

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA

LICENSING AND TAX CODE

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CHAPTER ONE

TAX COMMISSION

§ 1. Tax Commission Created

There is hereby created the Absentee Shawnee Tax Commission which shall be responsible for carrying out the duties and functions assigned to it in the Absentee Shawnee Tax Laws. The Commission shall report to the Absentee Shawnee Executive Committee.

§ 2. Composition of Tax Commission

(a) The Absentee Shawnee Tax Commission shall consist of three (3) members who shall be appointed by, and serve at the pleasure of the Executive Committee.

(b) The Chairperson of the Tax Commission shall be selected by and from the appointed members. The members shall elect a Vice Chairperson from the appointed members who shall act as Chairperson in the Chairperson's absence.

§ 3. Term of Office

The terms of office for Tax Commission members shall be for two (2) years. At the end of each term the Executive Committee shall exercise the option of appointing a new member or reappointing the present Commissioner for another term. Tax Commissioners shall serve until a new Commissioner is appointed. The Appointment shall run for the remainder of the two-year term of the Commissioner being replaced.

§ 4. Per Diem (Stipend)

Each Tax Commission member in attendance at official meetings called by the Chairperson shall receive a per diem of \$75.00. The Executive Committee may modify the per diem rate.

§ 5. Seal

The Absentee Shawnee Tax Commission is authorized and directed to acquire and use a seal which shall be circular in form, with the words "TAX COMMISSION - ABSENTEE SHAWNEE TRIBE 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.

§ 6. Meetings; Quorum

(a) Regular Meetings. Regular Tax Commission meetings shall be held on the third

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Tuesday of the month. The day and time of regular meetings may be changed by agreement of the Commissioners when deemed necessary.

(b) Special Meetings. The Tax Commission Chairperson shall call a special meeting when deemed necessary. The notice shall state the intent and purpose of the special meeting and all Commissioners shall be notified of the date and time for the meeting.

(c) Quorum. The Tax Commission shall conduct meetings only if at least two members of the Commission are actually in physical attendance at the meeting. A record shall be made of Commission members present and absent.

§ 7. Tax Administrator

The Tax Administrator shall be an employee of the Tribe, hired by the Tax Commissioners which shall have authority for all personnel actions relating to the Administrator. The Administrator is charged with providing administrative support and policy making input to the Commission as may be required to carry out the tax laws of the Absentee Shawnee Tribe. The Administrator is authorized to act on behalf of the Commission as the Commission may authorize and direct.

§ 8. 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 Resolution of the Executive Committee and to bring actions on behalf of the Tribe in the Tribal Court for the collection of Tribal taxes, civil penalties and interest, and the enforcement of the Tribal tax laws, all such actions shall be styled: The Absentee Shawnee Tribe of Oklahoma ex rel. Tax Commission vs. _____;

(b) Administer oaths, conduct hearings, and, by subpoena, compel the attendance of witnesses and production of 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 agree 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;

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(e) Evaluate and resolve tax refund questions;

(f) Attach and seize assets;

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

§ 9. 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 Rules and Regulations of the Tax Commission shall be made publicly available at the office of the Tax Commission and in a manner prescribed by the Commission.

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

§ 10. 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.

§ 11. Records

(a) The Tax Commission shall keep and maintain accurate, complete, and detailed records which reflect all taxes, penalties, and interest 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 Headquarters and shall not be removed from the Tribal Complex without the consent of the Tax Commission.

(c) Such records shall be subject to audit at any time upon the direction of the Executive Committee. The Tax Commission shall conduct an independent audit not less than once each year.

(d) Records may be destroyed five (5) years after the last entry was made or activity taken on the file, matter or account.

