

Cherokee Nation Tax Commission

Jim Hummingbird, Tax Commissioner

Scott Gregory, Tax Commissioner

P.O. Box 948 Tahlequah, OK 74465

CHEROKEE NATION TAX COMMISSION MEETING

Cherokee Nation Tax Commission Conference Room March 14, 2012 4:30 PM

Commissioners Present – Chairman Hummingbird, and Commissioner Gregory

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

Visitors – Sara Hill

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

The Commission began with Agenda item #1 – Approval of Minutes-December 14, 2011 - Commissioner Gregory made a motion to approve the minutes. Chairman Hummingbird seconded the motion. Motion carried.

Sharon Swepston made a request to the commission to amend the agenda for two smoke shop applications for retail sales license. And a discussion on Veterans tags at handicapped price. They will be placed as #5, 6, and 7 on the agenda.

Commissioner Gregory made a motion to approve the amended agenda. Chairman Hummingbird seconded the motion. Motion carried.

Agenda #2 – Cherokee Arts Center Business License Application – Sharon stated Cherokee Nation Commerce Department is running the center. They are having local Cherokee artist teaching classes. As they make or paint the art items, they are placing them in the center to sell. The Commerce Department had called earlier and asks the process of opening the center. But, they failed to turn in the application, required documentation, and fees for a retail license. They had opened the center without going through the application process, so Tax Commission Department had to close the center until the application was submitted and approved by the Tax Commission.

Shelia Sawney stated she has all the documentation that is required and everything is in order. She has received a memo from the Realty Department stating the property is on trust land.

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

Agenda #3- Granny's Smoke Shop Discussion- Shelia stated in our last meeting Commissioner Gregory had asked if Carol would be a partner or worker. Shelia contacted Katherine and said she is a partner. The application only had one name listed but actually has two owners. With it being 51% Cherokee owned.

Agenda #4 – Commissioner Hart Resignation Memo – Sharon stated Mr. Hart sent his memo of resignation to her on February 24, 2012. He has been placed on Cherokee Nation Businesses board. We have one position on the Tax Commission board vacant. Sharon stated she will be meeting with Secretary of State, Charles Head and at that time he may have a nomination for that vacancy. She stated it will have to go through the Rules Committee and full Council in April.

Commissioner Gregory made a motion to accept the resignation of Mr. Hart. Chairman Hummingbird seconded the motion. Motion carried.

Agenda #5 – **Tahlequah Casino Tobacco Application** – They have submitted an application for a Tobacco license for cigarette vending machines. All documentation is in order.

Commissioner Gregory made a motion to approve the application for a tobacco license. Chairman Hummingbird seconded the motion. Motion carried.

Agenda #6 – **Roland Casino Tobacco Application** - They have submitted an application for a Tobacco license for cigarette vending machines. All documentation is in order.

Commissioner Gregory made a motion to approve the application for a tobacco license. Chairman Hummingbird seconded the motion. Motion carried.

Agenda #7- Veterans tags @ handicapped price- Sharon stated she had a telephone call from a citizen that has made a formal complaint. He is handicapped and a veteran, and is requesting a veterans tag at a handicap price which is no charge. Sharon told him we were not able to make any changes to prices on the various tags that we have. Due to it not being wrote in the Tax Commission law. She explained to him that any changes to the law will have to be brought before the Commission and be approved.

She stated he is unable to pay a price for the veterans tag and does not qualify for the disabled veterans tag. He became handicapped after he completed his term in the service. There was a discussion on this request. Sara Hill from the Attorney General's office recommended following the Tax Commission policy and law. The Commission ruled not to entertain this request, and will not make any changes to the law.

Agenda #8 - Monthly Reports - Motor Vehicle - Year to date Motor vehicle for FY 12 compared to FY 11 as of January 31, had an increase of 8.63%.

Month to month revenue for FY-11 January 2011 compared to January 2012 is increased 20.81%.

Revenue and Taxation Division – Year to date revenue and taxation for tobacco for FY12 compared to FY11 as of January 31 has increased 9.45%.

Month to Month revenue comparison January 2011 compared to January 2012 shows an increase of 5.17%.

Sharon reported that we have started our new evening hours. We had been staying open on Tuesday and Thursday evening until 6:00 p.m. As of February 1, 2012, we stay open only on Tuesday evening until 6:00 p.m.

Sharon reported that Administration is having Tax Commission look at the possibility of tagging all Cherokees living in the State of Oklahoma. Sharon stated that there is a federal court case with the Sax and Fox tribe that states,

"If you tag a citizen outside of the jurisdictional boundaries they are still liable to pay the state taxes." The Osage and Kiowa tribes' Constitution states the State of Oklahoma is their jurisdictional area. That is the justification they use to be allowed to tag their tribal citizens in the State of Oklahoma. Sharon stated the only way we would be able to tag all our tribal citizens in Oklahoma, would be to do a Constitutional Convention.

Sharon stated she will be meeting with Attorney General Hembree to discuss this topic and get his opinion. After that she will meet with Chief Baker, Chief of Staff, and Secretary of State to let them know Mr. Hembree opinion. Sharon will report back to the commission after the meeting with Attorney General Hembree.

Our Motor Vehicle Compact is up for renewal the end of 2012. The Tobacco Compact comes up for renewal June of 2013. Administration is reviewing those compacts.

If their decision is not to make any changes to the Motor Vehicle Compact, and the State decides not to do anything it will automatically renewed for the next ten years.

And the Tobacco Compact has an automatic renewal for five years if both sides decide not to make any changes.

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

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Adjournment 5:00 p.m.