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Section 1. Citation

This Title may be cited as the General Revenue and Taxation Act of 1982.

[History: Public Law #SF-82-42, April 23, 1982.]

Section 2. Purpose

It being necessary to strengthen the Tribal Government by licensing and regulating certain conduct within the Tribal jurisdiction, to provide financing for expansion of Tribal Government, and to provide financing for expansion of Tribal Government operations and services in order for the Sac and Fox Tribe to efficiently and effectively exercise its confirmed governmental responsibilities within the Indian Country subject to the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma, the purpose of this Title is to provide simple, fair, straight forward and efficient procedures, to provide for the licensing and regulation of certain conduct, and the levy and collection of certain revenue and taxes.

[History: Public Law #SF-82-42, April 23, 1982.]

CHAPTER ONE

SAC AND FOX TAX COMMISSION

Section 101. Tax Commission Created

There is hereby created, ordained, and chartered with respect to the Sac and Fox Tribe of Indians of Oklahoma a public body politic to be known as the "SAC AND FOX TAX COMMISSION" which shall be an agency of the Sac and Fox Tribe of Indians of Oklahoma subordinate to the Business Committee, possessing all powers, duties, rights, and functions hereinafter defined, and as are now or as may hereafter be conferred upon it by law.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 102. Composition of Tax Commission

The members of the Sac and Fox Tax Commission shall consist of the Second Chief who shall serve as the Chairman of the Commission, the Secretary-Treasurer, the General Manager, the Director of the Tribal Accounting Department, and one (1) additional member who shall be appointed by, and serve at the pleasure of the Business Committee. Neither an appointment nor a removal of the at large member of the Tax Commission shall be of any force or effect until a written resolution reflecting such appointment or removal has been filed for record in the official Tribal records maintained by the Secretary-Treasurer's office.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 103. Seal

The Sac and Fox Tax Commission is authorized, directed to acquire and use a seal which shall be circular in form, with the words "TAX COMMISSION - SAC AND FOX TRIBE OF INDIANS OF OKLAHOMA" around the edge thereof, and the word "seal" in its center. The seal shall be impressed upon the originals or certified copies of all licenses, orders, rules, and other official documents of the Commission as evidence of their authenticity and authority

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Sections 104-110. Reserved

Section 111. General Powers of the Tax Commission

The Tax Commission shall generally be charged with the administration and enforcement of all Tribal tax laws. Incidental to the administration or enforcement of the Tribal tax laws, the Tax Commission shall have the power to:

(a) Assess, collect, and issue receipts for such taxes as are imposed by ordinance of the Business Committee and to bring actions on behalf of the Tribe in the Tribal Court for the collection of Tribal taxes, penalties and interest, and the enforcement of the Tribal tax laws, all such actions shall be styled: The Sac and Fox Tribe of Indians of Oklahoma ex rel. Tax Commission vs. _____;

(b) Administer oaths, conduct hearings, and, by subpoena, to compel the attendance of witnesses and the production of any books, records, and papers of any taxpayer relating to the enforcement of the Tribal tax laws;

(c) Make, or cause to be made by its agents or employees, an examination or investigation of the place of business, equipment, facilities, tangible personal property, and the books, records, papers, vouchers, accounts, documents, and financial statements of any taxpayer, upon reasonable notice, during normal business hours, at any other time agreed to by said taxpayer, or at any time pursuant to a search warrant signed by the Tribal Court;

(d) Examine, under oath, either orally or in writing any taxpayer or any agent, officer, or employee of any taxpayer, or any other witness in respect to any matter relative to the Tribal tax laws;

(e) Exercise all other authority delegated or conferred upon it by law, or as may be reasonably necessary in the administration or enforcement of any Tribal tax laws.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 112. Rulemaking Authority

(a) The Tax Commission shall have the authority to prescribe, promulgate, and enforce written rules and regulations not inconsistent with this Title to provide for its internal operational procedures; or to interpret or apply any Tribal tax laws as may be necessary to ascertain or compute the tax owing by any taxpayer, or for the filing of any reports or returns required by any tribal tax laws, or as shall be reasonably necessary for the efficient performance of its duties, or as may be required or permitted by law.

(b) The Tax Commission shall have the authority by rule to adopt and promulgate a schedule of fees and charges for services rendered relating to transcripts and certificates of records; for transcripts for appeal and other services involving the furnishing of copies of proceedings, files, and records; and, in the case or transcripts of records for appeal, the Commission may prescribe a reasonable charge therefore to be paid by the party demanding the record, which said fees and charges shall be credited to the miscellaneous receipts of the Commission.

(c) No rule or regulation of the Tax Commission shall be of any force or effect until and unless a certified copy of said rule or regulation bearing the signatures of at least two members of the Tax Commission and the official seal of the Tax Commission shall have been filed for record in the office of the Secretary-Treasurer and the office of the Clerk of the Tribal Court.

(d) The Tribal Court shall take judicial notice of all rules of the Tax Commission promulgated pursuant to this Title.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 113. Forms

The Tax Commission may prepare and make available to the public such standard forms as are or may be necessary to carry out its functions and which are not otherwise provided for by this Title.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 114. Tax Stamps and Licenses

(a) The Tax Commission shall provide for the form, size, color, and identifying characteristics of all licenses, permits, tax stamps, tags, receipts, or other documents or things evidencing receipt of any license or payment of any tax or fee administered by the Tax Commission or otherwise showing compliance with the Tax laws of the Sac and Fox Tribe of Indians of Oklahoma.

(b) Such stamps or licenses shall contain at least the following information:

- (1) The words: "Sac and Fox Tribe"
- (2) The words: "Tax Commission"
- (3) The monetary amount for which the tax or license was issued.
- (4) Wording which indicates the type of tax imposed

(5) If the instrument is a license, permit, or receipt, wording indicating the type of license, permit, or receipt, its effective dates, and the name and address of the taxpayer to whom issued.

(c) The Tax Commission shall provide for the manufacture, delivery, storage, and safeguarding of such stamps, licenses, permits, tags, receipts, or other documents and shall safeguard such instruments against theft and counterfeiting.

(d) When the Tax Commission deems it necessary to do so, it may allow the use of metering devices in lieu of paper stamps under such rules and regulations as it shall prescribe.

(e) The Tax Commission may exchange new stamps for damaged, out of date, or other unusable stamps under such rules and regulations as the Tax Commission shall prescribe.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 115. Records

(a) The Tax Commission shall keep and maintain accurate, complete, and detailed records which reflect all taxes, penalties, and interest levied, due, and paid, all licenses issued, and each and every official transaction, communication, or action of the Commission.

(b) Such records shall be maintained at the Tribal building and shall not be removed from said building absent the consent of the Business Committee by resolution.

(c) Such records shall be subject to audit at any time upon the direction of the Business Committee or the General Council, and shall be audited not less than once each year by the Tax Commission.

(d) Any record of the Tax Commission, (except the record of an official decision or opinion rendered upon an administrative appeal), which relates to the individual business or personal activities of a named particular taxpayer or taxpayers shall not be open to public inspection and shall be released only to the taxpayer involved, tribal officials who have a legitimate official need for such records, or upon order of the Tribal Court for good cause shown.

(e) Any record of the Tax Commission which does not relate to the individual business or personal activities of a named particular taxpayer or taxpayers, and all decisions or opinions rendered upon an administrative appeal, shall be public records of the Tribe and shall be available for public inspection during regular business hours. Copies of such records may be obtained by payment of such copying cost as may be established by rule of the Commission, provided, that names and other identification of any taxpayer appearing in such record shall be rendered unreadable prior to issuance of such copy unless the provisions of subsection (d) above would allow release of such information.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 116. Bookkeeping

There shall be established and kept such financial record books as may be necessary under generally applicable accounting standards to adequately account for all funds and monies received by the Commission on behalf of the Tribe. Separate books shall be maintained for each type of Tax imposed by this Title.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 117. Treasury Account - Deposits

(a) There is hereby authorized and directed to be established an account in some federally insured financial banking institution or the Bureau of Indian Affairs to be known as the Sac and Fox Treasury Account.

(b) The Treasury Account shall be an interest bearing account and the funds therein may be invested and reinvested as may be approved by the Business Committee.

(c) No monies shall be released or expended from this account except upon written resolution of the Business Committee appropriating a specific amount of the monies contained therein for the use of a particular department, agency, or program of the Tribe, expenditures from this account shall be made only by direct transfer to the account of the receiving department, agency, or program named in such appropriation resolution.

(d) All tax monies, license fees, penalties, interest, service fees or charges or other monies collected by the Tax Commission in the administration and enforcement of this Title, except as otherwise specifically authorized by law, shall be deposited in the Treasury Account.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Sections 118-120. Reserved**Section 121. Tax Commission Employees and Expenses**

(a) The Tax Commission may employ such employees and incur such expenses as may be necessary for the proper discharge of its duties subject to the limitations and restrictions herein set out.

(b) The Tax Commission shall, to the maximum extent feasible, utilize regular tribal staff in exercising the duties and responsibilities in this Title set out, and may delegate to the Tribal Staff by rule such of its functions as may be necessary to efficiently administer this Title, provided, that the Commissions rule making authority may not be delegated.

(c) The Tribal Manager is authorized and directed to cause such regular staff assistance as is feasible to be given to the Tax Commission.

(d) The total amount dispersed by the Tax Commission in any one fiscal year for the payment of salaries, expenses, and incidentals shall not exceed the amount appropriated therefore by the Business Committee and the General Council. The Tax Commission shall submit, to the Business Committee, a line item proposed budget for the next fiscal year not later than the 15th day of June in each year.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 122. Bonds

(a) The Tax Commission may require each of its employees who shall be required to handle public monies, revenue, or tax stamps, or who shall be responsible therefore, to give bonds for the honest and faithful performance of their duties, in such amounts as may be fixed by the Commission.

(b) The premiums on any bonds required by this section of the Tax Commission members and its employees shall be paid from funds authorized in the Tax Commission budget.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 123. Nepotism

(a) It shall be unlawful for the Tax Commission to employ, appoint, or elect any person related to any member of the Tax Commission, by blood or marriage within the third degree, to any office or position of profit within the Tax Commission, or to any position as an outside or independent contractor. This provision shall not prohibit any officer, appointee, or employee already in the service of the Commission from continuing and being promoted therein after the appointment or election of a relative to membership on the Tax Commission as provided by law.

(b) Each member of the Tax Commission who approves, votes for, or authorized any employment, appointment, or election in violation of this Section and the person employed, appointed, or elected in violation of this section shall be jointly and severability liable to the Sac and Fox Tribe for any and all salaries, wages, commissions, bonuses, fees, expenses, reimbursements, or other thing of value received by virtue of the unlawful appointment of the person so employed, appointed or elected.