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§ 12. Confidentiality of Records

(a) Any record of the Tax Commission or information contained in such record, 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 following:

1. The taxpayer or his authorized representative;
 2. Tribal officials who have a legitimate official need for such records;
 3. To an authorized representative of the United States Department of the Treasury pursuant to a reciprocal agreement for the exchange of information;
 4. To an authorized representative of another tribe or a state; provided that the receiving tribe or state has entered into an agreement with the Commission to use the information only for tax purposes and provided that the receiving tribe or state has enacted confidentiality laws similar to this section;
 5. To a court of competent jurisdiction in an action relating to taxation in which the Commission and the taxpayer are parties, or in an action to enforce any tax liability of the taxpayer in which the Commission is a party;
 6. In such a manner and form that the information revealed is not identified as applicable to a particular taxpayer.
- (b) Nothing in this section prohibits the Commission from disclosing to any person:
1. Whether a person is or is not registered with the Commission as a taxpayer; or
 2. The final decision and order of the Commission or Court in any protest or appeal filed by the taxpayer.

§ 13. 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 monies received by the Commission on behalf of the Tribe. Separate books shall be maintained for each type of tax imposed by this Title.

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§ 14. Deposits of Tax Revenue

All tax monies, license fees, penalties, interest, service fees, charges or other monies collected by the Tax Commission in the administration and enforcement of the tax laws, except as otherwise specifically authorized by law, shall be deposited in the Tribal Treasury as directed by the Treasurer's office.

§ 15. Tax Commission Staff

(a) The Tax Commission shall be staffed with such employees and may incur such expenses as may be necessary for the proper discharge of its duties. The Tax Commission shall, to the maximum extent feasible, utilize regular tribal staff in exercising the duties and responsibilities of the tax laws, and may delegate to the Tribal staff, by rule, such functions as may be necessary to efficiently administer the Tax laws, provided however, that the Commission's rulemaking authority may not be delegated.

(b) The Tax Commission shall have responsibility for the hiring and management of staff members. Commission staff shall be subject to the Tribal personnel policies and procedures. The Tax Commission shall comply with tribal rules and policies against nepotism when hiring staff members.

(c) 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 Executive Committee. The Tax Commission shall submit to the Executive Committee a line item proposed budget for the next fiscal year not later than the 15th day of November in each year.

(d) The Tax Commission may require bonding of the Administrator and any staff member or Commissioner who handles public monies, tax revenue, or tax stamps in such amounts as may be fixed by the Commission.

(e) The premiums on the bonds shall be paid from funds authorized in the Tax Commission budget.

(f) The Tax Commission shall conduct a background check of any staff member or Commissioner who handles public monies, tax revenue or tax amounts.

SUBCHAPTER 1.1. - TAX COMMISSION REGULATIONS

Rule 1.1.1 Citation

The Rules of the Tax Commission shall be known as the Absentee Shawnee Tribe Tax Commission Rules, and may be cited as AST-TCR.

Rule 1.1.2 Principal Office - Hours

(a) The principal office of the Absentee Shawnee Tax Commission is the Absentee Shawnee Tribal Complex; Absentee Shawnee Tribe of Oklahoma, 2025 South Gordon Cooper, Shawnee, Oklahoma 74801.

(b) Office hours shall be from 8:00 o'clock a.m. to 12:00 o'clock p.m. and 1:00 o'clock p.m. to 5:00 o'clock p.m. each day except Saturday, Sunday and any legal holiday established by rule, ordinances, or proclamation by the Governor.

Rule 1.1.3 Communications with Commission

Every communication in writing to the Commission shall be addressed to the Administrator at the principal office, unless the Commission directs otherwise. Every instrument and other document shall be deposited with or mailed to the Administrator at the principal office and shall be deemed received only by actual delivery at the principal office. Filing of any instrument shall not be complete except upon payment of all applicable fees required by ordinance or by these rules.

Rule 1.1.4 Matters Not Otherwise Addressed

All matters of procedure, computation, and enforcement not addressed by these rules or the Code shall be subject to orders of the Commission or its Administrator in particular cases, or by the Tax Commission employee procedure manual which may be maintained by the Administrator. In all cases wherein the procedure is not set out or governed by the Act or these regulations, the Tax Commission and its staff may proceed in any lawful manner.

