

Cherokee Nation Tax Commission

P.O. Box 948 Tahlequah, OK 74465

Jim Hummingbird, Tax Commissioner

Steve Wilson, Tax Commissioner

Christopher Carter Tax Commissioner

CHEROKEE NATION TAX COMMISSION MEETING

Munson House Conference Area March 12, 2014 4:30 PM

Commission Present- Chairman Hummingbird, Commissioners Carter and Wilson

Staff Present - Sharon Swepston, Andy Quetone, Karen Walls, Shelia Sawney, Tammy Latta, and Fonda Gritts

Visitors – Sara Hill- Attorney General's Office, Tesina Jackson – Cherokee Phoenix, Roger Graham- Cherokee Phoenix

Meeting was called to order at 4:30 pm. Quorum established with Chairman Hummingbird, and Commissioners Carter and Wilson present.

The Commission began with agenda item #1- Approval of Minutes-December 11, 2013— Commissioner Carter made a motion to approve the minutes for December 11, 2013. Commissioner Wilson seconded the motion. Motion carried.

Agenda item #2 – Second American – Temporary License Application – Shelia Sawney is requesting approval for a tobacco/license for change of ownership. All paperwork is in order and Shelia recommends approval. Chairman Hummingbird made a motion to approve the license and Commissioner Carter seconded the motion. Motion carried.

Agenda item #3 – Arrowhead Cigar Company-Temporary License Application- Shelia Sawney is requesting approval for wholesaler license. All paperwork is in order and Shelia recommends approval. Chairman Hummingbird made a motion to approve the wholesaler license and Commissioner Wilson seconded the motion. Motion carried.

Agenda item #4 – Discussion regarding Hard Rock Store Tobacco Products – Sharon Swepston stated that the golf course at the Hard Rock which is located on fee land was purchasing products from an wholesaler that was not licensed by the Cherokee Nation Tax Commission. When we received the monthly report we seized the product and holding it until the wholesaler licenses with Tax Commission. The taxes to state have been paid, but the tax to Tax Commission has not been paid.

Agenda item #5 – Inoperative–Repair Statement – Karen Walls is requesting to amend wavier of penalty on vehicles that are not renewed on time. The law will need to be changed. There was no action taken due to needing an amendment to the law. At that time the proposal will be taken to council. Sharon said we could request a special meeting to take care of this and a few other items at a later time.

Agenda item #6 – Boats-Canoes and Kayaks – Karen Walls is requesting to amend the boat rules and regulations to no longer requiring registering canoes, kayaks, or paddling boats. As of July 2013 the State no longer requires these to be registered.

Chairman Hummingbird made a recommendation to amend the Cherokee Nation Tax Commission boat rules and regulations. Commissioner Carter seconded that motion. Motion carried.

Agenda item #7 – Revised Rules and Regulations- Tammy Latta stated she just revise a few rules and regulation definitions to read "Cherokee Nation compact jurisdiction". We have a new rule on the "College Student". Sharon stated they could not find where this had been through the commission. So they are going through all the rules and regulation to make sure they all have been before the commission. The "Physically Handicapped Disabled American Veteran". This is a request from Administration and some of the Cherokee veterans who also hold handicapped placard. We are trying to come up with a handicapped veteran tag. There was a brief discussion on this subject.

On the "Active Duty Military", this has been changed to allow the Tax Commission to tag the vehicle if both names are on the title and will give an acceptation to use out of state insurance. As long they can still show their residency in Oklahoma and the spouse shows their citizenship.

The "Medals of Honor, Bronze, Silver Star, Purple Heart: Veteran of Foreign War, and POW" It was in our special tag section and she moved it from that section to the discount section. Sharon stated Tammy is changing words to the "compact jurisdiction" due to the changes in the law and correcting the rules so they do not contradict how the law reads.

The "Physically Handicapped" and "Disabled Veteran" was also in the special tag section and she added it in the discount section.

There was a brief discussion on each of the revised rules and regulations.

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

Agenda item #8 - Monthly Reports-

Motor Vehicle – January year to date we have an increase of 16.6% over last year at this time. Month of January 15.71% increase from January of last year.

Revenue and Taxation –A decrease of 1.34% on cigarette, tobacco, retail sales. Alcohol 4.93% increase. We are hoping that this will increase with the new compact.

For the expanded area in November we issued 765 new tags. In December 588, January 743, February 763. We will be promoting the tags in community meetings. We have hired 12 of the 13 employees.

Agenda item #9-Consideration, discussion, and possible approval regarding any matter not known about or which could not have reasonable been foreseen prior to the time of posting - Sharon needed to discuss the law with the new compact regarding the At-Large. She stated they will need to make changes in the law to be able to accommodate that. We have focused on the expanded counties and need to go back and make some corrections for the At-Large. This could be something that we may need to request a special meeting for approval on the changes.

Sharon has met with the State regarding the At-Large and they have requested that we would focus on July 1st, to start issuing to the At-Large areas. This would be the beginning of the State fiscal year.

Also, Cherokee Nation has purchased property and they are rentovating that area. The Tax Commission tag office, revenue and taxation, and finance will be moving into that building. Administration will stay in the Munson House and our Audit will stay in the same area that they are housed now.

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

Adjournment 5:00 pm.

Commissioner Approval