



Cherokee Nation Tax Commission

P.O. Box 948 Tahlequah, OK 74465

Jim Hummingbird,
Tax Commissioner

Sam Hart,
Tax Commissioner

Scott Gregory,
Tax Commissioner

CHEROKEE NATION TAX COMMISSION MEETING

Governmental Resources Conference Room

September 14, 2011

4:42 p.m.

Commissioners Present – Chairman Hummingbird, and Commissioner Hart

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

Visitors – Sara Hill

Meeting was called to order at 4:42 p.m. Quorum established with Chairman Hummingbird and Commissioner Hart present.

The Commission began with agenda item #1 – Approval of Minutes- June 8, 2011, and Special Meeting July 27, 2011 - Commissioner Hart made a motion to approve both sets of minutes. Chairman Hummingbird seconded the motion. Motion carried.

Agenda #2 – Alcohol Code – Sharon stated the code went out for comments, and we did not receive any comments from the website. Dena Gibb from the casino had e-mail Sara Hill on some concerns. Sara stated this code needs to be posted in the Federal regulations. It will be next month before the code will be submitted to the council. Cherokee Nation Entertainment suggested a couple items should be policy decisions that need to come back to the Tax Commissioners. One of the comments that Cherokee Nation Entertainment made was that the penalty in our code stated there should be a reasonable monetary penalty it can be made in lieu of suspension so the license can be suspended for five days. They were concern that wasn't spelled out what that could actually be. Sara suggested if Tax Commission wanted to adopts some language from Oklahoma law. Which states your fines and violation would be to multiply the proposed number of days of the suspension, times one hundred dollars. Sara stated this can be placed in the Rules and Regulations or in the Law.

Sara stated the other two comments were the criminal fines and penalties for violation with jail time. Cherokee Nation Entertainment was concern about being prosecuted by the tribe and also by the state. They can be prosecuted by both and this is a policy decision that the Tax Commission and Tribal Council would have to make.

Sharon stated we should be able to prosecute first. And if Oklahoma wants to step in, we have developed a relationship with A.B.L.E. so we can work with them. We could make the decision not to double penalize them, but she thinks we should be able to have the ability to do that.

Sara stated the other two things was employees was asking Cherokee Nation to recognize an Oklahoma employee license as valid so they wouldn't have to offer the Cherokee Nation employee license. Sharon stated No we wouldn't be able to pull an Oklahoma license.

Sara, stated one thing that would make sense more so than an employee license, would be a distributors and wholesalers licenses. She said Cherokee Nation Entertainment thinks that the distributors and wholesales may not want to deal with them if they would have to purchase another license.

Sharon stated she would visit with the Gaming Commission on this concern. The Gaming Commission also makes Vendor license.

There was a brief discussion on this subject.

Agenda #3 – Tax Commission Confidentiality Law- Sharon stated that we had this on the last agenda; she asks if this had to be posted on anything else. Sara stated it is a Law; No it was ready for the Council. Sharon stated it had no comments.

Agenda #4 – Frontier Smoke Shop Tobacco/Retail License – Shelia stated a temporary license was approved for this. But, didn't issue the temporary due to errors made on their corporation paperwork. Sharon suggested if the changes were satisfactory then we could give them 30 days to make the changes on the paperwork. The commission issued a temporary license for 30 days.

Agenda #5 – Diabetic Wellness Specialist- Shelia stated this license is for a person that is starting her own business providing massages at the Catoosa Hard Rock Casino during the poker tournament. She is a tribal member and will be the owner and she has provided a statement stating her plans and a schedule of the times she

will be at the casino. She has four massage therapists that will be in and out. Cherokee Nation Entertainment will provide her space. Shelia recommends approval.

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

Agenda #6 – Cherokee Tobacco Sales /Tahlequah- Business Name Change – Shelia stated they are changing the name to “Tahlequah Smoke Shop”. She stated everything is in order. Commissioner Hart made a motion to approve the name change. Chairman Hummingbird seconded the motion. Motion carried.

Sharon made a request to the Commission to amend the agenda for two other items. The monthly report and bonuses. Commissioner Hart made a motion to approve the amendment to the agenda. Chairman Hummingbird seconded the motion. Motion carried.

Year to date for motor vehicle is up 9.04% compared to July last year. Revenue and Taxation on the Tobacco side, year to date we are up 5.12%. This is alcohol and tobacco retail sales. The cigarette taxes are still down.

Sharon stated every year we look at bonuses based on the previous year. She has worked up a draft which is basically 3,000 dollars less than what it was last year. We have some new employees which brings it down. It totals \$21,900.00. She ask the commission to grant her the approval to give bonuses once she checks everything again after the fiscal year starts to make sure she still has the dollars in her budget due to the budget cut. She stated she will not give the bonuses until she makes sure the money will be available. She stated the bonuses are based on the years of service, overall ranking for their merit, and ranking by the supervisor. Commission granted approval.

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

Adjourn at 5:07 p.m.

Commissioner Approval