Rule 1.1.5 Cost of Copies

(a) Persons requesting copies of Tax Commission records shall pay a fee of fifteen cents (.15) cents per page for all pages reproduced.

(b) Copies of any rule, regulation, decision, or order made by the Tax Commission in the administration of the Licensing and Tax Code or any Tribal Tax Law may be authenticated under its official seal by the Administrator, any member of the Commission, or any authorized agent or employee of the Tax Commission. For such authentication, a fee of Two Dollars (\$2.00) shall be charged.

(c) All fees collected hereunder shall be deposited as directed by the Tribal Treasurer.

SUBCHAPTER 1.2 - RULEMAKING PROCEDURES

Rule 1.2.1 Proposed Rules

The Tax Commission shall have the authority to prescribe, promulgate, and enforce written rules and regulations not inconsistent with the Licensing and Tax Code. The Tax Commission shall consider proposed rules, submitted by members of the Tax Commission, members of the Executive Committee or the Tax Administrator. Proposed rules must be submitted in a form consistent with the existing rules and regulations. Commission actions that are purely administrative in nature, such as office hours or amending forms, are not subject to the rulemaking procedures, but may be adopted by the Commission through its decision-making process. *Amended 9/11/02 by Resolution LAS-2002-37.*

Rule 1.2.2 Temporary Rules

If the immediate enforcement of a proposed rule is necessary for the proper functioning of the Tax Commission, and all of the Commission members present at the Commission meeting unanimously agree that a temporary rule should be adopted, the Tax Commission may adopt the proposed rule as a temporary rule. If it is determined that the proposed rule should be adopted as a temporary rule, the Tax Commission shall:

(a) Assign the rule a temporary rule number which shall begin with the words "temporary rule" followed by the last two digits of the calendar year, a dash (-), and the consecutive number for temporary rules adopted during that calendar year.

(b) As soon thereafter as is practical, all steps described below in the section entitled "Adoption of Proposed Rules" and the sections following shall be undertaken in order for the temporary rule to be adopted as final rule.

Rule 1.2.3 Adoption of Proposed Rules

If immediate enforcement of a proposed rule is not necessary for the proper functioning of the Tax Commission, or all of the Commission members present at the Commission meeting do not agree that a temporary rule should be adopted, the Commission may, at its discretion:

(a) Refer the proposed rule to the Tribal Attorney and Tax Administrator who shall, within thirty (30) days, provide the Commission with a written analysis of the proposed rule. The Administrator may require Commission staff assistance if necessary. The Tribal Attorney and Tax Administrator may provide joint or separate analyses. The written analysis shall include:

(1) An analysis of whether the proposed rule is within the scope of the Commission's rule making powers.

(2) An analysis of whether the provisions of the proposed rule are consistent with, or in violation of the Code and the Tribal Constitution.

(3) An analysis of the expected impact upon the operation of the Commission, and the probable practical effect of the proposed rule.

(4) Recommendations for approval or disapproval of the proposed rule, including recommended amendments to the proposed rule, if any.

(b) Refer the proposed rule to any other agency or department of the Tribe which in the opinion of the Commission may be impacted by the proposed rule for their comments within thirty (30) days.

(c) Set a date and time after these required procedures are completed and notice periods expired at which to consider the proposed rule at a meeting open to the public.

(d) Distribute copies of the proposed rule, and any written reports or comments on said rule, as they are received, to:

(1) The Tax Administrator

(2) Each Commission member

(3) Each Executive Committee member.

Rule 1.2.4 Final Rule

As soon as possible after adoption of a Final Rule, said Final Rule should be executed and filed for record. The Final Rule shall state its effective date.

Rule 1.2.5 Numbering of Final Rules

At the time any proposed or temporary rule is promulgated as a final rule, the Commission shall assign such final rule a number compatible with the numbering arrangement of these regulations, and such final rule shall then be inserted within these regulations in its appropriate numerical position.

