



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 8, 2017

4:30 PM

Commissioner Present – Commissioners Wilson, Robinson, and Doublehead

Staff Present – Sharon Swepston, Andy Quetone, Tammy Latta, Shelia Sawney, and Fonda Gritts

Visitors – none

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

The Commission began with agenda item #1 – Approval of Minutes-December 7, 2016. Commissioner Robinson asks that her request of financial graphs be added to the minutes.

Commissioner Robinson made the motion to approve the minutes with the amendments added. Commissioner Doublehead seconded the motion. Motion carried.

Agenda Item # 2 - Roland Casino Beverage Station #2 – This application has been approved for a temporary Alcohol License and needs to be approved for full license. All documentation is in order. Sharon recommends approval for Alcohol License.

Commissioner Robinson made the motion to approve the license. Commissioner Doublehead seconded the motion. Motion carried.

Agenda Item #3 – Roland Casino Beverage Station #3 - This application has been approved for a temporary Alcohol License and needs to be approved for full license. All documentation is in order. Sharon recommends approval for Alcohol License.

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

Agenda Item #4 Roland Travel Plaza – This plaza has been on fee land, and the land has been placed in trust. This application has been approved for a temporary license and needs to be approved for a full license (Alcohol, Tobacco, and Retail Sales). Sharon states all documentation is in order. She recommends approval for the full license.

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

Agenda Item #5 – Rules and Regulation –MV: 01-1-102 Definitions – These rules and regulations mirrors the State IRS rules on the farm truck. On the title it has to read pickup or truck, it cannot read SUV. There are vehicles that have open beds that are not classified as a truck or pickup (Hummer II or Avalanche). Once the commission reviews the rules and regulations, they will go out for comment for 30 days and if no comments it is automatic implemented. After the commission approves a law, it is submitted to Administration, and they will submit it to Council. Council then will place it on their agenda. It will probably be placed on the April agenda and go to full council for approval.

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

Agenda Item #6 – Rules and Regulations – MV: 01-2-249 Disabled Veterans – Sharon stated we are adding clarification on the Rules and Regulations that states if a veteran is deceased their unmarried widow is entitled to a reduced rate motor vehicle tag. They will need a letter from the Department of Veterans Affairs and must be presented at the time they tag. They will be able to use the discount at this time for one vehicle.

This issue comes up with our At-Large citizens since we are able to tag those citizens outside the 14 counties; but in those areas we have to abide by

the state rule which is part of our compact. We have veterans that live outside of the 14 counties and want the discounts that Cherokee Nation issues for the Veterans. We are not able to issue all of our discounts to our At-Large areas due to the State does not offer the same discounts to Veterans as Cherokee Nation. The State only offers two discounts to the Veterans, Active and 100% disabled.

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

Sharon had request to the commission for two additional items be accepted on the agenda. Both items came into the office after the agenda was posted.

Agenda Item #7 – Cherokee Nation Casino-Roland (The Steakhouse) – This is a request for an Alcohol and Retail Sales License. They would like to be able to serve alcohol in the steakhouse. All documentation is in order and is recommended for approval for the alcohol and retail sales license.

Agenda Item #8 – Legislative Act Amending LA#01-01, The Cherokee Nation Motor Vehicle Licensing and Tax Code – This Legislative Act mirrors the Rules and Regulations on the Farm Truck. Once the commission reviews and with the commission's approval, we will submit to Administration and Council.

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

Agenda Item #9 – Monthly Reports – Year to Date Motor Vehicle revenue for FY "17" compared to FY "16" as of January 31st 2017 & January 31st 2016, had an overall increase of 6.52%

Month to Month revenue comparison for January 2015 (FY "16") compared to January 2016 (FY "17") shows an increase of 13.85%.

FY "17" new tags issued in the At-Large Jurisdictional Boundaries for October - 539, November - 539, December - 1,187, January - 1,285. For the At-Large Jurisdictional Boundary from October – middle of January we have made over one million dollars in revenue At-Large.

Year to Date Revenue and Taxation (Tobacco) for FY "17" compared to FY "16" as of January 31, 2017 and January 31, 2016, we had an overall increase of 7.19%.

Month to Month revenue comparison for January 2016 (FY "16") compared to January 2017 (FY "17") shows an increase of 3.40%.

Sharon stated most of that are retail sales and alcohol sales.

Sharon stated the proposal right now is to increase cigarettes \$1.50 per pack. This would be \$15.00 per carton. The way it reads all applicable state taxes will be distributed according to our compact. As of now January 2017 we are charged \$10.30 to our retailer, which that is paid to the wholesaler and goes to the state. We get back 55% (5.665) per carton. We rebate all that back to the retailers except for .80 per carton. The tribe retains the .80 per carton. If they leave the language the way it reads now we will get our 55% of that \$15.00. If they change the language from "taxes" to "fee" then we will not get any of the additional \$15.00.

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

Agenda Item #10-Consideration, discussions, and possible approval regarding any matter not known about or which could not have reasonably been foreseen prior to the time of posting. -

Sharon stated for next quarterly meeting she could do an overview on the Tax Commission that tells the pieces of what we do and where we are at.

There were discussions regarding the upcoming Appreciation to the Schools Luncheon to issue money to each school.

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

Adjourn at 5:05.


Commission Approval