(c) If it is in the best interests of the Tribe, the Business Committee may, by written resolution explaining the reasons therefore, provided a waiver of this section in individual cases at the request of the Commission.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Sections 124-130. Reserved**Section 131. Collection of Taxes**

The Tax Commission is hereby authorized to bring any necessary action in any appropriate Court for the collection of any taxes, penalties or interest assessed and unpaid. Such action shall be civil in nature and all penalties and interest shall be in the form of civil damages for non-payment. Any civil remedies, including but not limited to garnishment, attachment, and execution, shall be available for the collection of any monies due the Tribe. The Tax

Commission may request the Tribal Attorney to bring any necessary action for the collection of any taxes, penalties, or interest assessed and unpaid with the approval of the Business Committee. In all other cases, the Tax Commission shall be represented in the Tribal Court by the Attorney General.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 132. Other Remedies

(a) In addition to the remedies available for the collection of monies, the Tax Commission is authorized to bring an action in any appropriate Court to enjoin the beginning or operation of any unlicensed business, activity, or function when Tribal law requires a license be issued for such business, activity, or function.

(b) In addition to the remedies available for the collection of monies, the Tax Commission, by and through the members and staff assigned thereto, is authorized, when accompanied by a police officer, to seize any property which is declared contraband by any section of this Title, or upon which any tax levied is in excess of 60 days past due under the same condition, limitations and exceptions as evidence of crimes may be searched for and seized, provided, that within ten (10) days of such seizure, the Tax Commission shall cause to be filed an action against said property alleging the nonpayment of tax or other lawful reason for such seizure and forfeiture, and upon proof, the court shall order such property forfeited for nonpayment of taxes and title thereto vested in the Sac and Fox Tribe of Indians of Oklahoma, provided further, that any person claiming ownership, the right to possession other interest in said property may intervene in said action and raise any defenses which he may have, and such persons shall be served with process if they are known prior to the beginning of the action, provided further, that such persons may redeem said property at any time prior to the entry of a final judgment of forfeiture by depositing all taxes, penalties, and interest assessed or owing with the Court.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 133. Inventory of Seized Property

Whenever any authorized person shall seize any property pursuant to Section 132 of this Title he shall inventory and appraise such property and leave a copy thereof with the person from whom it was seized, or, if such person cannot be found,, at the place from which said property was seized, and deliver a copy of said inventory to the Tax Commission and the Tribal Attorney General.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 134. Public Sale of Forfeited Property

(a) Upon a final order of forfeiture entered by the Tribal Court, the Tax Commission shall circulate an inventory of said property to all divisions of the Tribal government. Any agency of the Tribal government may submit a request to the Business Committee that such portion of said property as they can use be retained for the benefit of the Tribe. The Business Committee shall determine which property will be retained and shall order the Tax Commission to conduct a public sale of the remainder, or to destroy any property which is illegal to possess in all circumstances.

(b) The property to be sold shall be sold at public auction at the Administrative headquarters of the Sac and Fox Tribe of Indians of Oklahoma. Not less than twenty (20) days notice of such sale shall be posted in the Tribal Administrative headquarters building and published at least twice in a newspaper of general circulation in the Shawnee, Oklahoma area not less than ten (10) days prior to said sale. All funds received at said sale after payment of the cost of said sale shall be deposited in the Treasury Account.

(c) The Tax Commission may conduct such sales at such times as it deems sufficient property has accumulated to make such sale profitable and shall conduct such sales upon direction of the Business Committee.

(d) The seizure, forfeiture, and sale of contraband property shall not reduce or eliminate the tax liability of any person from whom such property was seized. The seizure, forfeiture, and sale of any other property shall reduce the tax liability of the person from whom such property was seized, provided, that such person shall not receive any credit for any excess monies derived from such sale.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 135. Exempt Property

The following property shall be exempt from garnishment, attachment, execution and sale for the payment of taxes, penalties, and interest due the Sac and Fox Tribe of Indians of Oklahoma:

(a) Three-fourths (3/4) of the net wages earned per week by the person or an amount equivalent to forty (40) times the federal minimum hourly wages per week, whichever is greater.

(b) One automobile of fair market value equity not exceeding One Thousand Dollars (1,000.00).

(c) Tools, equipment, utensils, or books necessary to the conduct of the persons business but not including stock or inventory.

(d) Actual Trust or Restricted title to any lands held in trust by the United States or subject to restrictions against alienation imposed by the United States but not including leasehold and other possessory interests in such property

(e) Any dwelling used as the actual residence of the taxpayer including up to five acres of land upon which such dwelling is located whether such dwelling is owned or leased by the taxpayer.

(f) Household goods, furniture, wearing apparel, personal effects but not including televisions, radios, phonographs, tape recorders, more than two (2) firearms, works of art, and other recreational or luxury items.

(g) One horse, one bridle, and one saddle.

(h) All implements of husbandry used upon the homestead.

(i) All ceremonial or religious items.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 151. Administrative Appeals

Any taxpayer against whom the Tax Commission has assessed taxes, penalties, or interest pursuant to a taxation ordinance of the Sac and Fox Tribe of Indians of Oklahoma, or who has paid under written protest any taxes, penalties, or interest assessed by the Tax Commission who believes those taxes, penalties, or interest to be wrongfully assessed or collected, may appeal in writing for a full hearing before the Tax Commission under such rules and regulations as the Tax Commission may prescribe.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 151. Limitations on Administrative Appeals

Any administrative Appeal as provided for in Section 151 of this Title must be begun by filing a written request for a hearing with the Tax Commission within ninety (90) days of the assessment or payment of the taxes, penalties, or interests in controversy, provided that failure to file an administrative appeal shall not prevent the taxpayer from defending any collection action by the Tax Commission in the Tribal Court.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 153. Exhaustion of Administrative Remedies

(a) Upon a final decision of an Appeal pursuant to Section 151 of this Title.

(b) If the Tax Commission shall fail to schedule and hold a hearing on the merits of the administrative appeal within ninety (90) days after receipt of a written request for a hearing unless a delay is requested or approved by the taxpayer.

(c) If the Tax Commission shall fail to issue a written decision on said appeal within Thirty (3) days of the hearing on the merits of the taxpayers administrative appeal.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 154. Suits Against the Tax Commission

The Tax Commission, as a governmental agency of the Sac and Fox Tribe of Indians of Oklahoma, its Commissioners, and employees shall be immune from any suit in law or equity while performing their lawful duties within the scope of the authority delegated to them, PROVIDED, that any taxpayer or other person against whom the Tax Commission has assessed taxes, penalties, or interest or who has paid under written protest any taxes, penalties, or interest may bring an action in the Tribal Court after exhaustion of administrative remedies, to enjoin the Tax Commission from collecting any taxes, penalties, or interest assessed, or for the recovery of any taxes, penalties, or interest paid under written protest which the Court finally determines to have been wrongfully assessed or collected.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 155. Limitations on Suits Against the Tax Commission

(a) Any suit against the Tax Commission authorized by Section 154 must be commenced by filing a petition in the Tribal Court within thirty (30) days after the date of exhaustion of their administrative remedies.

(b) In no event shall the Court be authorized to award to order the payment of damages or to fashion any remedy except to enjoin the collection or order the return of the amount of the taxes, penalties, or interest in controversy unless an additional remedy is specifically provided by this Title.

(c) All amounts found to be wrongfully collected and refundable shall earn simple interest at five percent (5%) per annum until refunded.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 156. Refunds to Taxpayers

(a) Whenever any taxpayer shall establish in administrative or Court proceedings that they are entitled to a refund of any taxes, penalties, or interest previously paid, the Tax Commission shall immediately cause a certified copy of the order and transcript of any administrative action, or judgment of the Court to be filed with the Business Committee.

(b) Upon receipt of such order and transcript, or judgment of the Tribal Court, the Business Committee shall appropriate to the account of the Tax

Commission such amounts, as may be necessary to pay such refund, from otherwise unappropriated money in the Treasury Account. The Tax Commission shall thereafter issue a refund to the taxpayer.

(c) When it appears reasonably certain that the taxpayer to whom a refund is due will incur further tax liability within the next twelve months after such refund is due in an amount in excess of such refund, the Tax Commission, in lieu of subsections (a) and (b) of this section, may credit the amount of such refund, with lawful interest, against the future liability of the taxpayer, provided, that any amounts not used within twelve months shall be refunded at the request of the taxpayer.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Sections 157-190. Reserved

Section 191. Forgery of Stamps, Etcetera.

Any person who, without authorization of the Tax Commission, falsely, or fraudulently forges, embezzles, steals, knowingly converts, knowingly misapplies or permits to be misapplied or counterfeits and stamps, tags, licenses, or other instrument evidencing payment of taxes prescribed for use in this Title or who shall use, pass, tender as true, or otherwise be in possession of any unauthorized, false, altered, forged, counterfeited, or previously used instrument for the purpose of evading the payment of taxes imposed by this Title shall forfeit a civil penalty as provided in Section 193 of this Title. Each such counterfeited, embezzled, stolen, converted, misapplied or forged stamp or other instrument shall constitute a separate violation.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 192. Offenses

Any natural Indian person who violates any provisions of this Title for the purpose of evading the payment of taxes imposed by this Title shall be guilty of an offense and shall be punished by imprisonment in the tribal jail for a term not to exceed six (6) months or a fine not to exceed Five Hundred (500.00) Dollars or by both such fine and imprisonment.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 193. General Penalties

Any person who files any false report or return, or who fails to file any report or return, or who otherwise violates any of the provisions of this Title

for the purpose of evading the payment of taxes imposed by this Title shall forfeit a civil penalty of not more than Five Hundred Dollars (500.00) for each such violation in addition to any other penalties proscribed by law.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 194. Referrals for Federal Prosecution

It shall be the duty of all members of the Tax Commission, any police officer, and the Attorney General, upon receiving reliable information that probable cause may exist to believe that any person has violated Section 191 of this Title, to report the facts and circumstances known to him to the appropriate Federal officials and to request that a Federal investigation be commenced to determine whether 18 U.S.C. Section 1163 has been violated.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 195. Banishment

Any natural person or any corporation, partnership, association, company, firm, joint venture, estate, or trust or other person who violates any provision of this Title for the purpose of evading payment of taxes imposed by this Title, in addition to any civil penalties or the civil penalties of seizure and forfeiture imposed by this Title, may be banished and excluded from carrying on any business within the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma for a period not to exceed five (5) years, by order of the Tribal Court, provided, that such banishment as may be imposed may be suspended by the Judge of the Tribal Court conditioned upon strict compliance with all ordinances and laws of the Sac and Fox Tribe of Indians of Oklahoma. An order of banishment not suspended, shall by operation of law cancel all permits, licenses, and other authority of the person to carry on any business within the tribal jurisdiction during its terms.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 196. Cancellation of Leases Upon Banishment

Whenever any person or business is banished and excluded from the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma and the order of banishment is not suspended, and such person or business holds a lease to realty within the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma for other than residential purposes, said lease may be canceled by the lessor within sixty (60) days of the order of banishment at his option by sending written notice to Lessee or his attorney by registered or certified mail, return receipt requested, at his last known address. A true and correct copy of the notice of lease cancellation shall be delivered by certified mail, return receipt requested, to the Superintendent of the Sac and Fox Indian Agency, the Business Committee, and the Tax Commission at the same time the notice is sent to

the Lessee. Such cancellation shall entitle lessor to full use and possession of the premises and render the lease absolutely void from that date forward and shall relieve lessor and lessee from all future obligations under such lease, provided, that such cancellation shall not relieve lessor or lessee from any obligation incurred prior to the date of cancellation.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 197. Interest

All taxes, fees, or other charges, of the Sac and Fox Tribe of Oklahoma not paid when due shall bear interest at the rate of twenty percent (20%) per annum from the date said taxes or fees become due until the date paid.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 198. Commencement of Actions

Filing a written request for refund with the Tax Commission shall commence an action for a refund within the meaning of the Civil Statute of Limitations if such request be diligently prosecuted according to law.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 199. Taxes Erroneously Paid to be Refunded

Taxes erroneously paid due to a mistake of fact or law may be refunded upon application even through no written protest was made at the time of payment. The taxpayer shall file an application for refund with the Tax Commission and may appeal the determination of the Commission to the Tribal Court.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

CHAPTER TWO

TOBACCO TAX

Section 201. Definitions

(a) The term "cigarette" is defined to mean and include all rolled tobacco or any substitute therefore, wrapped in paper or any substitute therefore and weighing not to exceed three (3) pounds per thousand (1000) cigarettes.

