



EASTERN SHAWNEE TRIBE OF OKLAHOMA

P.O. Box 350 • Seneca, MO 64865 • (918) 666-2435 • FAX (918) 666-3325

EASTERN SHAWNEE TRIBE OF OKLAHOMA

ORDINANCE NUMBER 120100-12-1-00

Ordinance Adopting the Taxation Ordinance

WHEREAS, the Eastern Shawnee Tribe of Oklahoma is a federally recognized Indian Tribe organized under the Oklahoma Indian Welfare Act of 1936, with a Constitution approved by the Secretary of the Interior, April 4, 1994 and amended March 2, 1999; and

WHEREAS, the Constitution of the Eastern Shawnee Tribe of Oklahoma, Article IX, Section 1 (n) empowers the Business Committee to protect and preserve the property and natural resources of the Eastern Shawnee Tribe; ; and

WHEREAS, the Eastern Shawnee Tribe of Oklahoma is committed to the concept of Indian tribes functioning as sovereign governments ; and

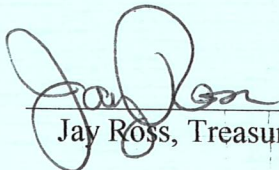
WHEREAS, the Business Committee of the Eastern Shawnee Tribe of Oklahoma has determined that an Ordinance needed to be created in order to protect the land and environment of the Tribe; and

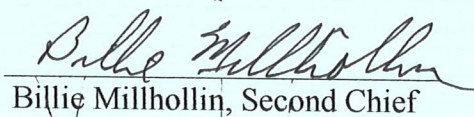
WHEREAS, the Business Committee has determined that it is beneficial for the protection and conservation of Tribal resources to adopt a Taxation Ordinance.

NOW THEREFORE BE IT RESOLVED, that the Business Committee of the Eastern Shawnee Tribe of Oklahoma hereby approves the attached Taxation Ordinance.

CERTIFICATION

The foregoing Ordinance was adopted at a duly called regular meeting of the Business Committee of the Eastern Shawnee Tribe of Oklahoma, conducted on December 1, 2000. A quorum was present at said meeting with the vote reflecting, 4 for, 0 against, and 0 abstaining and 1 absent. **Motion Carried.**


Jay Ross, Treasurer


Billie Millhollin, Second Chief

EASTERN SHAWNEE TRIBE OF OKLAHOMA

ORDINANCE NUMBER 120100-12-1-00

Ordinance Adopting the Taxation Ordinance

(Continuation)

EXECUTIVE BRANCH

Vetoed: Yes No No Action Taken

Charles Enyart

Charles Enyart, Chief

Date: 12-1-00 Time: 9:59pm

**EASTERN SHAWNEE TRIBE OF OKLAHOMA
TAXATION CODE OF 2000**

Section 1:

This Act may be cited as the Eastern Shawnee Tax Act of 2000.

Section 2:

It being necessary to strengthen the Tribal Government by licensing and regulating certain conduct within the Tribal jurisdiction, to provide financing for expansion of Tribal Government operations and service in order for the Eastern Shawnee Tribe to efficiently and effectively exercise its confirmed governmental responsibilities within the Indian Country subject to the jurisdiction of the Eastern Shawnee Tribe of Oklahoma, the purpose of this act is to provide simple, fair, straight forward and efficient procedures, to provide for the licensing and regulation of certain conduct, and the levy and collection of certain revenue and taxes.

CHAPTER ONE

EASTERN SHAWNEE TAX COMMISSION

Section 101: **TAX COMMISSION CREATED**

There is hereby created, ordained, and chartered with respect to the Eastern Shawnee Tribe of Oklahoma a public body politic to be known as the "Eastern Shawnee Tax Commission" subordinate to the Business Committee, possessing all powers, duties, rights, and functions hereinafter defined, and as are now or as may hereafter be conferred upon it by law.