Rule 1.2.6 Amendments to Rules

These rules or rules promulgated hereafter may be amended, repealed, or modified by following the same procedures by which a new rule would be promulgated.

Rule 1.2.7 Compilation and Publication of Rules

(a) At least once each year, the Administrator shall cause the official copy of these rules to be updated to include each and every final rule adopted by the Commission during that year, and shall cause those rules adopted during the year to be inserted in their appropriate place within the official copy.

(b) The Commission Rules shall be made available during business hours for purchase by the public at a charge of fifteen (.15) cents per page plus the cost of binding. Free copies of these documents shall be distributed to tribal agencies, employees, the tribal attorney, Tribal Court, or other Tribal Officials whose functions require that they be aware of the Tax Commission Rules. Such copies shall remain the property of the Tribe and are delivered for the benefit of the Tribal Government, except the copies delivered to the tribal attorney and the tribal court which shall be included in their libraries. The Administrator may, when it is in the best interest of the tribe to do so, provide discount rates for sale of these documents to public libraries, and may enter into exchange agreements with such agencies whereby they provide their materials to the Tribe and the Tribe provides these documents to the agency without other exchange of consideration.

(c) The Administrator may establish a subscription service for the distribution of these documents or for immediate distribution of Tax Rules, proposed, temporary, or final, and shall set the charges for advance copies of such rules and information with the approval of the Commission in order to cover the additional costs of updating.

CHAPTER TWO

TAX ADMINISTRATION AND PROCEDURES

§ 1. Statement of Purpose

It is the policy of the Absentee Shawnee Tribal Government to provide governmental services within the jurisdiction of the Tribe. To finance the Tribe's governmental responsibilities and regulate those operating within its jurisdiction, the Tribe has the inherent sovereign authority to impose taxes on goods and activity within its jurisdiction and to license and regulate certain conduct. The Licensing and Tax Code sets forth the taxes, regulation and licensing of conduct and activity within the Tribal jurisdiction.

§ 2. Citation

This Code may be cited as the Absentee Shawnee Tax Licensing and Tax Code (AST-Tax Ch. ___, S ___).

§ 3. Definitions

These definitions shall apply throughout the Tax Laws of the Absentee Shawnee Tribe. Definitions applicable to specific tax laws will be set forth in those chapters.

(a) "Absentee Shawnee Tax Laws" or "Tribal Tax Laws" means the tax laws enacted by the Absentee Shawnee Tribe, including but not limited to, the tax laws enacted and made part of this Code.

(b) "Commission" or "Tax Commission" means the Absentee Shawnee Tax Commission, which shall be the agency of the Absentee Shawnee Tribe of Oklahoma authorized to exercise any powers of the Commission under the Absentee Shawnee Tax Laws.

(c) "Levy" means the lawful power hereby invested in the Commission to assess taxes and seize and take into possession or to require the present or future surrender to the Commission of any property or rights to property belonging to a delinquent taxpayer.

(d) "Lien" means a charge, hold and encumbrance upon the property of a taxpayer to secure the payment of any tax, penalty, fee or interest due to the Tribe as authorized in Section 21 of this Chapter.

(e) "Overpayment" means any amount paid by any person to the Tribe pursuant to this chapter or any tax law subject to this chapter, or withheld from the person, in excess of the amounts due at the time of the payment or at the time the amount withheld is credited against the amount due.

(f) "Person" means any individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate or other entity, including to the extent permitted by law, any federal, state, tribal or other government or any department, agency, instrumentality or political subdivision of any federal, state or other government.

(g) "Tax" means the total amount of each tax imposed and required to be paid under the provisions of the Tribal Tax Laws subject and, unless the context otherwise requires, includes the amount of any interest or civil penalty relating thereto.

(h) "Taxpayer" means every person who is liable for the payment of any tax under the tax laws of the Absentee Shawnee Tribe of Oklahoma.

(i) "Tribe" means the Absentee Shawnee Tribe of Oklahoma, a federally recognized Indian Tribe.

