



# 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 SEPTEMBER 14, 2022 4:30 PM

***Commission Present:*** Chairman Wilson, Commissioner Doublehead

***Staff Present:*** Sharon Swepston, Shelia Sawney, Chelsea Fisher, and Fonda Gritts

***Visitors Present:*** Chrissi Nimmo –Asst. Attorney General, Luke Barteaux-C.N. Judge, Robert St. Pierre – Smoke Shop Owner

***Roll Call:*** Chairman Wilson

Meeting was called to order by Chairman Wilson. Quorum was established with Chairman Wilson, Commissioner Doublehead present.

***The Commission began with agenda items #1 – Approval of Minutes for June 8, 2022*** – Commissioner Doublehead made a motion to approve the minutes. Chairman Wilson seconded the motion. Motion carried.

***Agenda #2 – Business License for Keys Smoke Shop-*** Shelia stated a business license came in for Keys Smoke Shop. There have been some issues come up on the smoke shop. Chrissi Nimmo from the Attorney General office stated Regulation RT: 07-7-704 reads LICENSE MAY BE DENIED BASED ON INCONSISTENT USE WITH NEIGHBORHOOD. 5-E - states Retail/Wholesale Tobacco operations cannot be located within 1,000 feet of a school. The picture attached show it is 180.4 yards away

from the school. The recommendation from the Tax Commission staff is to deny the license due to it not being within the 1000 feet from the school. Robert St. Pierre the smoke shop owner stated by talking to the Tax Administrator Sharon Swepston that rule was put in the code several years ago. Since then the State has descended that law and no longer exist. He said the rules states you may consider denying the license if it is within 1,000 feet of a school. He said he realizes as the crow flies it is not within 1,000 feet, but he said he didn't think they are within 1,000 feet by the road distance. He said when they did this restricted purchase the Cherokee Nation Realty department was involved they went out to the site. BIA approved the smoke shop lease on the site. He said they have signed a 10 year lease.

Chrissy stated the lease does have an out if there is not a license for the smoke shop. The owner has an option to cancel that lease since they will not be able to use that for the purpose of the lease. The issue with the BIA Realty is a department of Cherokee Nation but they do not have anything to do with whether or not Tax Commission approves the license. They have their own rules on the piece of restricted land that is being leased and they make sure everything is correct. They know what it is planned to be used for but they do not go back and look at the Tax Commission regulations to make a determination. They do not have any authority, and there are various reasons the Tax Commission can deny licenses. Those approving the lease doesn't have any bearing on Tax Commission approval of the business license. There was a brief discussion regarding the regulations.

Commissioner Doublehead stated based on the recommendation from the legal counsel recommendation to deny would be his motion to deny. Chairman Wilson seconded the motion. Motion carried.

**Agenda #3 – Monthly Reports** – Sharon stated Tax Commission is at 4.94 % over what we were last year at this time. Year to date for motor vehicle we are increasing we have been running around 9 to 10 %. Considering everything going on almost 5% isn't bad.

**Revenue and Taxation** – We are 29.53% over what we were this time last year. Retail Sales and Alcohol Sales is starting to come back. Chairman Wilson made a motion to approve the Monthly Reports. Commissioner Doublehead seconded the motion. Motion carried.

***Agenda #4 – 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 state Judge Barteaux is going to explain what they are looking at for juries for a Jury pool. And they are wanting to utilize Tax Commission Motor Vehicle data base.

Judge Barteaux explain we have jurisdiction of non-native in court. To have a jury trial we have to have non-natives on the jury. Traditionally we have always used registrar for our list. We are looking for an avenue to bring in non-natives and the idea was to use the Tax Commission list that may be registered.

Chrissi stated this is just a discussion and wanted to let the commission know what we are looking at doing. It typically is going to be spouses. A Cherokee registers their vehicle and their spouse is non-native as a co-owner of the vehicle. Currently the Tax Commission doesn't track that information. The only requirement is one person on the registration has to be Cherokee.

She said they are looking at adding data collection both on registration and renewals, they would collect that information on the co-owner which will be name, date of birth, address, and telephone number. One of the ideas they had is for the co-owner to consent and if they are called to jury and do not show up they would be fined. If they are Cherokee and do not show up they have the ability to issue a warrant and go track them down. Since they don't have that authority over non-natives they would be fined if they didn't show up for court. And if they did get fined they wouldn't be able to renew their tag until they paid that fine from the court. Chrissi said they don't want to go that far, they may just look at the collecting data. Tax Commission has discussed whether or not regulations or statue needed to be changed. They would like to add some language stating that because you are the owner of this vehicle and you are titling with the Cherokee Nation you are consenting to be in the jury pool for Cherokee Nation. The problem with this is if they come in to register their vehicle, and the spouse doesn't come in with them they will not be able to consent for their spouse. Whether that is in writing or on the internet. Chrissi said she thinks they are leaning toward just the data collection.

Commissioner Doublehead asked if this individual is a member of the jury on reservation territory and a native child is involved and that verdict doesn't go in favor with the Native American. Does the Native American

has a stance that says, the jury wasn't Native American how can a non-native be a juried in a Native American trial on reservation territory?

Chrissi said for our court we wouldn't do this. We would use our all Cherokee jury. We have this limited in domestic violence and starting next month Federal law allows tribes to prosecute non-Indians in domestic violence with the law expanding its going to be child abuse, stalking, sexual assault, assault on a police officer, obstruction of justice. She said the court can charge non-native when they commit those crimes against Indian people on the reservation. If that non-Indian says they want a jury trial instead of pleading guilty then the Federal law states that our jury has to call in a jury in the way that doesn't exclude non-Indians. Right now we call jury from registered Cherokee citizens so we exclude non-Indians.

Sharon said if we did do this we would need to put some communication out to the public.

***Executive Session*** – None

***a. Exit Executive Session***

***Other New Business***- None

***Public Comments***: - None

***Adjournment*** – Commissioner Doublehead made a motion to adjourn. Chairman seconded the motion. Motion carried.

Adjourn at 5:08PM

Next Meeting will be December 14, 2022 at 4:30 PM.

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Commissioner's Approval