(b) The term "person" is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity of other identifiable entity to which this Title can be applied.

(c) The term "wholesaler" is defined to mean and include any jobber or person organized and existing or doing business primarily to sell cigarettes or tobacco products to and render services to retailers and who renders such services to retailers within the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma; that at least 75% of the whole gross sales within the jurisdiction of the Tribe are made at wholesale. Irrespective of the foregoing requirements, any jobber or a person who is recognized and licensed as a wholesaler in the jurisdiction wherein said jobber or person resides, is incorporated, or has its principal place of business shall be a wholesaler as defined by this Title, and any operator of four (4) or more cigarette vending machines shall be a wholesaler as defined by this Title.

(d) The term "retailer" is defined to mean and include any person who comes into possession of cigarettes or tobacco products for the purpose of selling or who sells them at retail, any person not coming within the definition of a wholesaler having possession of more than one thousand (1000) cigarettes, and any person operating one, two, or three vending machines.

(e) The term "consumer" is defined to mean and include any person who receives or comes into possession of cigarettes or tobacco products for the purpose of consuming or otherwise disposing of them in anyway except by an exchange for value.

(f) The term "Tax Commission" is defined to mean and include the Tax Commission of the Sac and Fox Tribe of Indians of Oklahoma.

(g) The term "sale" or "sales" is defined to mean and include all sales, barter, exchanges or other transfers of ownership of cigarettes or tobacco products from one person to another, or the use or consumption within the tribal jurisdiction in the first instance of cigarettes or tobacco products from outside the tribal jurisdiction upon which the tribal tax has not been paid.

(h) The term "stamp" is defined to mean and include the stamp or stamps produced by the Tax Commission by which the tax levied hereunder is paid.

(i) The term "tobacco product" is defined to mean and include any smokable product of any species of the tobacco plant, including smoking tobacco suitable for smoking in pipes or rolling into cigarettes, any roll of tobacco for smoking irrespective of size or shape or adulteration which has a wrapper made chiefly of tobacco and includes but is not limited to those items commonly known as cigars, cheroots, or stogies, and any articles or products made from tobacco or any substitute therefore except cigarettes, but not including chewing tobacco of any description including snuff.

(j) The term "vending machines" is defined to mean and include any coin operated machine by means of which cigarettes, or tobacco products, are sold or dispensed.

(k) The term "use" is defined to mean and include the exercise of any right or power over cigarettes or tobacco products incident to the ownership thereof except sales of cigarettes or tobacco products in the regular course of business.

(l) The term "within the Tribal jurisdiction" shall mean all geographical areas within the territorial jurisdiction for the Sac and Fox Tribe of Indians of Oklahoma as defined by 18 U.S.C. §1151.

[History: PUBLIC LAW #SF-82-42, April 23, 1982; as amended by PUBLIC LAW #SF-83-49, May 14, 1983. The 1983 amendment excluded chewing tobacco and snuff from the definition of tobacco products found in subsection (i) of this section thereby eliminating the tobacco tax on those products. Chewing tobacco and snuff are declared to be subject to sales taxes by this 1983 amendment.]

Section 202. Tax on Cigarettes

There is hereby levied upon the sale, use, gift, possession or consumption of cigarettes within the tribal jurisdiction a tax of eight cents (.08) for each package of cigarettes containing twenty (20) cigarettes or less. On any individual package containing more than twenty (20) cigarettes there is hereby levied a tax of eight cents (.08) plus an additional eight cents (.08) for each additional twenty (20) cigarettes or fraction thereof.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 203. Tax on Tobacco Products

There is hereby levied upon the sale, use, gift, possession, or consumption of Tobacco Products within the Tribal jurisdiction a tax of twenty per cent (20 %) of the factory list price exclusive of any trade discount, special discounts, or deals.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 204. Tax in Lieu of Other Taxes

The taxes levied by Sections 202, and 203 of this Title on cigarettes, and tobacco products respectively shall be in lieu of all other forms of tax including sales and other general taxes imposed by law.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 205. Tax Paid Once

Such taxes pursuant to Sections 202, and 203 shall be paid only once on any cigarettes sold, used, received, or possessed within the Tribal jurisdiction.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 206. Evidence of Tax

Payment of the tobacco tax shall be evidenced by stamps applied to each taxable package containing tobacco which shall be furnished by and purchased from the Tax Commission or by an impression of such stamp by use of a metering device approved by the Tax Commission.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 207. Impact of Tax

The impact of the taxes imposed by this chapter is declared to be on the consumer, user, or possessor and when such tax is paid by any other person that payment shall be considered an advance payment and shall be added to the price to be recovered from the ultimate user, possessor, or consumer. Every wholesaler who has paid such taxes shall, and every retailer who has paid such taxes may show the amount of such taxes as a separate item on any invoices which they may issue.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 208. Payment of Tax

- (a) Every wholesaler who shall operate within the tribal jurisdiction a warehouse, supply house, storage house, truck or other point from which distribution of cigarettes, or tobacco products to retailers or vending machines will be made shall upon withdrawal from storage, and prior to placing in a vending machine or making any sale, distribution, or transfer of possession or ownership of any such cigarettes, or tobacco products, cause the same to have affixed thereto such stamp or stamps as are required by this Title.

(b) Every retailer who comes into possession or ownership of any cigarettes, or tobacco products from any source which does not have affixed thereto the proper stamps, shall within seventy-two (72) hours of receipt thereof excluding sundays and legal holidays and prior to making any sale or distribution for consumption, cause the same to have affixed thereto such stamp or stamps as are required by this Title.

(c) Every consumer who shall come into possession or ownership of cigarettes, or tobacco products from any source which does not have affixed thereto the proper stamp or stamps shall within seventy-two (72) hours and prior to the consumption, gift, or other use thereof cause the same to have affixed thereto such stamps or stamps as are required by this Title.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 209. Exclusions From Taxation

(a) Notwithstanding the provisions of paragraph (c) of Section 208 of this Title or any other provision of law, any natural person who shall come into possession or ownership of cigarettes or tobacco products outside the territorial jurisdiction of the Tribe for personal use and consumption only, and upon which is affixed evidence showing that any taxes imposed by the jurisdiction from which said cigarettes or tobacco products were acquired to have been paid shall have exempted from payment of taxes pursuant to this Title the following amounts of each of the following in possession and/or ownership at any one time:

- (1) Cigarettes - one thousand (1000) individual cigarettes
- (2) Cigars - five hundred (500) individual cigars
- (3) Other tobacco products - no more than two pounds total

(b) Notwithstanding the provisions of Paragraph (c) of Section 208 of this Title or any other provision of law, possession, gift, or use of noncommercial privately produced tobacco for religious or ceremonial use shall be exempt from taxation. Provided, that if such tobacco is old, such sale shall be prima facie evidence that the tobacco is not intended for religious or ceremonial use.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 210. Unstamped Tobacco Contraband

(a) Any unstamped cigarettes or tobacco products found in the custody or control of any person upon which a tax stamp is required to have been placed by this Title and any vehicles or tangible personal property including vending machines used in their transportation, storage, consumption, or concealment are hereby declared to be contraband and subject to seizure forfeiture and sale.

(b) The forfeiture provisions of this section with regard to vehicles and other personal property shall apply only to persons in possession of cigarettes or tobacco products with the intent to sell, barter, give away, or exchange the same for value, provided, that possession of more than one thousand (1000) cigarettes or five hundred (500) cigars, or two (2) pounds of tobacco products shall create a rebuttable presumption and be prima facie evidence that such cigars, cigarettes, or tobacco products are possessed with the intent to sell, barter, give away, or exchange the same for value.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 211. Records

The Tax Commission shall promulgate rules requiring that all wholesalers and retailer of tobacco within the tribal jurisdiction shall maintain for not less than three years complete and adequate records, including invoices, of all tobacco received and sold or otherwise disposed of, and tax stamps purchased. The Tax Commission may inspect said records at any time to determine whether sufficient stamps have been purchased to account for all tobacco received and sold or otherwise disposed of by said wholesaler or retailer.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 212. Reports

Every wholesaler or retailer of tobacco shall submit quarterly reports to the Tax Commission on forms prescribed and furnished by the Tax Commission disclosing the opening and closing inventories of unstamped tobacco; stamped tobacco; tobacco stamps; purchases of tobacco including the invoice number, name and address of seller, date and amount of each type of tobacco purchased and such other information pertinent to their business done within the tribal jurisdiction as the Tax Commission shall require; and sales of tobacco; including, if sold for resale, invoice number, name and address of buyer, date and amount of each type of tobacco sold and such other information pertinent to their business done within the tribal jurisdiction as the Tax Commission shall require.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 213. Wholesale and Retail Stocks to be Separate

Every person who is both a wholesaler and retailer of tobacco shall keep separate records, make separate reports, and keep all stock of tobacco separated and identifiable for the wholesale and retail portions of his business.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Sections 214-250. Reserved**Section 251. Wholesaler Licensing**

Every wholesaler of tobacco must apply for and receive from the Tax Commission a "Tobacco Wholesaler License" prior to establishing any place of business, warehouse, or wholesale outlet for the sale of Tobacco within the tribal jurisdiction. Forms for such application and license shall be provided by the Tax Commission.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 252. Tobacco Wholesaler License

The Tobacco Wholesaler License shall be valid for one calendar year from the date of issue and shall be nontransferable and nonassignable. A separate license shall be required for each separate location at which a wholesaler may establish a place of business, warehouse, or wholesale outlet. The license shall be conspicuously posted in a public area in each such place of business, warehouse, or wholesale outlet. A license fee of twenty dollars (20.00) shall be paid for each new or renewal license issued.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Sections 253-260. Reserved**Section 261. Retailer Licensing**

Every retailer of tobacco must apply for and receive from the Tax Commission a "Tobacco Retailer License" prior to establishing any place of business or retail outlet for the sale of tobacco within the tribal jurisdiction. Forms for such application and license shall be provided by the Tax Commission.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 262. Tobacco Retailer License

The Tobacco Retailer License shall be valid for one calendar year from the date of issue and shall be nontransferable and nonassignable. A separate license shall be required for each separate location at which a retailer may establish a place of business or retail outlet. The license shall be conspicuously

posted in a public area in each such place of business or retail outlet. A license fee of twenty dollars (20.00) shall be paid for each new or renewal license issued.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Sections 263-270. Reserved

Section 271. Vending Machine Permits

(a) Every wholesaler or retailer of tobacco must apply for and receive from the Tax Commission a "Tobacco Vending Machine Permit" prior to operating any vending machine within the Tribal Jurisdiction. Forms for such applications and permits shall be provided by the Tax Commission.

