recognition of Foreign Titles and Registrations
224	1096	RESERVED
225	1097	Effective Date
226	1098-1099	RESERVED

227

228                                   **CHAPTER ELEVEN –**

229                                   **MOTOR FUEL TAX**

230		
231	1101	Purpose
232	1102	Definitions
233	1103	Tax Levied
234	1104	Effective Date
235	1105	Tax <del>Commission</del> <u>Administrator</u> Duties
236	1106	Exemption from Tax
237	1107	No Tax on Imported Motor Fuel or Diesel Fuel

238 1108-1199 RESERVED

239

240 **CHAPTER TWELVE -**

241 **PAWNEE NATION TATTOO AND BODY PIERCING ORDINANCE**

242

243 1201 Citation

244 1202 Purpose

245 1203 Scope of ~~Chapter Aet~~

246 1204 Severability

247 1205 Tax on Services

248 1206 Licensure Requirements

249 1207 Powers and Duties of Pawnee Nation

250 1208-1299 RESERVED

251

252 **CHAPTER THIRTEEN -**

253 **PAWNEE NATION LIQUOR CONTROL**

254

255 1301 Purpose

256 1302 Definitions

257 1303 Assessment Fees and Taxes

258 1304-1399 RESERVED

259

260 Appendix A

261 Appendix B

262 Appendix C

263

264

265

266

267

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**INTRODUCTION  
GENERAL PROVISIONS**

Section 01. Citation

This Act shall be cited as the Pawnee Nation General Revenue and Taxation Act. The short title for this Act shall be the Pawnee Nation Tax Act. All ~~references to “Tax Act” or “Act”~~ references herein shall mean the Pawnee Nation General Revenue and Taxation Act.

Section 02. Authorities

This Act is passed ~~pursuant~~under to the Pawnee Nation’s inherent sovereign authority, the Constitution of the Pawnee Nation, the Treaty of 1833, and any other authority ~~otherwise~~ delegated to the Pawnee Nation by the federal government.

Section 03. Findings And Purpose

(a) Findings: The Pawnee Business Council of the Pawnee Nation finds it necessary to strengthen ~~TribalPawnee Nation-Government~~the Pawnee Nation by generating revenue for the continued operation of the ~~TribalPawnee Nation~~ Government and enhancement of ~~TribalPawnee Nation~~ Government services. The Business Council further finds that in order to generate revenue and protect the best interest of the Pawnee Nation it is necessary to license and regulate certain conduct within the Pawnee Nation’s jurisdiction. Finally, the Business Council find the provisions of this Act are necessary to protect the health and welfare, political integrity, ~~and~~or economic security of the Pawnee Nation.

(b) Purpose: The purpose of this Act is to provide simple, fair, straightforward, and efficient procedures to levy and collect taxes, and to provide for the licensing and regulation of certain conduct within ~~TribalPawnee Nation-~~jurisdiction. It is also the purpose of this Act to establish a means whereby the Pawnee Nation can provide essential government services to individuals within the territorial jurisdiction of the Pawnee Nation.

(c) All provisions of this Act shall be construed to achieve the purpose set forth herein.

Section 04. Definitions

(a) Unless specifically defined in this ~~Actor-subsequent Sections~~, a term shall have the meaning reasonably attributed to the term by the context of the Section in which it is used and the customary use of that term by member of the Pawnee Nation.

(b) These terms used in this Act are defined as follows:

(1) “Act” refers to the Pawnee Nation General Revenue and Taxation Act.

(2) “Bingo” means any game or session bingo.



- 315 (3) “Bingo Operator” means any business entity licensed to conduct bingo  
316 activities within the jurisdiction of the Pawnee Nation.
- 317 (4) “Business Council” or “Pawnee Business Council” means the supreme  
318 governing-governmental body of the Pawnee Nation ~~of Oklahoma~~ under Article IV  
319 of the Constitution of the Pawnee Nation.
- 320 (5) “Calendar year” means the period from January 1 through December 31 of  
321 each year.
- 322 (6) “Cigarette” is defined to mean and include all rolled tobacco or any  
323 substitute there~~of~~~~ere~~, wrapped in paper or any substitute there~~of~~~~ere~~ and weighing  
324 not to exceed three (3) pounds per thousand (1000) cigarettes.
- 325 (7) “Commercial Vehicle” means any motor vehicle or the car, station wagon,  
326 van, pickup, or similar type constructed and used primarily for the transportation of  
327 persons or goods in the ordinary course of trade or business.
- 328 (8) “Contraband” means any item or product for which the applicable tax  
329 or fee has not been paid.
- 330 (9) “Consumer” as regards tobacco is defined to mean and include any person  
331 who comes into possession of cigarettes or tobacco products for the purpose of  
332 consuming or otherwise disposing of them in any way except by exchange for  
333 value.
- 334 (10) “Consumer as regards sales is defined to mean and include any person who  
335 receives or comes into possession of property from a retailer by means of a sale of  
336 such property.
- 337 (11) “Earnings” as regards the earning tax means all wages, salaries, tips, and  
338 other employee compensation for services performed by an employee for his  
339 employer, including the cash value of all remuneration paid in any medium other  
340 than cash which are subject to Federal income tax withholding pursuant to 26  
341 U.S.C. Section 3401 et seq.
- 342 (12) “Employed within the Nation’s Jurisdiction” means that the employee’s  
343 regular assigned workstation is some place within the territorial jurisdiction of the  
344 Nation, notwithstanding that such employee may be assigned and perform  
345 employee duties outside the Nation’s Jurisdiction.
- 346 (13) “Employee” as regards the earnings tax means any individual who performs  
347 a service for any person and receives earnings therefore.
- 348 (14) “Employer” as regards the earnings tax means the person for whom an

349 individual performs or performed any service or whatsoever nature, as the  
350 employee of such person.

351 (15) “Gaming Device” means any gaming machine at which a game of chance  
352 is played for money or any other thing or consideration of value, including any  
353 machine at which money or any other thing or consideration of value is bet,  
354 wagered, or gambled, such as a video poker machine.

355 (16) “Manufactured Home” means any mobile home, house trailer, or other  
356 factory manufactured home designed for semi-permanent installation as a residence  
357 but maintaining the capability of being pulled upon the highways upon wheels  
358 attached thereto.

359 (17) “Motor Vehicle” means any wheels conveyance for carrying persons or  
360 property capable of being propelled under its own power through the use of an  
361 internal combustion engine of greater than fifty cubic centimeters displacement.  
362 Provided, however, that farm tractors, farm combines, and similar self-propelled  
363 implements of husbandry (not including trucks) used exclusively for farm purposes  
364 shall not be considered a motor vehicle.

365 (18) “Motorcycle” or “Motorized Bicycle” means any motor vehicle having  
366 either two or three wheels.

367 (19) “Passenger Automobile” means any motor vehicle of the car, station wagon,  
368 van, pick-up, or similar type constructed and used primarily for the transportation  
369 of persons for purposes other than for hire or compensation.

370 (20) “Person” means any natural individual, company, partnership, firm, joint  
371 venture, association, corporation, estate, trust, political entity, or other identifiable  
372 entity to which this Act can be applied.

373 (21) “Property” as regards the sales tax is defined to mean and include all  
374 tangible personal property of every kind and description. For the purpose of Chapter  
375 Three, the term “property” shall not include any natural or artificial gas, electricity,  
376 water, or any other utility or public service by telephone and telegraph companies  
377 to subscribers or users including transmission of messages, whether local or long  
378 distance, or services and rental charges having any connection with the  
379 transmission of any defined to mean and include all tangible personal property of  
380 every kind and description.”

381  
382 (22) “Regularly performs employee services within the Nation’s Jurisdiction”  
383 means that although the employee’s regular assigned workstation is not some place  
384 within the territorial jurisdiction of the Nation, the employee is assigned and  
385 performs employee duties within the Nation’s Jurisdiction on a regular and  
386 recurrent basis whether or not such duties are assigned and performed pursuant to

387 a fixed schedule.  
388  
389 (23) “Reserve” or “Reservation” means the Pawnee Nation Reserve and all  
390 geographical locations within the territorial jurisdiction of the Pawnee Nation.

391 (24) “Retailer” as regards the sales tax is defined to mean and include any  
392 person who in the ordinary course of business sells any property to another whether  
393 such sale would be described as a “wholesale” or “retail” sale.

394 (25) “Retailer” as regards tobacco sales is defined to mean and include any  
395 person who comes in possession of cigarettes or tobacco products for the purpose  
396 of selling or who sells them at retail, any person not coming within the definition  
397 of a wholesaler having possession of more than one thousand (1000) cigarettes, and  
398 any person operating one, two, or three vending machines.

399 (26) “Sale” or “sales”, as regards the sales tax mean and include all sales, barter,  
400 trades, exchanges, or other transfer of ownership for value of property from a  
401 retailer to any person no matter how characterized.

402 (27) “Sale” or “sales” as regards tobacco transactions is defined to mean and  
403 include all sales, barter, exchanges or other transfers of ownership of cigarettes or  
404 tobacco products from one person to another, or the use of consumption within the  
405 Nation’s Jurisdiction in the first instance of cigarettes or tobacco products from  
406 outside the Nation’s Jurisdiction upon which the ~~tribal~~Pawnee Nation tax has not  
407 been paid.(z)”Stamp” is defined to mean and include the stamp or stamps produced  
408 by the Tax Commission by which the tax levied hereunder is paid.

409 (28) “Tax Commission” means the Pawnee Nation Tax Commission, created  
410 pursuant to this Act.

411 (29) “Taxpayer” means any person(s) responsible for the payment of taxes under  
412 this Act.

413 (30) “Tobacco product” is defined to mean and include any smokeable product  
414 of any species of the tobacco plant, including smoking tobacco suitable for smoking  
415 in pipes or rolling into cigarettes, any roll of tobacco for smoking irrespective of  
416 size or shape or adulteration which was wrapper made chiefly of tobacco and  
417 includes but suitable for smoking in pipes or rolling into cigarettes, any roll of  
418 tobacco for smoking irrespective of size or shape or adulteration which was wrapper  
419 made chiefly of tobacco and includes but is not limited to those items commonly  
420 known as cigars, cheroots, or stogies, and any articles or products made from  
421 tobacco or any substitute therefore except cigarettes, but not including chewing  
422 tobacco of any description including snuff.

(31) “Tribe” or “Nation” means the Pawnee Nation ~~of Oklahoma~~.

(32) “~~Tribal~~Pawnee Nation District Court” or “District Court” or “~~Tribal~~Pawnee Nation Court” or “Court” means the Pawnee Nation District Court.

(33) “Use” is defined to mean and include the exercise of any right or power over cigarettes or tobacco products incident to the ownership thereof except sales of cigarettes or tobacco products in the regular course of business.

(34) “Vending machines” is defined to mean and include any coin operated machine by means of which cigarettes, or tobacco produces, are sold or dispensed.

(35) “Wholesaler” is defined to mean and include any jobber or person organized and existing or doing business primarily to sell cigarettes or tobacco products to and render services to retailers and who render such services to retailers within the jurisdiction of the Pawnee Nation; that at least 75% of the whole gross sales within the jurisdiction of the Nation are made at wholesale. Irrespective of the foregoing requirements, any jobber of a person who is recognized and licensed as a wholesaler in; the jurisdiction wherein said jobber or person resides, is incorporated, or has its principal place of business shall be a wholesaler as defined by this Title, and any operator of four (4) or more cigarette vending machines shall be a wholesaler as defined by this Title.

(36) “Within the ~~Tribal~~Pawnee Nation jurisdiction” means all geographical areas within the territorial jurisdiction of the Pawnee Nation of Oklahoma as defined by 18 U.S.C. § 1151, and all conduct of any Person over which the Pawnee Nation may lawfully assert jurisdiction.

(37) “Non-tobacco products” when used in the context of this chapter and ordinance shall mean a non-smokeable product of any species of the tobacco plant, including chewing tobacco and snuff.

(38) “Charitable organization” means any philanthropic, patriotic, eleemosynary, educational, social, civic, recreational, religious or any other person performing or purporting to perform acts beneficial to the public.

(38) “HIN” means hull identification number.

#### Section 05. Amendments

(a) Temporary exceptions to this Act may be made by Resolution of the Business Council, after it considers the recommendation of the Pawnee Nation Tax Commission regarding the temporary exception. However, until such Resolutions is passed and memorialized in writing no exception shall be made for any reason.

(b) Permanent amendments to this Act shall be made by Ordinance of the Business Council, after first publishing the proposed amendment(s) to the Nation's community for at least thirty (30) days and providing for a public comment hearing for ~~Tribal~~Pawnee Nation members.

#### Section 06. Non-Waiver Of Sovereign Immunity

Nothing in this Act shall be construed as a waiver of the sovereign immunity of the Pawnee Nation, or any of its political subdivisions, including the Tax Commission, or any Agency, Department, Official, or Employee of the Pawnee Nation. Any waiver of sovereign immunity for the Pawnee Nation or any of its political subdivisions must be explicitly made by the Pawnee Business Council, in writing. No employee, official, Department, Agency, or political subdivision of the Pawnee Nation may waive the sovereign immunity of the Pawnee Nation.

#### Section 07. Rescission Of Inconsistent ~~Tribal~~Pawnee Nation Laws

All other inconsistent Pawnee Nation's Resolutions, Acts, Ordinances, Codes, Rules or Regulations, ~~etc. of the Pawnee Nation~~ are hereby rescinded. This Act supersedes the previous versions of the Tax Act. All other Pawnee Nation's laws shall be construed to give effect to this Act.

#### Section 08. Effective Date

This Act shall be effective immediately after approval by the Business Council, and shall continue to be effective perpetually, unless the Business Council takes action to expressly dictate otherwise.

#### Section 09. Severability

~~If any reason, clause, provision, or sentence of this Act is held invalid for any reason, such holding, decision, decree, or order shall not be construed as affecting the validity of any of the remaining provisions of the Act; it being hereby declared that the Business Council would have adopted the remaining provisions of this Act and all of its Sections, notwithstanding the invalidity of any such section, clause, provision, or sentence.~~

If any provision of this Act shall, in the future, be declared invalid, unconstitutional, or in violation of Pawnee Nation or Federal law, it is the intent of the Pawnee Nation that the invalid portion shall be severed and the remaining provisions shall remain in full force and effect.

#### Section 10. Non-Enforcement

If any provision of this ~~a~~Act shall not be enforced for any reason, such nonenforcement shall not waive the right of the Tax Commission or the Pawnee Nation to enforce that or any other

493 provision at any time thereafter.

494 Section 11. Headings

495 This Section and paragraph headings used in this Act are for convenience only and shall  
496 not affect the interpretation or application of the provision.

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499 Section 12. Reserved

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**CHAPTER ONE-  
ADMINISTRATION**

Section 101. Tax Commission Created

(a) There is hereby created, ordained, and chartered with respect to the Pawnee Nation a public body politic to be known as the "Pawnee Nation Tax Commission" or "Tax Commission."

(b) The Tax Commission shall be an agency of the Pawnee Nation subordinate only to the Pawnee Business Council.

(c) The Tax Commission shall possess all powers, duties, rights, and functions set forth in this Act, and those additional powers and duties hereafter conferred upon it by the Business Council.

Section 102. Appointments, Vacancies, And Removal Of Tax Commission Members

(a) Composition: The Tax Commission shall consist of ~~five~~three (3) enrolled Pawnee Nation ~~Tribal~~Pawnee Nation members appointed by Resolution of the Business Council.

(b) Appointment Process: Appointments of Tax Commission members shall be made by Resolution of the Business Council, after the Business Council has considered any recommendations from current Tax Commission members, and the Nation's members.

(1) ~~All~~any recommendations for appointment to the Tax Commission must be in writing, and shall. ~~The recommendation must~~ include details about the individual's qualifications, experience, and character.

(2) Prior to making any appointments to the Tax Commission, the Business Council shall publish notice of the vacancy for at least two (2) weeks in a manner reasonably calculated to give notice to Pawnee Nation ~~Tribal~~Pawnee Nation members.

(c) Eligibility: To be eligible for appointment to the Tax Commission an individual must be an enrolled member of the Pawnee Nation, of at least twenty-one (21) years of age, and having good standing in the community.

(d) Terms of Office: The term of appointment for each Tax Commission member shall be three (3) years. Members shall be eligible for reappointment to serve additional terms. The terms shall be staggered. The first ~~Director~~Commissioner appointed shall serve a three (3)-year term, the second Commissioner ~~first Assistant Director~~ appointed shall serve a two (2)-year term, and the third Commissioner~~first Secretary/Treasurer~~ appointed shall serve a one (1)-year term. After expiration of the initial terms of the first appointed member, all members appointed shall serve three (3)-year terms.

(e) Expiration of Term of Office: At least thirty (30) days prior to the expiration of any term of appointment, the Tax Commission shall notify the Business Council of the need for a new appointment to fill the expireds appointment.

(f) Vacancy of Office: A vacancy in any office of the Tax Commission ~~because of due~~ to death, resignation, removal, or any other reason, shall be filled by an individual appointed by the Business Council for the remaining portion of the term, according to the process set forth in Section 102 A (1).

(g) Officers of Tax Commission: Tax Commission members shall assume the offices of ~~Chairman~~Director, ~~Assistant Director,~~ Secretary, Treasurer, and ~~Sergeant at Arms~~Commissioner of the Tax Commission.

(h) Election of Officers: The Tax Commission members shall conduct nominations for each office, and then vote by secret ballot to elect their own officers, every two (2) years.

(i) Effective Date of Appointment: No appointment or removal of any member of the Tax Commission shall be of any force or effect until the written Resolution of the Business Council regarding such appointment or removal has been filed in the official Pawnee Nation's records maintained in the office of the Secretary of the Business Council.

(j) Removal: Members of the Tax Commission may be removed by the Business Council for good cause including, but not limited to: conviction of or guilty plea to a felony or a misdemeanor involving dishonesty in any ~~Tribal~~Pawnee Nation, state, or federal court, Court of Indian Offenses or any court of competent jurisdiction; incompetence; neglect or inability to perform official duties; or, abuse of power of office.

(1) ~~That if~~ If a member of the commission fails or refuses to attend two (2) regular or special meetings in succession, unless excused due to illness or other causes ~~for~~e which he cannot be held responsible, his office shall be declared forfeited by a resolution of the Pawnee Business Council, and the vacancy shall be filled pursuant to Section 102 (f) of the Pawnee Nation General Revenue and Taxation Act.

(2) Removal Notice: The Tax Commission member to be removed shall be personally served with written notice stating the grounds for removal, at least ten (10) days prior to a hearing.

A. As soon as the member is served with such notice of removal, he or she shall no longer have access to the Tax Department, but may request information in writing from the Commission for use at the hearing.

B. The member subject to the removal proceeding may request an extension of time prior to the hearing. The request shall be submitted in



writing to the Business Council, which may, in its discretion, grant or deny the request.

(3) Removal Hearing: A hearing regarding the proposed removal shall be held by the Business Council within thirty (30) days of service of the notice of removal. ~~At the hearing the Sergeant at Arms shall set the grounds for removal on behalf of the Tax Commission. If the Sergeant at Arms is subject to the removal action or otherwise has a conflict of interest, the Director shall take his or her place.~~ The member to be removed shall have the opportunity to address the Council regarding the grounds for removal. Formal rules of evidence shall not apply at the hearing but may serve as a guide for the Council's consideration of evidence.

(4) Removal Decision: If, after considering the grounds for removal and any response, along with any evidence presented and any recommendation from the Tax Commission, the Council finds by clear and convincing evidence that good cause exists for removal; the member shall be immediately removed from his or her position on the Tax Commission. The Council's decision shall be memorialized in a Resolution. The Council's decision shall be final and effective immediately.

### Section 103. Seal

The Tax Commission is authorized and directed to acquire and use a seal which shall be circular in form, with the words "PAWNEE NATION TAX COMMISSION" around the edge thereof, and in its center the Pawnee Nation insignia or other insignia approved by the Tax Commission. The seal shall be impressed upon the originals or certified copies of all licenses, orders, rules and other official documents of the Tax Commission as evidence of their authenticity.

### Section 104. General Powers and Duties of the Tax Commission

(a) The Tax Commission shall ~~generally~~ be charged with the administration and enforcement of this Act and shall diligently carry out its related duties.

