



Cherokee Nation Tax Commission

P.O. Box 948 Tahlequah, OK 74465

Steve Wilson,
Tax Commissioner

Fan Robinson,
Tax Commissioner

Michael Doublehead,
Tax Commissioner

CHEROKEE NATION TAX COMMISSION

Tax Commission Meeting
Munson House Conference Room
March 28, 2018
4:30P.M.

Commissioners Present: Commissioners Wilson, Robinson, and Doublehead

Staff Present: Sharon Swepston, Tammy Latta, Fonda Gritts

Vistors: none

Meeting was called to order by Chairman Wilson at 4:30p.m. Quorum established with Commissioners Robinson, and Doublehead present.

The Commission began with agenda item #1 – Approval of Minutes – December 13, 2017. Commissioner Robinson made a motion to approve the minutes. Commissioner Doublehead seconded the motion. Motion carried.

Agenda #2 - Approval of Minutes –Special Meeting January 25, 2018. Commissioner Robinson made a motion to approve the minutes. Commissioner Doublehead seconded the motion. Motion carried.

Agenda #3 – Rules and Regulations- MV:01-2-235.6 Private Trailer – Tammy stated this is registration only for a private trailer and this is optional. She said if this is approved by the commission, then we will order new tags for the trailers. And decide what the registration fee will be charged for those tags. This way it can be in the database in case it is stolen. The registration is a onetime payment and there will be no renewal each year. Tammy stated she has the procedures written for shop built trailers. If it doesn't have a serial number we sign that trailer a serial number and they die stamp into the tongue of the trailer and bring it back to be inspected and that will be documented as the serial number. Tammy has Oklahoma Correctional Industries making a sample of the trailer plate. Commissioner Robinson made a motion to approve the Rules and Regulations for Private trailer tags. Commissioner Doublehead seconded the motion. Motion carried.

Agenda #4 – Rules and Regulations – MV:01-3-306.1 Vin Inspections – Tammy stated we need of two different VIN inspections. We have self VIN inspections and VIN inspections that the agents do. On the VIN inspections that the agents process they just need to sign off on them. Our self VIN inspections require to be notarized. If a self VIN

inspection is brought into the tag office it will be required to sign in front of one our agents. They will be notarizing their signature only. Sharon stated this will be allowing for us to have two separate forms, one will be used by the staff and one that the individual use. This was putting a hardship on the customer finding a notary and then some places were charging \$20.00 to \$30.00 to notarize. Commissioner Robinson ask question on option #3 "Inspections may be done by other States Department of Motor Vehicle; under certain conditions. " should we have something in the rules and regulations, that directs to what those conditions are? Tammy will add that to the rules and regulations.

Commissioner Robinson made a motion to approve with the addition of wording. Commissioner Doublehead seconded the motion. Motion carried

Agenda item #5-Rules and Regulations –MV:01-3-317 General Odometer Disclosure Information. Tammy added the ***E. Odometers that reflect kilometers, rather than miles; are not to be converted into mile on odometer statements.*** Due to we have no one that can convert those. Commissioner Robinson made motion to approve. Chairman Wilson seconded the motion. Motion carried.

Agenda item #6-Rules and Regulations - MV:01-3-325.1 Releasing Liens. Tammy stated this was on the agenda last meeting but she added to it to help lienholders. #4 "or certified copy of the original document". This allows the agents to take a certified copy of the lien release statements. Sharon stated this will allow us to accept certified copies of the lien from the banks. Commission Robinson stated under 7C the word "to" was omitted on the third sentence "titling fee is to be submitted ***to***" the Cherokee Nation Tax Commission for review."

Commission Doublehead made a motion to approve for recommended changes and corrections made. Commissioner Robinson seconded the motion. Motion carried.

Agenda item #7- Rules and Regulation – Clarification on Sales Tax –Sharon stated Tammy has put this in a new format and there has been no changes to any of this except "RT:03-3-301 Payment of Sales Tax". Commissioner Doublehead request when Tammy starts working on these Rules and Regulations to add page numbers.

Sharon stated this has gone to the Attorney General's office and they have approved for the additional language. This is the language we need to add in order to collect that sales tax. The State has been collecting the sales tax on the 20% gratuity for the last four years and not turning it into us. They didn't know what to do with it. And no one asks or questioned it. We will be able to receive the money as soon as we get this passed and it goes out and make sure there are no objections. We will be receiving approximately \$400,000.

Commissioner Doublehead made the motion to clarify the rules for approval. Commissioner Robinson seconded the motion. Motion carried.

Agenda #8- Monthly Reports – Sharon states the report for January the overall increase to our revenue compared to last year on motor vehicle of 12.53 %. And for the month to month was 15.26%. On the cigarette tax and retail sales there was a 1.46% increase. She

said there was legislation that was passed through the House this week to increase taxes on cigarettes, tobacco, cigars, etc. It hasn't went to Senate as of yet. It will be \$10.00 per carton; cigars went to a flat fee. The way our compact works it all stays the same. Taxes will be collected from the wholesalers and paid in and back to us.

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

Agenda #9– Consideration, discussion and possible approval regarding any matter not known about or which could not have reasonably been fore seen prior to the time of posting.

Jamie Hummingbird will be coming to our next meeting to discuss alcohol tax.

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

Adjournment – 5:10 p.m.



Commission Approval