§ 4. Use of Tax Revenues

Unless a specific purpose is specified elsewhere in the Code, all tax revenues shall be deposited in the Tribal Treasury and appropriated for tribal purposes by the Executive Committee.

§ 5. Jurisdiction

The jurisdiction of the Absentee Shawnee Tax Commission shall be concurrent with the jurisdiction of the Absentee Shawnee Tribe.

§ 6. Required Records; Information Returns

(a) Every person engaged in activity that is subject to taxation under the Absentee Shawnee Tax Laws shall maintain books and records of account or other records in a manner that will permit the accurate computation of tribal taxes.

(b) The Tax Commission may by regulation require any person doing business within the Tribe's jurisdiction to submit to the Tax Commission information returns that the Tax Commission deems reasonable and necessary for identifying taxable transactions or property, determining the amount of any tax due, or otherwise to properly administer any Tribal Tax Law.

§ 7. Audits of Taxpayer Records

(a) The Tax Commission shall cause the records and books of account of taxpayers to be inspected or audited at such times as the Tax Commission deems necessary for the effective execution of the Commissioner's responsibilities.

(b) Auditors and other officials of the Tax Commission are authorized to request and require the production for examination of the records and books of account of a taxpayer.

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(c) Taxpayers shall, upon the Tax Commission's request make their records and books of account available for inspection at reasonable hours to the auditor or official of the Tax Commission who properly identifies himself to the taxpayer.

(d) Liability for tax, interest, and penalties identified in an audit shall be computed from the date the tax should have been paid on the taxable transaction or incident, irrespective of when the audit is performed or the tax liability is discovered by the Tax Commission.

(e) For the purpose of establishing or determining the extent of the liability of any person for any tax, for the purpose of collecting any tax, or for the purpose of enforcing any tax, the Tax Commission is authorized to examine business premises, property and equipment and to examine and require the production of any relevant records, books, information or evidence.

§ 8. Subpoenas

(a) The Tax Administrator is hereby granted the power to issue subpoenas, which shall be returnable no less than ten (10) days from the date of service, as may be necessary to carry out the purposes of this Title.

(b) Any subpoena issued by the Tax Administrator shall state with reasonable certainty the nature of the evidence required to be produced, the time and place the evidence is to be produced, the consequences of failure to obey the subpoena, and shall be attested by a Tax Commissioner.

(c) If any person served with a subpoena neglects or refuses to produce records or other evidence or to allow the inspection of equipment, records, books, information or evidence identified in the subpoena, the Tax Commission may invoke the aid of any court of competent jurisdiction to enforce the subpoena.

§ 9. Tax Due Date; Taxpayer Returns; Extension of Time

(a) Taxpayers are liable for tax at the time of and after the transaction or incident giving rise to the tax until payment is made. Taxes are due on and after the date for payment specified in the applicable tax chapter.

(b) Every taxpayer shall, on or before the date on which payment of the tax is due, file a complete tax return in the form prescribed by the Tax Commission.

(c) The failure to file a tax return, or the filing of an incomplete or otherwise inadequate tax return, may result in the computation and assessment of the tax or additional penalties by the Tax Commission.

(d) All taxes due to the Tribe shall be paid to the Tax Commission in the name of the Absentee Shawnee Tribe of Oklahoma. Delivery to the Tax Commission of a check that is not paid upon presentment does not constitute payment. All tax returns and reports shall be filed with the Tax Commission.

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(e) The Tax Commission may, for good cause, extend in favor of a taxpayer, for no more than a total of sixty (60) days, the date on which payment of any tax is required or on which any return shall be filed, but no extension of time shall prevent the accrual of interest as otherwise provided by this chapter. A request for extension of time must be filed on or before the date the tax or return is due in the absence of an extension. If the Tax Commission believes it necessary to assure the collection of the tax, the Tax Commission may require, as a condition of granting any extension, that the taxpayer furnish security for the estimated amount of the tax, including interest and any applicable civil penalties.