(b) The Vending Machine Permit shall be valid for one calendar year from the date of issue and shall be non-transferable and nonassignable. A separate permit shall be required for each separate vending machine. The permit shall be attached to the vending machine in such a manner as to be clearly visible to the public and to persons purchasing tobacco therefrom. A fee of ten dollars (10.00) shall be paid for each new or renewal permit issued.

(c) Any operating vending machine from which tobacco may be purchased not having a Tobacco Vending Machine Permit attached thereto is contraband within the tribal jurisdiction and is subject to seizure and sale as is provided by law.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Sections 272-300. Reserved

CHAPTER THREE

SALES TAX

Section 301. Definitions

(a) The term "person" is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity or other identifiable entity to which this Title can be applied.

(b) The term "retailer" is defined to mean and include any person who in the ordinary course of business sells any property to another, whether such sale would be described as a "wholesale" or "retail" sale.

(c) The term "consumer" is defined to mean and include any person who receives or comes into possession of property from a retailer by means of a sale of such property.

(d) The term "property" is defined to mean and include all tangible personal property of every kind and description. For the purpose of this Chapter, the term "property" shall not include any natural or artificial gas, electricity, water, or any other utility or public service by telephone and telegraph companies to subscribers or users including transmission of messages, whether local or long distance, or services and rental charges having any connection with the transmission of any messages.

(e) The term "Tax Commission" is defined to mean and include the Sac and Fox Tax Commission.

(f) The term "sale" or "sales", and their derivatives, is defined to mean and include all sales, barter, trades, exchanges, or other transfer of ownership for value of property from a retailer to any person no matter how characterized.

[History: PUBLIC LAW #SF-82-42, April 23, 1982; as amended by PUBLIC LAW #SF-82-68, July 10, 1982. The 1982 amendment added the last sentence of subparagraph (d) of this Section.]

Section 302. Tax on Sales

There is hereby levied upon the sale of property within the Tribal Jurisdiction a tax of three percent (3%) of the actual sales price thereof exclusive of any rebates. If a sale is consummated by trades, barter, or exchange for anything other than money, the tax shall be computed at the fair market value of the property sold.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 303. Impact of Tax

(a) The impact of the taxes imposed by this chapter is declared to be on the consumer and shall be added to the purchase price of the property sold and recovered from the consumer.

(b) Every retailer shall show the amount of such taxes paid as a separate item on any invoices or receipts which they may issue.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 304. Payment of Tax

(a) Every retailer shall submit to the Tax Commission within fourteen (14) calendar days after the end of each calendar month a report on such form as the sales and gross amount of sales taxes collected during that calendar month.

(b) Every retailer shall pay the gross sales taxes collected during a calendar month to the Tax Commission at the same time as the report for that calendar month is submitted.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 305. Records

Every retailer shall maintain for not less than three (3) years complete and adequate records including invoices showing all property received and sold or otherwise disposed of, the price at which sold, and the amount of sales taxes collected and paid.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 306. Penalties

(a) Every retailer who shall fail to collect the taxes imposed by this article, shall be liable for the full amount of the tax owed plus interest at the statutory rate until paid.

(b) Willful failure to collect or pay over the taxes imposed by this article shall make the retailer liable for an additional penalty of one hundred percent (100%) of the taxes due plus interest of the statutory rates until paid.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Sections 307-400. Reserved

CHAPTER FOUR

EARNINGS TAX

Section 401. Definitions

For the purposes of this chapter:

(a) The term "person" is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, or political entity except the Sac and Fox Tribe of Indians of Oklahoma and its governmental agencies.

(b) The term "employee" is defined to mean and include any individual who performs a service for any person and receives earnings therefore.

(c) The term "employer" is defined to mean and include the person for whom an individual performs or performed any service of whatsoever nature, as the employee of such person.

(d) The term "earnings" is defined to mean and include all wages, salaries, tips, and other employee compensation for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash which are subject to federal income tax withholding pursuant to 26 U.S.C. Section 3401 et seq.

(e) The term "calendar year" is defined to mean and include the period from January 1 until December 31 inclusive of each year.

(f) The term "employed within the Tribal jurisdiction" means that the employee's regular assigned workstation is some place within the territorial jurisdiction of the Tribe notwithstanding that such employee may be assigned and perform employee duties outside the Tribal jurisdiction.

(g) The term "regularly performs employee services within the Tribal jurisdiction" means that although the employee's regular assigned workstation is not some place within the territorial jurisdiction of the Tribe, the employee is assigned and performs employee duties within the tribal jurisdiction on a regular and recurrent basis whether or not such duties are assigned and performed pursuant to a fixed schedule.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 402. Tax on Earnings

There is hereby levied upon earnings paid to any employee who is employed or who regularly performs employee services within the Tribal Jurisdiction an earnings tax equal to three percent (3%) of the employees earnings during the calendar year.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 403. Amount Withheld Based on Earnings on Payroll Date

The total amount of the earnings tax assessed and withheld shall be based on the cumulative amount of earnings to be paid on the date the earnings are paid to or otherwise made subject to the direction of the employer.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 404. Earnings Tax Collected at the Source

(a) Every employer making payment of earnings shall deduct and withhold from such earnings a tax determined by multiplying the percentage rate, as levied in Section 402 of this Article, times the gross earnings of that individual for the pay period in which the earnings are paid or otherwise made subject to the direction of the employee. Each employer shall notify each employee in writing of the amount of tax deducted and withheld each pay period.

(b) The employer shall be liable for the payment of the tax required to be deducted and withheld by this Article and shall not be liable to any person for the amount of such payment.

(c) If the employer, in violation of this section, fails to deduct and withhold the tax under this Article, and the tax is thereafter paid, the tax required to be deducted and withheld shall not be collected from the employer, but this subsection shall not relieve the employer from liability for any penalties or interest which have accrued.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 405. Due Date of Tax

The tax imposed by this Article shall be due and payable at the time the earnings are paid to or otherwise made subject to the direction of the employee.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 406. Payment of Earnings Tax and Reports

(a) Every employer shall submit to the Tax Commission within fourteen (14) days after the end of each calendar month, a report on such form as the Tax Commission shall prescribe showing each employee to whom earnings were paid, the address and social security number of each employee, and for each employee:

(1) The cumulative gross amount of earnings paid during the calendar year prior to the current reporting period.

(2) The cumulative gross amount of earnings taxes withheld and paid during the calendar year prior to the current reporting period.

(3) The gross amount of earnings paid during the current monthly reporting period, and the rate of apportionment used, if any, for the current monthly reporting period and the basis for that apportionment rate.

(4) The gross amount of the total earnings tax withheld during the current monthly reporting period.

(b) Every employer shall pay the gross earnings taxes collected during a calendar month to the Tax Commission at the same time as the report for that calendar month is submitted.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 407. Records and Employee Notices

(a) Every employer shall maintain for not less than three (3) years complete and adequate records including time sheets and payroll records showing the amount of earnings paid to each employee and the amount of earnings tax withheld and paid to the Tax Commission.

(b) Once each year, at the time Federal Wage Statements, Form W-2 Wage and Tax Statements, are delivered to the employees, the employer shall disclose to the employee in writing the gross earnings paid to the employee and the total earnings tax withheld and paid.

(c) Any employee-taxpayer may file an administrative appeal to receive a refund of any earnings taxes withheld in excess of the amount owed. Such appeal will be considered filed in a timely manner if the appeal is filed within ninety (90) days of the date the employer discloses to the employee the total earnings and earnings taxes withheld pursuant to subsection (b) of this section.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 408. Apportionment of Earnings

Whenever any employee is not employed within the tribal jurisdiction but regularly performs employee services within the tribal jurisdiction, that employee shall be entitled to fairly apportion his earnings and to delete from his taxable earnings such amount as is fairly attributable to his earnings received as a result of services rendered outside the tribal jurisdiction under such rules and regulations as the Tax Commission may prescribe. Such employee shall maintain for at least three (3) years such time and attendance, travel, payroll, or other employee records as may be necessary to establish the basis for apportionment of the employees earnings. The employee of such person shall not be required to deduct, or withhold, or pay pursuant to Sections 404 and 406 any earning

tax on the earnings attributable to employee services rendered outside the Tribal jurisdiction, provided, that such employee shall make the reports required by Section 406 for all such employees.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 409. Penalties

Any employer who shall fail to file any report required by Section 406 of this Article on or before the due date thereof shall be liable for an additional penalty of fifty percent (50%) of the gross amount of the tax due and payable with that report plus interest at the statutory rate until paid.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Sections 410-500. Reserved

CHAPTER FIVE

POSSESSORY INTEREST TAXES

Section 501. Definitions

For the purpose of this chapter:

(a) The term "person" is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, club, corporation, estate, trust, or political entity.

(b) The term "possessory interest" is defined to mean and include the interest and rights in real property within the tribal jurisdiction obtained by every lessee who enters into any business lease, agricultural lease, grazing lease, oil and gas lease, or other leasehold estates approved by the Bureau of Indian Affairs within the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma.