(1) Meetings: ~~In order to~~ To further the efficient administration and enforcement of the Nation's tax laws, the Tax Commission shall meet at least once per month. The Commission shall periodically publish the time, date, and location of its meetings, and shall hold a portion of its meetings open to Pawnee Nation ~~Tribal~~ Pawnee Nation members to consider public comment about the enforcement and administration of the ~~Tribal~~ Pawnee Nation tax law.

(b) Incidental to the administration ~~of and~~ and enforcement of the Nation's tax laws, the Tax Commission shall have the power to:

(1) Assess, collect, and issue receipts for such taxes as are imposed by this Act;

(2) \_\_\_\_\_ Bring actions on behalf of the Tax Commission or Pawnee Nation in the Pawnee Nation District Court or other court of competent

jurisdiction, to collect the Nation's taxes, penalties, and interest, and enforce this Act; provided that commencement of any action by the Tax Commission in any court other than the TribalPawnee Nation District Court shall require the prior written approval of the Business Council. All such actions shall be styled: The Pawnee Nation of Oklahoma ex rel. Tax Commission v.     ;

(3) Hear and determine in the first instance all challenges to the validity of this Act and its implementing Rules and Regulations;

(4) Hear and determine in the first instance all disputes by taxpayers concerning the assessment, levy, or collection of taxes, penalties or interest imposed pursuant to this Act and its implementing Rules and Regulations;

(5) Administer oaths, conduct hearings, and by subpoena, compel the attendance of witnesses and the production of any books, records, and papers of any taxpayer relating to the enforcement of the Nation's tax laws;

(6) Make, or cause to be made by its agents or employees, an examination or investigation of the place of business, equipment, facilities, tangible personal property, and the books, records, papers, vouchers, accounts, documents, and financial statements of any taxpayer, upon reasonable notice, during normal business hours, or at any other time agreed to by said taxpayer, or at any time pursuant to a search warrant signed by the Pawnee Nation District Court, unless the taxpayer agrees to the search examination, or investigation;

(7) Examine, under oath, either orally or in writing, any taxpayer or any agent, officer, or employee of any taxpayer, or any other witness in respect to any matter relative to the Nation's tax laws;

(8) Exercise all other authority delegated or conferred upon it by law, or as may be reasonably necessary for the administration or enforcement of any the Nation's tax laws, or any provision of this Act.

#### Section 105. Rule Making Authority

(a) The Tax Commission shall have the authority to prescribe, promulgate, and enforce written rules and regulations not inconsistent with the Act. The Rules and Regulations promulgated by the Tax Commission shall be consistent with the Tax Act in

(1) Among other things, the Rules and Regulations promulgated by the Tax Commission shall address: the internal operational procedures of the Tax Commission; the interpretation, application, ~~and~~ implementation, and enforcement of any provision of the Nation's Tax Act; the ascertainment and computation of the tax owed by any taxpayer; and, the filling of any reports or returns required by this Act.

(b) The Tax Commission shall have the authority by Rule to adopt and promulgate a schedule of fees and charges of services rendered relating to:

(1) transcripts and certificates of records or papers of the Tax Commission; and

(2) the preparation, copying, and distribution of transcripts for appeal and other services involving the furnishing of copies of proceedings, files, and records; and

(3) the issuance of duplicate evidence of licensing or payment of taxes when the original thereof is lost, stolen, mutilated, or misplaced, and no fee for the issuance of such duplicate is otherwise stated in this Act;

(4) the issuance of any license, permit or other instrument of authority required by rule of the Tax Commission in the enforcement of this Act; and

(5) miscellaneous service rendered including, but not limited to, notary public services, and similar services.

(c) All fees shall be immediately paid by the party requesting such services except that the Pawnee Nation, and its agencies or employees acting in their official capacities shall be exempt from such fees. Said fees and charges shall be in an amount which is reasonably calculated to reimburse the Tax Commission for the expense of rendering such services and shall be credited to the miscellaneous receipts of the Tax Commission.

(d) No Rule or Regulation of the Tax Commission shall be of any force or effect until and unless a majority of the Tax Commission has voted to approve the Rule or Regulation, and a copy of said Rule or Regulation bearing the signature of the Director of the Tax Commission and the official seal of the Tax Commission shall have been filed for record in the office of the Secretary of the Business Council.

(1) Prior to promulgating any Rule or Regulation the Tax Commission shall notify the ~~Tribal~~Pawnee Nation Community of the proposed Rule or Regulation and provide a public hearing forum to take public comment on the proposed Rule or Regulation.

(2) The Tax Commission shall periodically publish and make available to the ~~Tribal~~Pawnee Nation Community a current copy of all approved Rules and Regulations.

(e) The Pawnee Nation District Court shall take judicial notice of all Rules and Regulations of the Tax Commission promulgated pursuant to this Act.

#### Section 106. Forms

The Tax ~~Administrator~~Commission shall prepare and make available to the public standard forms which may be necessary to carry out the duties of the Tax Commission and facilitate

compliance with this Act.

Section 107. Tax Stamps And Licenses

(a) The Tax Commission may provide for the form, size, color, and identifying characteristics of all licenses, permits, tax stamps, tags, receipts, or other documents evidencing receipt of any license or payments of any tax or fee administered by the Tax Commission or otherwise showing compliance with the tax laws of the Pawnee Nation of Oklahoma.

(1) Such stamps or licenses shall contain at least the following information:

A. The words: "Pawnee Nation"

B. The words: "Tax Commission"

C. The monetary amount for which the tax or license was issued

D. Wording which indicates the type of tax imposed

E. If the instrument is a license, permit or receipt, wording indicating the type of license, permit, or receipt, its effective date, and the name and address of the taxpayer to who issued it.

(b) The Tax Commission shall provide for the manufacture, delivery, storage and safeguarding of such stamps, licenses, permits, tags, receipts, or other documents, and shall safeguard such instruments against theft and counterfeiting.

~~(c) — When the Tax Commission deems it necessary, it may allow the use of metering devices in lieu of paper stamps under such Rules and Regulations as it shall promulgate.~~

~~(d) — The Tax Commission may exchange new stamps for damaged, out of date, or other unusable stamps under such rules and regulations, as it shall promulgate.~~

Section 108. Records

(a) The Tax Commission shall keep and maintain accurate, complete, and detailed records which reflect all taxes, penalties, and interest levied, due, and paid, all licenses issued, and each and every official transaction, communication, or action of the Tax Commission.

(1) Such records shall be maintained at the Pawnee Nation Tax Commission office building and shall not be removed from said building without the consent of the Pawnee Business Council expressed by Resolution.

(b) At least once each year the Tax Commission shall have an audit conducted regarding all transactions related to the Pawnee Nation Tax Fund Account, as well as any

other account it maintains. The Tax Commission shall file the results of each annual audit in the office of the ~~Secretary~~/Treasurer of the Business Council no later than the end of the second quarter of the calendar year.

(c) Any record of the Tax Commission, except the record of an official decision or opinion rendered upon an administrative appeal, which directly relates to a named individual taxpayer or a tax paying business shall not be open to public inspection. Such a record may only be released to the taxpayer, or a Pawnee Nation ~~Tribal~~ official who has a legitimate official need for such records, or to any person upon order of the Pawnee Nation District Court.

(d) Any record of the Tax Commission which does not relate to the business or personal activities of a named particular taxpayer, and all decisions or opinions rendered upon an administrative appeal, shall be public records of the Nation and shall be available for public inspection during regular business hours. Copies of such records may be obtained by payment of such copying costs as may be established by rule of the Tax Commission provided, that names and other identification of any taxpayer appearing in such general records, except a record of the opinion rendered in any administrative appeal, shall be rendered unreadable prior to issuance of such copy absent the express written consent of the taxpayer for the release of such information.

(e) Every person and Taxpayer subject to this Act must keep true and accurate records of all taxable activities and other activities possibly regulated by this Act for at least three (3) years.

#### Section 109. Bookkeeping

The Tax Commission shall establish and keep such financial record books as are necessary under generally applicable accounting standards to adequately account for all monies received by the Tax Commission on behalf of the Nation. Separate books shall be maintained for each type of Tax imposed by this Act.

#### Section 110. Tax Fund Account

(a) Establishment of Tax Fund Account: There is hereby authorized and directed to be established an interest-bearing account in a federally insured financial banking institution. The account shall be known as the "Pawnee Nation Tax Fund Account."

(b) Deposits: All tax revenue, license fees, penalties, interest, service fees or charges or other monies collected by the Tax Commission in the administration and enforcement of this Act, except as otherwise specifically authorized by ~~Tribal~~Pawnee Nation law, shall be deposited in the Pawnee Nation Tax Fund Account.

(c) Appropriations: All appropriations of monies from the Pawnee Nation Tax Fund Account must be according to the percentage allocation formula established in this Section,

unless a specific exception is made by Resolution of the Pawnee Nation Business Council.

(1) No monies shall be appropriated, released, or expended from the Pawnee Nation Tax Fund Account until the amount of the most recent annual budget for the Pawnee Nation Tax Commission is generated from tax revenues and held in reserve.

(2) No monies shall be appropriated, released, or expended from the Pawnee Nation Tax Fund Account until the Pawnee Nation Budget Committee provides a written request to the Tax Commission for the appropriation of revenue, according to Section 110 F, and the Tax Commission provides a recommendation to the Business Council regarding the request.

A. The written request from the Budget Committee shall include detailed line-item budget information about how the ~~Tribal~~Pawnee Nation Department proposes to use of the revenue, as well as how that Department actually used tax revenue in the past.

B. After considering the Budget Committee's written request and detailed information from the Budget Committee, the Tax Commission shall provide a written recommendation to the Pawnee Nation Business Council regarding the requested appropriation.

(d) Appropriation Approval by Resolution: No monies shall be released or expended from the Pawnee Nation Tax Fund Account except upon written Resolution of the Business Council appropriating a specific amount of the monies contained therein for the use of a particular department, agency, or program of the Nation.

(e) Joint Signatures on Drafts: Any draft on the Pawnee Nation Tax Fund Account shall require the joint signatures of the Tax Commission Chairman and a member of the Pawnee Business Council.

(f) Appropriation Allocation Formula: All surplus tax revenues shall be appropriated to provide essential ~~Tribal~~Pawnee Nation government services according to the following allocation formula:

(1) 10% for police and fire protection;

(2) 10% for road construction, repairs, and maintenance on the Reservation;

(3) 10% for the education of ~~Tribal~~Pawnee Nation member children at the Pawnee ~~Nation Higher Education Academy~~;

(4) 10% for ~~Tribal~~Pawnee Nation public health needs;

(5) 10% for water, sewage, and garbage disposal on the Reservation;

(6) 10% for the acquisition of land and general administration of ~~Tribal~~Pawnee Nation trust lands;

(7) 10% for the advancement and development of ~~Tribal~~Pawnee Nation enterprises to address chronic unemployment and chronic poverty among ~~Tribal~~Pawnee Nation members;

(8) 10% for other essential government services or ~~Tribal~~Pawnee Nation public recreation; and

(9) 10% for the administration, maintenance and support of the Pawnee Nation Tax Act by the Pawnee Nation Tax Commission.

(g) Revision of Allocation Formula: The Business Council may revise the prescribed allocation formula from year to year, based on the needs of the Pawnee Nation, by Resolution. Any Resolution passed pursuant to this subsection shall expire on year from the date it is passed, unless by its terms it expires sooner than one year.

(h) Special Allocations: The Business Council may also make special allocation of tax revenue otherwise allocated for other essential Nation Services pursuant to Section 04, A. (9), after receiving a written request from an individual Pawnee Nation member or Nation expressed by Resolution. No special allocation request may be granted unless the requested allocation serves the general interest of the Pawnee Nation. Prior to granting any special request the Business Council shall consider the recommendation of the Tax Commission.

(1) The written request shall state the reasons for the requested allocation and provide an itemized description of the intended use of the tax revenue to be allocated.

#### Section 111. Tax Commission Employees, Expenses and Budget

(a) The Tax Commission may employ individuals and incur expenses as may be necessary for the proper discharge of its duties, subject to the limitations and restrictions herein expressed and otherwise set forth by the laws of the Pawnee Nation.

(b) The Tax Commission may not delegate the authority of the Tax Commission to make Rules and Regulations. The Tax Commission should make Rules and Regulations for the Tax Department.

(c) The total amount disbursed by the Tax Commission in any one calendar year for the payment of salaries, expenses, and incidental costs shall not exceed the amount appropriated to the Tax Commission by the Business Council plus any amount received from federal, state, or private grant sources for the use of the Tax Commission.

(d) The Tax Commission shall submit to the Business Council a line item~~ed~~



proposed budget for ~~each~~the next calendar year. ~~no later than the day of October in each year.~~

#### Section 112. Bonds

(a) The Tax Commission may require each of its employees who shall be required to handle public ~~moneyies~~, revenue, or tax stamps, or who shall be responsible therefore, to give bonds for the honest and faithful performance of their duties, in such amounts as may be fixed by the Tax Commission. The Tax Administrator shall be bonded in such manner, and in such amounts, as shall be required by the Tax Commission policy.

(b) The premiums on any bonds required pursuant to this Section for the Tax Commission members and its employees shall be paid from the general funds of the Tax Commission budget.

#### Section 113. Nepotism

(a) It shall be unlawful for the Tax Commission to employ or appoint any person related to a member of the Tax Commission by blood or marriage in the first degree to any office or position of profit within the Tax Department, or to any position as an outside or independent contractor for the Tax Department.

(b) Any member of the Tax Commission who approves or authorizes any employment or appointment in violation of this Section, along with the person employed or appointed in violation of Section 113, shall forfeit their employment or appointment and be jointly and severally liable to the Pawnee Nation for any and all salaries, wages, commissions, bonuses, fees, expenses, reimbursements, or other items of value received by the person so employed or appointed.

(c) Business Council may waive the application of this Section on a ~~case-by-case~~case-by-case determination only after it has been determined that such waiver is in the best interest of the Nation. Such determination shall be embodied in a written Resolution, which sets forth the grounds for the determination.

#### Section 114. Collection of Taxes

(a) The Tax Commission may initiate civil actions in the Pawnee Nation District Court and other courts for the collection of any delinquent taxes, penalties, or interest assessed and reaming due and owing to the Nation.

(b) In addition to the remedies available for the collection of delinquent taxes, the Tax Commission is authorized to bring an action in the Pawnee Nation District Court to enjoin the operation of any unlicensed business activity, or function when ~~Tribal~~Pawnee Nation law requires a license to be issued for such business, activity or function.



(c) Prior to initiating any action in any Court, the Tax Commission must have the approval of the Business Council by Resolution.

(d) Any civil remedies, including but not limited to garnishment, attachment, and execution, shall be available for the collection of ~~any~~ monies due to the Nation. The Tax Commission may be represented by an attorney employed by the Nation if such representation is approved by the Business Council.

Section 115. Seizure of Property

(a) In addition to the remedies available for the collection of monies, the Tax Commission, by and through the members and staff assigned thereto, is authorized, when accompanied by a police officer, to seize any property which is declared contraband by any Section of this Act, or upon which any tax levied is ~~in excess of more than~~ sixty (60) calendar days past due under the same conditions, limitations and exceptions as generally pertain to the search for the seizure of evidence of criminal behavior under the laws of the Pawnee Nation.

(1) Within ten (10) calendar days of such seizure, the Tax Commission shall ~~cause to be filed~~ an action against said property in the Pawnee Nation District Court alleging the nonpayment of tax or other lawful reason for such seizure and forfeiture, and upon proof by a preponderance of the evidence, the Pawnee Court shall order such property forfeited for nonpayment of taxes and title thereto vested in the Pawnee Nation ~~of Oklahoma~~.

(2) Any persons claiming ownership, the right to possession or other interest in said property may intervene in said action and raise any defenses which they may have, and such persons shall be served with process if they are known prior to the beginning of the action.

(b) Any person from whom property is seized may redeem said property at any time prior to the entry of a final judgment of forfeiture by ~~depositing~~ remitting all taxes, penalties, and interest assessed or owing with the Pawnee Nation District Court.

Section 116. Inventory of Seized Property Whenever any authorized person shall seize any property pursuant to Section 115 (b) of this Act he shall inventory such property and leave a copy of the inventory with the person from whom it was seized, or, if such person cannot be found, at the place from which said property was seized, and deliver a copy of said inventory to the Tax Commission.

Section 117. Public Sale of Forfeited Property

(a) Upon a final order of forfeiture entered by the Pawnee Nation Court, the Tax Commission shall circulate an inventory of said property to all divisions of the

~~Tribal~~Pawnee Nation government. Any agency of the ~~Tribal~~Pawnee Nation government may submit a request to the Tax Commission that such portion of said property as they can use be retained for benefit of the Nation. The Tax Commission shall determine which property will be retained and shall order the Tax Administrator to conduct a public sale of the forfeited property remaindering, or to destroy any property that is illegal to possess in all circumstances.

(b) Any forfeited property not retained by the Nation or destroyed shall be sold at public auction on the Reserve of the Pawnee Nation of Oklahoma. Not less than twenty (20) calendar days prior to the scheduled sale notice of such sale shall be posted in the Pawnee Nation Administrative headquarters building and published at least twice in a newspaper of general circulation in the Pawnee, Oklahoma area, the last publication to be made not less than ten (10) calendar days prior to said sale. All funds received at said sale after payment of the costs of said sale shall be deposited in the Pawnee Nation Tax Fund Account.

(c) The Tax Commission may conduct such sales at such times as it deems sufficient property has accumulated to make such sales profitable.

(d) The seizure, forfeiture, and sale of contraband property shall not reduce or eliminate the tax liability of any person from whom such property was seized.

(e) The seizure, forfeiture, and sale of any other property shall reduce the tax liability of the person from whom such property was seized in an amount equal to the sale price minus all costs of collection and sale, including reasonable attorney's fees and such person shall receive a refund of any excess monies derived from such sale.

#### Section 118. Exempt Property

The following property shall be exempt from garnishment, attachment, execution, and sale for the payment of taxes, penalties, and interest due the Pawnee Nation of Oklahoma:

(a) Three-fourths (3/4) of the net wages earned per week by the person or an amount equivalent to forty~~h~~ (40) times the federal minimum hourly wages per week whichever is greater;

(b) ~~Q~~An automobile of fair market value equity not exceeding one thousand dollars (\$1,000.00);

(c) Tools, equipment, utensils, or books necessary to the conduct of the person's business but not including stock or inventory;

(d) Any lands held in trust by the United States or subject to restriction against alienation imposed by the United States but not including leasehold and other possessory interests in such property;

(e) Any dwelling used as the actual residence of the taxpayer including up to five acres of land upon which such dwelling is located whether such dwellings is owned or leased by the taxpayer;

(f) Household goods, furniture, wearing apparel, person effects, but not including televisions, radios, stereos, computers, more than two (2) firearms, works of art, and other recreational or luxury items;

(g) One horse, one bridle, and one saddle;

(h) All implements of husbandry used upon the homestead; and

(i) All ceremonial or religious items.

Section 119. Administrative Appeals

(a) Any person against whom the Tax Commission has assessed taxes, penalties, or interest pursuant to any Section of this Act may appeal the assessment of such taxes, penalties, or interest to the Tax Commission if the person has first paid the taxes, penalties, or interest assessed by the Tax Commission, as required by Section 119b.

(b) The appeal to the Tax Commission must be in writing, must contain verification of payment under protest, and must be submitted within ten (10) days of paying under protest.

(c) Any person that feels aggrieved by the assessment of a tax, penalty, or interest pursuant to any Section of this Act shall pay the amount of such tax, penalty, or interest when due and before the delinquent date, and shall otherwise comply fully with all applicable provisions for payment of such tax, penalty, or interest in order to have any right to an administrative appeal.

(d) The person aggrieved may, at the time of payment, request a hearing and give written notice, to the Tax Commission that all or part of such payment is made under protest. The request and notice shall state the grounds and reasons for the protest and that the total sum, or a certain part thereof, is protested.

(e) Within thirty (30) calendar days after such time as the Tax Commission receives the notice of appeal. The Tax Commission shall schedule and hold a hearing, with proper notice to the appellant, at which hearing the taxpayer may appear and show cause for paying under protest. The Tax Commission shall enter an order within thirty (30) days from the conclusion of the hearing, determining the merits of the appeal.

