



# Cherokee Nation Tax Commission

P.O. Box 948 Tahlequah, OK 74465

Steve Wilson,  
Tax Commissioner

Fan Robinson,  
Tax Commissioner

Michael Doublehead,  
Tax Commissioner

## CHEROKEE NATION TAX COMMISSION MEETING

Munson House Conference Room

December 11, 2019

4:30 PM

**Commission Present:** Chairman Wilson, Commissioners Robinson, and Doublehead

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

**Visitors:** Paiten Taylor – Qualls - Attorney General's Office

Meeting was called to order by Chairman Wilson at 4:34 pm. Quorum established with Commissioner's Robinson and Doublehead present.

**The Commission began with agenda items #1 – Approval of Minutes for September 24, 2019.** Commissioner Robinson made a motion to approve the minutes. Chairman Wilson seconded the motion. Motion carried.

Chairman Wilson suggested that the commission go through agenda items #2 – 11, and approve all of them at once.

**Agenda items #2-#11** – The following agenda items are license with the Imperial Food vendor for the following sites. Commissioner Robinson asked, if Imperial was responsible to make sure the food is always fresh and no chances of any type of food poisoning? The casino's ha a contract with all the vendors. Revenue and Taxation only license them for Retail Sales. Tax Commission and is not subject to the contract. Commissioner Robinson asks if Environmental Health has been involved, Sharon stated Environmental Health inspects all of the food facilities for the casinos.

***Imperial, LLC – Ft Gibson***  
***Imperial, LLC – Tahlequah***  
***Imperial, LLC – West Siloam Springs***  
***Imperial, LLC – Hard Rock-Catoosa***  
***Imperial, LLC – Cherokee Casino-Catoosa Track 5***  
***Imperial, LLC – Cherokee Casino – Claremore***  
***Imperial, LLC – Cherokee Casino – Ramona***  
***Imperial, LLC – Cherokee Casino – Sallisaw***  
***Imperial, LLC – Cherokee Casino – Roland***  
***Imperial, LLC – Cherokee Casino – Grove***

Chairman Wilson made a motion to approve agenda items for the Imperial, LLC food vendors 2-11. Commissioner Robinson seconded the motion. Motion carried.

***Agenda item #12 – CNOHC Café (Hastings)*** – Shelia stated the new clinic has opened a new cafeteria. There was a brief discussion about the new facility. Commissioner Robinson made a motion to approve the Retail Sales License for the new cafeteria. Chairman Wilson seconded the motion. Motion carried.

***Agenda item #13-MV:01-2-245.1- False or Bogus Checks/Invalid Registration & Enforcement of Sale of Vehicles.*** – Tammy stated under Paiten’s direction when the five year passes the Attorney General office will no longer collect on bogus checks. Paiten suggest for Tax Commission to write an internal policy. It should state that Tax Commission has the ability to continue after five years to collect bogus checks. It gives the right to flag the vehicles. There was a brief discussion on this rules and regulations.

Commissioner Robinson made a motion to approve. Chairman Wilson seconded the motion. Motion carried.

Commissioner Robinson asked Paiten a question regarding the Roberts Rules of order. She wanted to see if after the motion is made and it has been seconded, should there be a question asked “Does everyone approve”? Just to make sure all three votes are counted?

Sharon said once the motion has been made, and seconded then the question need to ask “all in favor”. Paiten stated the chairman will not approve his own motion, unless the third commissioner is not present for the meeting.

**Agenda item #14 – MV:01-2-249.1 Former Military Personnel** – Tammy stated previously the former military wasn't broke down into different types of branches. That has been changed to where it is broken down in the different branches.

Commissioner Robinson made a motion to approve. Chairman Wilson seconded the motion. Motion carried.

**Agenda item # 15 – MV:01-3-323 – Repossession Affidavit-** Tammy made changes to **A4**. Tax Commission no longer has this type of lien release. She changed that from "**Lien Release numbers three and four.**" And added, "**A properly executed lien release.**" That covers all types of lien releases. Also, there can be a lien release affidavit.

**D. Exemption for repossessed vehicle transferred back to former owner.** Tammy added that section to the rules and regulations to be able to charge taxes.

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

**Agenda item # 16 – RT:01-100 – Definitions-** Tammy stated she is taking all of the Revenue and Taxation regulations and breaking them out. And taking the pieces out that doesn't pertain to retail sales. Commissioner Robinson asked regarding **#9- Promoters or Organizer** on this rule and regulation. Sharon stated they have special events at the casinos and when they have a special event going on, they have a group planner, promoter, or organizer which is usually at the casino. Their responsibility is just for the special events. That is the person that is to contact us to get a license for just that event. That license is for just that onetime event.