(c) The term "lessee" is defined to mean and include the person or persons who have obtained directly from the Indian or Tribal Owners any possessory interest in any lands held in trust by the United States for the benefit of any Indian or Tribal owner or owners, or held by any Indian or Tribal owner in fee subject to a restriction upon alienation imposed by the United States and the assignees and successors in interest of such person or persons. This term does not apply to a sublessee where the lessee retains an interest in the leasehold estate.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 502. Tax on Possessory Interests

There is hereby levied upon every possessory interest within the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma a basic tax equal to one dollar (\$1.00) per year per acre or fraction of an acre contained within such possessory interest.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 503. Surcharge on Valuable Improvements

There is hereby levied upon every valuable improvement within any possessory interest a surcharge tax equal to one percent (1%) of the market value of such valuable improvements per year.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 504. Incidence of Tax

The incidence of the Tax and surcharge levied and imposed by this chapter shall be upon the lessee, and the lessor and his interest in such leasehold shall in no way become liable for payment of the taxes herein levied.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 505. Due Date of Tax

The taxes herein levied shall be due and payable in advance on the first day of October of each year, provided, that when a new valuable improvement is constructed or otherwise made to such leasehold or a new possessory interest is created, or when an existing possessory interest is extended past its basic term all taxes for the balance of the tax year not prepaid shall become due on the date of creation or extension.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 506. Taxes to be Apportioned

Whenever, by its terms or by virtue of creation of a new possessory interest, a possessory interest will not exist for the entire tax year the amount of tax due shall be reduced by one-twelfth (1/12) for each full month of such tax year that the possessory interest will not or did not exist.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 507. Valuable Improvements May be Appraised

The Tax Commission shall as soon as reasonably practical cause the Valuable Improvements upon any possessory interest to be appraised to determine the market value thereof. Thereafter, the Tax Commission may cause the valuable improvements upon any possessory interest to be reappraised pursuant to an appraisal schedule established by rule of the Commission or when it appears or the Commission has information to indicate that the market value may have changed since the last appraisal. provided, that except upon request of a taxpayer, the Commission shall not appraise any valuable improvement for at least six months after the last appraisal, and provided further, that the Tax Commission shall promptly notify the lessee of the results of the appraisal.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 508. Manner of Making Appraisals

The appraisal of the market value of valuable improvements upon a possessory interest shall be made by at least three disinterested persons appointed by the Commission from within or without its membership for that purpose. The appraisers shall personally view the subject property, inform themselves of the market value of similar properties in the local area, and make their appraisal accordingly. Whenever possible one or more of the appraisers should be, or should consult with, some disinterested person approved by the Commission, engaged in the business of selling real estate on the open market.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 509. Assessment of Taxes

On or before the first day of September of each year, the Tax Commission shall send notice of the amount of tax and surcharge assessed against the possessory interest owned and the due date of such tax and surcharge to each lessee known to the Tax Commission. Failure to receive this notice shall not relieve the Taxpayer from the obligation to timely file a proper return and pay all taxes and surcharges due.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 510. Payments in Lieu of Taxes Authorized

The Business Committee finds that the public interest will be best served, and the tribal and federal interest in achieving safe and adequate housing for all persons in this jurisdiction will be furthered by providing a mechanism whereby any tribally or federally assisted public Housing Authority engaged exclusively in providing housing to low income persons may enter into an agreement with the tribe for payments in lieu of the taxes hereby imposed, the Tax Commission is hereby authorized to negotiate agreements with such Housing Authority for Payments in lieu of taxes subject to final approval by the Business Committee.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 511. Payment of Taxes by Sublessees and Others

(a) Any Sublessee or other person interested in any possessory interest upon which taxes or surcharges are due and unpaid may file a return and pay on behalf of the Lessee any taxes and surcharges due upon such possessory interest in order to protect their rights in such possessory interests.

(b) Upon payment of such taxes or surcharges, the payor shall be entitled to recover from the Lessee the amount of such payment with interest thereon at the rate of twenty percent (20%).

(c) If the Lessee shall make payment of the taxes and surcharges due after they have been paid by some other person, the person making such payment on behalf of the Lessee shall be entitled to a refund of the amount paid.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 512. Forfeiture Provisions to Apply

Possessory Interests may be forfeited for nonpayment of taxes and surcharges in the same manner that personal property may be forfeited pursuant to Section 132 of this Title, provided, that no person may be ousted from actual and peaceful possession and enjoyment of any possessory interest until a judgment or forfeiture of the possessory interest has been entered by the Tribal Court.

[History: PUBLIC LAW #SF-82-42, April 23, 1982; as amended by PUBLIC LAW #SF-82-68, July 10, 1982. The 1982 amendment substituted "Section 132" for the previous reference to "Section 132 (a)".]

Section 513. Forfeiture Does Not Relieve Lessee From Obligations

The order of forfeiture of any possessory interest pursuant to law shall not relieve the lessee from any of his duties or obligations to the Lessor.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 514. Tribe May Assume Lessee's Obligations

(a) Whenever the Business Committee determines that it is in the best interests of the Tribe to retain any possessory interest as a public tribal property the Business Committee shall, by resolution, assume all the obligations and duties of the Lessee from that date forward in the lease instrument contained and notify the lessor of such action. Thereafter the Tribe shall be entitled to exercise all the rights and powers of the original lessee in such possessory interest.

(b) Notwithstanding the doctrine of sovereignty immunity, any lessor shall have the rights to bring an action exclusively in the Tribal Court against the Sac and Fox Tribe of Indians of Oklahoma to enforce their rights in such assumed leases.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 515. Public Sale of Possessory Interests

(a) Any Possessory Interest which has been forfeited by judicial proceedings for nonpayment of taxes or surcharges may be sold pursuant to Section 134 (b) of this Title as personal property may be sold when such interest is not retained on behalf of the Tribe by the Business Committee.

(b) The Chairman of the Tax Commission shall issue to the purchaser of the possessory interest:

(1) An assignment on behalf of the Tribe with the seal of the Tax Commission attached thereto.

(2) A certified copy of the judgment of forfeiture issued by the Tribal Court.

(3) A notice to the purchaser that the assignment and judgment should be filed with the Superintendent, Shawnee Indian Agency, Bureau of Indian Affairs.

(c) The Tax Commission shall take all reasonable steps to insure that possessory interest purchasers are qualified to hold such interests under the rules and regulations governing such interests established by the Secretary of the Interiors, and shall request the assistance of the Superintendent where necessary in making such assignments.

(d) The purchaser of such interest shall execute the assignment which shall stipulate that the purchaser assumes all the duties and obligations of the lessee from that date forward in the lease instrument contained and thereafter, with the approval of the assignment by the Secretary of the Interior when necessary, the purchaser shall be entitled to exercise all the rights and powers of the original lessee in such possessory interest.

(e) The Tax Commission shall inform the lessor of the name of the purchaser of the possessory interest and the purchasers address and telephone number.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

CHAPTER SIX

OIL AND GAS SEVERANCE TAX

Section 601. Tax Levied on Oil

There is hereby levied a tax equal to eight percent (8%) of the gross market value of all petroleum or other crude, condensate, or mineral oil produced, severed, saved, and removed from any land within the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 602. Tax Levied on Gas

There is hereby levied a tax equal to eight percent (8%) of the gross market value of all gas, natural gas, casinghead gas, and other valuable hydrocarbon substances produced, severed, saved, and removed from any land within the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 603. Due Date of Tax

The taxes imposed by this Chapter shall be due at the time the taxed substances are produced, severed, saved or removed from the land and shall be payable monthly as provided by Section 604 of this Chapter.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 604. Payment of Tax

Payment of severance taxes herein imposed shall be made monthly on or before the last day of the calendar month following the calendar month for which such payment is to be made. Any payment not made when payable as provided herein shall incur a penalty of five percent (5%) of the amount of the tax due and shall bear interest at the statutory rate until paid.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 605. Payment Bonds

(a) Whenever any operator shall habitually fail or refuse to file any required report or pay the tax due on or before the last lawful date for

payment the Tax Commission, upon notice and hearing, may require the operator to post a cash or surety bond to guarantee payment of taxes due.

(b) Such bond may be in an amount determined by the Commission to be sufficient to guarantee timely payment of the taxes imposed by this Chapter provided, that the amount of such bond shall not exceed the total estimated taxes which will be due in the twelve month period immediately following the giving of such bond.

(c) An order of the Commission requiring a bond pursuant to this section may be reviewed by the Tribal Court in the same manner that an assessment of taxes may be reviewed.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 606. Incidence of Tax - Forfeiture for Nonpayment

(a) The incidence of the tax herein imposed shall be upon the lessee and his successors in interest, hereinafter referred to as the operator, and the taxes herein imposed shall be a lien upon the interest of such operator in the lease from which the taxable substances were produced. Such lien may be foreclosed and the interest of the operator may be forfeited and sold as possessory interests may be forfeited and sold for nonpayment of taxes, subject to subsection (b) of this Section when such taxes remain unpaid in excess of sixty (60) days after the due date for filing of the returns required in this Chapter.

(b) At least thirty (30) days prior to commencement of any forfeiture proceedings, the Tax Commission shall serve notice to all persons known from Tribal, Bureau of Indian Affairs, or United States Geological Survey records to be interested in such leasehold of the amount of the taxes due and unpaid, the intent of the Tax Commission to institute for forfeiture proceedings, and the right of any of such persons to pay the taxes due on behalf of the operator and recover such payment from him by civil suit. Such notice shall be served personally by the Tribal or Bureau of Indian Affairs Police, or by certified United States mail, deliverable to addressee only return, receipt requested, or in any other manner in which a summons may be served. Publication service may be had upon order of the Tribal Court for good cause shown. Publication notice shall be published at least once each full calendar week during the thirty day waiting period in a newspaper in general circulation in Lincoln County, Oklahoma and as may be further ordered by the Court.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 607. Purchaser May Remit Taxes

Pursuant to the terms of a division order or agreement between an operator and a purchaser of oil or gas, the purchaser may withhold and pay directly to the Commission the severance taxes due.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 608. Unit Operator May Remit Taxes

The Production Operator of any unitized pool or producing field within which the trust or restricted Indian interest has been included under any unit operating agreement approved by the Secretary of the Interior may withhold and pay the severance taxes due on that portion of the production from the units attributable to lands and interests subject to the jurisdiction of the Sac and Fox Tribe with the express or implied consent of the lessee.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 609. Measurement of Oil and Gas

(a) All crude oil and liquid hydrocarbon substances normally measured in liquid form shall be measured and reported in units either of barrels of 42 U.S. gallons of 231 cubic inches per gallon corrected to standard temperature and other variables pursuant to the regulations of the United States Geological Survey.

(b) All natural gas and other vaporous hydrocarbon substances normally measured in gaseous form shall be measured and reported in units of one thousand cubic feet (MCF) corrected to standard temperature and pressure pursuant to the regulations of the United States Geology Survey.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 610. Determination of Market Value

The actual sales price of any substances herein subject to taxation may in the discretion of the Tax Commission, be considered as mere evidence of or conclusive evidence of the market value of such substances. The Tax Commission shall have the authority to determine the minimum fair market value irregardless of the actual sales price of such substances and in doing so may consider actual sales prices prevailing for like or substantially similar substances produced and sold in the area and prevailing market prices published in reputable trade journals of the oil and gas industry, provided, that any person, firm, corporation, or association against whom additional taxes are

assessed due to establishment of such minimum fair market values shall be entitled to a full and fair hearing before the Tax Commission and an appeal to the Tribal Court as is provided by law.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 611. Tax Commission May Audit, Correct, and File Reports

The tax commission shall have the power and authority to ascertain and determine whether or not any report herein required to be filed with it is a true and correct report of the gross products, and of the value thereof, of such person, firm, corporation, or association engaged in the mining or production of petroleum or other crude condensate or mineral oil and gas, natural gas, casinghead gas, or other valuable hydrocarbon substances. If any person, firm, corporation or association has made an untrue or incorrect report of the gross production or value or volume thereof, or shall have failed or refused to make a required report, the Tax Commission shall, under rules and regulations prescribed by it, ascertain the correct amount of either, and compute said tax. In exercise of this authority, the Tax Commission is specifically authorized to obtain such records as may be available from the Bureau of Indian Affairs, the United States Geological Survey, the Oklahoma Tax Commission and the Oklahoma Corporation Commission necessary for the purposes and to consider recognized trade journals in determining the market value of produced substances.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 612. Form of Reports

The operators severance tax remittance report shall be in substantially the following form:

SAC AND FOX TRIBE OF INDIANS OF OKLAHOMA
TAX COMMISSION
Route 5, Box 246
Stroud, Oklahoma 74079

OPERATORS REMITTANCE REPORT - OIL AND GAS SEVERANCE TAX

1. BIA LEASE NUMBER: _____
2. Reporting Period: _____, 19__
3. Lessee Name and Address:

4. Date of Lease or Assignment to Lessee: _____
Original Lessee Name: _____

5. Unit Operator Name and Address (if unitized) and date of unitization agreement.

Date

6. Reporting Company Name and Address (if tax to be paid by other than Lessee or Unit Operator).

7. Explain relationship to Lessee or unity operator:

Line	Well Number	Product (Oil) (Gas)	Production Volume (BBLs or MCF)	Value (price) per unit Production	Gross Value	Tax Rate	Amount Remitted
------	-------------	---------------------	---------------------------------	-----------------------------------	-------------	----------	-----------------

A
B
C
D
E
F

(Use Supplemental sheets where necessary)

TOTAL TAX REMITTED _____

8. Paid by check Number _____
 Drawn On _____
 Address _____

9. This report, consisting of _____ pages, is submitted on behalf of _____ and has been examined by me, and under penalty of law, I hereby affirm, that to the best of my information, knowledge, and belief, it is a true and accurate, and complete report of the severance taxes due to the Sac and Fox Tribe of Indians of Oklahoma for this reporting period.