(f) The tax assessed by the Tax Commission is presumed correct, and the appellant bears the burden of proof to rebut the presumption, by clear and convincing evidence, that the tax, penalty, or interest was correctly assessed.

(g) Taxes paid under protest shall be placed in an ~~interest-bearing~~ interest-bearing

escrow account to be established by the Tax Commission, and are to be released only upon final order of the Tax Commission or the Pawnee Nation District, whichever decision or order issues is later.

Section 120. Limitations on Administrative Appeals

(a) Any administrative appeal shall be commenced by filing a written request and notice with the Tax Commission as provided for in Section 119 of this Act.

(b) A person delinquent in tax, penalty, or interest may not protest payment, but must be current in such payment to commence an appeal.

(c) Failure to file an administrative appeal shall not prevent a taxpayer from defending any collection action by the Tax Commission in the Pawnee Nation District Court.

(d) The Tax Commission shall have discretion to determine whether any protest to the payment or collection of any taxes, penalties, or interest assessed by the Tax Commission is frivolous. Only those protests determined to be not frivolous by the Tax Commission shall be eligible for administrative appeal.

(1) When the Tax Commission determines a protest to be frivolous, all cost incurred, including but not limited to reasonable attorney's fees, by any party to such protest shall be borne by the taxpayer who initially filed the frivolous protest, and such taxpayer shall promptly tender reimbursement. In addition, a taxpayer who withdraws a protest prior to final order by the Tax Commission shall promptly tender reimbursement for all costs incurred, including but not limited to reasonable attorney's fees, by any party to such protest up to and including the date of withdrawal.

Section 121. Exhaustion Of Administrative Remedies

For the purpose of filing suit against the Tax Commission, administrative remedies shall be deemed exhausted upon the final decision of an appeal pursuant to Section 119 of this Act. Appeals dismissed based on a determination of frivolity by the Tax Commission are final decisions for the purposes of this Section.

Section 122. Suits Against the Tax Commission

(a) The Tax Commission, as a governmental agency of the Pawnee Indian Nation, its members and employees, shall be immune from any suit in law or equity while acting within the scope of their employment or appointment.

(b) Notwithstanding Section 119 A, any taxpayer or other person against whom the Tax Commission has assessed taxes, penalties, or interest, who has paid under written protest as required by Section ~~199~~119 and 120, may bring an action in the Pawnee Nation District Court to recovery taxes, penalties, or interest actually paid under written protest.

1044 (1) The action may only be brought against the Tax Commission. It may not be  
1045 brought against individual members of Tax Commission

1046 (2) The action only be brought after exhaustion of all administrative remedies,  
1047 for the recovery of any taxes, penalties, or interest paid under written protest.

1048 (c) Nothing in this Section shall be constructed as a waiver of the sovereign immunity  
1049 of the Pawnee Nation or any of its political subdivisions.

1050 Section 123. Limitations on Suits Against the Tax Commission

1051 (a) Any suit against the Tax Commission authorized by Section 122 shall be  
1052 commenced by filing a petition with the Pawnee Nation District Court within thirty (30)  
1053 calendar days after the date of exhaustion of all administrative remedies.

1054 (1) Any such petition shall identify the name and address of the aggrieved party,  
1055 shall contain evidence that administrative remedies have been exhausted pursuant  
1056 to this Act, and shall state the factual grounds upon which the petition is founded.

1057 (b) In no event shall the Pawnee Nation District Court be authorized to award or to  
1058 order the payment of damages or to fashion any remedy except to order the return of the  
1059 amount of the taxes, penalties, or interest paid under protest, unless an additional remedy  
1060 is specifically provided by this Act.

1061 (c) All amounts found to be wrongfully collected and refundable shall earn simple  
1062 interest at five percent (5%) per annum until refunded.

1063 (d) Except as otherwise provided in this Act, in any suit against the Tax Commission,  
1064 each party shall bear its own costs and reasonable attorney's fees incurred in prosecuting  
1065 or defending such action unless the Pawnee Nation District Court dismisses the voluntarily  
1066 dismisses the suit, in which case(s) the taxpayer shall promptly reimburse the Tax  
1067 Commission for all costs and reasonable attorney's fees incurred in defending the action  
1068 prior to dismissal.

1069 (e) In any suit against the Tax Commission, the proceedings in the Pawnee Nation  
1070 District Court shall be limited to the administrative record introduced before and  
1071 considered by the Tax Commission, unless good cause exists for allowing new evidence.  
1072 The standard of review shall be whether the Tax Commission's decision was arbitrary and  
1073 capricious, or otherwise not in accordance with applicable law. The burden shall rest upon  
1074 the taxpayer to prove that the tax as paid by him is incorrect, either in whole or in part, and  
1075 to establish the correct amount of the tax. The ruling of the Pawnee Nation district Court  
1076 shall be final and may not be appealed.

1077 (f) Nothing in this Section shall be construed as a waiver of the sovereign immunity  
1078 of the Pawnee Nation or any of its political subdivisions.

Section 124. Refunds To Taxpayers

(a) Whenever any taxpayer shall establish in administrative or Pawnee Nation District Court proceeding that he or she is entitled to a refund of any taxes, penalties, or interest previously paid, the Tax Commission shall immediately cause a certified copy of the decision, order, and transcript of any administrative action, or judgement of the Pawnee Nation District Court to be filed with the Business Council.

(b) Upon receipt of such decision order, and transcript, or judgement of the Pawnee Nation District Court, the Business Council shall immediately appropriate to the account of the Tax Commission such amounts necessary to pay such refund, the Tax Commission shall immediately thereafter issue a refund to the taxpayer.

(c) When it appears reasonably certain that the taxpayer to whom a refund is due will incur further tax liability within the next twelve (12) months after such refund is due in an amount in excess of such refund, the Tax Commission, in lieu of subsections A and B of this Section, may credit the amount of such refund, with lawful interest, against the future liability of the taxpayer, provided, that any amounts not used within twelve (12) months shall be refunded at the request of the taxpayer.

~~Section 125. Forgery of Stamps, Etc.~~

~~Any person who falsely or fraudulently forges, embezzles, steals, knowingly converts, knowingly misapplies or permits to be misapplied, or counterfeits stamps, tags, licenses, or other instruments evidencing payment of taxes prescribed for use in the Act or who shall use, pass, tender as true, or otherwise be in possession of any unauthorized, false, altered, forged, counterfeited, or previously used instrument for the purpose of evading the payment of taxes imposed by this Act shall forfeit a civil penalty as provided in Section 127 of this Act. Each such counterfeited, embezzled, stolen, converted, misapplied or forged stamp or other instrument shall constitute a separate violation.~~

~~Section 126. Offenses~~

~~Any member of the Pawnee Indian Nation who violates any provisions of this Act for the purpose of evading the payment of taxes imposed by this Act shall be guilty of an offense and may be punished by imprisonment in jail for a term not to exceed one year or a fine not to exceed Five Thousand Dollars (\$5,000.00), or both.~~

Section 1257. General Fines Penalties

Any person who files any false report or return, or who fails to file any report or return, or who otherwise violates any of the provisions of this Act for the purpose of evading the payment of taxes imposed by this Act shall forfeit a civil ~~penalty~~ fine of not more than Five Hundred Dollars (\$500.00) for each such violation in addition to any other penalties prescribed by law.



1117 Section 12~~68~~. Referrals for Federal Prosecution

1118 It shall be the duty of all employees of the Tax Commission and any police officer upon  
1119 receiving reliable information that probable cause may exist to believe that any person has violated  
1120 ~~Section 125 of~~ this Act, to report the facts and circumstances known to him to the appropriate  
1121 federal officials and to request that a federal investigation be commenced to determine whether 18  
1122 U.S.C. § 1163 has been violated.

1123 Section 12~~79~~. Exclusion From Pawnee Territory and Jurisdiction

1124 Any natural person or any corporation, partnership, association, company, firm, joint  
1125 venture, estate, or trust or other person who violates any provision of this Act for the purpose of  
1126 evading payment of taxes imposed by this Act, in addition to any civil ~~penalties-fines~~ or the civil  
1127 ~~penaltiesfines~~ of seizure and forfeiture imposed by this Act, may be expelled from Pawnee ~~Tribal~~  
1128 ~~Nation~~ Territory and excluded from carrying on any business within the ~~TribalPawnee Nation~~  
1129 jurisdiction for a period not to exceed five (5) years, by order of the Pawnee District Court,  
1130 provided, that any such exclusion or expulsion which may be imposed may be suspended by the  
1131 Judge of the ~~TribalPawnee Nation~~ District Court conditioned upon strict compliance with all  
1132 ordinances and laws of the Pawnee ~~Indian~~-Nation. Any order of exclusion or expulsion not  
1133 suspended, shall by operation of law cancel all permits, licenses, and other authority of the person  
1134 to carry on any business within the ~~TribalPawnee Nation~~ jurisdiction during its item.

1135 Section 1~~2830~~.Cancellation Of Leases Upon Exclusion

1136 Whenever any person or business is expelled and excluded from the jurisdiction of the  
1137 Pawnee ~~Indian~~-Nation and the order of expulsion or exclusion is not suspended, and such person  
1138 or business holds a lease to realty within the jurisdiction of the Pawnee ~~Indian~~-Nation for other  
1139 than residential purposes, said lease may be cancelled by the lessor within sixty (60) days of the  
1140 order of exclusion at lessor's option by sending written notice to the lessee or his attorney by  
1141 registered or certified mail, return receipt requested, at his last known address. A true and correct  
1142 copy of the notice of lease cancellation shall be delivered by certified mail, return receipt  
1143 requested, to the Superintendent of the Pawnee Indian Agency, the Business Council, and the Tax  
1144 Commission at the same time the notice is sent to the lessee. Unless otherwise provided by  
1145 applicable federal law, such cancellation shall entitle the lessor to full use and possession of the  
1146 premises and render the lease absolutely void from that date forward and shall relieve lessor and  
1147 lessee from all future obligations under such lease, provided, that such cancellation shall not  
1148 relieve lessor or lessee from any obligation incurred prior to the date of cancellation.

1149 Section ~~131~~~~129~~. Interest

1150 Any taxes, fees, or other charges arising pursuant to this Act and not paid when due shall  
1151 bear interest at the rate of twenty (20%) percent per annum from the date said taxes or fees become  
1152 due until the date paid.

Section 13~~02~~. Commencement Of Actions

Unless otherwise provided in this Act, filing a written request for refund with the Tax Commission shall commence an action for a refund within the meaning of the Civil Statute of Limitations.

Section 13~~31~~. Taxes Erroneously Paid To Be Refunded

Taxes erroneously paid pursuant to this Act due to a mistake of fact or law may be refunded upon application even though no written protest was made at the time of payment. The taxpayer shall file an application for refund with the Tax Commission and may appeal the determination of the Tax Commission to the Pawnee Nation District Court, provided, that the application for a refund must be filed with the Tax Commission within one hundred eighty (180) days from the date of payment of the taxes in issue or the claim for refund is forever barred.

Section 13~~24~~. ~~Tribal~~Pawnee Nation Court Remedies

(a) The Pawnee Nation Supreme Court is hereby established as the exclusive forum of last resort for the adjudication of all appeals challenging the validity of this Act, and for the adjudication of all other appeals arising pursuant to the provisions of this Act.

(b) The Pawnee Nation District Court is hereby established as the court to which all appeals challenging the validity of this Act, and all other appeals first be heard and determined.

(c) The Pawnee Nation District Court is hereby authorized to:

(1) To hear and finally decide all appeals properly taken from the Tax Commission involving challenges to the validity of this Act and its implementing rules and regulations.

(2) To hear and finally decide all appeals properly taken from determination of the Tax Commission involving disputes arising under this Act and its implantation rules and regulations.

(3) To hear finally decide all civil actions brought by the Pawnee Nation to enforce the provisions of this Act.

(4) To issue warrants to effectuate the levy upon property, liens, and attachment of assets, within the ~~Tribal~~Pawnee Nation jurisdiction or otherwise to the extent permitted by applicable law.

(5) To issue subpoenas requiring persons within the jurisdiction of the Nation to appear and give testimony regarding matters related to this Act, and to produce any pertinent books, papers, and documents or other tangible items designated therein relevant to the assessment or collection of taxes under this Act, or the administration and enforcement thereof.



(6) To award costs and attorney fees to the prevailing party, in the discretion of the ~~Tribal~~Pawnee Nation District Court when not otherwise provided in this Act;

(7) No orders shall issue from the ~~Tribal~~Pawnee Nation District Court restraining or forbidding the assessment, levy or collection of taxes imposed pursuant to the provisions of this Act while a suit brought pursuant hereto is pending; and,

(8) The ~~Tribal~~Pawnee Nation District Court shall have such other powers and be subject to such other limitations as are expressly set forth and necessarily implied in this Act.

(d) Once commenced in accordance with the provisions of this Act, an action in the Pawnee Nation District Court shall proceed pursuant to the Pawnee Nation's Rules of Civil Procedure and the Rules of Evidence, as well as the common law of the Pawnee Nation. Where no such rules or common law exist, the Pawnee Nation District Court may be guided by the Federal Rules of Civil Procedure and Federal Rules of Evidence, as long as they are not inconsistent with Pawnee ~~Tribal~~ Nation law.

Section 13~~35~~-200 Reserved

## CHAPTER TWO- TOBACCO TAX

### Section 201. Levy of Tobacco Excise Tax

The Pawnee Nation enters into a Tobacco Tax Compact with the State of Oklahoma. Attached is current compact as permanent part of this Act.

The Pawnee Nation hereby levies a tobacco tax on all tobacco products distributed and sold on the Pawnee Nation Reserve. The tobacco tax shall be assessed by the Tax Commission and collected from Wholesalers selling, distributors, jobbers, sub-jobbers or warehouseman who agree to provide verification of sales to the Nation and its licensees.

### Section 202. Tax On Cigarettes

There is hereby levied upon the sale, use, gift, and possession of consumption of cigarettes within the Jurisdiction of the Pawnee Nation a tax of five cents (.05) for each additional pack of cigarettes per package of plus and additional five cents (.05) for each additional twenty (20) cigarettes or fraction thereof.

### Section 203. Tax of Tobacco Products

There is hereby levied upon the sale, use, gift, possession, or consumption, of Tobacco Products, other than cigarettes within the Jurisdiction of the Pawnee Nation a tax of five per cent (5%) of the factory list price of that tobacco product, exclusive of any trade discount, rebate, special discounts, or other deals between the manufacturer, wholesaler, distributor and/or retailer.

1226 Section 204. Tax In Lieu Of Other Taxes

1227 The taxes levied by this Chapter on cigarettes and tobacco products shall be in lieu of all  
1228 other forms of tax, including tobacco, sales, and other taxes imposed by the laws of the State of  
1229 Oklahoma.

1230 Section 205. Tax Paid Once

1231 All taxes levied pursuant to this Chapter shall be paid only once on any cigarettes or other  
1232 tobacco products sold, used, received, or possessed within the ~~Tribal~~Pawnee Nation Jurisdiction.

1233 Section 206. Evidence Of Tax

1234 Payment of the tobacco tax shall be evidenced by stamps applied to each taxable package  
1235 containing tobacco, which shall be furnished by the purchased from the Tax

1236 Section 207. Legal Incidence of Tax

1237 The legal incidence and impact of the taxes levied by this Chapter are declared to be on the  
1238 consumer, user, or possessor of the tobacco product. When such tax is paid by any other person or  
1239 entity, that payment shall be considered an advance payment, and shall be added to the price to be  
1240 recovered from the ultimate user, possessor, or consumer. Every wholesaler who has paid such  
1241 taxes shall, and every retailer who has paid such taxes may show the amount of such taxes as a  
1242 separate item on any invoices which they may issue.

1243 Section 208. Affixation Of Stamp

1244 (a) Every wholesaler who shall operate, within the ~~tribal~~Pawnee Nation jurisdiction of  
1245 the Pawnee Nation warehouse, supply house, storage house, truck or other point from  
1246 which distribution of cigarettes, or tobacco products to retailers or vending machines will  
1247 be made, shall upon withdrawal from storage, and prior to placing in a vending machine or  
1248 making any sale, distribution, or transfer of possession or ownership of any such cigarettes,  
1249 or tobacco products, cause the same to have affixed any stamp(s) required by this Chapter.

1250 (b) Every retailer who comes into possession or ownership of any cigarettes, or tobacco  
1251 products from any source which does not have affixed thereto the proper stamps, shall  
1252 within seventy-two (72) hours of receipt thereof, excluding Sundays and legal holidays,  
1253 and prior to making any sale or distribution for consumption, cause the same to have affixed  
1254 thereto such stamp or stamps as are required by this Chapter.

1255 (c) Every consumer who shall come into possession or ownership of cigarettes, or  
1256 tobacco products from any source which does not have affixed thereto the proper stamp or  
1257 stamps shall within seventy-two (72) hours and prior to the consumption, gift, or other use  
1258 thereof cause the same to have affixed thereto such stamp or stamps as are required by this  
1259 Chapter.

1260 Section 209. Exclusions From Taxation

1261 (a) Notwithstanding the provision of Paragraph C of Section 208 of this Chapter, or  
1262 any other provision of law, any natural person who shall come into possession or ownership  
1263 of cigarettes or tobacco products outside the territorial jurisdiction of the Nation for  
1264 personal use and consumption only, and upon which is affixed evidence showing that any  
1265 taxes imposed by the jurisdiction from which said cigarettes or tobacco products were  
1266 acquired to have been paid shall have exempted from payment of taxes pursuant to this  
1267 Title the following amounts of each of the following in possession and/or ownership at one  
1268 time:

1269 (1) Cigarettes – one thousand (1000) individual cigarettes

1270 (2) Cigars – five hundred (500) individual cigars

1271 (3) Other tobacco products – no more than two pounds total

1272  
1273 (b) Notwithstanding the provisions of Paragraph C of Section 208, of Chapter Two, or  
1274 any other provision of law, possession, gift, or use of noncommercial privately produced  
1275 tobacco for religious or ceremonial use shall be exempt from taxation. Provided, that if  
1276 such tobacco is sold, such sale shall be prima facie evidence that the tobacco is not intended  
1277 for religious or ceremonial use.

1278  
1279 Section 210. Unstamped Tobacco Contraband

1280 (a) Any unstamped cigarettes or tobacco products found in the custody or control of  
1281 any person upon which a tax stamp is required to have been placed by this Chapter, and  
1282 any vehicles or tangible personal property including vending machines used in their  
1283 transportation, storage, consumption, or concealment are hereby declared to be contraband  
1284 and subject to seizure forfeiture and sale.

1285 (b) The forfeiture provisions of this section ~~with regard to~~ regarding vehicles and other  
1286 personal property shall apply only to persons in possession of cigarettes or tobacco  
1287 products with the intent to sell, barter, give away, or exchange the same for value, provided,  
1288 that possession of more than one thousand (1000) cigarettes or five hundred (500) cigars,  
1289 or two (2) pounds of tobacco products shall create a rebuttable presumption and be prima  
1290 facie evidence that such cigar, cigarettes, or tobacco products are possessed with the intent  
1291 to sell, barter, give away, or exchange the same for value.

1292 Section 211. Records

1293 (a) All wholesalers and retailers of tobacco within the TribalPawnee Nation  
1294 Jurisdiction shall maintain for not less than three (3) years complete and adequate records,  
1295 including invoices of all tobacco received and sold or otherwise disposed of, and tax stamps  
1296 purchased.

1297 (b) The Tax Commission may inspect said records at any time to determine whether  
1298 sufficient stamps have been purchased to account for all tobacco received and sold or  
1299 otherwise disposed of by said wholesaler or retailer.

1300 Section 212. Reports

1301 Every wholesaler or retailer of tobacco shall submit quarterly reports to the Tax  
1302 Commission on forms prescribed and furnished by the Tax Commission disclosing the opening  
1303 and closing inventories of unstamped tobacco; stamped tobacco; tobacco stamps; purchases of  
1304 tobacco including the invoice number, name and address of seller, date and amount of each type  
1305 of tobacco purchased; and such other information pertinent to their business done within the  
1306 ~~Tribal~~Pawnee Nation Jurisdiction as the Tax Commission shall require; and sales of tobacco;  
1307 including, if sold for resale, invoice number, name and address of buyer, date and amount of each  
1308 type of tobacco sold and such other information pertinent to their business done within the  
1309 ~~Tribal~~Pawnee Nation Jurisdiction as the Tax Commission shall require.