Commissioner Robinson asked what the fee is for special event. Sharon stated it is \$100.00 application fee and if they will be selling merchandise, they will give an estimated value of that event. We can't license an outside vendor that's coming in and selling things, so we work with the casino to get estimated value then they have to collect that as part of their fee. Then they pay Tax Commission.

Commissioner Robinson was also asking about **#15 Special Event Vendors** This is the vendor itself, but the person in **#9**, that is the person that is the employee at the casino. And the people that actually come in and sell merchandise is the vendor.

Commissioner Robinson asked “Why are we using Oklahoma Statue?” Sharon stated, most people have their business license with Oklahoma. So we reference Oklahoma Statue. They are not license by Cherokee Nation we have to make sure we are mirrored as what Oklahoma does. Sharon stated, we do not license with them.

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

***Agenda item #17 – RT:01-1-101 Confidentiality of Records-*** Tammy is taking the whole set of Revenue and Taxation rules and regulations, and making a section for retail sales, wholesale, tobacco, and alcohol. Sharon stated, we are changing the format and breaking them out into sections. The rules and regulations will not go to Attorney General’s office. If we change anything that goes to the code or the law then it will be reviewed by the Attorney General’s office. Sharon stated the alcohol will be a little slower working on those rules and regulations due to they are waiting on the “Murphy Case” to decide on some things. There was a discussion on the “Murphy Case.”

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

***Agenda item #18 –23***

***RT:01-1-102 – Office***

***RT:01-1-103 – Matters Not Otherwise Addressed***

***RT:01-1-104 – Cost of Copies***

***RT:01-1-105 – Quorum of Commissioners***

***RT:01-1-106 – Commission May Offer Reward***

***RT:01-1-107 – Conduct of Meetings***

Paiten stated on agenda #21-***RT:01-1-105 – Quorum of Commissioners-*** On this regulation it needs to say along the lines of ***“at least two members are in physical or telephone attendance at the meeting in according with the Cherokee Nation Open Meeting Act.”*** She said if the quorum is in person (2 commissioners), one person can call in and it will be fine. If you had to establish a quorum over the phone line that phone number would need to be published to the public in advance to the meeting.

Paiten said, the commission can go ahead and approve this regulation, and she will find the statutes and email to Sharon for the commission.

Commissioner Doublehead made a motion to approve agenda items #18-23. Commissioner Robinson seconded the motion. Motion carried.

Commissioner Robinson had a question on **agenda item #23 RT:01-1-107 Conduct of Meetings** – It reads The Commission shall hold a meeting at least quarterly on the first **Thursday** of the quarter unless scheduled otherwise to discuss a review public business. Commissioner Robinson would like to make changes to that to read **second Wednesday** of the quarter. There was a brief discussion regarding the days to be changed.

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

***Agenda item # 24- Open Meeting Act Discussions - Paiten Qualls***

Paiten stated, her supervisor asked Paiten to meet with all the boards and give a review on the **“Open Meeting Act”**. All agendas and notices of meetings are to be posted at the location where the meeting will be held. Also, they will need to be posted on the Cherokee Nation website under **Public Notices**. Sharon stated, That Tax Commission does currently post agenda at the location of the meeting, 10-days prior to the meeting, and also posts draft and approved minutes on the website under public notices.

**Agenda item #25 -Monthly Reports** – Sharon stated FY “19” for Motor Vehicle had an increase of revenue of 5.91%, and Revenue and Taxation had increase of 3.92% most of that is regarding Retail Sales and Alcohol Tax.

On October for FY “20” we had 5.1% increase on Motor Vehicle compared to October of last year. Revenue and Taxation 14.04 % increase compared to October of last year.

Commissioner Robinson made a motion to approve the Monthly Reports. Commissioner Wilson seconded the motion. Motion carried.

***Agenda item #26 – 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.***

None

***Agenda item #26-Executive Session***

- a. Motion was made to go into Executive Session by Commissioner Doublehead. Motion was seconded by Commissioner Robinson. Motion carried. Went into Executive Session at 5:23p.m.
  
- b. Motion was made to come out of Executive Session with no action taken in Executive Session by Commissioner Doublehead. Motion was seconded by Commissioner Robinson Motion carried. Exited Executive Session at 5:39 p.m.

Next Tax Commission meeting is scheduled for March 11, 2020.

Adjournment at 5:40 p.m.

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Commissioner Approval