Section 102: **DIRECTOR OF TAX COMMISSION**

The affairs of the Eastern Shawnee Commission shall be managed by a Director who shall be appointed by the Chief with the advice and consent of the Business Committee expressed by resolution, and serve at the pleasure of the Business Committee. Neither an appointment nor removal of the Director of the Tax Commission shall be of any force or effect until a written resolution reflecting such appointment or removal has been duly approved by both the Business Committee and the Chief.

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 'TAX COMMISSION - EASTERN SHAWNEE TRIBE OF OKLAHOMA' around the edge therefore, and the word "seal" in its center. The seal shall be impressed upon the originals or certified copies of all licensees,

orders, rules, and other official documents of the Commission as evidence of their authenticity and authority.

Section 104-110: RESERVED

Section 111: GENERAL POWER OF THE TAX COMMISSION

The Tax Commission shall generally be charged with the administration of enforcement of the Tribal Tax Laws, the Tax Commission shall have the power to:

(a) Assess, collect, and issue receipts for such taxes as are imposed by ordinance of the Business Committee and to bring actions on behalf of the Tribe in the Tribal Court, or any other Court when necessary, for the collection of Tribal Taxes, penalties and interest, and the enforcement of the Tribal tax laws.

(b) Administer oaths, conduct hearings, and subpoena, to compel the attendance of witnesses and the production of any books, records, and papers of any taxpayer relating to the enforcement of the Tribal tax laws;

(c) 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 time pursuant to a search warrant signed by the tribal court;

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

(e) Exercise all other authority delegated or conferred upon it by law, or as may be reasonably necessary in the administration or enforcement of any Tribal tax laws.

Section 112: RULEMAKING AUTHORITY

(a) The Tax Commission shall have the authority to prescribe, promulgate, and enforce written rules and regulations not inconsistent with this ordinance to provide for its internal operation procedures; or to interpret or apply any Tribal tax law as may be necessary to ascertain or compute the tax owing by any taxpayer, or for the filing of any reports or returns required by any Tribal tax laws, or as shall be reasonably necessary for the efficient performance of its duties, or as may be required or permitted by law.

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

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

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

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

(4) for the issuance of any licensee, permit, other instrument of authority required by rule of the Tax Commission in the enforcement of this act;

(5) for miscellaneous service rendered such as, but not limited to, notary public services and the like.

All such fees shall be paid by the party requesting such services, except that the Tribe and its agencies or servants in their official capacities, and the United States and its agencies and servants in their official capacity 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 Commission.

(c) No rule or regulation of the Tax Commission shall be of any force or effect until a certified copy of said rule or regulation bearing the signatures of the Director of the Tax Commission shall have been filed for record in the office of the Secretary-Treasurer and the office of the Clerk of the Tribal Court.

(d) The Tribal Court shall take judicial notice of all rules of the Tax Commission promulgated pursuant to this act .

Section 113: **FORMS**

The Tax Commission may prepare and make available to the public such standard forms as are or may be necessary to carry out its function and which are not otherwise provided for by this ordinance.

Section 114:

(a) The Tax Commission shall provide for the form, size, color, and identifying characteristics of all licenses, permits, tax stamps, tags, receipts, or other documents or things evidencing receipt of any licensee or payment of any taxes or fees administered by the Tax Commission or otherwise showing compliance with the tax laws of the Eastern Shawnee Tribe of Oklahoma.

(b) Such stamps or licensees shall contain at least the following information:

(1) The words: "Eastern Shawnee Tribe of Oklahoma"

(2) The words: "Tax Commission"

(3) The monetary amount for which the tax or license was issued.

(4) Wording which indicates the type of tax or license was issued.

(5) If the instrument is a license, permit, or receipt, wording indicating the type of license, permit, or receipt, its effective dates, and the name and address of the taxpayer to whom issued.

(c) 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.

(d) When the Tax Commission deems it necessary to do so, it may allow the use of metering devices in lieu of paper stamps under such rules and regulations as it shall prescribe.

(e) The Tax Commission may exchange new stamps for damaged, out-of-date, or other unusable stamps under such rules and regulations as it shall prescribe.

Section 116: 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 other action of the Commission.