1310

1311 Section 213 Wholesale and Retail Stocks To Be Separate

1312

1313 Every person who is both a wholesaler and retailer of tobacco shall keep separate records,  
1314 make separate reports, and keep all stock of tobacco separate and identifiable for the wholesale  
1315 and retail portions of his business.

1316 Sections 214-250 Reserved

1317 Section 251. Wholesaler Licensing

1318 Every wholesaler of tobacco must apply for and receive from the Tax Commission a  
1319 “Tobacco Wholesaler License” prior to establishing any place of business, warehouse, or  
1320 wholesale outlet for the sale of Tobacco within the ~~Tribal~~Pawnee Nation Jurisdiction. Forms for  
1321 such application and license shall be provided by the Tax Commission.

1322 Section 252. Tobacco Wholesaler License

1323 The Tobacco Wholesaler License shall be valid for one calendar year from the date of issue  
1324 and shall be non-transferable and non-assignable. A separate license shall be required for each  
1325 separate location which a wholesaler may establish a place of business, warehouse, or wholesale  
1326 outlet. The license shall be conspicuously posted in a public area in each such place of business  
1327 warehouse, or wholesale outlet. A license fee ~~of twenty dollars (\$20.00)~~ shall be paid for each new  
1328 or renewal license issued, unless dictated otherwise by the Rules and Regulations of the Tax  
1329 Commission. All applications for a new or renewal license must be current on taxes prior to  
1330 issuance.

1331 Sections 253-260 Reserved

1332 Section 261. Retailer Licensing

1333 Every retailer of tobacco must apply for and receive from the Tax Commission a “Tobacco

Retailer License” prior to establishing any place of business or retail outlet for the sale of tobacco within the TribalPawnee Nation Jurisdiction. Forms for such application and license shall be provided by the Tax Commission.

Section 262. Tobacco Retailer License

The Tobacco Retailer Licensing shall be valid for one calendar year from the date of issue and shall be non-transferable and non-assignable. A separate license shall be required for each separate location at which a retailer may establish a place of business or retail outlet. The license shall be conspicuously posted in a public area in each such place of business or retail outlet. A license fee ~~of twenty (\$20.00)~~ shall be paid for each new or renewal license issued, unless dictated otherwise by the Rules and Regulations of the Tax Commission.

Sections 263-270 Reserved

Section 271. Vending Machine Permits

(a) Every wholesaler or retailer of tobacco must apply for and receive from the Tax Commission a “Tobacco Vending Machine Permit” prior to operating any vending machine within the TribalPawnee Nation Jurisdiction. Forms for such applications and permits shall be provided by the Tax Commission.

(b) The Vending Machine Permit shall be valid for one calendar year from the date of issue and shall be non-transferable and non-assignable. A separate permit shall be required for each separate vending machine. The permit shall be attached to the vending machine in such a manner as to be clearly visible to the public and person purchasing tobacco there from. A fee ~~of ten dollars (\$10.00)~~ shall be paid for each new or renewal permit issued, unless dictated otherwise by the Rules and Regulations of the Tax Commission.

(c) Any operating vending machines from which tobacco may be purchased not having a Tobacco Vending Machine Permit attached thereto is contraband within the TribalPawnee Nation Jurisdiction and is subject to seizure and sale as is provided by Law.

Section 272. Prevention of Minor’s Access To Tobacco

(a) Unlawful Possession, Distribution, or Use by a Minor.

(a) It shall be unlawful for a minor to possess, receive, purchase, sell, distribute, use or consume tobacco products or to attempt any of the forgoing, unless it is for cultural, traditional, or religious purposes.

(b) It shall be unlawful for a minor to provide false identification or make any false statement regarding their age in an attempt to obtain tobacco products.

(c) A minor may possess, but not sell or distribute tobacco products in the course of employment, for duties such as stocking shelves or carrying purchased products to customer’s vehicles.

(b) Retailer Sign Responsibilities:

Every Retailer must display a sign in each place of business where tobacco products are sold or distributed, which shall be clearly visible to the customer and the seller and shall state: “~~TRIBALPAWNEE NATION~~ LAW PROHIBITS THE SALE OF TOBACCO PRODUCTS TO PERSONS UNDER THE AGE OF ~~TWENTY-ONEEIGHTEEN~~ (21+8) YEARS. PROOF OF AGE IS REQUIRED FOR PURCHASES. ANYONE WHO SELLS OR DISTRIBUTES TOBACCO TO A MINOR MAY BE SUBJECT TO STRICT FINES AND PENALTIES. MINORS MAY ALSO BE SUBJECT TO FINES AND PENALTIES.” Each Retailer must inform employees as to the requirements of this section. Every Retailer has an affirmative obligation to require age verification identification for all tobacco sales.

(c) Sale or Distribution of Tobacco Products to a Minor.

(1) It shall be a violation of this Act to sell, distribute or offer tobacco products to a minor.

(2) Tobacco products may not be sold or distributed at retail to any person under ~~eighteen-twenty-one~~ (18+21) years of age unless the seller first verifies that person’s age by means of photographic identification containing the person’s date of birth.

(3) It shall be an affirmative defense that the seller of a tobacco product to a minor in violation of this section had requested, examined, and reasonably replied upon a photographic identification from such person establishing that person’s age as at least ~~eighteen-twenty-one~~ (21+8) years of age prior to selling such person a tobacco product. The failure of a seller to request and examine photographic identification from a person under ~~eighteen-twenty-one~~ (21+8) years of age prior to the sale of a tobacco product to such person shall be construed against the seller and form a conclusive basis for the seller’s violation of this section.

(d) Civil ~~penalties~~ fines for violations:

Any Retailer who fails to comply with any part of this Section, or any current ~~TribalPawnee Nation~~ law, rules, or regulation regarding the sale or distribution of tobacco products shall be subject to a civil ~~penalty~~ fines as provided in this Section, or have their license suspended.

(1) In the case of a first violation, the Retailer shall be fined two hundred dollars (\$200.00) and shall be notified in writing of ~~penalties~~ fines to be levied for further violations. The Retailer shall not be fined if the Retailer can show that a training program was in place for the employee and that the Retailer has a form signed by that employee on file stating that they understand the tobacco laws dealing with minors and the unlawful purchase of tobacco.

(2) In the case of a second violation in a two-year period, the Retailer shall be fined four hundred dollars (\$400.00), and his license may be suspended by the Tax

1410 Commission for up to seven (7) days. Effective training and employment practices  
1411 by the licensee, as determined by the Tax Commission shall be a mitigating factor  
1412 in determining license suspension.

1413 (3) In the case of three or more violations within a two (2)-year period, the  
1414 Retailer shall be fined one thousand dollars (\$1,000.00) and the license shall be  
1415 revoked for thirty (30) days. Tobacco retailers must remove all tobacco products  
1416 from all areas accessible to or visible to the public while the license is revoked.

1417 (e) Enforcement:

1418 (1) Law enforcement agencies may conduct random, unannounced inspections at  
1419 locations where tobacco products are sold or distributed to ensure compliance with  
1420 this section. Within a reasonable time, a representative of the business inspected  
1421 shall be informed in writing of the results of the inspection.

1422 (2) Minors may assist with random, unannounced inspections with the written. Consent  
1423 of a parent or legal guardian.

1424 (3) Any person may file a written complaint of noncompliance of this chapter with the  
1425 Tax Commission

1426 Section 273. Vape (Reserved)

1427 Section 274-299. Reserved

1428

1429



**CHAPTER THREE-  
SALES AND USE TAX**

**Section 301. Definitions**

Sales and Use Tax definitions as used in this Chapter, the following words and phrases shall have the meaning set forth herein, unless otherwise clearly required. In addition to the definitions contained in this Chapter, all terminologies and concepts as defined in Section 4 Definitions of the Act shall apply hereunder.

(a) "Business" includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit, or advantage, either direct or indirect. This includes all activities within the Reservation Boundaries.

(b) "Gross Receipts" means the total amount of the sale or lease or rental price of the retail sales of retailers, valued in money, whether received in money or otherwise, without any deduction on account of any of the following:

(1) The cost of the property sold. However, under such rules and regulations as the Tax Commission may prescribe, a deduction may be taken if the retailer has purchased property for some purpose other than resale, has reimbursed his vendor for tax which the vendor is required to pay to the state, or has paid the use tax with respect to the property, and has resold the property prior to making any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business. If such a deduction is taken by the retailer, no refund or credit will be allowed to his vendor with respect to the sale of the property.

(2) The cost of the materials used, labor or service cost, interest paid, losses or any other expense.

(3) The cost of the transportation of the property prior to its sale to the purchaser.

A. The total amount of the sale or lease or rental price includes all the following:

1. Any services that are part of the sales.
2. All receipts, cash, credits, and property of any kind.
3. Any amount for which credit is allowed by the seller to the purchaser.

B. "Gross Receipts" does not include any of the following:

1. Cash discounts allowed and taken on sales.
2. Sales price of property returned by customers when the full sale price is refunded either in cash or credit; but this exclusion shall not apply in any instance when the customer, to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned



1469 3. The price received for labor or services used in installing or  
1470 applying the property sold.

1471 According to the Pawnee Nation Tax Code. The amount of any tax upon or with respect  
1472 to retail sales, Chapter 3, Sales and Use Tax, whether imposed upon the retailer or the consumer.

1473 For purposes of the sales tax, if the retailers establish to the satisfaction of the Tax  
1474 Commission that the sales tax has been added to the total amount of the sale price and has not been  
1475 absorbed by them, the total amount of the sale price shall be deemed to be the amount received  
1476 exclusive of the tax imposed.

1477 (c) "Occasional sale" includes:

1478 (1) A sale of property not held or used by a seller in the course of an activity for  
1479 which he is required to hold a seller's permit, provided such sale is not one of a  
1480 series of sales sufficient in number, scope and character to constitute an activity  
1481 requiring the holding of a seller's permit.

1482 (2) Any transfer of all or substantially all the property held or used by a person  
1483 during such an activity when after such transfer the real or ultimate ownership  
1484 of such property is substantially like that which existed before such transfer.

1485 (3) For the purposes of this section, stockholders, bondholders, partners, or other  
1486 persons holding an interest in a corporation or other entity are regarded as  
1487 having the "real or ultimate ownership" of the property of such corporation or  
1488 other entity.

1489 (d) "Purchase" means any transfer, exchange, or barter, conditional or otherwise, in any  
1490 manner or by any means whatsoever, of tangible personal property for a consideration.

1491 (1) A transaction whereby the possession of property is transferred but the seller  
1492 retains the title as security for the payment of the price is a purchase.

1493  
1494 (2) A transfer for consideration of tangible personal property which has been  
1495 produced, fabricated, or printed to the special order of the customer, or of any  
1496 publication, is also a purchase.

1497 (e) "Retail Sale" or "Sale at Retailer" means a sale for any purpose other than resale in the  
1498 regular course of business of tangible personal property. Retail sale or sale at retail  
1499 includes a. Delivery on the Reservation of tangible personal property by an owner or  
1500 former owner thereof or by a factor, or agent of such owner, former owner, or factor,  
1501 if the delivery is to a consumer or person for redelivery to a consumer, pursuant to a  
1502 retail sale made by a retailer not engaged in business on the Reservation, is a retail sale  
1503 on the Reservation by the person making the delivery. He shall include the retail selling  
1504 price of the property in his gross receipts.

1505 (f) "Retailer" includes:

1506 (1) Every person who makes any retail sale or sales of tangible personal property,  
1507 and every person engaged in the business of making retail sales at auction of  
1508 tangible personal property owned by the person or others.

1509 (2) Every person engaged in the business of making sales for storage, use or other  
1510 consumption or in the business of making sales for storage, use or other  
1511 consumption or in the business of making sales at auction of tangible personal  
1512 property owned by the person or others for storage, use or other consumption.

1513 (3) Every person making more than two retail sales of tangible personal property  
1514 during any 12-month period, including sales made in the capacity of assignee  
1515 for the benefit of creditors, or receiver or trustee in bankruptcy.

1516 (4) When the Tax Commission determines that it is necessary for the efficient  
1517 administration of this Chapter to regard any salesmen, representatives, peddlers  
1518 or canvassers as the agents of the dealers, distributors, supervisors or employers  
1519 under whom they operate or from whom they obtain the tangible personal  
1520 property sold by them, irrespective of whether they are making sales on their  
1521 own behalf or on behalf of such dealers, distributors, supervisors or employers,  
1522 the Tax Commission may so regard them and may regard the dealers,  
1523 distributors, supervisors or employers as retailers for purposes of this Chapter.

1524 (5) A licensed optometrist or physician and surgeon is a consumer, and shall not be  
1525 considered, a retailer within the provisions of this Chapter, with respect to the  
1526 ophthalmic materials used or furnished by him in the performance of his  
1527 professional services in the diagnosis, treatment, or correction of conditions of  
1528 the human eye, including the adaptation of lenses or frames for the aid thereof.

1529 (g) "Sale" means and includes any transfer or title or possession, exchange, barter, lease,  
1530 or rental, conditional or otherwise, in any manner or by any means whatsoever, or  
1531 tangible personal property for a consideration.

1532 (1) i. "Transfer of possession", "lease", or "rental" includes only transactions  
1533 found by the Tax Department to be in lieu of a transfer of title, exchange, or  
1534 barter.

1535 (2) "Sales" includes:

1536 A. The producing, fabricating, processing, printing or imprinting of  
1537 tangible personal property for consideration for consumers who  
1538 furnish, either directly or indirectly, the materials used in the  
1539 producing, fabricating, processing, printing or imprinting;

1540 B. The furnishing and distributing of tangible personal property for a  
1541 consideration by social clubs and fraternal organizations to their  
1542 members or others;

1543 C. The furnishing, preparing or seeing for consideration of food meals or  
1544 drinks;

1545 D. A transaction whereby the possession of property is transferred but the  
1546 seller retains the title as security for the payment of the price; and

1547 E. A transfer for a consideration of the title or possession of tangible  
1548 personal property which has been produced, fabricated or printed to  
1549 the special order of the customer, or of any publication.

1550  
1551 (h) "Sales Price" means the total amount for which tangible property is sold, valued in  
1552 money, whether paid in money or otherwise, without any deduction on account of any  
1553 of the following:

1554 (1) The cost of the property sold

1555 (2) The cost of materials used, labor or services cost, interest charged, losses, or  
1556 any other expenses, or

1557 (3) The cost of transportation of the property prior to its purchase.

1558 (4) The total amount for which property is sold includes all the following:

1559 A. Any services that are a part of the sale; and

1560 B. Any amount for which credit is given to the purchaser by the seller.

1561 (5) "Sale price" does not include any of the following:

1562 A. Cash discounts allowed and taken on sales;

1563 ~~A.B.~~ The amount charged for property returned by customers when the  
1564 entire amount charged therefore is refunded either in cash or credit;  
1565 but this exclusion shall not apply in any instance when the customer,  
1566 in order to obtain the refund, is required to purchase other property at  
1567 a price greater than the amount charged for the property that is  
1568 returned;

1569 ~~B.C.~~ The amount charged for labor or services rendered in installing or  
1570 applying the property sold; and

1571 D. The amount of any tax (net including, however, any manufacturers' or  
1572 importers' excise tax) imposed by the United States upon or with  
1573 respect to retail sales, whether imposed upon the retailer or the  
1574 consumer.

1575 (i) "Seller" includes every person engaged in the business of selling tangible personal  
1576 property of any kind, the gross receipt from the retail sale of which are required to be  
1577 included in the measure of the sales tax.

1578 (j) "Storage" includes any keeping or retention on this Reservation for any purpose except  
1579 sale in the regular course of business or subsequent use solely outside the Reservation  
1580 of tangible personal property purchased from a retailer.

1581 (k) "Storage" and "Use" do not include the keeping, retaining, or exercising any right or  
1582 power over tangible personal property for the purpose of subsequently transporting it  
1583 outside the Reservation for use thereafter solely outside the Reservation, or for the  
1584 purpose of being processed, fabricated, or manufactured into, attached to, or  
1585 incorporated into, other tangible personal property to be transported outside the  
1586 Reservation and thereafter used solely outside the Reservation.

1588 Section 302. Tax On Sales

1589 (a) There is hereby levied upon the sale of property within the ~~Tribal~~Pawnee Nation  
1590 Jurisdiction a tax of ~~eighteen~~ percent (810%) of the actual sales price thereof exclusive of  
1591 any rebates.

1592 (b) If a sale is consummated by trades, barter, or exchange for anything other than  
1593 money, the tax shall be computed at the fair market value of the property sold.

1594 Section 30~~32~~. Legal Incidence of Tax

1595 (a) The impact and legal incidence of the taxes imposed by this Chapter are declared  
1596 to be ~~on the~~ responsibility of the consumer and shall be added to the purchase price of the  
1597 property sold and recovered from the consumer.

1598 (b) Every retailer shall show the amount of such taxes paid as a separate item in any  
1599 invoices or receipts ~~which~~that they may issue.

1600 Section 30~~43~~. Payment of Taxes

1601 (a) Every retailer shall submit to the Tax Commission within fifteen (15) calendar days  
1602 after the end of each calendar month a report on such from as the sales and gross amount  
1603 of sales taxes collected during the calendar month.

1604 (b) Every retailer shall pay the gross sales taxes collected during a calendar month to  
1605 the Tax Commission at the same time as the report for that calendar month is submitted.

1606 Section 30~~45~~. Records

1607 Every retailer shall maintain for not less than three (3) years complete and adequate records  
1608 including invoices showing all property received and sold or otherwise disposed of; the price at  
1609 which sold, and the amount of sales taxes collected and paid.

1611 Section 30~~65~~. ~~Penalties~~Fines for Failing to Collect Taxes; Retailer

1614 (a) Every retailer who shall fail to collect the taxes imposed by this Section shall be  
1615 liable for the full amount of the tax owed plus interest at the statutory rate until paid.

1616 (b) Willful failure to collect or pay over the taxes imposed by this Section shall make  
1617 the retailer liable for an additional ~~penalty-fine~~ of one hundred percent (100%) of the taxes  
1618 due plus interest of the statutory rates until paid.

1619 Section 30~~67~~. Exceptions

1620 (a) The Pawnee Nation Tax Commission may make exceptions for any fund-raiser or  
1621 solicitor engaging or solicitor engaging in fund-raising activities for a charitable  
1622 organization provided that every fund raiser or solicitor register with the Pawnee Nation  
1623 Tax Commission and receive a Tax-Exempt permit prior to the activity.

(b) Sales of tangible personal property or services to Pawnee enrolled ~~tribal~~ and citizens who have been honorably discharged from active service in a branch of the Armed Forces of the United States of Oklahoma National Guard and who have been certified by the United States Department of Veterans Affairs or its successor to be in receipt of disability compensation at the one-hundred percent (100%) rate and the disability shall be permanent and have been sustained through military action or accident service. Sales qualifying for the exemption authorized by this paragraph shall not exceed Twenty-Five Thousand Dollars (\$25,000.00) per year per individual.

(c) ~~Upon the of the Pawnee Nation Tax Commission, a~~ person asserting or claiming the exemption authorized by this paragraph shall provide a statement, executed under oath, that the total sales which is applicable have not exceeded Twenty-Five Thousand Dollars (\$25,000.00) per year to the Pawnee Nation Tax Commission. If the amount of such exempt sales exceeds ~~such the exempt~~ amount, the sales tax ~~in excess over~~ of the authorized amount shall be treated as a direct sales tax liability and may be recovered by the Pawnee Tax Commission in the same manner provided by law for other taxes, including penalty fines and interest. Gas and cigarettes are taxable items.

Section 30~~87~~-400      Reserved

## CHAPTER FOUR- OIL AND GAS SEVERANCE TAX

Section 401.    Tax Levied on Oil

There is hereby levied a tax equal to eight percent (8%) of the gross market value of all petroleum or other crude, condensate, or mineral oil produced, severed, saved, and removed from any land within the Pawnee Nation Jurisdiction.

Section 402.    Tax Levied on Gas

There is hereby levied a tax equal to eight pre~~cent~~sent (8%) of the gross market value of all gas, natural gas, casing head gas, and other valuable hydrocarbon substances produced, severed, saved, and removed from any land within the Pawnee Nation Jurisdiction.