DATE

(SIGNATURE)

(TYPED NAME)

(TITLE)

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 613. Instructions

The following instructions shall be printed on each operators severance tax remittance report:

I. GENERAL INSTRUCTIONS**A. Reporting Period:**

Each Calendar month is a reporting and remitting period.

B. Who Must Report:

The Lessee or his duly qualified successor in interest must report monthly on the Operator's Remittance Report and remains responsible for appropriate reporting and remittance of taxes. However, a unit operator or purchaser may make reports and remit taxes upon application to and acceptance of the arrangement by the Tax Commission. The Tax Commissioner's approval of such arrangements does not relieve the Lessee or his successor from his liability for the taxes due.

C. What Wells Are Included In The Report:

Each lease must be reported on a separate form. However, all wells within a lease should, where practical, be included on the same report. Any well which is not in production during the reporting period should carry a notation explaining the status of the well, such as "shut in", "injection well", "salt water disposal", or "capped and abandoned".

D. Due Date of Report and Remittance:

Severance Tax reports and accompanying remittances are due in the Tribal Accounting Office, Route 5, Box 246, Stroud, Oklahoma on the last day of the first calendar month following the reporting period covered by the report. There is no provision for an extension of time in which to file reports. Late payment will result in a five percent (5%) penalty. Interest on past due amounts is computed at the rate of 1.66 percent per month (20% per annum). Habitual failure to file timely reports may result in a requirement for a payment bond. FALSE OR FRAUDULENT REPORTS OR REFUSAL TO FILE REPORTS WITH THE INTENT TO EVADE TAXES MAY RESULT IN SEVERE PENALTIES INCLUDING FORFEITURE OF THE COMPANIES RIGHTS IN THE LEASE AND FORFEITURE OF THE COMPANIES PRIVILEGE OF DOING BUSINESS WITHIN THE JURISDICTION OF THE TRIBE.

E.

Every taxpayer has the right to a full hearing before the Tax Commission to challenge the amount of taxes, penalties, or interest assessed or to demand a refund of taxes paid under protest and to appeal the determination of the Tax Commission to the Tribal Court if he is aggrieved thereby. To apply for a refund or credit the taxpayer should

file an amended report and a petition for a refund with the Tax Commission, explaining the basis for the refund request. For more information, refer to Chapter One of the Taxation Ordinance.

II. REPORTING FORM INSTRUCTIONS

1 - 2: Lease Number, Reporting Period:

The lease number is the number assigned the the Bureau of Indian Affairs to the original lease from the Indian owners. Other identifying information may be included as appropriate. The reporting period is a calendar month from its first to last day inclusive. Insert the name of the month reported and the applicable year.

3. Lessee Name and Address:

Insert the full name and address of the lessee or his successor in interest (assignee). If the lease is held by a duly approved assignment that information shall be stated in the margin.

4. Date of Lease or Assignment to Lessee:

Insert the date of approval of the lease or assignment to your company by the Bureau of Indian Affairs. If your company holds its interest by virtue of an assignment, insert the name of the original Lessee.

5. Unit Operator:

If the Leasehold is included in any approved common production unit or pool, insert the name and address of the unit operator and the date of approval of the unitization agreement by the Bureau of Indian Affairs.

6. Reporting Company:

If the report is filed by someone other than the Lessee or Unit Operator, report that person or companies name and address. If the report is made by a purchaser pursuant to an approved agreement or some other party interested in the lease, include all relevant information.

7. Report Table:

Part 1 Well Number:

Indicate the well number used for completion, production, or other reports to the Bureau of Indian Affairs and the United States Geological Survey. Describe each well as clearly as possible.

Part 2 Product:

Indicate either oil, gas, or other substance produced.

Part 3 production Volume:

Report the barrels of oil and condensate and the MCF of gas at standard reporting parameters.

Part 4 Value:

Indicate the actual sales price or the reporting company's agreed estimate of the fair market value of the substance reported, whichever is higher.

Part 5 Gross Value:

Multiply the production volume times the value per unit production.

Part 6 Tax Rate:

The tax rate for both oil and gas is eight percent (8%) of the gross value of the substance produced, severed, saved, or removed from the land.

Part 7 Amount Remitted:

To determine the amount of tax to be remitted and paid with the return, multiply the gross value of the substances produced, severed, saved, or removed times the tax rate.

Part 8 - 9:

Insert all required information. The report must be signed by an authorized officer or employee of the reporting company. Any report not signed shall not be considered as timely filed and will be returned for signature. Any penalties and interest incurred due to any delay will be assessed as provided by law.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 614. Severance Tax in Lieu of Other Taxes

The taxes levied by Sections 601 and 602 of this Title on oil and gas respectively, shall be in lieu of all sales taxes on the first sale of such oil and gas imposed by law, and of any possessory interest taxes on said leasehold attributable to the period during which the oil and gas lease was in production.

[History: Added by PUBLIC LAW #SF-82-68, July 10, 1982.]

Section 615. Exclusion From Taxation.

There shall be excluded from the provisions of this Chapter the production attributable to the Indian trust royalty Interest of all individually owned and tribally owned lands.

The production attributable to the Indian trust royalty Interest need not be included in any of the reports submitted by any oil or gas operators within the tribal jurisdiction and, pursuant to federal law and the tribal Constitution, no taxes shall be due or imposed on that portion of the production attributable to the Indian Royalty Interest.

[History: Added by PUBLIC LAW #SF-83-33, March 25, 1983. The 1983 amendment made this exclusion retroactive to June 1, 1982, and authorized the Tax Commission to issue credits or refunds for taxes paid on Indian royalty interests held in trust by the federal government in its role as trustee for Indian Tribes and individuals.]

CHAPTER SEVEN

BINGO RECEIPTS SURCHARGE TAX

Section 701. Definitions

For the purpose of this Chapter, unless a different meaning is clearly indicated from the context, the term:

(a) "Bingo" means any game or session of bingo as defined in the Bingo Ordinance of the Sac and Fox Tribe of Indians of Oklahoma.

(b) "Bingo Operator" means any Corporation licensed to conduct private bingo within the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma pursuant to Chapter Three of the Bingo Ordinance.

(c) "Gross Bingo Receipts" means all receipts and other income of bingo operator directly or indirectly received through or as a result of conduct of bingo pursuant to his bingo license. This term shall not include income of a corporation received as a result of activities unrelated to the conduct of bingo. This term specifically includes income generated as a result of admission prices, concessions, parking fees, and other incidental receipts flowing from the conduct of bingo which are required to be reported by Section 372 of the Bingo Ordinance of the Tribe.

(d) "Net Bingo Receipts" means the gross bingo receipts less any deductions authorized by this chapter.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 702. Deductions From Gross Bingo Receipts

The bingo operator shall be entitled to deduct from his gross receipts for purposes of the surcharge tax imposed by this chapter the following items:

(a) The fair rental value of any premises rented for the conduct of bingo. In an arms-length transaction, the fair rental value shall be presumed to be the actual rental price paid subject, however, to review by the Tax Commission.

(b) All prizes actually awarded to the winner or winners of bingo games.

(c) The purchase price of all consumable tangible personal property purchased for resale at games or sessions of bingo, but not including the price of such property reassigned for other purposes.

(d) Any charges for utilities separately charged on the premises rented for the conduct of bingo.

(e) Salaries and other employee engaged in the conduct of bingo, proided, however, that the deduction allowed for any employee who is also a major stockholder of the bingo operator, or who is related by blood or marriage within the third degree to a major stockholder shall not exceed one and one-half (1½) times the federal minimum wage.

(f) The actual purchase price of all bingo equipment may be depreciated over not less than five years by the straight line depreciation method as the Tax Commission may by rule provide.

(g) Any other reasonable and necessary business expenses directly related to the conduct of bingo as may be established by rule of the Tax Commission.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 703. Surcharge Tax Levied

There is hereby levied upon the net bingo receipts of every bingo operator as defined in this Chapter a surcharge Bingo Tax equal to forty-five (45%) of the net bingo receipts of such operator less any corporate income, receipts or earnings tax now or hereafter imposed by tribal law according to the following formula:

Surcharge tax due = (45%) (Net Bingo Receipts) - (amount of corporate income, receipts earnings tax imposed).

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 704. Due Date of Surcharge Tax

The surcharge taxes levied and reports required under this Chapter shall be due and payable quarterly on the last day of March, June, Septempber, and December of each calendar year.

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

Section 705. Reports Required

With each quarterly payment, the Bingo Operator shall submit a return in substantially the following the following form:

SAC AND FOX TRIBE OF INDIANS OF OKLAHOMA
TAX COMMISSION
Route 5, Box 246
Stroud, Oklahoma 74079

BINGO SURCHARGE TAX RETURN

1. Bingo Operators name, address, and license number:

License Number

_____	_____
_____	_____
_____	_____

2. Bingo Operators Gross Receipts:

a. Month of _____, 19__.	\$ _____
b. Month of _____, 19__.	\$ _____
c. Month of _____, 19__.	\$ _____
d. Month of _____, 19__.	\$ _____

3. Bingo Operators Total Deductions:

a. Rentals paid on bingo premises	\$ _____
b. Prizes actually awarded	\$ _____
c. Consumable personal property purchased	\$ _____
d. Utility charges paid	\$ _____
e. Salaries and employee compensation	\$ _____
f. Allowable depreciation	\$ _____
g. Other (itemize)	\$ _____
h. Other (itemize)	\$ _____
i. Other (itemize)	\$ _____
j. TOTAL DEDUCTIONS	\$ _____

4. NET BINGO RECEIPTS (line 2 (d) - line 3 (j)) \$ _____

5. BINGO SURCHARGE TAX \$ _____

a. (.45 x line 4) \$ _____

b. Less corporate income taxes paid - \$ _____

c. TAX PAID WITH THIS RETURN \$ _____

I, _____, file this return on behalf of _____
a licensed private bingo operator, and affirm under penalty of law that I have
examined this return and that to the best of my knowledge, information, and
belief the facts stated herein are true, correct, and complete.

