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Cherokee Nation Tax
Commission

Steve Wilson,
Chairman

Michael Doublehead,
Commissioner

Fan Robinson,
Commissioner

**CHEROKEE NATION TAX COMMISSION
MEETING
JUNE 11, 2025
4:30 PM**

COMMISSION PRESENT: Steve Wilson, Fan Robinson

STAFF PRESENT: Sharon Swepston, Tammy Guinn, Shelia Sawney, Chelsea Fisher, Caitlyn Bohanon, Donnay Leach, Teresa Carder, Jessica Thompson

VISITORS PRESENT: Paiten Qualls, Attorney General's Office

ROLL CALL: Steve Wilson, Fan Robinson

Meeting called to order at 4:30 pm on June 11, 2025. Quorum was established with Chairman Steve Wilson and Commissioner Fan Robinson.

Agenda Item #1: Approval of minutes for March 12, 2025

Commissioner Robinson makes a motion to approve the minutes with a caveat to better proofread the minutes while being transcribed. Chairman Wilson seconded the motion. Motion carried.

Agenda Item #2: Application For New Licenses

- a. Shelia explains that the business licenses are due every year; it is an annual renewal for all business licenses. Commissioner Robinson makes a motion to approve all annual license renewals. Chairman Wilson seconded the motion. Motion carried.
- b. Shelia explains that the Language Program has applied for a license for a food truck. She also states a payment was received and all documents were received and in order. Shelia recommends approval. Commissioner Robinson makes a motion to approve. Chairman Wilson seconded the motion. Motion carried.
- c. Agenda items 2c and 2d are grouped together in the following discussion. Shelia explains the 287 Tobacco has bought out Gawkskey Inc., which has locations in Webbers Falls and Gore. They are applying for a business license; they have been issued a temporary business license previously. The Tax Commission was waiting on a signed lease before issuing a business license. Jerri Hoover is the new owner for both locations.



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Gawkskey Inc. was previously owned by Dan Carter. Commissioner Robinson makes a motion to approve. Chairman Wilson seconded the motion.
Motion carried.

Agenda Item #3: Rules and Regulations

Commissioner Robinson asks Tammy to explain each regulation separately and suggests voting on each separately as well.

- a. Tammy explains the language in MV:01-2-233, *"to be permanently affixed to each side of said vehicle in letters or numerals of at least one inch (1") and in a color contrasting with the color of said vehicle"* was added to match what was written in the Motor Vehicle law. Commissioner Robinson asks if that was State language. Tammy clarifies that it is Title 68 language. Commissioner Robinson makes a motion to approve. Chairman Wilson seconded the motion.
Motion carried.
- b. Tammy explains for BM:02-7-703, the verbiage "Compact Jurisdiction Area" was removed and changed to "Cherokee Nation Reservation". Commissioner Robinson makes a motion to approve. Chairman Wilson seconded the motion.
Motion carried.
- c. Tammy explains in BM:02-7-718, the verbiage of "Cherokee Nation Compact Jurisdiction" and changed it to "Cherokee Nation Reservation". Commissioner Robinson asks why the previous meetings' Rules and Regulations were so confusing. It was discussed and agreed upon that it was because there were so many new regulations and lots of different verbiages were removed and added. Commissioner Robinson reiterates nothing was missed that Tammy needs to discuss again. Paiten states she believes the previous rules and regulations were properly approved, and those are in effect now. Commissioner Robinson makes a motion to approve. Chairman Wilson seconded the motion.
Motion carried.
- d. Tammy explains in BM: 02-7-720, "Cherokee Nation Compact Jurisdiction" was removed and replaced by "Cherokee Nation Reservation". Commissioner Robinson makes a motion to approve. Chairman Wilson seconded the motion.
Motion carried.

Agenda Item #4: Monthly Reports

Sharon states March and April YTD has an increase of 9.63%, almost 10%. She also states the State started selling At-Large tags on June 2, 2025. Sharon states she is curious how this will affect revenue. Commissioner Robinson asks if Sharon is getting any kind of feedback from tribal members. Sharon stated a meeting with the State this week was cancelled. Sharon asked the State if a meeting could be held at least once a month so she could stay up to date. The tag office has been receiving phone calls from customers



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and other tag agencies asking questions about the State's process. The tag office is limited in their help because they are unaware of how the States' processes work. A letter is given to At-Large customers who register new vehicles. This is helping spread the word on how to go about applying for the rebate. And because of this letter, a glitch was found. In the Gadugi Portal, it is asked to enter the 8-digit decal number, but the State decal contains 9-digits. A work order was turned in and the glitch is getting fixed right now. The work coming from the State will take longer to process, due to needing to verify the customer's address and citizenship status. Paiten asks what the issues with the State's system are. Teresa explains the overall general process and other tag agencies are unaware of the State's process. A training packet was sent out to different tag agencies, but Sharon was not given a packet to read over. Sharon sent the State copies of Cherokee Nation citizenship cards to know what to look for. Registration Department worked with Sharon on getting these invalid cards. Sharon explains that the State cannot verify any of the customers' citizenship because they do not have access to that system; that is something that Tax Commission agents will have to do. A report from the State will be received once a month. Teresa stated that it is being said that any customer can register their vehicle through the State. So, if jurisdictional customers tag through the State, they are paying the State price. If that customer wants to register with Cherokee Nation again, they will have to go through the registration process with our tag offices. If a customer registers as an At-Large citizen who lives in the Reservation, they don't get the rebate and will cost them almost double than if they had registered at one of the Cherokee Nation tag offices initially. Information was sent over to Admin to approve to better inform the citizens of this process. Sharon won't know how citizens are registering until she receives the monthly report. A refund from the Tax Commission can't happen because these are not our funds to disperse. Commissioner Robinson asks for clarification about the current discussion and the rebate problems. Paiten states that an in-reservation citizen receives a discount on the front end, but an At-Large citizen can apply for the rebate, but an in-reservation citizen won't receive a rebate if they apply at a State tag office. Commissioner Robinson gets a better understanding of this. Paiten states they tried to cover these questions and potential problems in FAQ sheets and in the letters previously mentioned. If an in-reservation customer tags with the State, it isn't a better deal for the customer, but it is a better deal for the State. Commissioner Robinson asks if it would be worthwhile to do training for whomever needs the training. Sharon states we don't have the authority to go in and train their staff unless we are asked. She also states we must be very careful not to overstep the boundary because these are not Cherokee Nation Tax Commission agents. Commissioner Robinson suggests the Administration side can say something without overstepping. Sharon states she is trying to reach out to Service Oklahoma to get regular meetings set up again to make sure both sides know about the issues. Commissioner Robinson states Admin should make it be known to Service Oklahoma about all the



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issues that are happening. She believes Admin should take a step forward and take action. Sharon said she has a list to talk about with Secretary of State Bowlin. Commissioner Robinson asks Paiten if she can make an action happen also. Paiten says she can try to talk to Attorney General Harsha then maybe they can coordinate with the general counsel about this. Paiten did let it be known she doesn't know what she can do herself about having customers tag at Cherokee Nation tag offices. She suggests maybe using Communications to help spread more information but does state they have to be careful not to spread false information. Sharon states that she and Paiten had previously been in contact with Service Oklahoma's legal person. Commissioner Robinson asks if Service Oklahoma is who the State tag agents report to. Sharon explains that Service Oklahoma is a rename/rebrand of Oklahoma Tax Commission. Paiten asks how long the lag time is when the customers register with the State and we receive their paperwork. It is said that the State has until the 15th of the next month to send a report, i.e. for the end of June, the State has until July 15th to send a report. It is said that once registered, the decal is good for one year. Teresa clarifies it can be up to two years with the State. Paiten is trying to figure out when a new set of questions will happen in this new process. It is discussed that it may happen when customers are applying for the rebate. It was stated that customers have said they tricked the system to get a rebate when it is not applicable to them. As of June 10th, approximately 1300 people have applied through the portal for the rebate. Out of the first 115 customers, only 18 customers were valid for the rebate. Paiten asks what is needed for the customer to get the rebate. Sharon says the customer's name, address, citizenship number, tag number, VIN, decal number and registration date must be entered when applying, then tag agents verify their information to determine if the customer is at large or in jurisdiction. Teresa states citizens from all different states have tried to apply for the rebate. Tammy states she thought it didn't say Oklahoma residents. Teresa and Sharon clarifies it does because they have made sure that was added when the portal was created. Commissioner Robinson suggests double checking the language on the portal. Teresa states many people are ineligible than they thought. Tammy states she receives many emails from customers asking why they were denied. Commissioner Robinson asks if there is misinformation somewhere. It is stated that customers are not clearly reading or completely reading the requirements for the rebate. Sharon states the portal is working, but there are more ineligible applications than eligible; but each is getting verified one by one to make sure each is correct. Paiten asks if there is a penalty under Title 68 for defrauding the Commission. Tammy states some language exists but she's not exactly sure how it reads. Sharon states whichever agent verifies the application enters note as to why that application was ineligible. Teresa clarifies and says notes are added to the approved applications. She also states that it is seen in the application as to why someone may be ineligible, i.e. a registration date from a previous year, an address in a different state, etc. Paiten asks what the rebate percentage is. Sharon answers 8.5%.



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Teresa explains that the actual dollar amount varies depending on the cost and age of the vehicle. Paiten states she will she what can be done about people trying to defraud the system. Sharon says she sent over some language for Admin and Communications to approve to be sent out to customers to help them understand better. It is discussed that maybe adding basic questions would be easier for the customers to better understand if the rebate applies to them. Commissioner Robinson asks if Sharon has heard any feedback as to why alcohol sales are low. Sharon states all she received was that all their sales were down. Commissioner Robinson asked who "their" sales is. Sharon clarifies all the casinos and Cherokee Nation Entertainment (CNE) entities. Sharon states the year to year and month to month comparisons show that the sales are down. Commissioner Robinson asks that we are taking the reporter's word as truth and who the reporter would be. Sharon states it should be coming from CNE's finance department. Paiten states the gaming revenue is going down in general, so maybe money isn't getting spent as much on alcohol as before. Sharon states retail sales are down as well. Commissioner Robinson makes a motion to approve. Chairman Wilson seconded the motion. Motion carried.

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.

Agenda Item #6: Executive Session:

Commissioner Robinson makes a motion to enter Executive Session. Chairman Wilson seconded the motion.

Motion carried.

Executive Session entered at 4:56 pm.

Executive Session ended at 5:22 pm with no vote or actions taken.

Agenda Item #7: New Business

None.

Chairman Wilson makes the motion to adjourn. Commissioner Robinson seconded the motion. Motion carried.

Next Commissioners meeting will be September 10, 2025, at 4:30 pm.


Commissioner's approval