Section 403.    Due Date of Tax

The taxes imposed by this Chapter shall be due at the time the taxed substances are produced, severed, saved or removed from the land and shall be payable monthly as provided in Section 404 of this Chapter.

Section 404.    Payment of Tax

(a) Payment of taxes imposed by this Chapter shall be made monthly on or before the 21<sup>st</sup> day of the calendar month following the calendar month for which such payment is to be made. Any payment not made when payable as provided herein shall incur a penalty

of five percent (5%) of the amount of the tax due and such amount shall bear interest at the rate established in Section ~~131~~129 of this Act until paid.

(b) A Reporting and Remittance Form, as provided in Section 415, shall be filed with the Tax Commission at the time of payment of taxes imposed by this Chapter.

(c) A purchaser or operator who files a Reporting and Remittance Form and pays a tax, ~~penalty~~fine, or interest pursuant to any Section of this Chapter may pay in protest and appeal such payment pursuant to the applicable provisions of Chapter One of the Act.

#### Section 405. Payment Bonds

(a) Whenever any person required to remit the tax levied by the provisions of this Chapter shall habitually fail or refuse to file any required report or pay the tax due on or before the last lawful date for payment the Tax Commission, upon notice and hearing, may require such person to post a cash or surety bond to guarantee payment of taxes due.

(b) Such bond may be in an amount determined by the Tax Commission to be sufficient to guarantee timely payment of the taxes imposed in this Chapter provided that the amount of such bond shall not exceed the total estimated taxes which will be due in the twelve ~~(12)~~ month period immediately following the giving of such bond.

(c) An order of the Tax Commission requiring a bond pursuant to this Section may be reviewed by the ~~Tribal~~Pawnee Nation District Court in the same manner that an assessment of taxes paid under protest may be reviewed.

#### Section 406. Incidence Of Tax; Forfeiture of Leasehold For Non-Payment

(a) The incidence of the tax herein imposed shall be upon the operator or working interest owner and his successor in interest. To the extent not prohibited by federal law, the taxes herein imposed shall be a lien upon the interest of such operator or working interest owner in the lease from which the taxable substances were produced. Such lien may be foreclosed and the interest of the operator or working interest owner may be forfeited and sold as possessory interests may be forfeited and sold for nonpayment of taxes, subject to applicable federal law and subsection (b) of this Section, when such taxes remain unpaid ~~in excess of more than~~ sixty (60) days after the due date for filing of the returns required in this Chapter.

(b) At least thirty (30) days prior to commencement of any forfeiture ~~action~~proceedings, the Tax Commission shall serve notice to all persons known from ~~Tribal~~Pawnee Nation, Bureau of Indian Affairs, or United States Geological Survey records to be interested in such leasehold of the amount of the taxes due and unpaid, the intent of the Tax Commission to institute forfeiture proceedings, and the right of any of such persons to pay the taxes due on behalf of the operator or working interest owner and recover such payment from him by civil suit. Such notice shall be served personally by the ~~Tribal~~Pawnee Nation or Bureau of Indian Affairs Police, or by certified United States mail,



deliverable to addressee only return receipt requested, or in any other manner in which a summons may be served. Publication service may be had upon order of the Pawnee Nation District Court for good cause shown. Publication notice shall be published at least one each full calendar week during the thirty (30) day waiting period in a newspaper in general circulation in Pawnee County, Oklahoma and as may be further ordered by the Pawnee Nation District Court.

Section 407. Persons Responsible for Payment of Tax

(a) On all petroleum oil extracted from tank bottoms, pit oil, or liquid hydrocarbons, the tax shall be paid by the operator of the reclaiming plant, unless the tax levied by this Chapter has already been paid thereon.

(b) On oil, gas or casing head gas sold at the time of production, the severance tax shall be paid by the purchaser of such product, and such purchaser shall, and is hereby authorized to deduct in making settlements with the operator the amount of tax so paid. In the event oil on which such tax becomes due is not sold at the time of production but is retained by the operator, the tax on such oil not sold shall be paid by the operator for himself. The purchaser's responsibility to pay the tax shall not relieve the operator of its ultimate responsibility to pay the tax.

(c) Operations ~~whothat~~ take gas in kind at the wellhead at the time of production may elect to report and pay the severance tax on such gas in accordance with the provisions of this section, if the first sale of such gas by the producer is to a final consumer or user of the gas. This election shall not be available to an operator if the first sale of such gas is to a purchaser who is approved and bonded to remit gross production taxes or unless prior approval of the Tax Commission is obtained by the operator. This election shall not be controlled by any contractual provisions between the producer and the purchaser. This election shall be made only by the producer upon forms prescribed, therefore.

(d) Upon exercise of the election to report and pay the severance tax by an operator, the purchaser of such gas shall not be liable for the tax.

Section 408. Purchaser From Initialized Pool

The purchaser of any unitized pool or producing fields within which the trust or restricted Indian interest has been included under any unit operating agreement approved by the Secretary of the Interior may withhold and pay the severance taxes due on the portion of the production from the units attributable to lands and interests subject to the jurisdiction of the Pawnee Nation with the express or implied consent of the lessee.

Section 409. Measurement of Oil An Gas

(a) All crude oil and liquid hydrocarbon substances normally measured in liquid form shall be measured and reported in units either of barrels of 42 U.S. gallons or 231 cubic

inches per gallon corrected to standard temperature and other variables pursuant to the regulations of the United States Geological Survey.

(b) All natural gas and other vaporous hydrocarbon substances normally measured in gaseous form shall be measured and reported in units of one thousand cubic feet (MCF) corrected to standard temperature and pressure pursuant to the regulations of the United States Survey.

Section 410. Determination of Market Value

The actual sale price of any substances herein subject to taxation may, in the discretion of the Tax Commission, be considered as mere evidence of or conclusive evidence of the market value of such substances. The Tax Commission shall have the authority to determine the minimum fair market value regardless of the actual sales price of such substance and in doing so may consider actual sales prices prevailing for like of substantially similar substance produced and sold in the area and prevailing market prices published in reputable trade journals of the oil and gas industry, provided, that any person, firm, corporation, or association against whom additional taxes are assessed due to establishment of such minimum fair market values shall be entitled to a full and fair hearing before the Tax Commission and an appeal to the Pawnee Nation District Court as is provided by this Act.

Section 411 Tax Commission May Audit, Correct, And File Reports

(a) The Tax Commission shall have the power and authority to ascertain and determine whether or not any report herein required to be filed with it is a true and correct report of the gross product, and of the value thereof, of such person, firm, corporation, or association engaged in the mining or production of petroleum or other crude condensate or mineral oil and gas, natural gas, casing head gas, or other valuable hydrocarbon substances.

(b) If any person, firm, corporation or association has made an untrue or incorrect report of the gross production or value of volume thereof, or shall have failed or refused to make a required report, the Tax Commission shall, under rules and regulations prescribed by it, ascertain the correct amount of either, and compute said tax, in exercise of this authority, the Tax Commission is specifically authorized to obtain such records as may be available from the Bureau of Indian Affairs, the Bureau of Land Management, the Mineral Management Service, the United States Geological Survey, the Oklahoma Tax Commission, the Oklahoma Corporation Commission and other governmental agencies necessary for the purposes and to consider recognized trade journals in determining the market value of produced substances.

Section 412. Severance Tax In Lieu of Other Taxes

The taxes levied by Sections 401 and 402 of this Chapter on oil and gas respectively, shall be in lieu of all sales taxes on the first sale of such oil and gas imposed by law on said leasehold attributable to the period during which the oil and gas lease was in production.



1776 Section 413. Exclusion From Taxation

- 1777 (a) All production attributable to the Indian Trust Royalty Interest from all individually owned  
1778 and lands owned by the Pawnee Nation shall be excluded from taxation.  
1779
- 1780 (b) The production attributable to the Indian Trust Royalty Interest need not be included in any  
1781 report submitted by any oil or gas operators within the ~~Tribal~~Pawnee Nation jurisdiction  
1782 and, pursuant to Federal Law and ~~Tribal~~Pawnee Nation Law; no taxes shall be due or  
1783 imposed on that portion of the production attributable to the Indian Royalty Interest.

1784 Section 414. Lien Upon Oil and Gas and Personalty; Seizure and Sale By Tax Commission To  
1785 Satisfy Lien; Powers of the District Court  
1786

- 1787 (a) The tax levied pursuant to this Chapter is hereby made a first and paramount lien,  
1788 in favor of the Tax Commission, upon the working interest share of all oil or gas produced  
1789 within the ~~Tribal~~Pawnee Nation jurisdiction by and operator or working interest owner  
1790 delinquent in tax payments. Such lien shall attach to the working interest share of all oil  
1791 and gas produced by a delinquent operator or working interest owner irrespective of which  
1792 well or wells produced the oil and gas upon which taxes are delinquent and irrespective of  
1793 any interests in the working interest claimed by purchases. For purposes of this Section  
1794 414, the term “working interest share” shall mean all oil or gas produced within the  
1795 ~~Tribal~~Pawnee Nation jurisdiction including production attributable to the Indian Trust  
1796 Royalty Interest under Section 413.

- 1797 (b) The tax levied pursuant to this Chapter shall also constitute a lien upon all  
1798 machinery, fixtures, vehicles, equipment, stockpiles, personal and the like of an operator  
1799 or working interest owner delinquent in tax and of a purchaser delinquent in tax located  
1800 within the ~~Tribal~~Pawnee Nation jurisdiction.

- 1801 (c) Any lien created by this Section shall be perfected by mailing a notice of lien, by  
1802 certified United States mail – return receipt requested, to the operator and working interest  
1803 owner delinquent in tax and to the first purchaser which may or has become liable for  
1804 payment of said tax, and by filing the notice of lien in the office of the Clerk of the Pawnee  
1805 Nation District Court. At its discretion and for informational purposes only, the Tax  
1806 Commission may also file the notice of lien in the office of the Clerk and Recorder for  
1807 Pawnee County, Oklahoma. Once perfected, the priority of such lien shall relate back to  
1808 the date of production of the oil or gas upon which taxes are delinquent.

- 1809 (d) The notice of lien shall bear the signature of the ~~Administrator~~Director and the seal  
1810 of the Tax Commission and shall contain the following information:

- 1811 (1) The name and last known address of the operator and working interest  
1812 owner delinquent in tax;
- 1813 (2) The name and last known address of the first purchaser of oil and gas, the  
1814 production of which gave rise to the delinquent tax;

- 1815 (3) The name or legal description of the well or wells or land responsible for  
1816 the production of oil or gas upon which taxes are delinquent;
- 1817 (4) The name or legal description of the well or wells or land producing oil or  
1818 gas to which the lien has attached and/or a specific description of any machinery,  
1819 fixtures, vehicles, equipment, stockpiles, personally and the like to which the lien  
1820 has attached;
- 1821 (5) The amount of taxes, penalties and interest due; and
- 1822 (6) The date of production of the oil or gas upon which taxes are delinquent.
- 1823 (e) From and after the date upon which a lien herein provided for is perfected, the Tax  
1824 Commission; may satisfy said lien by seizing the spelling at public or private sale any oil  
1825 or gas and any machinery, fixtures, vehicles, equipment, stockpiles, personally and the like  
1826 to which the lien is attached and found within the ~~tribal~~Pawnee Nation jurisdiction in  
1827 accordance with the following procedure:
- 1828
- 1829 (1) Seizure shall take place only ~~if and~~ when the Tax Commission causes a  
1830 distress warrant to be issued by the Pawnee Nation District Court. The Tax  
1831 Commission may file with the District Court an application for a distress warrant  
1832 which shall be in the form of a sworn affidavit executed by the Director, bearing  
1833 the seal of the Tax Commission. The application for a distress warrant shall set  
1834 forth and establish the following facts:
- 1835
- 1836 A. The amount of oil or gas produced, severed, saved or removed from  
1837 a certain well or wells located within the ~~Tribal~~Pawnee Nation jurisdiction  
1838 by a certain operator or working interest owner, who shall be identified in  
1839 the application;
- 1840
- 1841 B. That the operator or working interest owner, and/or the first  
1842 purchaser, as the case may be, has neglected or refused to remit the  
1843 severance taxes owing on such production by the due date in violation of of  
1844 this Act; Sections 4-1-404 of the Pawnee General Revenue and Taxation  
1845 Act of 1993;
- 1846
- 1847 C. The amount of delinquent taxes, penalties and interest which is  
1848 unpaid, and a statement that taxes, penalties and interest continue to accrue;
- 1849
- 1850 D. That the Tax Commission has a perfected lien as of a certain date on  
1851 all oil or gas and on all machinery, fixtures, vehicles, equipment, stockpiles,  
1852 personally and the like of the operator or working interest owner, and/or the  
1853 first purchase, as the case may be, located within the ~~Tribal~~Pawnee Nation  
1854 jurisdiction and in the amount of the delinquent taxes, penalties and interest  
1855 pursuant to Section 414 ~~of the Pawnee General Revenue and Taxation Act~~

~~of 1993~~; and

E. That the Tax Commission seeks a distress warrant from the Pawnee Nation District Court authorizing the immediate seizure of certain particularly described oil and gas or machinery, fixtures, vehicles, equipment, stockpiles, personally and the like, as the case may be, encumbered by said lien so as to satisfy said lien.

(2) The application files by the Tax Commission shall have affixed thereto documentation sufficient to establish the facts asserted therein.

(3) A duly-files application which complies with the requirements of this subsection (e) shall be sufficient to authorize the issuance of a distress warrant. Upon a showing of such facts, the District Court shall issue the distress warrant authorizing and directing the Bureau of Indian Affairs or ~~Tribal~~Pawnee Nation Police to immediately seize any property particularly described in the distress warrant in accordance with same. In the case of oil or gas, seizure may take the form of attaching a lock to storage tanks or other peaceful means which will preclude access thereto by the delinquent taxpayer or the taxpayer's successor in interest. The Tax Commission or its agent shall accompany the police officer-(s) and inventory the property seized and take any action necessary to carry out the order of the District Court in accordance with the provisions of this Section.

(4) Upon seizure of any property pursuant to a distress warrant, the Tax Commission shall, with the assistance of the police, inventory such property and leave a copy thereof with the person from whom seizure was made, or, if such person cannot be immediately located, at the place from which said property was seized. The Tax Commission shall also make a return of said inventory to the Pawnee Nation District Court.

(5) Any property seized pursuant to a distress warrant shall be held and preserved by the Bureau of Indian Affairs or ~~Tribal~~Pawnee Nation Police in its then – existing condition pending further order of the District Court.

(6) Within ten (10) calendar days of any seizure of property pursuant to this Section, the Tax Commission shall cause to be filed in the District Court an action against the property seized alleging the non-payment of tax or other lawful reason for such seizure. At the time of filing said action, the District Court shall set a hearing date and time which date and time shall not be more than fifteen (15) calendar days from the date of filing. The delinquent operator and working interest owner, and the delinquent first purchaser, as the case may be, shall be served with notice of the commencement of forfeiture proceedings by the Tax Commission within five (5) calendar days subsequent to commencement of the action. Such notice shall be served personally by the Bureau of Indian Affairs or ~~Tribal~~Pawnee Nation Police, or by certified United States mail, deliverable to addressee only,

return receipt requested, or in any other manner in which a summons may be served. The notice served shall include a copy of the distress warrant issued by the District Court and shall specify the date, time and place of hearing. A return of service, in the form of a sworn affidavit, shall be made to the District Court. Any persons claiming ownership, the right to possession or other interest in the property seized may intervene in said action and raise any defenses which they may have, and such persons shall be served with process if they are known prior to the commencement of the action. At said hearing, the Tax Commission shall introduce the application provided for in subsection (e)-(4) hereof, which application shall be prima facie evidence of the facts asserted therein. Should the taxpayer fail to rebut such prima facie evidence of the facts asserted therein. Should the taxpayer fail to rebut such prima facie evidence, the District Court shall enter judgment for the delinquent tax amount and shall issue an order authorizing the sale of the seized property by the Tax Commission for nonpayment of taxes. The prevailing party in an action under this subsection shall be entitled to reimbursement from the other party for costs incurred in bringing or defending such action, including but not limited to reasonable attorney fees.

(7) After the District Court has issued an order authorizing sale pursuant to subsection (e)-(6), the Tax Commission may conduct either a private or public sale of seized property, the proceeds from which shall be applied to satisfy the lien thereon in accordance with subsection (e)-(8) hereof. Any private or public sale of property seized pursuant to this Section shall take place no later than thirty (30) days from the issuance of the order authorizing sale.

A. A private sale may be conducted by sending written notice to at least five (5) prospective purchasers who trade in property of the type offered for sale. Such notice of private sale shall describe the property being offered for sale and shall request that written offers to purchase be submitted to the Tax Commission. The property may sold pursuant to private sale for lawful money of the United States provided that the proceeds recognized there from are reasonable relative to fair market value at the time of sale.

B. A public sale may be conducted by posting a notice of public sale in at least three public places on the Reservation, and in such places off the Reservation as the Tax Commission deems appropriate and publishing the notice of public sale in a newspaper of general circulation in Pawnee County, Oklahoma, and in such other publications as the Tax Commission deems appropriate, for at least two weeks prior to the sale date. The notice of public sale shall contain a description of the property to be sold pursuant to the order authorizing sale, the location of the sale, and the date and time of sale. At the time and place specified in the notice of public sale, the Tax Commission shall sell the property described in the notice to the highest

1937 bidder for lawful money of the United States.

1938 C. Upon payment of the purchase money in either a private or public  
1939 sale, the Tax Commission shall deliver to the purchaser the property sold  
1940 and a certificate of the sale, whereupon title to the property so sold shall  
1941 vest absolutely in the purchase. A return of sale, containing the name of  
1942 the buyer, the purchase price and the application of proceeds shall be made  
1943 to the District Court regardless of whether a private or public sale in  
1944 conducted.

1945 (8) Proceeds from any sale conducted pursuant to subsection (e) ~~(7)~~ shall be  
1946 applied by the Tax Commission as follows:

1947 A. First, with regard to any quantity of oil or gas sold pursuant to an  
1948 order authorizing sale, the Tax Commission shall pay the Indian Royalty  
1949 interest on the quantity to the person(s) entitles thereto as if a lien did not  
1950 exist and such quantity had been sold directly by the operator or working  
1951 interest owner;

1952 B. Second, to the costs of sale, including but not limited to attorney  
1953 fees, copying, postage, marketing, service of process and other similar  
1954 costs;

1955 C. Third, to ~~penalties-fines~~ and interest due and accruing on delinquent  
1956 taxes;

1957 D. Fourth, to delinquent taxes;

1958 E. Fifth, to the extent proceeds remain after the disbursement set forth  
1959 in (I)-(iv) above, to the operator or working interest owner, or the first  
1960 purchaser, as the case may be, whose property was seized and sold for  
1961 delinquent tax.

1962 (9) Any taxpayer whose property is seized pursuant to this Section shall have  
1963 the immediate right to petition the Pawnee Nation District Court to challenge the  
1964 legality of the seizure. The Pawnee Nation District Court shall schedule a date to  
1965 hear such petition within five (5) working days after the petition is filed with the Tax  
1966 Commission and the District Court. With the consent of the taxpayer, the petition  
1967 may be heard as part of the action filed by the Tax Commission pursuant to  
1968 subsection (e) ~~(6)~~ hereof. Upon a proper showing by the taxpayer, the Pawnee Nation  
1969 District Court may order temporary, preliminary and/or permanent injunctive relief,  
1970 or such other relief as the District Court deems appropriate, including a return of the  
1971 seized property to the taxpayer. The Pawnee Nation District Court shall not be  
1972 authorized to award monetary damages to the Taxpayer.

1973 A. Any taxpayer whose property is seized pursuant to this Section may  
1974 cure the tax delinquency giving rise to the seizure at any time prior to the

1975 issuance of an order authorizing sale by the Pawnee Nation District Court  
1976 pursuant to subsection (e) ~~(6)~~ hereof. The taxpayer may cure by paying to  
1977 the Tax Commission all taxes, penalties and interest due and outstanding,  
1978 as well as all costs, including reasonable attorney fee, incurred by the Tax  
1979 Commission in its collection efforts. In the event that timely cure is made,  
1980 the Tax Commission shall return to the taxpayer all property seized and  
1981 shall move for voluntary dismissal of any pending action against the curing  
1982 taxpayer before the Pawnee Nation District Court.

1983 B. The specific remedies provided by this Section to the Tax  
1984 Commission shall be in addition to any other lawful remedies for the  
1985 collection of delinquent taxes provided in this Act. Nothing in this Section  
1986 shall preclude the Tax Commission from bringing a civil action, nor  
1987 exercising other lawful civil remedies, for the collection of any taxes,  
1988 penalties or interest due and owing.

1989 Section 415. Remittance And Form of Reports

1990 (a) The Reporting and Remittance Form required by Section 404 (b) of this Chapter  
1991 shall be submitted by the operators and purchasers for each lease to:

1992 Pawnee Nation Tax Commission  
1993 P.O. Box 438  
1994 Pawnee, OK 74058

1995 (b) All severance tax payments required by this Chapter shall be submitted to the  
1996 address contained in subsection A. of this Section and checks shall be made payable to:  
1997 "Pawnee Nation Tax Commission:

1998 (c) The reporting and Remittance Form required by Section 404 (b) of this Chapter  
1999 shall be submitted by the operators and purchasers for each lease in the form prescribed by  
2000 the Tax Commission and available upon written request to the address set forth in Section  
2001 415 (a).

2002  
2003 Section 416-500: Reserved

2004  
2005 **CHAPTER FIVE-**  
2006 **HOTEL OCCUPANCY TAX**

2007  
2008 Section 501. Definitions

2009 (a) "Hotel" means a building in which members of the public obtain sleeping  
2010 accommodations for consideration. The term includes a hotel, motel, tourist home, tourist  
2011 court, lodging house, inn, or rooming house but does not include a hospital, sanitarium, or  
2012 nursing home.



2013 (b) “Branch” means any person owning, operating, managing or controlling any hotel.  
2014 (c) “Period” means a calendar quarter any other reporting period established by  
2015 regulation.

2016 Section 502. Tax Imposed

2017 (a) A tax is imposed on a person who, under a lease, concession, permits, right of  
2018 access, license, contract or agreement, pays for the right to the use or possession of a room  
2019 or space in a hotel costing two dollars (\$2.00) or more each day.

2020 (b) The price of a room in a hotel does not include the cost of food served by the hotel  
2021 and the cost of personal services performed by the hotel for the person except for those  
2022 services related to cleaning and readying the room for use of possession.

2023 Section 503. Rate of Tax

2024 The rate of the tax imposed by this chapter is five percent (5%) of the price paid for a room  
2025 in a hotel.

2026 Section 504. Collection of Tax

2027 A branch owning, operating, managing, or controlling a hotel shall collect for the  
2028 Commission the tax that is imposed by this chapter and that is calculated on the amount paid for a  
2029 room in the hotel.

2030 Section 505. Exceptions: Permanent Resident

2031 This chapter does not impose a tax on a person who has the right to use or possess a room  
2032 in a hotel for at least thirty (30) consecutive days.

2033 Section 506. Exceptions: Pawnee Nation

2034  
2035 Nothing in this chapter shall be construed as imposing a tax on the government of the  
2036 Pawnee Nation. For the purposes of this chapter, the term Pawnee Nation does not include  
2037 ~~tribal~~Pawnee Nation enterprises.

2038  
2039 Section 507. Returns And Payment

2040 On the last day of each period, a branch required to collect the tax imposed by this chapter  
2041 shall pay the Commission the tax collected during the preceding period, and at the same time shall  
2042 file with the Commission a return stating:

2043 (a) The total amount of the payments ~~made~~received for rooms at the branch’s hotel  
2044 during the preceding period;

2045 (1) The amount of the tax collected by the branch during the preceding period:  
2046 and

2047 (2) Other information that the Commission requires to be in the return.  
2048 Provided, that the Commission shall be authorized to assess against a branch  
2049 responsible for the collection of taxes under this chapter, and that such assessments  
2050 are presumed to be correct.

2051 Section 508. Administration

2052 The provision of Chapter 1 of the Uniform Tax Administration Statute, shall apply to this  
2053 chapter.

2054 Section 509. Reimbursements For Tax Collection

2055 ~~The~~A branch required to file a return under this eChapter may deduct and withhold from  
2056 the taxes otherwise due to the Pawnee Nation on the quarterly return, ~~as reimbursement for the~~  
2057 ~~cost of collecting the tax,~~ one percent (1%) of the amount of the tax due as shown on the return ~~as~~  
2058 ~~reimbursement for the cost of collecting the tax.~~ If taxes due under this eChapter are not paid to  
2059 the Pawnee Nation within the time required, or if the branch required to file a return fails to file  
2060 the return when due, ~~and that~~ branch forfeits the claim ~~to for~~ reimbursement that could have been  
2061 ~~taken made~~ if the tax had been paid or the return filed when due.

2062 Section 510. Recordkeeping

2063 Records required to be kept must be preserved for six (6) years beyond the time payment  
2064 of tax is made, or if no payment is due, for six (6) years beyond the end of the period to which the  
2065 records relate.

2066 Section 511. Severability

2067 If any provision of this eChapter, as amended, or its application to any person or  
2068 circumstance, is held invalid by a final judgement of a court of competent jurisdiction, the  
2069 invalidity shall not affect other provisions or applications of the eChapter which can be given effect  
2070 without the invalid provision or application and to this end the provisions of this Chapter is  
2071 severable.

2072 Section 512 Effective Dates

2073  
2074 This eChapter shall take effect upon approval by the Pawnee Business Council. The tax  
2075 imposed by this eChapter shall be due and payable for calendar quarters.

2076  
2077 Section 513. Repeals

2078  
2079 All laws, ~~or parts of laws (or attachments thereto)~~ including parts and attachments thereof,  
2080 which are inconsistent with the provisions of this eChapter are hereby repealed, including, without  
2081 limitation, any law purporting to waive any right of taxation by the Pawnee Nation.

2082  
2083 Sections 514-600 Reserved



**CHAPTER SIX-  
ENTERTAINMENT TAX**

**Section 601. Definitions**

For the purpose of this Chapter, unless a different meaning is clearly indicated form the context, the term:

(a) “Bingo” means any game or session of bingo as defined by the Indian Gaming Regulatory Act and interpreted by the National Indian Gaming Commission.

(b) “Operator” means any person or organization licensed by the Nation to operate an entertainment business within the ~~tribal~~Pawnee Nation jurisdiction, including but not limited to Class II gaming and Class III gaming.

(c) “Gross Receipts” means all receipts and other income of an operator directly or indirectly received through or as a result of conduct of an entertainment business within the ~~tribal~~Pawnee Nation jurisdiction. Such receipts specifically include income generated as a result of admission prices, concessions, parking fees, and other incidental receipts flowing from the conduct of the entertainment business which are required to be reported by ~~tribal~~Pawnee Nation law.

(d) “Class II gaming” means all games categorized as Class II gaming as defined by the Indian Gaming Regulatory Act and interpreted by the Nation Indian Gaming Commission.

(e) “Class III gaming” means all games categorized as Class III gaming as defined by the Indian Gaming Regulatory Act and interpreted by the National Indian Gaming Commission.

(f) “Net entertainment receipts” means the gross receipts less any deductions authorized by this chapter.

**Section 602. Deductions From Gross Entertainment Receipts.**

The operator shall be entitled to deduct from gross receipts for purposed of the tax imposed by this ~~e~~Chapter the following:

(a) The fair rental value of any premises rented for the conduct of the business, which, in an arm’s length transaction, is presumed to be the actual rental price paid, subject to review by the Tax Commission.

(b) In a gaming operation, all prizes actually awarded to the winner or winners.

(c) The purchase price of all consumable tangible personal property purchased for resale, but not including the price of such property reassigned for other purposes.

- 2120 (d) Any charges for utilities separately charges on the premises rented.
- 2121 (e) Salaries, provided that the deduction of the salary of any employee who is related  
2122 by blood or marriage within the third degree to a major stockholder of management shall  
2123 not exceed one and one-half (1 1/2) times the federal minimum wage, unless approved  
2124 otherwise by the Tax Commission.
- 2125 (f) The actual purchase price of all equipment may be depreciated as allowed by the  
2126 Internal Revenue Code or other law pertaining to such business.
- 2127 (g) Any other reasonable and necessary business expenses directly related to the  
2128 conduct of the business as may be established by rule of the Tax Commission.  
2129

2130 Section 603. Entertainment Tax Levied

2131 There is hereby levied upon the net receipts of every operator as defined in this Chapter an  
2132 entertainment tax of up to five percent (5%) of net receipts of such operator less any deductions  
2133 authorized in this Chapter.

2134 Section 604. Due Dates of Tax Payment  
2135

2136 The taxes levied and reports due under this Chapter shall be due and payable monthly by  
2137 the fifteenth (15<sup>th</sup>) day of the month following the month being reported.

2138 Section 605. Form of Report

2139 The operator shall submit with each tax payment, a return prepared on a form approved by the Tax  
2140 Commission.

2141 Section 606. Effective Dates

2142 The effective date of this Act shall be deemed to be the date that it is first enacted into law  
2143 by a formal resolution of the Pawnee Business Council.

2144 **CHAPTER SEVEN-**  
2145 **ADMISSION TAX**  
2146

2147 Section 701. Definitions

2148 “Admissions Charge” means the amount assessed for the right or privilege to have access  
2149 to a place or location where amusement, entertainment, i.e. concerts, or recreation is provided.

2150 Section 702. Imposition And Rate of Tax

2151 (a) There is hereby imposed a tax of six percent (6%) on the admission charge to any  
2152 place of amusement, entertainment or recreation located within TribalPawnee Nation and

2153 trust lands.

2154 (b) The tax shall be imposed upon the person receiving the right or privilege of  
2155 admission.

2156 (c) The admissions tax shall be collected by the person providing the place of  
2157 amusement, entertain~~ment~~ing or recreation at the time of purchase and the amount of tax  
2158 may be included in the total charge assessed to the person receiving the ~~right~~privilege of  
2159 admission.

2160 Section 703. Exemption From Tax

2161 The admission tax shall not apply to:

- 2162 (a) An event or location for which no set fee for entry is established but is instead based  
2163 on an amount donated by the person seeking admission.
- 2164 (b) Admission provided on a complimentary basis.
- 2165 (c) Admission for which the Nation makes payment.
- 2166 (d) Admission provided to ~~Tribal~~Pawnee Nation elders and admission charges to  
2167 ~~Tribal~~Pawnee Nation powwows or other cultural activities defined by regulation are not  
2168 subject to the tax imposed by this ~~Article~~Chapter.

2169 Section 704. Returns; Payment

- 2170 (a) Returns. Any person who operates any place of amusement, entertainment or  
2171 recreation on ~~Tribal~~Pawnee Nation or trust lands shall, on or before the twentieth (20<sup>th</sup>)  
2172 day of each calendar month, complete a return for the preceding month on a form  
2173 prescribed by the Tax Department showing the entire amount of all receipts for admissions  
2174 charges collected for his business, the allowable exemptions, and the amount of tax for  
2175 which he is liable.
- 2176
- 2177 (b) Payment. The taxpayer shall also transmit the return, together with a remittance for  
2178 the amount of tax, to the Tax Department on or before the twentieth (20) day of that month.  
2179 The monthly return shall be signed by the taxpayer or his duly authorized agent and, if  
2180 applicable, the person and/or firm preparing the return.

2181

2182 Section 705. Distribution Of Admission Tax

- 2183 (a) The Tax Department shall deposit all proceeds from the admissions tax in the  
2184 Pawnee Nation Tax Fund.
- 2185 (b) Use of Revenues. The revenues from the admissions tax shall be utilized for the  
2186 purposes of offsetting the costs of regulation of the entertainment industry, including  
2187 inspections regarding health and safety standards.

(c) Any admission tax revenues subject to the tax sharing formula of the Tax Agreement shall be distributed as provided in Section ~~702-(C)(d) of the Tax Code~~.

Section 706-800 Reserved

## CHAPTER EIGHT- EARNINGS TAX

Section 801. Tax On Earnings

There is hereby levied upon earnings paid to any employee who is employed or who regularly performs employee services within the ~~TribalPawnee Nation~~ Jurisdiction, who earns more than one hundred thousand dollars (\$100,000.00) per annum, an earning tax equal to one and half percent (1 ½%) ~~five percent (5%)~~ of the employee's earnings during the calendar year.

Section 802. Tax on Contracts

There is hereby levied upon any consultant/management agreement longer than twenty-four (24) months, a ~~tribalPawnee Nation~~ tax equal to ~~twenty-five~~ ten percent (2510%) of the total contract amount.

Section 803. Amount Withheld Based on Earnings On Payroll Date

The total amount of the earnings tax assessed and withheld shall be based on the cumulative amount of earnings to be paid on the date the earnings are paid to or otherwise made subject to the direction of the employer.

Section 804. Earnings Tax Collected At The Source

(a) Every employer making payment of earnings shall deduct and withhold from such earning a tax determined by multiplying the percentage rate, as levied in Section ~~58~~01 of this Section, times the gross earning of that individual for the pay period in which the earning are paid or otherwise made subject to the direction of the employee. Each employer shall notify each employee in writing of the amount of tax deducted and withheld each pay period.

(b) The employer shall be liable for the payment of the tax required to be deducted and withheld by this Section and shall not be liable to any person for the amount of such payment.

(c) The employer, in violation of this section, fails to deduct and withhold the tax under this Section, and the tax is thereafter paid, the tax required to be deducted and withheld shall not be collected from the employer, but this subsection shall not relieve the employer from liability for any penalties or interest which has accrued.

Section 805. Due Date Of Tax

The tax imposed by this Section shall be due and payable at the time the earnings are paid

2223 ~~to~~ or otherwise made subject to the direction of the employee.

2224  
2225 Section 806 Payment of Earning Tax Reports

2226  
2227 (a) Every employer shall submit to the Tax Commission within fourteen (14) days after  
2228 the end of each calendar month, a report on such form as the Tax Commission shall  
2229 prescribe showing each employee to whom earnings were paid, the address and social  
2230 security number of each employee, and for each employee:

2231 (1) The cumulative gross amount of earnings paid during the calendar year prior  
2232 to the current reporting period.

2233 (2) The cumulative gross amount of earnings taxes withheld and paid during  
2234 the calendar year prior to the current reporting period.

2235 (3) The gross amount of earning paid during the current monthly reporting  
2236 period, and the rate of apportionment used, if any, for the current monthly reporting  
2237 period and the basis for tat apportionment rate.

2238 (4) The gross amount of the total earnings tax withheld during the current  
2239 monthly reporting period.

2240 (b) Every employer shall pay the gross earning taxes collected during a calendar month  
2241 to the Tax Commission at the same time as the report for the calendar month is submitted.

2242 Section 807. Records And Employee Notices

2243 (a) Every employer shall maintain complete and adequate records for not less than  
2244 three (3) years ~~complete and adequate records~~, including time sheets and payroll records  
2245 showing the amount of earning paid to each employee and the amount of earning tax  
2246 withheld and paid to the Tax Commission.

2247 (b) Once each year, at the time Federal Wage Statements, Form W-2 Wage and Tax  
2248 Statements, are delivered to the employees, the employer shall disclose to the employee in  
2249 writing the gross earning paid to the employee and the total earnings tax withheld and paid.

2250 (c) Any employee-taxpayer may file an administrative appeal to receive a refund of  
2251 earnings taxes withheld ~~in excess of over~~ the amount owed. Such appeal will be considered  
2252 filed in a timely manner if the appeal is filed within ninety (90) days of the date the  
2253 employer discloses to the employee the total earnings and earning taxes withheld pursuant  
2254 to subsection ~~(b)B.~~ of this section.

2255 Section 808. Apportionment Of Earnings

2256 Whenever any employee is not employed within the TribalPawnee Nation  
2257 Jurisdiction but regularly performs employee services within the TribalPawnee Nation  
2258 Jurisdiction, that employee shall be entitled to fairly apportion his earnings and to  
2259 ~~deletededuct~~ from his/her taxable earnings such amount as is fairly attributable to his

earnings received as a result of services rendered outside the ~~Tribal~~Pawnee Nation Jurisdiction under such rules and regulations as the Tax Commission may prescribe. Such employee shall maintain for at least three (3) years such time and attendance, travel, payroll or other employee records as may be necessary to establish the basis for apportionment of the employee's earnings. The employee of such person shall not be required to deduct, or withhold, or pay pursuant to this Chapter any earnings tax on the earnings attributable to employee services rendered outside the ~~Tribal~~Pawnee Nation Jurisdiction, provided; that such employee shall make the reports required by this Chapter for all such employees.

#### Section 809. Penalties

Any employer who shall fail to file any report required by Section ~~801606~~ of this ~~Section~~Chapter on or before the due date thereof shall be liable for an additional ~~penalty~~ fines of fifty percent (50%) of the gross amount of the tax due and payable with that report plus interest at the statutory rate until paid.

#### Section 810. Exclusions From Taxation

The following shall be excluded from taxation:

- (a) Pawnee Nation Tribal Rights Employment Office (PNTERO)
- (b) All Pawnee Nation attorney contracts
- (c) All Certified Public Accountants (CPA) contracts

#### Section 811-900 Reserved

### **CHAPTER NINE- VENDING DEVICE TAX**

#### Section 901. License Required

- (a) No Vending Device shall be operated by any person or entity within the ~~Tribal~~Pawnee Nation Jurisdiction unless a license is first obtained in accordance with the Pawnee Nation's Gaming Act.
- (b) Any person or entity who obtains a license to operate devices within the ~~Tribal~~Pawnee Nation Jurisdiction shall, as an additional condition for keeping such license, comply with the provisions of this Chapter as well as all other ~~the~~ applicable provisions of Pawnee Nation laws.

#### Section 902. Vending Device Tax

- (a) There is hereby imposed a tax on each Vending Device located within the jurisdiction of the Pawnee Nation at the rate of one hundred dollars ~~\$50.00(\$100.00)~~ per vending device per year.

(b) The legal incidence of the Vending Device Tax is declared to be on the person or entity that owns or supplies Vending Devices and Gaming Devices for operation on land within the jurisdiction of the Pawnee Nation, except vending devices owned by the Pawnee Nation shall not be taxed.

(c) The tax imposed by this Chapter may not be treated as an operating expense or passed on or charged to the Pawnee Nation in any way.

Section 903. Payment

(a) Payment of the tax shall be due on or before the fifteenth (15<sup>th</sup>) day of January each year. The tax on Vending Devices placed in operation after the first day of January of each year shall be due within ~~fifteenth~~thirty (~~45~~30) days of the date they are placed in operation. All Vending Device taxes not paid within its respective timeframe may be subject to a per day, per machine, ~~penalty fines~~ up to five thousand dollars (\$5,000.00).

(b) The Tax Commission shall provide forms for the reporting and paying of the tax by this Chapter.

Section 904. Tax Stamp

(a) Payment of the gaming device shall be evidenced by a stamp provided by the Tax Commission which shall be affixed to each Vending Device for which the tax has been paid.

(b) Any Vending Device found operating within the jurisdiction of the Pawnee Nation that does not bear the stamp ~~showing~~evidence~~ing of~~ payment of the tax imposed by this Chapter shall be considered contraband and may be seized by the Pawnee Nation or Tax Commission, in addition to any other remedies that the Pawnee Nation or Tax Commission has under ~~Tribal~~Pawnee Nation law.

Section 905-1000 Reserved

**CHAPTER TEN-  
TAXATION AND REGISTRATION OF MOTOR VEHICLES**

Section 1001. Application

This chapter shall apply to all motor vehicles and vessels owned by a resident of, and principally garaged within the jurisdiction of the Pawnee Nation who reside in other areas of the State of Oklahoma ~~which~~constituting former Indian Reservation lands.

Section 1002. Tax Imposed on Passenger Automobiles

(a) There is hereby levied an annual registration tax on every passenger auto mobile according to the purchase price of the vehicle, and year of registration in this, or any other jurisdiction, according to the table of tax rates greater than \$.00 but less than \$80,000.00, and generated using a ~~state-of-the-art~~state-of-the-art system to assist in the collection of



taxes and licensing.

(b) There is hereby assessed a one and a half percent (1.5%) excise tax on first year registration of vehicle. Excise tax to be based on the actual purchase price as long as it falls within twenty percent (20%) above or below the average NADA retail value of the vehicle.

#### Section 1003. Tax Imposed on Farm Trucks

There is hereby levied an annual registration tax on every pickup truck, eighteen wheeler, or truck tractor owned and operated by one or more farmers and used primarily for farm use, but not for commercial or industrial purposes according to the manufacturer's rated carrying capacity, and year of registration in this, or any other jurisdiction according to the table of tax rates approved by the Tax Commission.

(a) Pawnee Nation members shall provide a valid Oklahoma Agriculture Exemption Permit that list tribal member local County Assessor's office.

(b) Pawnee Nation members shall complete Farm Tag Affidavit attesting they are the legal owner of the Farm Truck.

(a)(c) Renewals may be completed if the Pawnee Nation members' Agriculture Exemption Permit is still valid.

#### Section 1004 Tax Imposed on Commercial Vehicles

There is hereby levied an annual registration tax on every commercial vehicle, including eighteen-wheelers, according to the retail purchase price of the vehicle, and year of registration in this, or any other, jurisdiction at a rate equal to one-half (1/2) of the amount of the tax imposed by Section 1002803 of this eChapter. Provided, that the owner of operator of said vehicle shall sign an affidavit under oath, in such form as the Tax Commission shall prescribe, that such vehicle is to be used primarily for his trade or business purposes, and, shall either: (a) affix the federal employer identification number of said business to the affidavit, or (b) cause the name of the business to be permanently affixed to each side of said vehicle in letters or numeral at least one (1) inch in height and in a color contrasting with the color of said vehicle.

#### Section 1005. Tax on Motorcycles and Motorized Bicycles

There is hereby levied an annual registration tax on every motorcycle or motorized bicycle in the amount of six dollars (\$6.00).

#### Section 1006. Tax On ~~Manufactured Homes And~~ Recreational Vehicles

There is hereby levied an annual registration tax on every ~~manufactured home and~~ recreational vehicle, according to the factory delivered price of the home, and year of registration



in this, or any other, jurisdiction at a rate equal to one-half (1/2) the amount of the tax imposed by Section ~~1002803~~ of this ~~e~~Chapter.

Section 1007. Tax on Boat and Outboard Motor

There is hereby levied an annual registration tax on every Boat and Motor according to the factory delivered price of the boat and boat motor, and year of registration in this, or any other, jurisdiction at a rate equal to one-half (1/2) the amount of the tax imposed by Section ~~1002803~~ of this ~~e~~Chapter.

Section 1008. Certificate of Title

Prior to initial registration of motor vehicle, the owner shall apply to the Tax Commission, on such form as the Commission shall by rule direct, for a title for said vehicle. Prior to issuance of a title for a motor vehicle, the Tax Commission shall require the applicant to furnish proof of purchase from a bona-fide new or used car dealer, or a properly endorsed Vehicle Certification or Title issued by this or some other jurisdiction. Notice of liens against said vehicle shall be placed upon said title upon request of the lending institution.

Section 1009. Form of a Vehicle Certificate to Title

The title issued by the Tax Commission shall be printed on a safety paper and be in substantially the following form, on the face of the title. See Appendix A for Assignment of Title.

**IMPORTANT NOTICE**

Every person who is not a licensed dealer in used cars is required to apply for a transfer title within twenty (20) days after acquiring ownership or possession of his vehicle. Failure to do so subjects the owner or possessor to a civil ~~penalty~~fine.

Any assignments must be signed and sworn to before a notary public. The previous year's Registration Certificate should accompany this title. See Appendix B for Re-Assignment by Licensed Used Car or Parts Dealer Only.

**ASSIGNMENT OF TITLE**

~~For value received I/we hereby sell, assign, convey, and transfer unto:~~

~~Full Name:~~ \_\_\_\_\_

~~Address:~~ \_\_\_\_\_

~~City/State/Zip:~~ \_\_\_\_\_

~~The vehicle described on the reverse side of this certificate, warrant the title to the same, and certify that at the time of delivery the vehicle is subject to the following liens or encumbrances and none other:~~

2404 Date: \_\_\_\_\_ Amount: \_\_\_\_\_  
2405 In favor of: \_\_\_\_\_  
2406 Address: \_\_\_\_\_  
2407 ~~This vehicle (has)(has not) been involved in a casualty or loss. The registration decal number for~~  
2408 ~~this vehicle is \_\_\_\_\_ . Year, 20 \_\_\_\_.~~  
  
2409 \_\_\_\_\_  
Signature of Seller  
2410 Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
  
2411 \_\_\_\_\_  
Notary Public  
2412 My Commission expires: \_\_\_\_\_  
  
2413 **~~RE ASSIGNMENT BY LICENSED USED CAR OR PARTS DEALER ONLY~~**  
2414 For value received I/we hereby sell, assign, convey, and transfer unto:  
2415 Full Name(s): \_\_\_\_\_  
2416 Address: \_\_\_\_\_  
2417 City/State/Zip: \_\_\_\_\_  
2418 ~~The vehicle described on the reverse side of this certificate, warrant the title to the same, and~~  
2419 ~~certify that the time of delivery the vehicle is subject to the following liens or encumbrances and~~  
2420 ~~none other:~~  
2421 Date: \_\_\_\_\_ Amount(s): \_\_\_\_\_  
2422 In favor of: \_\_\_\_\_  
2423 Address: \_\_\_\_\_  
2424 ~~This vehicle (has)(has not) been involved in a casualty of loss. The registration decal number for~~  
2425 ~~this vehicle is: \_\_\_\_\_ Year, 20 \_\_\_\_.~~  
  
2426 \_\_\_\_\_  
Signature of Licensed Used Car Dealer  
2427 Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_.

~~Notary Public~~

~~My Commission expires:~~ \_\_\_\_\_

Section 1010. Original, Transfer, Duplicate Titles

A Title shall be labeled or otherwise identified as follows:

(a) An “~~e~~Original ~~t~~Title” shall be issued to the first purchaser of a vehicle from a new vehicle dealer. Original title numbers shall contain the prefix ~~P~~OT-.

(b) A “~~t~~Transfer ~~t~~Title” shall be the title issued to a second or subsequent owner of a vehicle whether purchased from an individual or a dealer. Transfer titles shall contain the prefix TT-.

(c) A “~~d~~Duplicate ~~t~~Title” shall be the title issued to the owner of record to replace a lost, stolen, or mutilated original or transfer title. Duplicate title numbers shall contain the prefix DT-: ~~duplicate titles shall and~~ be issued by the Tax Commission according to such rules concerning proof of ownership as the Tax Commission prescribes. Each title shall bear a number composed of numbers, letters, or a combination thereof, and no ~~two~~ (2) titles shall have the same number.

Section 1011. Title Fees

The Tax Commission shall charge a fee of ~~ten dollars~~ (\$10.00) for the issuance of any original or transfer title, and a fee of ~~five dollars~~ (\$5.00) for the issuance of any duplicate title. A receipt shall be given for said fees.

Section 1012. Active Military Duty Personnel

All Veterans, with the exception of dishonorable discharged Veterans, shall be entitled to annually register a limit of two (2) motor vehicles at the special rate. All other Veterans vehicles will be registered at the regular rate. ~~Excise taxes shall be waived on all Veteran’s vehicles.~~ Proper proof of military service will be required.

Section 1013. Bill of Sale Only or Lost Title

Enrolled Pawnee ~~Tribal~~ Nation Members shall be able to register a vehicle, boat, motorcycle, trailer or any other item (“item”) that is subject to the Pawnee Nation Tax Commission General Revenue and Taxation Act with a bill of sale only or lost title. The Commission shall verify with the State of Oklahoma or state of origin item has no liens, holds or encumbrances against the title. Pawnee Nation Tax Commission shall also verify with Pawnee Nation Law Enforcement ~~that~~ items is not lost nor stolen. An administrative fee in the amount of ~~one hundred dollars~~ (\$100.00) shall be assessed for completing the registration and title for item. The administrative fee shall be in addition to all other registration/~~penalty fines, or~~ fees that may apply.

Section 1014. Elders' Tag Discount

Enrolled Pawnee Nation Elders, sixty-five (65) years of age and up, shall be entitled to annually register two (2) vehicles at a discount rate of twenty-five percent (25%) per tag. All other vehicles will be registered at the regular rate.

Section 1015. Tax Imposed on Handicap Placard and Tag

Handicap Placard shall mean that any Pawnee Nation member can be issued a placard with an application signed by a physician showing their disability. Not limited to paralysis, blindness, or loss of mobility.

Handicap Placards will be seven dollars (\$7.00) for Pawnee Nation members who qualify as physically disabled or loss of mobility.

(a) There is hereby levied an annual registration tax on every handicap tag at the same rate as tax imposed on passenger automobiles. The annual registration rate according to the purchase price of the vehicle, and year of registration in this, or any other jurisdiction, according to the table of rates greater than \$0.00 but less than \$80,000.00 and generated using a state-of-the-art system to assist in the collection of taxes and licensing.

(b) There is hereby assessed a one and one-half percent (1.5%) excise tax on the first year of registration of vehicle. Excise tax to be based upon the actual purchase price as long as it falls within twenty percent (20%) above or below average NADA retail value of the vehicle or Kelly Blue Book value

(c) Pawnee Nation member shall submit State of Oklahoma issued Handicap placard issued to Pawnee Nation member or Pawnee Nation Handicap placard and complete Affidavit that placard issued to Pawnee Nation member.

Section 1016. Out of State Vehicle

Any vehicle brought into Pawnee Nation jurisdiction by an enrolled Pawnee Nation member formerly living in another state, who has owned in their name and registered said vehicle in their previous state of residence at least sixty (60) days prior to the time it is required to be registered, is exempt from payment of the excise tax.

Should the out-of-state title reflect an Oklahoma address, the enrolled Pawnee Nation member must provide proof of out-of-state residency.

(a) Out of state residency verification includes: out of state driver's license; out of state voter registration card; tax return; out of state utility bills in the enrolled Pawnee Nation member's name. A copy of the document is to be attached to the title as supporting documentation.

(b) If the Pawnee Nation member cannot provide proof of out-of-state residency, the vehicle

shall be subject to Excise tax; registration, title, transfer fees; fines, and/or interest; and any other fees and/or costs assessed within this Chapter.

The enrolled Pawnee Nation member MUST have a valid Oklahoma driver's license with their current Oklahoma address.

#### Section 1017. Operation of a Vehicle Without a Tag

If a person purchases a motor vehicle from which the tag has been removed, the person may operate the vehicle for five (5) calendar days from the date of purchase without displaying a tag if a dated, notarized bill of sale is carried in the vehicle at all times and is displayed to law enforcement upon request.

#### Section 1018. Temporary Tags

Within two (2) business days of the sale or transfer of any motor vehicle subject to registration hereunder the purchaser may obtain a temporary tag for such motor vehicle by applying to the Tax Commission, and by:

(a) A. providing information identifying the motor vehicle subject to the sale or transfer, the identification of the purchaser or transferee, and the tag previously issued by any jurisdiction for the vehicle, as well as other information requested by the Tax Commission related to such purchase or transfer;

(b) furnishing proof of purchase or transfer of the motor vehicle from a bona-fide new or used car dealer or individual, or a properly issued Vehicle Certificate of Title issued by this or some other jurisdiction, which shall contain any notice of liens placed upon such title; and

(c) by paying a fee of five dollars (\$5.00).

Section 1019 -1049. Reserved

#### Section 1050. Registration Certificate and Tags

Upon compliance with ~~this Chapter~~~~Section 855 of this chapter~~, payment of the annual registration tax, presenting the vehicle title and previous year's registration certificate for inspection, and inspection of the vehicle identification number affixed to the vehicle by the manufacturer, and Tax Commission shall issue a Registration Certificate, and a tag or decal to be placed upon the registered vehicle.

#### Section 1051. Form of Registration Certificate

The registration certificate shall be in substantially the following form in Appendix C.:

**PAWNEE NATION OF OKLAHOMA**

2536 **CERTIFICATE OF MOTOR VEHICLE REGISTRATION**

2537 ~~Body Type Model Year Vehicle Identification # Factory Delivered Price~~

2538 ~~Make Class \_\_\_\_\_ Title Number \_\_\_\_\_ Reg. Date No. Yrs. Reg. Tax Exempt~~

2539 ~~Model Registration Expires Unladen WT. Load Carried Carrying Capacity~~

2540 ~~Owners Name: \_\_\_\_\_~~

2541 ~~Address: \_\_\_\_\_ City/State/Zip: \_\_\_\_\_~~

2542 ~~Pawnee Nation Tax Commission General Revenue and Taxation Act~~

2543 ~~Issue Date: August 26, 2020 \_\_\_\_\_ Supersedes: July 17, 2017 \_\_\_\_\_ Page~~

2544 ~~63~~

2545 ~~Previous Registration: Tag Number: \_\_\_\_\_ Decal Number: \_\_\_\_\_~~

2546 ~~Jurisdiction: \_\_\_\_\_~~

2547 ~~Current Registration: \_\_\_\_\_ Tag Number: \_\_\_\_\_ Decal Number: \_\_\_\_\_~~

2548 ~~Tax: \$ \_\_\_\_\_ Penalty: \$ \_\_\_\_\_ Total Fee: \$ \_\_\_\_\_~~

2549 ~~I hereby certify that according to the records of the Tax Commission of the Pawnee Nation of~~  
2550 ~~Oklahoma, the person named above is the owner of the vehicle described above and that all taxes~~  
2551 ~~and fees upon such vehicle have been duly paid for the period and in the amount indicated.~~

2552 ~~By: \_\_\_\_\_~~

2553 ~~Pawnee Tribal Tax Commission~~

2554 ~~(SEAL)~~

2555 Section 1052. Form of Tags

2556 Each vehicle registered shall be issued a tag to be properly displayed on the rear of said  
2557 vehicle. The tag shall remain with the vehicle and shall be in such form as the Tax Commission  
2558 shall prescribe within the following rules.

2559 ~~(a) Each tag shall be made of metal with white lettering on blue background.~~

2560 ~~(b)~~(a) Each tag shall contain a distinctive and unique combination of numbers and/or  
2561 letters centered thereon.

~~(e)~~(b) The identifying symbols shall be large and clear enough to be read by the unaided eye at a distance of not less than fifty (50) feet.

~~(d)~~(c) Each tag shall provide a space for the replacement yearly decals on the top left and top right corners of the tag.

~~(e)~~(d) The tags for each class vehicle shall be distinctive and different from those assigned to other classes of vehicles.

~~(f)~~(e) The tags issued to tribally owned vehicles may contain the suffix EX-.

~~(g)~~(f) The Tax Commission may, in its discretion provide by rule for special symbols or legends to be placed upon passenger automobile tags issued to:

- (1) The physically handicapped
- (2) Veterans of the armed forces
- (3) Winners of selected medals for heroism in combat
- (4) Past or present prisoners of war

Provided, that before issuing any such tag, the Tax Commission shall require documentation that the owner of the vehicle is entitled thereto, and provided further, that the word "OKLAHOMA" may be deleted from the bottom margin of such tags if necessary to accommodate an appropriate symbol or legend.

#### Section 1053. Personalized Tags

The Tax Commission is authorized, in its discretion and pursuant to such rules as it may establish, to provide a personalized tag upon the owner's request for any passenger automobile who has been properly registered and tagged pursuant to this act. Such personalized tag may then be placed upon said vehicle in lieu of the regular tag and decals issued by the Commission. The Tax Commission may charge such additional fees for such personalized tags and decals as may be necessary to defray the cost of production and administration of said tags. A numbered tag will be issued at time of registration and kept in the vehicle at all times.

#### Section 1054. Form of Decals

Each year that a vehicle is registered pursuant to this Chapter, the Tax Commission shall issue a set of two decals to be placed upon the registered vehicle. One decal shall bear an abbreviation of the month of expiration of the vehicle registration, and the other shall bear the last two (2) digits of the year of expiration. The decals shall be color coded against their expiration date and shall be made in such a way that it is impossible to remove them from a tag without destroying them.

2599     Section 1055. Other Requirements for Motor Vehicles

2600            (a)     Every operator of a motor vehicle ~~upon~~ the public streets, roadways or highways  
2601            shall have in their possession a currently valid state driver's license and shall exhibit such  
2602            license to any law enforcement office upon request.

2603            (b)     Every owner of a motor vehicle operated upon the public street, roadways, or  
2604            highways shall maintain, with some insurance company or surety company authorized to  
2605            do business in the State of Oklahoma, or approved for this purpose by the Tax Commission,  
2606            a liability insurance policy or bond, to cover any liability for an accident involving such  
2607            motor vehicle, to a limit that complies with State law.

2608            (c)     On and after the date of enactment of this Section:

2609                    (1)     The owner of a motor vehicle registered with the Pawnee Nation shall carry  
2610                    in such vehicle at all times a current owner's insurance verification form listing the  
2611                    vehicle which has been insured by a bona fide insurance company registered to do  
2612                    business within Oklahoma, and shall produce such form upon request for inspection  
2613                    by an law enforcement officer or representative of the Tax Commission, and in case  
2614                    of a collision, the form shall be shown upon request to any person affected by said  
2615                    collision.

2616                    (2)     Every person registering a motor vehicle with the Pawnee Nation, except a  
2617                    motor vehicle which is not being used upon the public highways or public streets,  
2618                    or of a manufactured home while said manufactured home is on a permanent  
2619                    foundation, at the time of registration of such vehicle, shall provide proof of the  
2620                    owners current insurance verification form or an equivalent form issued by a bona  
2621                    fide insurance company registered to do business in the State of Oklahoma. The  
2622                    Tax Commission or other registering agency shall require the surrender of such  
2623                    form prior to processing an application for registration purposes.

2624                    (3)     The following shall not be required to carry an owner's or operator's  
2625                    security verification form or an equivalent form during operator's of the vehicle  
2626                    and shall not be required to surrender such form for vehicle registration purposes.

2627                            A.     Any vehicle owned or leased by the federal, state or ~~tribal~~Pawnee  
2628                            Nation government, or any agency or political subdivision thereof,

2629                            B.     Any vehicle bearing the name, symbol, or logo of a business,  
2630                            corporation or utility on the exterior and which is in compliance with the  
2631                            provisions of ~~Sections 7-600 through 7-607 of Title 47 of~~ the Oklahoma  
2632                            Statutes according to records of the Oklahoma ~~d~~Department of Public  
2633                            Safety which reflect a deposit, bond, self-insurance, or fleet policy, on file  
2634                            with such Department of the State of Oklahoma,



2635 C. Any vehicle authorized for operations, pursuant to a permit number  
2636 issued by the Interstate Commerce Commission, or the Oklahoma  
2637 Corporation Commission,

2638 D. Any licensed vehicle used by a ride sharing company to transport  
2639 passengerstaxicab, and

2640 E. Any vehicle owned by a licensed used motor vehicle dealer and not  
2641 regularly used by him/her upon public highways.

2642 (4) Any Indianapplicant and/or eligible title holder who knowingly issues or  
2643 promulgates false or fraudulent information in connection with either an owner's  
2644 or operator's insurance verification form or an equivalent form shall be guilty of an  
2645 offense and upon conviction shall be subject to a fine not exceeding Five Hundred  
2646 dollars (\$500.00) or imprisonment for not more than six (6) months, or by both such  
2647 fine and imprisonment.

2648 (5) Any Indianeligible owner/operator who ~~operates, or~~ allows ~~to be operated~~ a  
2649 motor vehicle owned by him/her, ~~that~~in violation~~es~~ion of the provisions ~~infor~~ this  
2650 Section, shall be guilty of an offense, and shall be subject~~ed~~ to a fine not exceeding  
2651 Two Hundred fifty (\$250.00), or imprisonment for not more than thirty days, or  
2652 both such fine and imprisonment.

2653 (6) Any motor vehicle operated in violation of the provisions of this Section,  
2654 shall be a public nuisance. In such cases, the Tax Commission shall seize any  
2655 ~~tribal~~Pawnee Nation tag placed upon such vehicle and not allow its return of re-  
2656 registration of the vehicle until a security verification form is filed with the  
2657 Commission or other action as ordered by the Commission is taken to verify that  
2658 such vehicle will not be used in violation of this Section. If such vehicle has been  
2659 in an accident, any law enforcement officer shall impound such vehicle until a  
2660 security verification form or other appropriate action as ordered by the Commission  
2661 is filed with the Commission. If no form is filed within six (6) months, the Pawnee  
2662 Nation prosecutor shall file appropriate forfeiture proceedings to forfeit such  
2663 vehicle to the Nation.

