



Cherokee Nation Tax Commission

P.O. Box 948 Tahlequah, OK 74465

Jim
Hummingbird,
Tax
Commissioner

Steve Wilson,
—

**CHEROKEE NATION TAX COMMISSION
MEETING
Cherokee Nation Tax Commission
Conference Room
March 13, 2013
4:30 P.M.**

Commissioners present – Chairman Hummingbird, and Commissioner Christopher Carter

Staff Present- Sharon Swepton, Karen Walls, Andy Quetone, Shelia Sawney, and Fonda Gritts,

Visitors – Debra Lloyd

Meeting was called to order at 4:35 p.m. Quorum established with Chairman Hummingbird, and Commissioner Chris Carter present.

Sharon Swepton introduced our new commissioner Chris Carter. She had the staff to introduce their selves to Mr. Carter.

The Commission began with agenda item #1 Approval of Minutes – December 12, 2012

Chairman Hummingbird made motion to approve the minutes. Commissioner Carter seconded the motion. Motion carried.

Agenda Items - #2 Request for Refund – Debbie Lloyd- Ms. Lloyd was on our December agenda, but was unable to attend and rescheduled for our March meeting. She was requesting a refund on a regular tag she purchased last May 2012, after she seen our tag office sold handicap tags. She said she is eligible for a handicap tag and would have purchased that tag if she had been notified. She stated the drop off office did not have a sign stating that the handicap tags were available. Although Cherokee Nation Tag Office has a website that has all the tags that are available and a list of documentation that the customer would need for each tag. Ms. Lloyd stated she doesn't get on the website, and felt like the drop off office should have signage for the handicap tag. Sharon stated that our main office does have signage on all our tags with the information of documentation that is needed for each of them. Sharon stated since Ms. Lloyd has made her complaint we have posted a signage on the tags in the drop off office also.

Sharon stated that she informed Ms. Lloyd of the Cherokee Nation Tax Commission policies and procedures that the only time refunds can be given is the day of business deposits of the transaction.

Chairman said they will be going into executive session later in the meeting and they will discuss this agenda item at that time. And Sharon will send a letter out to Ms. Lloyd on the decision of the Commission.

Agenda Items #3 Veterans Tax Exemption- Sharon gave a brief update to the commission on sales taxes to Cherokee Nation Veteran's such as food, hotel, and smoke shops. They will be able to apply for a card that will identify them as a Cherokee veteran and they will be able to present this card to any of Cherokee Nation licensed retailers. It will be good for any non tobacco or non alcohol items and gas. The Council gave 6 months to implement the legislation. This will be due July 2013. There was a brief discussion.

Agenda Items #4 and 5- Cherokee Nation Entertainment Alcohol Report – Sharon reported that the alcohol has been down for the past months. Roland and Sallisaw were down West Siloam was down \$17,000, the only one that wasn't down was Ramona. She has request the reason why there is a reduction in their sales. Also, ask Mr. Evans to look at every venue for the whole fiscal year of this year to compare to last year. We are continuing to add license and distribution points so revenue should be going up.

Mr. Evans had the report for Hard Rock Casino, but didn't have reports on the other casinos. He said there were several factors for October. There were five Saturdays in October 2011 and only four in October 2012. The Joint at Hard Rock had only six acts (concerts) in 2011 and only four in 2012.

Mr. Evans said he will have the justification for the rest of the casinos for our next meeting in June.

Agenda Items # 6-Motor Vehicle Rules and Regulation Amendment "Proof of Physical Address Documents" - MV: 01-1-04 Documents required for title and registration. Karen Walls is requesting approval to incorporate these into our rules and regulations. The new Cherokee Nation membership photo ID showing the citizens physical address within the Cherokee Nation boundaries will be an added option. Karen Walls recommends approval.

Commissioner Hummingbird made a motion to approve the amendment. Commissioner Carter seconded the motion. Motion carried.

Agenda Items # 7- Maximum Penalty Fee Charged for "New and /or Used Mobile Home Transfer" Discussion- Karen stated at the present our law states that the fee can go up to twice of the amount of the tag. She is requesting the fee to be changed to \$100.00.

Sharon stated if the commission thinks that this amount is reasonable then we can make the amendment in our rules and regulations and bring it back before the commission to approve. The Commission agreed to make the amendments.

Agenda Items #8 – Monthly Reports

- Motor Vehicle – year to date for FY 13 compared to FY12 as of January 31st had an overall increase of 7.05%. A month to month revenue comparison of January 2012 FY12 compared to January FY13 an overall increase of 4.85%
- Revenue and Taxation- year to date for FY13 compared to FY12 as of January 31st had an overall decrease of 2.32%. A month to month revenue comparison January FY12 compared to January FY13 shows an increase of 0.5%

Agenda Items #9- Subsidy Payment Report – Sharon stated this is off legislation that was passed by the tribal council. They passed to pay a subsidy back to the smoke shops based on their lease. Tax Commission is handling that for them. The money is not coming from Tax Commission revenues that would violate the compact. The money is coming from general fund and they placed it with Tax Commission for us to be able to pay the subsidy back. Sharon gave the commission a listing of what has been paid out from November 2012 to January 2013. This has been paid on the subsidy and the individuals. In the last three months it averages a little over \$300,000. There was a brief discussion on this issue.

Sharon made a request to the commission to amend the agenda to add an agenda item #10 for reopening a smoke shop in another owner's name. The Commission approved the amended agenda item.

Agenda Items #10 - Tso La, LLC /dba/ North Lewis Smoke Shop Application – Shelia Sawney stated Jeremy Hooker made an application to re-open the old smoke shop North Lewis Smoke Shop located in Tulsa. He will be renaming smoke shop “Tso La, LLC”.

Shelia is requesting a temporary license for this smoke shop. We have received a memo from Realty Department stating the lease is good, it has been sent to Bureau of Indian Affairs for approval. Shelia stated all documentation is in order and she recommends approval for the temporary license. Until we receive the approval from the BIA.

Chairman Hummingbird made a motion to approve a temporary license until we receive an approval from BIA. Commissioner Carter seconded the motion. Motion carried.

Agenda items #11 – Executive Session Discussion Only “MV Compact” – went into executive session at 5:10 P.M. Chairman Hummingbird made a motion to go into executive session. Commissioner Carter seconded the motion. Motion carried.

Executive Session ended at 5:42. No action was taken in Executive Session

Sharon asks the commission if they are ready to make a decision on Ms Lloyd request.

Chairman Hummingbird made a motion to deny Debra Lloyd request for a refund on her tag. Commissioner Carter seconded the motion. Motion carried.

Chairman Hummingbird stated Sharon Swebston will notify Ms. Lloyd by letter on the Tax Commission decision.

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

Adjournment 5:45 P.M.

Commission Approval

DRAFT