(b) Such records shall be maintained at the Bluejacket Building in West Seneca, Oklahoma, and shall not be removed from said building absent the consent of the Business Committee by resolution.

(c) Such records shall be subject to audit at any time upon the direction of the Business Committee or the General Council, and shall be audited not less than once a year by an independent auditor.

(d) Any record of the Tax Commission, (except the record of an official decision or opinion rendered upon an administrative appeal), which relates to the individual business or personal activities of a named particular taxpayer or taxpayers, and all decisions or opinions rendered upon administrative appeal, shall be public records of the Tribe and shall be available for public inspection during regular business hours. Copies of such records may be obtained by payment of such copying cost as may be established by rule of the Commission, provided, that names and other identification of any taxpayer

appearing in such general records, excepts the record of the opinion rendered in an 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.

Section 117: BOOKKEEPING

There shall be established and kept such financial record books as may be necessary under generally accepted accounting standards to adequately account for all funds and Moines received by the Commission on behalf of the Tribe. Separate books shall be maintained for each type of tax imposed by this ordinance. Such books may be maintained by the tribal accounting office with the approval of the Chief, and shall be maintained by the accounting office if the Business Committee so directs.

Section 118: DEPOSITS

(a) There is hereby authorized and directed to be established an account in some federally insured financial banking institution to be know as the "Eastern Shawnee Treasury Account".

(b) The Eastern Shawnee Treasury Account shall be an interest bearing account and the funds therein may be invested and reinvested as may be approved by the Business Committee.

(c) No Moines shall be released or expended from this account except upon written resolution of the Business Committee appropriating a specific amount of the Moines contained therein for the use of a particular department, agency, or program of the Tribe, expenditures from this account of the receiving department, agency, or program named in such appropriation resolution.

(d) All tax Moines, license fees, penalties, interest, service fees or charges or other Moines collected by the Tax Commission in the administration and enforcement of this Act, except as otherwise specifically authorized by law, shall be deposited in the Eastern Shawnee Treasury Account.

Section 119-121: RESERVED

Section 122: BONDS

(a) The Tax Commission may require each of its employees who shall be required to handle public Moines, revenue, or tax stamps, or who shall be responsible therefor, to give bonds for the honest and faithful performance of their duties, in such amounts as may be fixed by the Commission. The Director shall be bonded in such a manner and in such amounts, as may be required from time to time by the Business Committee.

(b) The premiums on any bond required by this section of the Tax Commission Director and its employees shall be paid from funds authorized in the Tax Commission Budget.

Section 123: NEPOTISM

(a) It shall be unlawful for the Tax Commission to employ, appoint, or elect any person related to the Director of the Tax Commission, by blood or marriage within the third degree, to any office or position of profit within the Tax Commission, or to any position as an outside or independent contractor. This provision shall not prohibit any officer, appointee, or employee already in the service of the Commission from continuing and being promoted therein, with the consent of the Business Committee, after the appointment or election of a relative as the Director of the Tax Commission as provided by law.

(b) Any Director of the Tax Commission who approves, or authorizes any employment, appointment, or election in violation of this section and the person employed, appointed, or elected in violation of this section shall be jointly and severally liable to the Eastern Shawnee Tribe of Oklahoma for any and all salaries, wages, commissions, bonuses, fees, expenses, reimbursements, or other things of value received by virtue of the unlawful appointment of the person employed. appointed or elected.

(c) If it is in the best interest of the tribe, the Business Committee may, by written resolution explaining the reasons therefore, provide a waiver of this section in individual cases at the request of the Commission.

Section 124-130: RESERVED

Section 131: COLLECTION OF TAXES

The Tax Commission is hereby authorized to bring any necessary action in appropriate Court for the Collection of any taxes, penalties, or interest assessed and unpaid. Such actions shall be brought for civil damages for nonpayment. Any civil remedies, including but not limited to garnishment, attachment, and execution, shall be available for the collection of any Moines due the Tribe. The Tax Commission may request the Tribal Attorney to bring the necessary action for the collection of any taxes, penalties, or interest assessed and unpaid with the approval of the Business Committee. In all other cases, the Tax Commission shall be represented in the Tribal Court by the prosecutor.

Section 132: OTHER REMEDIES

(a) In addition to the remedies available for the collection of Moines, the Tax Commission is authorized to bring and action in any appropriate Court to enjoin the beginning or operation of any unlicensed business, activity, or function when tribal law requires a license be issued for such business, activity or function.

(b) In addition to the remedies available for the collection of Moines, the Tax Commission, by and through the members and staff assigned thereto, is authorized, when accomplished by a police officer, to seize any property which is declared contraband by any section of this ordinance, upon which any tax levied is in excess of 60 days past due under the same condition, limitations and exceptions as evidence of crimes may be searched for and seized, provided that within ten (10) days of such seizure, the Tax Commission shall cause to be filed an action against said party alleging the nonpayment of tax or other lawful reason for such seizure and property forfeited for nonpayment of taxes and title thereto vested in the Eastern Shawnee Tribe of Oklahoma, provided further, that any person claiming ownership, the right to possession or other interest in said property, may intervene in said action and raise any defenses which he may have, and such person shall be served with process if they are known prior to the beginning of the action, provided further, that such persons may redeem said property at any time prior to the entry of final judgment of forfeiture by depositing all taxes, penalties, and interest assessed or owing with the Court.

Section 133: INVENTORY OF SEIZED PROPERTY

Whenever any authorized person shall seize any property pursuant to Section 132 of this ordinance that person shall inventory and appraise such property and leave a copy thereof 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 and the Tribal Prosecutor.

Section 134: PUBLIC SALE OF FORFEITED PROPERTY

(a) Upon an final order of forfeiture entered by the Tribal Court, the Tax Commission shall circulate an inventory of said property to all divisions of the Tribal government. Any agency of the Tribal government may submit a request to the Business Committee that such portion of said property as they can use be retained for the benefit of the Tribe. The Business Committee shall determine which property will be retained and shall order the Tax Commission to conduct a public sale of the remainder, or to destroy any property which is illegal to possess in all circumstances.

(b) The property to be sold shall be sold at public auction at the administrative headquarters of the Eastern Shawnee Tribe of Oklahoma. Not less than twenty (20) days notice of such sale shall be posted in the Bluejacket Building and published at least twice in a newspaper of general circulation not less than ten (10) days prior to said sale. All funds received at said sale after payment of the cost of said sale shall be deposited in the Treasury Account.

(c) The Tax Commission may conduct such sales at such times as it deems sufficient property has accumulated to make such sale profitable and shall conduct such sales upon direction of the Business Committee.

(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. The seizure, forfeiture, and sale of any other property shall reduce the tax liability of the person from whom such property was seized, provided, that such person shall receive a refund of any excess Moines derived from such sale.

Section 135: **EXEMPT PROPERTY**

The following property shall be exempt from garnishment, attachment, execution and sale for the payment of taxes, penalties, and interest due the Eastern Shawnee Tribe of Oklahoma;

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

(b) One 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) Actual trust or Restricted title to any lands held in trust by the United States or subject to restrictions against alienation imposed by the United States but not including leasehold or 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 dwelling is owned or leased by the taxpayer.

(f) Household goods, furniture, wearing apparel, personal effects but not including televisions, radios, CD players, tape recorders, 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.

(i) All ceremonial and religious items.

Section 136-150: **RESERVED**

Section 151: **ADMINISTRATIVE APPEALS**

Any taxpayer against whom the Tax Commission has assessed taxes, penalties, or interest pursuant to a taxation ordinance of the Eastern Shawnee Tribe of Oklahoma,

or any person who has paid under written notice any taxes, penalties, or interest assessed by the Tax Commission who believes those taxes, penalties, or interest to be wrongfully assessed or collected, may appeal in writing for a full hearing on such matter before a hearing committee to be appointed in each case by the Business Committee under such rules and regulations as the Tax Commission may prescribe. Said hearing committee may be composed of such persons as the Business Committee shall direct, provided, that none of the appointed to said committee shall be personally interested in the case.

Section 152: LIMITATIONS ON ADMINISTRATIVE APPEALS

Any Administrative appeal as provided for in Section 151 of this ordinance must be initiated by filing out a written request for a hearing with the Tax Commission within ninety (90) days of the assessment for payment of the taxes, penalties, or interest in controversy, providing that failure to file an administrative appeal shall not prevent the taxpayer from defending any collection action by the Tax Commission in the Tribal Court.

Section 153: EXHAUSTION OF ADMINISTRATIVE APPEALS

For the purpose of filing suit against the Tax Commission, administrative remedies shall be deemed exhausted:

(a) Upon final decision of an appeal pursuant to Section 151 of this ordinance.

(b) If the hearing committee shall fail to schedule and hold a hearing on the merits of the administrative appeal within ninety (90) days after the receipt of a written request for a hearing unless a delay is requested or approved by the taxpayer.

Section 154: SUITS AGAINST THE TAX COMMISSION

The Tax Commission, as a governmental agency of the Eastern Shawnee Tribe of Oklahoma, its Director, and its employees shall be immune from suit in law or equity while performing their lawful duties within the scope of authority delegated to them, provided, that any taxpayer or other person against whom the Tax Commission has assessed taxes, penalties, or interest may bring an action in the Tribal Court after exhaustion of administrative remedies, to enjoin the Tax Commission from collecting any taxes, penalties, or interest paid under written protest which the Court finally determines to have been wrongfully assessed or collected.

Section 155: LIMITATIONS ON SUITS AGAINST THE TAX COMMISSION

(a) Any suit against the Tax Commission authorized by Section 154 must be commenced by filing a petition in the Tribal Court within thirty (30) days after the date of exhaustion of their administrative remedies.

(b) In no event shall the Court be authorized to award or to order payment of damages or to fashion any remedy except to enjoin collection of, or order the return of the amount of the taxes, penalties, or interest in controversy unless an additional remedy is specifically provided by this ordinance.

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

Section 156: REFUNDS TO TAXPAYERS

(a) Whenever any interest shall establish in administration or Court proceedings that they are entitled to a refund of any taxes, penalties, or interest previously paid, the Tax Commission shall immediately cause a certified copy of the order and transcript of any administrative action, or judgment of the Court to be filed with the Business Committee.

(b) Upon receipt of such order and transcript, or judgment of the Tribal Court, the Business Committee shall appropriate to the Tax Commission such amounts, as may be necessary to pay such refund, from otherwise unappropriated money in the General Fund. The Tax Commission shall hereafter 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) month period 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 that twelve (12) month period shall be refunded at the request of the taxpayer.

Section 157-180: RESERVED

Section 181: FORGERY OF STAMPS, ETC.

Any person who, without the authorization of the Tax Commission, falsely, or fraudulently forges, embezzles, steals, knowingly converts, knowingly misapplies or permits to be misapplied or counterfeits any stamps, tags, licenses, or other instruments evidencing payment of taxes prescribed for use in this ordinance 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 ordinance shall forfeit a civil penalty as provided in Section 193 of this ordinance. Each such counterfeited, embezzled, stolen, converted, misapplied or forged stamp or other instrument shall constitute a separate violation.

Section 182: OFFENSES

Any natural Indian person, and every corporation organized or domesticated under tribal law who violates any provision of this ordinance for the purpose of evading

the payment of taxes imposed by this ordinance shall be guilty of an offense and shall be punished by imprisonment in jail for a term not to exceed six (6) months and/or a fine not to exceed one thousand (\$1000) dollars.

Section 183: GENERAL PENALTIES

Any person who files a false report or return, who fails to file any report or return, or who otherwise violates any of the provisions of this ordinance for the purpose of evading the payment of taxes imposed by this ordinance shall incur a civil penalty of not more than five hundred dollars (\$500) for each violation in addition to any other penalties prescribed by law.