2664 (7) It shall be an absolute defense ~~to~~of any proceeding under this Section that a  
2665 current driver's license or insurance policy was in fact in effect at the date of the  
2666 incident, and in such cases the action shall be dismissed.

2667 Section 1056-1074 Reserved

2668 Section 1075 TriballyPawnee Nation Owned Vehicles

2669 The Tax Commission shall issue, without charge, appropriate titles, certificates of

registration, tags, and decals for any motor vehicle owned by the Pawnee Nation of Oklahoma or its agencies. Title to all such vehicles shall be deposed of only by action of the Pawnee Business Council. If the particular agency has been authorized to purchase and dispose of property in the agency's name by action of the Pawnee Business Council, the agency may hold title to a vehicle purchased through an authorized budget line item in its own name, and dispose of the vehicle pursuant to its authorized powers, unless the purchase was made from appropriated ~~tribal~~Pawnee Nation funds. If the purchase was made with appropriated ~~tribal~~Pawnee Nation funds, the Pawnee Business Council must concur by resolution in the sale of any such vehicle.

Section 1076. Authorized Signatures

The Tax Commission shall by rule designate those individuals or officers who are empowered to sign the Certificates of Title and Registration on behalf of the Tax Commission.

Section 1077. Penalties

In addition to any other penalty impose by law, any owner of motor vehicle who does not apply for, and obtain a certificate of title, certificate of registration, tag, and decal within thirty (230) days after purchasing or obtaining possession of a motor vehicle, or within thirty (230) days of establishing his/her residence and moving the vehicle within the ~~tribal~~Pawnee Nation jurisdiction shall be liable for a civil penalty of twenty-five cents (\$.25) per day beginning on the thirty-first (231<sup>st</sup>) day not to exceed fifty dollars (\$50.00) per year. This penalty shall continue to accrue until the penalty equals twice the amount of the annual registration tax. Any vehicle not registered within three (3) months after the expiration of the previous registration and being operated upon any public street or highway is hereby declared contraband and shall be subject to seizure and sale as in other cases subject to the owner's right to redeem the vehicle by payment of all taxes and penalties due.

Section 1078-1094. Reserved

Section 1095. Recognition of Foreign Titles and Registrations

It shall not be unlawful by reason of this ~~e~~Chapter for any person to possess or operate a motor vehicle within the jurisdiction of the Pawnee Nation ~~of Indians of Oklahoma~~ so long as the vehicle is properly registered and tagged by the jurisdiction in which such person resides or in which the vehicle is principally garaged, and such jurisdiction extends like or similar recognition to the vehicle tag, certificates of title, and registrations issued by the Pawnee Nation ~~of Indians of Oklahoma~~.

Section 1096. Reserved

Section 1097. Effective Date

In order to provide for the efficient implementation of this chapter, the following rules shall

- 2707 govern:
- 2708 a) Any person may apply for and receive a title, and register, tag, and decal any motor  
2709 vehicle immediately upon enactment of this ~~e~~Chapter.
- 2710 b) This chapter shall be mandatory to all ~~tribally~~Pawnee Nation owned vehicles  
2711 immediately.
- 2712 c) This chapter shall be mandatory for all new or used motor vehicles purchased six (6)  
2713 months after the date of enactment or later.
- 2714 d) This ~~e~~Chapter shall become mandatory for all persons on and after month-date-year.  
2715

2716 Section 1098-1099 Reserved

2717 **CHAPTER ELEVEN-**  
2718 **MOTOR FUEL TAX**  
2719

2720 Section 1101. Purpose

2721 The purpose of this ~~e~~Chapter is to address the need for the Pawnee Nation to generate its  
2722 own revenues. The Pawnee Business Council finds that a tax on motor fuel will generate revenues  
2723 and can be applied fairly on consumers of motor fuels within the Pawnee Nation.

2724 Section 1102. Definitions

2725 For the purpose of this ~~e~~Chapter, “Motor Fuels Tax” means a compulsory payment levied  
2726 on sales of motor fuels, to include gasoline and diesel fuel, for the support of the government of  
2727 the Pawnee Nation.

2728 Section 1103. Tax Levied

2729 There is hereby levied a tax on the sale of motor fuel in the amount of fifteen cents  
2730 ~~(\$0.15)02-cents~~ per gallon on each gallon of gasoline and diesel fuel sold on lands over which the  
2731 Pawnee Nation has jurisdiction.

2732 Section 1104. Effective Date

2733 The Pawnee Nation Motor Fuel Tax shall be effective December 7, 1994.

2734 Section 1105. Tax ~~Administrator~~Commission Duties

2735 It shall be the duty of the ~~Pawnee-Tax~~ CommissionAdministrator to ~~report~~cause the  
2736 proceeds of this ~~tribal~~Pawnee Nation motor fuel tax to be deposited ~~monthly~~quarterly ~~on the~~  
2737 ~~fifteenth day of the month following the month of sale~~ in a special account. Funds in this account

2738 shall be used exclusively to fund ~~tribal~~Pawnee Nation programs and cooperative projects with state  
2739 and local governments within the boundaries of the Pawnee Nation. The fund in which said  
2740 revenues are collected and deposited by the Tax Commission shall be administered by the Tax  
2741 Commission.

2742 Section 1106. Exemption From Tax

2743 Agencies of any level of state (including counties and municipalities) of Federal  
2744 Government shall be exempted from the payment of Pawnee Nation Motors Fuel Tax upon  
2745 submission to the retailer of valid proof of the ownership of the vehicles ~~(s)~~ into which such motor  
2746 fuel shall be introduced. Motor fuel purchased by the Pawnee Nation for us in ~~tribally-Pawnee~~  
2747 Nation owned vehicles and paid for by ~~Tribal~~Pawnee Nation Funds shall be exempted from the  
2748 payment of Pawnee Nation Motor Fuel Taxes. Other exemptions from payment of Pawnee Nation  
2749 Motor Fuel Taxes may be granted by specific legislation enacted by the Pawnee Business Council,  
2750 ~~with proper Business Council approval and administration~~to be administered by the Pawnee Tax  
2751 Commission.

2752 Section 1107. No Tax on Imported Motor Fuel Or Diesel Fuel

2753 There shall be no tax levied on those persons importing motor fuel or diesel fuel into the  
2754 ~~Tribal~~ jurisdiction of the Pawnee Nation in the fuel supply tank or tanks of motor vehicles or in  
2755 any other containers.

2756 Section 1108-1199 Reserved

2757 **CHAPTER TWELVE-**  
2758 **PAWNEE NATION TATTOO AND BODY PIERCING ORDINANCE**

2759 Section 1201. Citation

2760 This ~~Aet~~Chapter may be cited as the "Pawnee Nation Tattoo and Body Piercing Act."

2761 Section 1202. Purpose

2762 It being necessary to strengthen the government of the Pawnee Nation by exercising the  
2763 specific grant of authority in the Pawnee Constitution to promote the peace, safety, health and  
2764 welfare of the members of the Nation, and in so doing, to levy and collect taxes, to license and  
2765 regulate certain conduct within the jurisdiction of the Pawnee Nation, to provide revenue for the  
2766 current expenses of ~~tribal~~Pawnee Nation government, and to provide procedures for the licensing  
2767 and regulation of certain conduct, ~~this Act is hereby enacted.~~

2768 Section 1203. Scope of ChapterAet

2769 The scope of this ~~ChapterAet~~ shall extend to all persons or legal entities receiving licenses

hereunder, or doing business within the ~~Tribal~~Pawnee Nation jurisdiction, or having significant contacts within the ~~Tribal~~Pawnee Nation's jurisdiction, or residing within the ~~Tribal~~Pawnee Nation jurisdiction, or entering or coming within the ~~Tribal~~Nation's jurisdiction. All such persons or entities shall be deemed to have consented to the jurisdiction of the Pawnee Nation and to the provisions of this ~~Act~~Chapter, the operation thereof, and to the jurisdiction and authority of the Pawnee Nation. All persons or legal entities who are licensed hereunder and/or who conduct business within said jurisdiction shall, by virtue of such actions, be deemed to have waived all jurisdictional defenses to the jurisdiction and venue of the Pawnee Nation, and the Pawnee Nation District Court, notwithstanding that such persons or legal entities may be of non-Indian descent or character or members of other Tribes. Any license received pursuant to this ~~Act~~Chapter is deemed to be a privilege, not a property right, and may be revoked at any time for violations of this ~~Act~~Chapter or other applicable laws of the Pawnee Nation.

#### Section 1204 Severability

Should any provisions of this ~~Act~~Chapter ever be held to be unlawful or void for any reason by a court of competent jurisdiction ~~or by an official of the Bureau of Indian Affairs acting within the scope of delegated authority in approving the provisions of this Act~~, the remaining provisions of the ~~Act~~Chapter shall be deemed ~~to be separable and shall~~valid and ~~by~~or voided by any such court decision.

#### Section 1205. Tax On Services

Unless and until such time as the Pawnee Revenue and Taxation Act is amended to cover the services provided under this ~~Act~~Chapter, the sales of such services shall be taxed at a rate of five percent (5%) and collection of such tax shall be in accordance with the Pawnee Revenue and Taxation Act.

#### Section 1206. Licensure Requirements

Licensure of tattooing and body piercing; definitions. As used in this ~~act~~chapter, unless the context otherwise requires:

(a) "Board" means a state board of cosmetology.

(b) "Licensed permanent color technician and tattoo artist" means a person licensed under this act to practice tattooing or permanent color technology, or both.

(c) "Permanent color technician and tattoo artist" means a person who practices tattooing or permanent color technology, or both pursuant to this act.

(d) "Body Piercing" means puncturing the skin of a person by aid of needles or other instruments designed or used to puncture the skin for the purpose of inserting jewelry or other objects in or through the human body, except puncturing the external part of the

- 2805 human ear shall not be included in this definition.
- 2806 (e) “Physician” means a person licensed to practice medicine and surgery by the state  
2807 department of healing arts.
- 2808 (f) “Tattoo” means the indelible mark, figure or decoration design introduced by  
2809 insertion of nontoxic dyes or pigments into or under the subcutaneous portion of the skin  
2810 upon the body of a live human being.
- 2811 (g) “Tattooing” means the process by which the skin is marked or colored by insertion  
2812 of nontoxic dyes or pigments into or under the subcutaneous portion of the skin so as to  
2813 form indelible marks for cosmetic or figurative purposes.
- 2814 (h) “Tattoo facility” means any room or space or any part thereof where tattooing is  
2815 practiced or where the business of tattooing is conducted.
- 2816 (i) “Body piercing facility” means any room space, or any part thereof, where body  
2817 piercing is practiced or where the business of body piercing is conducted.
- 2818 (j) “Permanent color technology” means the process by which the skin is marked or  
2819 colored by insertion of nontoxic dyes or pigments into or under the subcutaneous portion  
2820 of the skin so as to form indelible marks for cosmetic or figurative purposes.

2821 Section 1207. Powers And Duties of Pawnee Nation

2822 The powers and duties of the Pawnee Nation as related to this ~~aet~~Chapter are as follows:

- 2823 (a) To license persons who apply to the Pawnee Nation and who have qualified to  
2824 practice tattooing or body piercing;
- 2825 (b) To renew licenses;
- 2826 (c) To suspend or revoke licenses or place licenses on prohibition in the manner  
2827 provided by this ~~aet~~Chapter;
- 2828 (d) To carry out the periodic inspection of facilities of persons who are licensed to  
2829 practice tattooing or body piercing;
- 2830 (e) To issue a tattoo facility license and/or a body piercing facility license to qualified  
2831 applicants upon compliance with this ~~aet~~Chapter.

2832 Section 1208-1299 Reserved

2833

2834

2835

**CHAPTER THIRTEEN-**  
**PAWNEE NATION LIQUOR CONTROL FEES AND TAXES**

## ON BEER AND ALCOHOL SALES

### Section 1301. Assessment Fees and Taxes

(a) Assessment Fees and taxes. The Commission shall have the authority, as may subsequently be specified under tribal law, to collect fees and taxes levied or set by the Council, for person or entity licensed by the Pawnee Nation or tribally owned business, on each retail sale of alcoholic beverages within Indian Country based upon a percent of the retail sale price. All fees and taxes from the sale of alcoholic beverages within Indian Country shall be deposited in the General Treasury of the Pawnee Nation.

(b) Fees and taxes Due. All fees and taxes for the sale of liquor and alcoholic beverages within Indian Country are due on or before the 15th day of the month following the end of the calendar quarter for which the fees and taxes are due.

(c) Delinquent Fees and taxes. Past due fees and taxes shall accrue interest at two percent (2%) per month.

(d) Reports. Along with payment of the fees and taxes imposed herein, the fee and taxpayer(s) shall submit, in the form specified by the Commission, a quarterly accounting of all income from the sale or distribution of liquor, as well as for the fees and taxes collected.

(e) Audit. As a condition of obtaining a license, an applicant must agree to the review or audit of its books and records relating to the sale of liquor and alcoholic beverages within Indian Country. Said review or audit may be done periodically or when deemed necessary by the Tribe, to verify the accuracy of reports.

### Section 1302 – 1399. Reserved

#### Chapters Reserved:

(These items are suggested so as we continue to expand in the future, we will have our tax code in place to enforce. Also, all taxes should have a revenue plan on what programs and services can be funded from taxes collected from each specific tax.)

#### Delivery Tax (USPS, UPS, etc.) –

- Charges for shipping and delivery services when bundled with taxable good.
- Taxable if delivery is part of a retail transaction, i.e., online sales.
- May apply to third-party carriers in-house delivery services.
- Useful for capturing revenue from e-commerce and supporting infrastructure.

#### Telecommunications Tax

- Charges services for mobile, landline, VoLP, internet, and streaming platforms.
- Federal, state, and local governments impose layered taxes and fees (Universal Service



- 2873        Fund, E911)
- 2874        • Includes gross receipts access fees, and utility surcharges
- 2875 Railroad Tax
- 2876        • Tax railroad property and impose use fees
- 2877        • Right-of-way (ROW) fee or possessory interest tax
- 2878        • Include environmental impact fees tied to rail freight.
- 2879 Utility Tax
- 2880        • Levied on utility providers on PN jurisdiction
- 2881        • Include franchise fees or public service surcharges
- 2882 Online Tax
- 2883        • Covers goods and services conducted via online platforms, (Amazon, E-commerce sites,
- 2884        etc.)
- 2885        • Consider a platform registration requirement for e-commerce vendors operating within PN
- 2886        jurisdiction
- 2887 Payroll Tax
- 2888        • Split between employee contributions (withheld from wages) and employer contributions
- 2889        to fund.
- 2890 Real Property Tax
- 2891        • Applied to land owed by individuals, corporations, etc.
- 2892 Possessory Interest Tax
- 2893        • Applied to publicly owned, tax-exempt land for their own benefit including leases or
- 2894        concessions on PN land, Right-of-way (ROW) agreements for utilities, railroads, or
- 2895        telecom
- 2896        • Commercial operations on PN land including vendors, ranchers developers, facilities built
- 2897        on trust land by non-tribal entities
- 2898 Franchise Tax, or Privilege Tax
- 2899        • A levy imposed on businesses for the right to exist as a legal entity and operate within a
- 2900        jurisdiction.
- 2901 Transportation Tax
- 2902        • Broad category that covers various levies imposed to fund mobility systems – roads,
- 2903        bridges, transit, rail, etc.
- 2904        • Applied to fuel purchases, commercial freight and logistics operations, transit fares and
- 2905        commuter benefits, tolls and road usage charges, sales of transportation services, i.e.,
- 2906        delivery, rail, etc.)
- 2907 Tourism Tax
- 2908        • Applies to goods and services consumed by visitors such as lodging/occupancy tax, car
- 2909        rental surcharges, meal and beverage taxes, passenger facility charges, event or venue fees,
- 2910        entry or Day-Use Fees, cultural tours and experiences, outdoor recreation permits, i.e.
- 2911        frisby golf, eco-tourism and heritage site access.
- 2912 Emergency Services Access Fee
- 2913        • Fee charged to nontribal agencies (EMS, Fire, Policy, etc.) for using PN infrastructure or
- 2914        receiving PN coordination support. Could be structured as an annual permit, per-incident

2915 fee, or mutual aid cost-sharing agreement.

2916 Intergovernmental Agreements (IGAs)

- 2917 • Formalize cost-sharing or reimbursement for services rendered on PN land. Provides  
2918 shelter, traffic control, or medical triage during city road construction or medical triage  
2919 during a county-led disaster the IGA could include reimbursement clauses.

2920 Permit or Licensing Fees

- 2921 • Non-Pawnee responders operating on PN land. Tied to training requirements and  
2922 jurisdiction requirements

2923 Professional Services Tax

- 2924 • For consultants, legal advisors, engineers, etc.

2925 Junk Food Tax

2926 Driver's Licensing and Enhanced ID

2927 Passports

2928 Resort Fee – Under Hotel Occupancy change to Hotel and Resort

2929 Recycling Tax

2930 Agriculture Tax

2931 Biproducts of Leases – Hay, alfalfa, etc.

2932 Solar

2933 Notary Public

2952 APPENDIX A

2954 ASSIGNMENT OF TITLE

2955 For value received I/we hereby sell, assign, convey, and transfer unto:

2956 Full Name:

2957 Address:

2958 City/State/Zip:

2959 The vehicle described on the reverse side of this certificate, warrant the title to the same, and  
2960 certify that at the time of delivery the vehicle is subject to the following liens or encumbrances  
2961 and none other:

2962 Date: Amount:

2963 In favor of:

2964 Address:

2965 This vehicle (has)(has not) been involved in a casualty or loss. The registration decal number for  
2966 this vehicle is . Year, 20 .

2967 Signature of Seller

2968 Subscribed and sworn to before me this day of , 20

2969 Notary Public

2970 My Commission expires:

2971

2972

2973

2974

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2977

2978 **APPENDIX B**

2979

2980 **RE-ASSIGNMENT BY LICENSED USED CAR OR PARTS DEALER ONLY**

2981 For value received I/we hereby sell, assign, convey, and transfer unto:

2982 Full Name(s):

2983 Address:

2984 City/State/Zip:

2985 The vehicle described on the reverse side of this certificate, warrant the title to the same, and  
2986 certify that the time of delivery the vehicle is subject to the following liens or encumbrances and  
2987 none other:

2988 Date: Amount(s):

2989 In favor of:

2990 Address:

2991 This vehicle (has)(has not) been involved in a casualty of loss. The registration decal number for  
2992 this vehicle is: Year, 20 .

2993 Signature of Licensed Used Car Dealer

2994 Subscribed and sworn to before me this day of 20 .

2995 Notary Public

2996 My Commission expires:

3006 APPENDIX C

3008 PAWNEE NATION OF OKLAHOMA  
3009 CERTIFICATE OF MOTOR VEHICLE REGISTRATION

3010 Body Type Model Year Vehicle Identification # Factory Delivered Price

3011 Make Class                      Title Number                      Reg. Date No. Yrs. Reg. Tax Exempt

3012 Model Registration Expires Unladen WT. Load Carried Carrying Capacity

3013 Owners Name: \_\_\_\_\_

3014 Address: \_\_\_\_\_ City/State/Zip: \_\_\_\_\_

3015 Pawnee Nation Tax Commission General Revenue and Taxation Act

3016 Issue Date: August 26, 2020                      Supersedes: July 17, 2017                      Page

3017 63

3018 Previous Registration: Tag Number: \_\_\_\_\_ Decal Number: \_\_\_\_\_

3019 Jurisdiction: \_\_\_\_\_

3020 Current Registration:                      Tag Number:                      Decal Number: \_\_\_\_\_

3021 Tax: \$ \_\_\_\_\_ Penalty: \$ \_\_\_\_\_ Total Fee: \$ \_\_\_\_\_

3022 I hereby certify that according to the records of the Tax Commission of the Pawnee Nation of

3023 Oklahoma, the person named above is the owner of the vehicle described above and that all taxes

3024 and fees upon such vehicle have been duly paid for the period and in the amount indicated.

3025                      By: \_\_\_\_\_

3026                      Pawnee Nation Tax Commission

3027 (SEAL)

3028