(f) Payments shall be considered timely made if postmarked before midnight on the date on which payment is due or if received by the Tax Commission by the close of the business day on which payment is due.

§ 10. Delinquent Taxpayer

(a) Any taxpayer to whom taxes have been assessed who does not, within thirty (30) days after the assessment, make payment, protest the assessment as provided in Section 27 of this Chapter or furnish security for payment acceptable to the Tax Commission becomes a delinquent taxpayer and remains delinquent until:

1. Payment of the total amount of all such taxes, interest and penalties is made;
2. Security is furnished for payment; or
3. No part of the assessment remains unabated.

(b) If a taxpayer files a protest as provided in Section 27 of this Chapter, the taxpayer nevertheless becomes a delinquent taxpayer upon failure of the taxpayer to appear at any conference or hearing set for the protest, or upon failure to perfect any available appeal from any adverse decision, unless the taxpayer makes payment of the total amount of all taxes, including penalty and interest, assessed and remaining unabated or furnishes security for payment.

§ 11. Assessment of Taxes; Presumption of Correctness

(a) If the Tax Commission determines that a taxpayer is liable for taxes that are due and unpaid and that have not been previously assessed to the taxpayer, the Tax Commission shall promptly issue a written assessment of the tax to the taxpayer. The notice of assessment shall identify the nature and amount of taxes claimed, demand payment of the tax, and inform the taxpayer of the remedies available to the taxpayer.

(b) Assessments of tax are effective when a notice of tax assessment issued by the Tax Commission is mailed or delivered in person to the taxpayer against whom the liability for tax payment is asserted.

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(c) When taxes have been assessed to a taxpayer and remain unpaid after the date payment is due, the Tax Commission may demand payment at any time, except as limited by Section 14 of this Chapter.

(d) Any property valuation, assessment of taxes or demand for payment made by the Tax Commission is presumed to be correct, and the taxpayer has the burden of showing the valuation, assessment or demand is not correct.

§ 12. Address of Notices; Timely Filing

(a) Any notice required or authorized by this Chapter to be given by mail is effective if mailed or personally delivered by the Tax Commission to the taxpayer or other person at the last address shown in the records of the Tax Commission. Any notice, return, application or payment required or authorized to be delivered to the Tax Commission by mail shall be addressed to the Absentee Shawnee Tax Commission, Absentee Shawnee Tribal Complex, 2025 S. Gordon Cooper Drive, Shawnee, Oklahoma 74801.

(b) All notices, returns, applications or payments authorized or required to be made or given by mail are timely if mailed on or before the date on which they are required, as shown by the postmark on the document.

§ 13. Limitations Period for Assessments and Collections

(a) No initial assessment of tax may be made by the Tax Commission after three (3) years have elapsed following the date of the taxable transaction or incident.

(b) No administrative or judicial action or proceeding shall be initiated to collect assessed taxes after five (5) years have elapsed following the date on which the tax was assessed.

(c) Nothing in this section shall relieve a taxpayer from responsibility for taxes assessed, or proceedings initiated prior to the limitations period, but where the proceedings have extended beyond the limitations date.

§ 14. Collection of Taxes; Attorney's Fees

(a) 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, lien, levy, 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 on behalf of the Tax Commission.

(b) If the Tax Commission brings a collection action against a taxpayer and prevails on any claim, the taxpayer shall be liable for the cost of attorney fees generated by the necessary action for collection.

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§ 15. Action to Enjoin Unlicensed Activities

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.

§ 16. Seizure of Property by Levy

(a) The Tax Commission may proceed to collect tax from a delinquent taxpayer by levy upon all property or rights to property of the taxpayer and the conversion thereof to money by appropriate and lawful means.

(b) The Tax Commission may proceed to levy any property declared contraband by any Section of this Title, or upon which any tax assessed is in excess of sixty (60) days past due.