Section 184: REFERRALS FOR FEDERAL PROSECUTION

It shall be the duty of all employees of the Tax Commission, any police officer, and the Prosecutor, upon receiving reliable information that probable cause may exist to believe that any person has violated Section 191 of this ordinance, to report the facts and circumstance known to him to the appropriate federal officials and to request that a federal investigation be commenced to determine whether 18 U.S.C. § 1163 has been violated.

Section 185: BANISHMENT

Any natural person or any corporation, partnership, association, company, firm, joint venture, estate, or trust or other person who violates any provision of this ordinance for the purpose of evading payment of taxes imposed by this ordinance, in addition to any civil penalties or the civil penalties of seizure and forfeiture imposed by this ordinance, may be banished and excluded from carrying on any business within the jurisdiction of the Eastern Shawnee tribe of Oklahoma, for a period of not to exceed five (5) years, by order of the Tribal Court, provided, that such banishment as may be imposed , ,may be suspended by the Judge of the Tribal Court conditioned upon strict compliance with all ordinances and laws of the Eastern Shawnee Tribe of Oklahoma. An order of banishment not suspended, shall by operation of law cancel all permits, licensees, and other authority of the person to carry on any business within the tribal jurisdiction of the Eastern Shawnee Tribe of Oklahoma during the term of the banishment imposed.

Section 186: INTEREST

All taxes, fees, or other charges, of the Eastern Shawnee Tribe of Oklahoma not paid when due shall bear interest at the rate of twenty percent (20%) per annum from the date said taxes or fees became due until the date paid.

Section 187: **STATUTE OF LIMITATIONS**

The statute of limitations for this ordinance shall be set at three (3) years from the commencement of the action.

Section 188: **COMMENCEMENT OF ACTIONS**

Filing a request for refund with the Tax Commission shall commence an action for a refund within the meaning of the statute of limitations if such request be diligently prosecuted according to law.

Section 189: **TAXES ERRONEOUSLY PAID TO BE REFUNDED**

Taxes erroneously paid 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 Commission to the Tribal Court.

Section 190 - 200: **RESERVED**

CHAPTER TWO

RULES AND USE TAXES

Section 201: **DEFINITIONS**

(a) Person- is any natural individual, company, partnership, firm, joint venture, association, corporation, limited liability company, estate, trust, political entity or other identifiable entity to which this ordinance can be applied.

(b) Retailer any person who in the ordinary course of business sells any property to another, whether such sale would be described as a "wholesale" or "retail" sale.

(c) Consumer- any person who receives or comes into possession of property from a retailer by means of a sale of such property.

(d) Property- all tangible personal property of every kind and description.

(e) Tax Commission- Eastern Shawnee Tax Commission

(f) Sale or Sales- all sales, barter, trades, exchanges, or other transfer of ownership for value of property from a retailer to any person no matter how characterized.

(g) Sales Price- the gross sale price exclusive of any rebates, or the consideration received for the use of property.

(h) Use- all rights to the use of property granted by the owner thereof to any person by lease, license, rental, or otherwise for valuable consideration.

Section 202: TAX ON SALES AND USES

(a) There is hereby levied upon the sale or use of property within the Tribal jurisdiction a tax of two percent (2%) of the actual sales price thereof. If a sale or use is consummated by trades, barter, or exchange for anything of value other than money, the tax shall be computed at the fair market value of the property sold.

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

Section 203: PAYMENT OF TAX

(a) Every retailer shall submit to the Tax Commission within fourteen (14) calendar days after the end of each calendar month a report on such form as the Tax Commission shall prescribe showing the sales and use agreements made and the gross amount of sales and use taxes collected during that calendar month.

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

Section 204: RECORDS

Every retailer shall maintain for not less than three (3) years complete and adequate records including invoices showing all property received and sold or otherwise disposed of, the price at which sold, property owned and let for the use of another, the price at which said property was let, and the amount of sales and use taxes collected and paid.

Section 205: PENALTIES

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

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

Section 206 - 300 reserved