Date

Signature

Typed Name

Title

[History: PUBLIC LAW #SF-82-42, April 23, 1982.]

CHAPTER EIGHT

TAXATION AND REGISTRATION OF MOTOR VEHICLES

Section 801. Definitions

(a) "Commercial Vehicle" means any motor vehicle or the car, station wagon, van, pickup, or similar type constructed and used primarily for the transportation of persons or goods in the ordinary course of trade or business.

(b) "Manufactured Home" means any mobile home, house trailer, or other factory manufactured home designed for semi permanent installation as a residence but maintaining the capability of being pulled upon the highways upon wheels attached thereto.

(c) "Motor Vehicle" means any wheeled conveyance for carrying persons or property capable of being propelled under its own power through the use of an internal combustion engine of greater than fifty cubic centimeters displacement. Provided, however, that farm combines, and similar self propelled implements of husbandry (not including trucks) used exclusively for farm purposes shall not be considered a motor vehicle.

(d) "Motorcycle" or "Motorized Bicycle" means any motor vehicle having either two or three wheels.

(e) "Passenger Automobile" means any motor vehicle of the car, station wagon, van pick-up, or similar type constructed and used primarily for the transportation of persons for purposes other than for hire or compensation.

(f) "Person" means any natural or artificial entity legally competent to hold title to a motor vehicle.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 802. Application

This chapter shall apply to all motor vehicles owned by a resident of, and principally garaged within the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 803. Tax Imposed on Passenger Automobiles

There is hereby levied an annual registration tax on every passenger automobile according to the factory delivered price of the vehicle, and year of registration in this, or any other jurisdiction, according to the table of tax rates as follows:

If the factory delivered price is:

more than: but less than:	\$00.00	\$2,500.00	\$5,000.00	\$7,500.00	\$10,000.00	\$12,500.00	\$15,000.00
year =	\$2,499.99	\$4,999.99	\$7,499.99	\$9,999.99	\$12,499.99	\$14,999.99	—.—
1st	\$15.00	\$37.50	\$59.00	\$92.50	\$120.00	\$147.00	\$185.00
2nd	15.00	32.75	51.00	80.25	104.00	127.75	161.50
3rd	15.00	28.50	44.00	69.25	89.50	110.00	140.25
4th	15.00	24.75	37.50	59.25	76.75	94.00	121.25
5th	15.00	21.00	32.00	50.50	65.00	79.50	104.25
6th	15.00	18.00	26.75	42.25	54.50	66.50	88.75
7th	15.00	15.00	22.00	35.00	45.00	55.00	75.00
8th	15.00	15.00	17.75	28.50	36.50	44.50	62.50
9th	15.00	15.00	15.00	22.75	29.00	35.00	52.15
10th	15.00	15.00	15.00	17.50	22.00	26.50	41.00
11th	15.00	15.00	15.00	15.00	15.75	19.00	32.00
12th	15.00	15.00	15.00	15.00	15.00	15.00	23.75
over 12	15.00	15.00	15.00	15.00	15.00	15.00	15.00

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 804. Tax Imposed on Farm Trucks

There is hereby levied an annual registration tax on every pick-up truck, or truck tractor owned and operated by one or more farmers and used primarily for farm use, but not for commercial or industrial purposes according to the manufacturer's rated carrying capacity, and year of registration in this, or any other jurisdiction according to the table of tax rates as follows:

If the carrying capacity (in tons) is:				
greater than:	0.0	1.0	2.0	3.0
but less than:	1.0	2.0	3.0	
year =				
1st	\$10.00	\$15.00	\$30.00	\$50.00
2nd	8.00	12.00	24.00	40.00
3rd	6.50	9.50	19.20	32.00
4th	6.00	7.75	15.50	25.60
5th	6.00	6.00	12.25	20.50
6th	6.00	6.00	9.75	16.50
7th	6.00	6.00	8.00	13.25
over 7	6.00	6.00	6.00	6.00

In the event that a vehicle is rated 1.0, 2.0, or 3.0 tons, the higher rate shall apply.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 805. Tax Imposed on Commercial Vehicles

There is hereby levied an annual registration tax on every commercial vehicle according to the factory delivered price of the vehicle, and year of registration in this, or any other, jurisdiction at a rate equal to one-half of the amount of the tax imposed by Section 803 of this chapter. Provided, that the owner or operator of said vehicle shall sign an affidavit under oath, in such form as the Tax Commission shall prescribe, that such vehicle is to be used primarily for his trade or business purposes, and, shall either: (a) affix the federal employer identification number of said business to the affidavit, or (b) cause the name of the business to be permanently affixed to each side of said vehicle in letters or numerals at least one inch in height and in a color contrasting with the color of said vehicle.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 806. Tax on Motorcycles and Motorized Bicycles

There is hereby levied an annual registration tax on every motorcycle or motorized bicycle in the amount of \$6.00.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 807. Tax on Manufactured Homes and Recreational Vehicles

There is hereby levied an annual registration tax on every manufactured home and recreational vehicle, according to the factory delivered price of the home, and year of registration in this, or any other, jurisdiction at a rate equal to one-half the amount of the tax imposed by Section 803 of this chapter.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Sections 808-809. Reserved**Section 810. Certificates of Title**

Prior to initial registration of motor vehicle, the owner shall apply to the Tax Commission, on such form as the Commission shall by rule direct, for a title for said vehicle. Prior to issuance of a title for a motor vehicle, the Tax Commission shall require the applicant to furnish proof of purchase from a bona-fide new or used car dealer, or a properly endorsed Vehicle Certificate of Title issued by this or some other jurisdiction. Notice of liens against said vehicle shall be placed upon said title upon request of the lending institution.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 811. Form of a Vehicle Certificate to Title

The title issued by the Tax Commission shall be printed on safety paper and be in substantially the following form, on the face of the title:

SAC AND FOX TRIBE OF INDIANS OF OKLAHOMA**VEHICLE CERTIFICATE OF TITLE**

Body Type	Model Year	Vehicle Identification Number	Title Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Make	Date Issued	Factory Delivered Price	Date of Loss
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Model	Date First Sold	Total Delivered Price	Carrying Capacity
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Liens:

	Date	Time	Name	Address	City	State	Zip
1st	<input type="text"/>						
	Date	Time	Name	Address	City	State	Zip
2nd	<input type="text"/>						

Tag Number	Owner Name:	Initial Decal No.
<input type="text"/>	<input type="text"/>	<input type="text"/>

Previous Title: Jurisdiction	Address
<input type="text"/>	<input type="text"/>

Title Number	City	State	Zip
<input type="text"/>	<input type="text"/>		

I hereby certify that according to the records of the Tax Commission of the Sac and Fox Tribe of Indians of Oklahoma, the person named above is the owner of

the vehicle described above. No certification is made that lien information contained hereon is accurate or correct.

By: _____
Tax Commission
[SEAL]

(Keep this certificate in a safe place. Do Not accept a certificate showing any erasure, alteration, or mutilation)

and on the reverse side of said certificate:

IMPORTANT NOTICE

Every person who is not a licensed dealer in used cars is required to apply for a transfer title within twenty days after acquiring ownership or possession of this vehicle. Failure to do so subjects the owner or possessor to a civil penalty.

Any assignment must be signed and sworn to before a notary public. The previous years Registration Certificate should accompany this title.

ASSIGNMENT OF TITLE

For value received I/we hereby sell, assign, convey, and transfer unto:

Full Name: _____

Address: _____

City/State/Zip: _____

the vehicle described on the reverse side of this certificate, warrant the title to the same, and certify that at the time of delivery the vehicle is subject to the following liens or encumbrances and none other:

Date: _____ Amount(s): _____

In Favor of: _____

Address: _____

This vehicle (has)(has not) been involved in a casualty or loss.

The registration decal number for this vehicle is: _____.

Year, 19____.

Signature of Seller

Subscribed and sworn to before me this ____ day of _____, 19____.

[Seal]

Notary Public

My Commission Expires: _____

RE-ASSIGNMENT BY LICENSED USED CAR OR PARTS DEALER ONLY

For value received I/we hereby sell, assign, convey, and transfer unto:

Full Name(s): _____

Address: _____

City/State/Zip: _____

the vehicle described on the reverse side of this certificate, warrant the title to the same, and certify that at the time of delivery the vehicle is subject to the following liens or encumbrances and none other:

Date: _____ Amount(s): _____

In Favor of: _____

Address: _____

This vehicle (has)(has not) been involved in a casualty or loss.

The registration decal number for this vehicle is: _____.

Year, 19____.

Signature of Licensed Used Car Dealer

Subscribed and sworn to before me this ____ day of _____, 19____.

[SEAL]

Notary Public

My Commission Expires: _____

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 812. Original, Transfer, Duplicate Titles

A title shall be labeled or otherwise identified as follows:

(a) An "original title" shall be issued to the first purchaser of a vehicle from a new vehicle dealer. Original title numbers shall contain the prefix OT-.

(b) A "transfer title" shall be the title issued to a second or subsequent owner of a vehicle whether purchased from an individual or a dealer. Transfer titles shall contain the prefix TT-.

(c) A "duplicate title" shall be the title issued to the owner of record to replace a lost, stolen, or mutilated original or transfer title. Duplicate title numbers shall contain the prefix DT-; Duplicate titles shall be issued by the Tax Commission according to such rules concerning proof of ownership as the Tax Commission shall prescribe.

Each title shall bear a number composed of numbers, letters, or a combination thereof, and no two titles shall have the same number.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 813. Title Fees

The Tax Commission shall charge a fee of \$10.00 for the issuance of any original or transfer title, and a fee of \$5.00 for the issuance of any duplicate title. A receipt shall be given for said fees.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Sections 814-849. Reserved**Section 850. Registration Certificate and Tags**

Upon compliance with Section 855 of this chapter, payment of the annual registration tax, presenting the vehicle title and previous years registration certificate for inspection, and inspection of the vehicle identification number affixed to the vehicle by the manufacturer, the Tax Commission shall issue a Registration Certificate, and a tag or decal to be placed upon the registered vehicle.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983; as amended by PUBLIC LAW #SF-83-70, August 3, 1983. The 1983 amendment added the requirement that prior to issuance of a Registration Certificate, tag, or decal the Tax Commission require compliance with the new Section 855 of this Chapter enacted by the same law.]

Section 851. Form of Registration Certificate

The registration certificate shall be in substantially the following form:

**SAC AND FOX TRIBE OF INDIANS OF OKLAHOMA
CERTIFICATE OF MOTOR VEHICLE REGISTRATION**

Body Type	Model Year	Vehicle Identification Number	Factory Delivered Price		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
Make	Class	Title Number	Reg. Date	No. Yrs. Reg.	Tax Exempt
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Model	Registration Expires	Unladen WT.	Load Carried	Carrying Capacity	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

Owners Name: _____

Address: _____

City/State/Zip: _____

Previous Registration: Tag Number: _____ Decal Number: _____

Jurisdiction: _____

Current Registration: Tag Number: _____ Decal Number: _____

Tax: \$ _____. Penalty: \$ _____. Total Fee: \$ _____.