(c) A levy is made by taking possession of property pursuant to authority contained in a warrant of levy or by the service, by the Tax Commission or any law enforcement officer, of the warrant upon the taxpayer or other person in possession of property or rights to property of the taxpayer or upon any person owing or who will owe money to the taxpayer, ordering him to reveal the extent thereof and to surrender it to the Tax Commission forthwith or to agree to surrender it or the proceeds therefrom in the future, on the terms and conditions stated in the warrant.

(d) A warrant of levy shall:

1. bear on its face a statement of the authority for its service and compelling compliance with its terms, and shall be attested by the Tax Administrator;

2. identify the taxpayer whose liability for taxes is sought to be enforced, the amount thereof and the date or approximate date on which the tax became due;
3. order the person on whom it is served to reveal the amount of property or rights to property in his possession that belong to the taxpayer and the extent of his own interest therein, and to reveal the amount and kind of property or rights to property of the taxpayer that are, to the best of his knowledge, in the possession of others;
4. order the person on whom it is served to surrender the property forthwith but may allow him to agree in writing to surrender the property or the proceeds therefrom on a certain date in the future when the taxpayer's right to it would otherwise mature;

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5. state on its face the penalties for willful failure of the person upon whom it is served to comply with its terms; and
6. state that the Tribe claims a lien for the entire amount of tax asserted to be due, including applicable interest and penalties.

§ 17. Inventory of Seized Property

Whenever any authorized person shall seize any property pursuant to this Chapter, 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.

§ 18. Court Action on Levied Property; Redemption

(a) Within ten (10) days of a seizure by levy, the Tax Commission shall file an action in Tribal Court against said property alleging the nonpayment of taxes and title thereto vested in the Tribe.

(b) Any person claiming ownership, the right to possession or other interest in said property may intervene in said action and raise any defenses which he may have. The Tax Commission shall serve any such persons that are known to the Commission with notice of the court action.

(c) Any persons claiming an interest or right in seized property may redeem such property at any time prior to the entry of a final judgment of forfeiture by paying all taxes, penalties, and interest assessed.

§ 19. Sale of Seized 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 Executive Committee that such portion of said property as they can use be retained for the benefit of the Tribe. The Executive Committee shall determine which property will be retained and shall order the Tax Commission to conduct a public tax 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 Tribal headquarters of the Absentee Shawnee Tribe of Oklahoma. Not less than twenty (20) days notice of a tax 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

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prior to said sale. All funds received at a tax sale after payment of the cost of the tax sale shall be deposited in the Tribal Treasury.

(c) The Tax Commission may conduct tax sales at such times as it deems sufficient property has accumulated to make the sale profitable. The tax liability of any person from whom property was seized shall be reduced by the amount received at sale plus the fair market value of the property retained for the benefit of the Tribe minus the costs of seizure and sale.

§ 20. Exempt Property

The following property shall be exempt from garnishment, attachment, execution and sale from the payment of taxes, penalties, and interest due the Absentee Shawnee Tribe 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 not exceeding Three Thousand Dollars (\$3,000.00);

(c) Tools, equipment, utensils, or books necessary to the conduct of the person's 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 interest 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, electronics, phonographs, tape recorders, firearms, works of art, and other recreational or luxury items;

(g) All ceremonial or religious items; and

(h) Family cemetery plots.

§ 21. Lien for Taxes

If any taxpayer, liable to pay any tax, neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto), shall be a lien in favor of the Absentee Shawnee Indian Tribe of Oklahoma upon all property and rights to property, whether real or personal, belonging to such person.

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§ 22. Period of Lien

Unless another date is specifically fixed by law, the lien imposed by Section 21 of this Chapter shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied.

§ 23. Filing of Lien

(a) The lien imposed by Section 21 of this Chapter shall not be valid as against any purchaser, holder of a security interest, mechanics lien, or judgment lien creditor until notice thereof which meets the requirement of Subsection (b) has been filed by the Tax Commission.

(b) The notice referred to in Subsection (a) shall be filed:

1. Under Absentee Shawnee Tribal Laws with the Tribal Court Clerk.

2. