



# Cherokee Nation Tax Commission

P.O. Box 948 Tahlequah, OK 74465

Steve Wilson,  
Tax Commissioner

Michael Doublehead,  
Tax Commissioner

Fan Robinson,  
Tax Commissioner

## CHEROKEE NATION TAX COMMISSION MEETING MARCH 12, 2025 4:30 PM

**Commission Present:** Steve Wilson, Michael Doublehead, Fan Robinson.

**Staff Present:** Sharon Swebston, Teresa Carder, Chelsea Fisher, Donnay Leach, Tammy Guinn (phone).

**Visitors Present:** Paiten Qualls, Attorney General's Office.

**Roll Call:** Mike Doublehead, Fan Robinson, Steve Wilson.

Meeting called to order at 4:30 PM on March 12, 2025. Quorum was established with Chairman Wilson, Commissioner Fan Robinson and Commissioner Mike Doublehead.

### **Agenda Item #1: Approval of Minutes for December 11, 2024.**

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

### **Agenda Item #2: Application for new license**

Sharon states the BIA signed lease has not been received as of the meeting date; she asks that this item be tabled until the lease is received. It is stated these are not new businesses, as they were owned by a previous smoke shop owner. Both businesses currently have temporary licenses. The temporary licenses do not have expiration dates. Item tabled until next meeting.

### **Agenda Item #3: Rules and Regulations definitions**

Tammy asks if it's ok to group the Rules and Regulations.

**Group one definitions: 100, 102, 104, 203, 208, 210.2, 210.4, 212, 231, 235.1, and 400:** all these regulations have language that changed to coincide with Cherokee Nation Code Annotated Title 68 and compact between State of Oklahoma and Cherokee Nation. The language replaced *extended*, *expanded*, and *compact jurisdiction* and updated it to *Cherokee Nation Reservation*. Notations were added to reflect regulations that applied to

only to the reservation jurisdiction. The language also replaced *tribal member* with *Cherokee Nation citizen*; *legislative act numbers* with *Cherokee Nation Title 68*. Paiten states when the citations say *Title 68*, they need to have to corresponding section number. Without the section numbers, the area of the Code where the definition is, is not reflected. Commissioner Doublehead asks if the section number is not listed with under the Authority subheading of the Rules and Regulations. Paiten states additions to the definition section, *et seq* cites will need to be added. She also states it will need to say, "Title 68 CNCA, §§ 1, et seq." and that will indicate it will apply throughout the whole title.

**Group two definitions: 241, 244.1, 249.1A, and 249.2:** the requirement for Veteran DD214 added *Honorable Discharge* or *General discharge under Honorable Conditions*.

**Definition 233, Commercial Vehicle:** omitted from discussion due to not being on agenda. Will be discussed at the next Commission meeting.

**Group three definitions: 325, Lien Perfection Date:** added to coincide with the twenty-five-day deadline for all banks to adhere to.

**Group four definitions: 210.1 has two versions.** Version one language changes *Cherokee Nation citizen* and *Cherokee Nation Reservation* language. Version two language updates to *advisor or next highest official* to make it easier for students to get the necessary letter required by the Tax Commission. Tammy wrote two versions for the Commissioners to vote on; she recommends version two. Paiten recommends voting on this definition separately, specifically for the language.

Commissioner Doublehead makes a motion to approve the changes in Group One definitions. Commissioner Robinson seconded the motion.

Motion carries.

Commissioner Robinson makes a motion to approve the changes in Group Two definitions. Commissioner Doublehead seconded the motion.

Motion carries.

Commissioner Doublehead makes a motion to approve the language of definition 210.1 Version Two as read out loud by Paiten. Commissioner Robinson seconded the motion.

Motion carries.

Commissioner Doublehead asks for a reiteration of definition of 325, Lien Perfection Date. Tammy states this deals with the perfection dates on liens; it coincides with the state statute in State Statutes Title 47. Tammy also states we have been practicing the twenty-five-day execution date of the Security Agreement. Sharon states we have been practicing this action, it just needed to be put in Rules and Regulations.

Commissioner Robinson makes a motion to approve. Commissioner Doublehead seconded the motion.

Motion carries.

Commissioner Robinson asks for a summary of all definitions that were approved today for the next meeting.

#### **Agenda Item #4: Monthly Reports**

Sharon reports the revenue through January is doing okay and shows an increase of almost 7% for year to date, and for the month it was 13.32% for motor vehicle. For Revenue and Taxation, revenue is still going down. This includes tobacco and cigarettes, etc. She also states the sales for alcohol is down. For the year to date, sales decreased 6%.

as well as retail sales. Paiten states case numbers for possession of vapes by school-aged children have gone up while cases for kids drinking have gone down. Sharon states she will ask to see if any trends about the alcohol is noticed in other places as well.

Commissioner Doublehead makes the motion to accept the monthly reports as stated by Sharon. Commissioner Robinson seconded the motion.  
Motion carries.

**Agenda item #5: Consideration, discussion and possible approval regarding any matter not known about or which could not have reasonably been foreseen prior to the time of posting.**

Sharon states there is none that she is aware of. Commissioner Robinson asks for an update on the tags for Veterans. Sharon states work is still being conducted on them. She has been in contact with Secretary of State Shella Bowlin. Secretary of State Bowlin is going to follow up with the Chief on the approval process.

**Agenda Item #6: Executive Session**

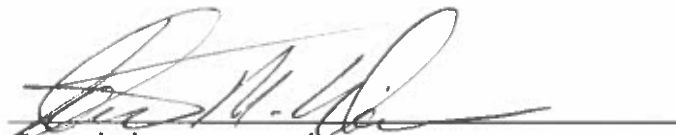
a. Exit Executive Session  
None needed.

**Agenda Item #7: New Business**

None needed.

Commissioner Robinson makes a motion to adjourn. Commissioner Doublehead seconded the motion.  
Motion carries.

Next Commissioner's meeting will be June 11, 2025, at 4:30 pm.

  
Commissioner approval