I hereby certify that according to the records of the Tax Commission of the Sac and Fox Tribe of Indians of Oklahoma, the person named above is the owner of the vehicle described above and that all taxes and fees upon such vehicle have been duly paid for the period and in the amount indicated.

By: _____
Sac and Fox Tax Commission
[SEAL]

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 852. Form of Tags

Each vehicle registered shall be issued a tag to be properly displayed on the rear of said vehicle. The tag shall remain with the vehicle for a period of five years, and shall be in such form as the Tax Commission shall prescribe within the following rules.

(a) Each tag shall be made of metal with red lettering on a white background.

(b) Each tag shall bear the name "SAC AND FOX TRIBE" across the top margin, and "Oklahoma" across the bottom margin.

(c) Each tag shall contain a distinctive and unique combination of numbers and letters centered thereon, provided, that these identifying symbols shall begin with prefix SF-.

(d) The identifying symbols shall be large and clear enough to be read by the unaided eye at a distance of not less than fifty feet.

(e) Each tag shall provide a space for the placement of yearly decals on the lower left and lower right corners of the tag.

(f) The tags for each class of vehicles shall be distinctive and different from those assigned to other classes of vehicles.

(g) The tags issued to tribally owned vehicles may contain the suffix-EX.

(h) The Tax Commission may, in its discretion provide by rule for special symbols or legends to be placed upon passenger automobile tags issued to:

- (1) The physically handicapped
- (2) Veterans of the armed forces
- (3) Winners of selected medals for heroism in combat
- (4) Past or present prisoners of war
- (5) Parents whose child has been killed while in the armed forces
- (6) Past or present elected tribal officials

provided, that before issuing any such tag, the Tax Commission shall require documentation that the owner of the vehicle is entitled thereto, and, provided further, that the word "Oklahoma" may be deleted from the bottom margin of such tags if necessary to accommodate an appropriate symbol or legend.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983; as amended by PUBLIC LAW #SF-84-08, October 28, 1983. The 1983 amendment substituted "may" for "shall" in subsection (g) of this Section.]

Section 853. Personalized Tags

The Tax Commission is authorized, in its discretion and pursuant to such rules as it may establish, to provide a personalized tag upon the owner's request for any passenger automobile which has been properly registered and tagged pursuant to this act. Such tags need not contain the prefix "SF-" as otherwise

required by Section 852(c) of this Chapter. Such personalized tag may then be placed upon said vehicle in lieu of the regular tag and decals issued by the Commission. The Tax Commission may charge such additional fees for such personalized tags and decals as may be necessary to defray the cost of production and administration of said tags.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 854. Form of Decals

Each year that a vehicle is registered pursuant to this chapter, the Tax Commission shall issue a set of two decals to be placed upon the tag affixed to the registered vehicle. One decal shall bear an abbreviation of the month of expiration of the vehicle registration, and the other shall bear the last two digits of the year of expiration. Both decals shall bear the same decal identification number. The decals shall be color coded against their expiration date and shall be made in such a way that it is impossible to remove them from a tag without destroying them.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 855. Other Requirements for Motor Vehicles

(a) Every operator of a motor vehicle upon the public streets, roadways or highways shall have in their possession a currently valid state driver's license and shall exhibit such license to any law enforcement officer upon request.

(b) Every owner of a motor vehicle operated upon the public streets, roadways, or highways shall maintain, with some insurance company or surety company authorized to do business in the State of Oklahoma, or approved for this purpose by the Tax Commission, a liability insurance policy or bond, to cover any liability for an accident involving such motor vehicle, to a limit, exclusive of interests and cost of:

(1) Not less than ten thousand dollars because of bodily injury to or death of any one person in any one accident, and

(2) Not less than twenty thousand dollars because of bodily injury to or death of two or more person in any one accident, and

(3) Not less than ten thousand dollars because of injury to or destruction of property of others in any one accident.

This requirement shall not apply to any owner if the operator of such vehicle has such insurance which covers the operator while he is operating the vehicle.

(c) Every operator of a motor vehicle operated upon the public street, roadways, or highways shall maintain with some insurance company or surety

company authorized to do business in the State of Oklahoma, or approved for this purpose by the Tax Commission, a liability insurance policy or bond, to cover any liability for an accident involving such motor vehicle, to a limit, exclusive of interests and costs of:

(1) Not less than ten thousand dollars because of bodily injury to or death of any one person in any one accident, and

(2) Not less than twenty thousand dollars because of bodily injury to or death of two or more persons in any one accident, and

(3) Not less than ten thousand dollars because of injury to or destruction of property of others in any one accident.

This requirement shall not apply to any operator if the owner of such vehicle has such insurance which covers the operator while he is operating the vehicle.

(d) On and after the date of enactment of this Section:

(1) The owner of a motor vehicle registered with the Sac and Fox Tribe shall carry in such vehicle at all times a current owner's security verification form listing the vehicle which has been issued by a bonafide insurance company registered to do business within Oklahoma, and shall produce such form upon request for inspection by any law enforcement officer or representative of the Tax Commission and, in case of a collision, the form shall be shown upon request to any person affected by said collision.

(2) Every person registering a motor vehicle with the Sac and Fox Tribe, except a motor vehicle which is not being used upon the public highways or public streets, or of a manufactured home while said manufactured home is on a permanent foundation, at the time of registration of such vehicle, shall certify the existence of security with respect to such vehicle by surrendering to the Tax Commission or other registering agency a current owner's security verification form or an equivalent for issued by a bonafide insurance company registered to do business in the State of Oklahoma. The Tax Commission or other registering agency shall require the surrender of such form prior to processing an application for registration or renewal.

(3) The following shall not be required to carry an owner's or operator's security verification form or an equivalent form during operator's of the vehicle and shall not be required to surrender such form for vehicle registration purposes:

(i) Any vehicle owned or leased by the federal, state or tribal government, or any agency or political subdivision thereof,

(ii) Any vehicle bearing the name, symbol, or logo of a business, corporation or utility on the exterior and which is in compliance with the provisions of Sections 7-600 through 7-607 of Title 47 of the Oklahoma Statutes according to records of the

Oklahoma Department of Public Safety which reflect a deposit, bond, self-insurance, or fleet policy, on file with such Department of the State of Oklahoma,

(iii) Any vehicle authorized for operations, pursuant to a permit number issued by the Interstate Commerce Commission, or the Oklahoma Corporation, Commission,

(iv) Any licensed taxicab, and

(v) Any vehicle owned by a licensed used motor vehicle dealer and not regularly used by him upon the public highways.

(e) Any Indian who knowingly issues or promulgates false or fraudulent information in connection with either an owner's or operator's security verification form or an equivalent form shall be guilty of an offense and upon conviction shall be subject to a fine not exceeding Five Hundred Dollars (\$500.00) or imprisonment for not more than six (6) months, or by both such fine and imprisonment.

(f) Any Indian who operates, or allows to be operated a motor vehicle owned by him, in violation of the provisions of this Section, shall be guilty of an offense, and shall be subject to a fine not exceeding Two Hundred Fifty (\$250.00), or imprisonment for not more than thirty days, or both such fine and imprisonment.

(g) Any motor vehicle operated in violation of the provisions of this Section, shall be a public nuisance. In such cases, the Tax Commission shall seize any tribal tag placed upon such vehicle and not allow its return or re-registration of the vehicle until a security verification form is filed with the Commission or other action as ordered by the Commission is taken to verify that such vehicle will not be used in violation of this Section. If such vehicle has been in an accident, any law enforcement officer shall impound such vehicle until a security verification form or other appropriate action as ordered by the Commission is filed with the Commission. If no form is filed within six months, the prosecutor shall file appropriate forfeiture proceedings to forfeit such vehicle to the tribe.

(h) It shall be an absolute defense to any proceeding under this Section that a current drivers license or insurance policy was in fact in effect at the date of the incident, and in such cases the action shall be dismissed.

[History: Added by PUBLIC LAW #SF-83-70, August 3, 1983.]

Section 875. Tribally Owned Vehicles

The Tax Commission shall issue, without charge, appropriate titles, certificates of registration, tags, and decals for any motor vehicle owned by the Sac and Fox Tribe of Indians of Oklahoma or its agencies. Title to all such vehicles shall be in the Sac and Fox Tribe of Indians of Oklahoma and such vehicles may be disposed of only by action of the Business Committee. If the particular agency has been authorized to purchase and dispose of property

in the agencies name by resolution of the Business Committee, the agency may hold title to a vehicle purchased through an authorized budget line item in its own name, and dispose of the vehicle pursuant to its authorized powers, unless the purchase was made from appropriated tribal funds. If the purchase was made with appropriated tribal funds, the Business Committee must concur by resolution in the sale of any such vehicle.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 876. Authorized Signatures

The Tax Commission shall by rule designate those individuals or officers who are empowered to sign the Certificates of Title and Registration on behalf of the Tax Commission.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 890. Penalties

In addition to any other penalty imposed by law, any owner of a motor vehicle who does not apply for, and obtain a certificate of title, certificate of registration, tag, and decal within 20 days after purchasing or obtaining possession of a motor vehicle, or within 20 days of establishing his residence and moving the vehicle within the tribal jurisdiction shall be liable for a civil penalty of 25¢ per day beginning on the 21st day. This penalty shall continue to accrue until the penalty equals twice the amount of the annual registration tax. Any vehicle not registered within three months after the expiration of the previous registration and being operated upon any public street or highway is hereby declared contraband and shall be subject to seizure and sale as in other cases subject to the owners right to redeem the vehicle by payment of all taxes and penalties due.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 895. Recognition of Foreign Titles and Registrations

It shall not be unlawful by reason of this Chapter for any person to possess or operate a motor vehicle within the jurisdiction of the Sac and Fox Tribe of Indians of Oklahoma so long as the vehicle is properly registered and tagged by the jurisdiction in which such person resides or in which the vehicle is principally garaged, and such jurisdiction extends like or similar recognition to the vehicle tags, certificates of title, and registrations issued by the Sac and Fox Tribe of Indians of Oklahoma.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983.]

Section 899. Effective Date

In order to provide for the efficient implementation of this chapter, the following rules shall govern:

(a) Any person may apply for and receive a title, and register, tag, and decal any moter vehicle immediately upon enactment of this chapter.

(b) This chapter shall be mandatory as to all Tribally owned vehicles immediately.

(c) This chapter shall be mandatory for all new or used motor vehicles purchased six months after the date of enactment or later.

(d) This chapter shall become mandatory for all persons on and after June 27, 1985.

[History: Added by PUBLIC LAW #SF-83-42, April 27, 1983; as amended by PUBLIC LAW #SF-84-64, September 28, 1984. The 1984 amendment extended the implementation date established in subsection (d) of this Section until the date indicated.]