

Cherokee Nation Tax Commission

P.O. Box 948 Tahlequah, OK 74465

Jim Hummingbird, Tax Commissioner

Steve Wilson, Tax Commissioner

Chris Carter, Tax Commissioner

CHEROKEE NATION TAX COMMISSION MEETING

Cherokee Nation Tax Commission Conference Room December 12, 2012 1:30 PM

Commissioners present - Chairman Hummingbird, and Commissioner Steve Wilson.

Staff Present- Sharon Swepston, Karen Walls, Andy Quetone, Shelia Sawney, and Fonda Gritts, Andrea Howe, Krista Hale

Visitors - Sara Hill

Meeting was called to order at 1:30 p.m. Quorum established with Chairman Hummingbird, and Commissioner Steve Wilson present.

The Commission began with agenda item #1 Approval of Minutes – September 12, 2012 – Chairman Hummingbird made motion to approve the minutes. Commissioner Wilson seconded the motion. Motion carried.

Agenda items - #2 Request for Refund - Debbie Lloyd- She was unable to attend this month's meeting. She request to be placed on the March meeting.

Agenda #3 Discussion and Possible Action on Veteran Tag Fee for Vehicles Ten Years and Older – Sharon stated that our regular tag fees are, 13-16 years – 25.00. Over 17 years they are \$10.00. On a veterans tag the fee goes to 13 and over – 25.00. She stated that the regular tag is less expensive. A veteran citizen has questioned the reason, with the Tribal Council and requesting this to be changed. Sharon told the Council that the proper process is to go before the Tax Commission Board first and then come back to the Council.

We are looking at reducing the veteran's tags, making them the same as the regular tag fee, also giving some type of discount for the veterans. This will go out for a 30 day review and go out to the public. From then it will go to Tribal Council for review. She said they will write it up as the \$10.00 less if possible. Sharon suggested that the 17 and over veteran's tags possibly bringing them down to \$5.00.

Agenda #4 Discussion on Veterans Tax Exemption Legislation- Sharon briefed the Commission on legislation that was passed by the Council. It was amended at the last council meeting due to leaving out the word "Cherokee" on the legislation. It reads "all" veterans will be tax exempt, it should read all "Cherokee" veterans will be tax exempt for retail sales. We have six months to implement that legislation. We will need to work with Cherokee Nation Entertainment to find out what they will need to do to incorporate it into their system and what type of report will be available. She stated in a meeting they came up with an idea, we can issue a plastic card with a tracking number on it. We would need to purchase the equipment to print the cards, with the name, address, issue date, tracking number, and an annual expiration date so we can verify the citizenship. Due to them being able to withdraw their citizenship at anytime, we would need to be able to go into the system and check their citizenship at the renewal time.

There was a brief discussion on the issue.

Agenda Items # 5-9 – Applications for Ft. Gibson Casino/Three Rivers Tavern/Service Bar - Retail Sales, Tobacco, and Alcohol License – They have been issued temporary license so they would be able to open. The above applications for license will give them a license until June 30th at the annual renewal time.

Chairman Hummingbird made a motion to approve applications 5 - 9 for each license. Commissioner Wilson seconded the motion. Motion carried.

Agenda Items #10- Applications for Tobacco and Retail Sales License – Kansas Tobacco- Shelia Sawney stated this is an existing tobacco shop in Little Kansas. They are changing operators and the leases have been approved and transferred through Realty Department.

Chairman Hummingbird made a motion to approve the application. Commissioner Wilson seconded the motion. Motion carried.

Agenda Items #11- Reviews and Approval of Amended Standard of Operation Procedures – Sara Hill has review the SOP's and recommended some minor changes and all changes have been made. She has made a recommendation for approval.

Chairman Hummingbird made a motion to approve the amended Standard of Operation Procedures. Commissioner Wilson seconded the motion. Motion carried.

Agenda Items #12 – Monthly Reports – Sharon stated Alcohol was down for the month of October compared to October of last year approximately 2,000.00. She stated she ask Mr. Evans to check into the reason why it was down. He stated it could be a possibility that something isn't getting rolled up correctly in the reports.

There was a brief discussion on the sales of alcohol. Sara suggested adding Alcohol to the March agenda.

Sharon stated she will add the Subsidy reports with our monthly reports agenda item starting our March meeting.

Sharon reported that we have processed the first subsidy payment. She said it would be going out to the owners this week. In our March meeting she will give an update on how many and the amount that went out.

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

Adjournment 2:10.

Commissioner Approval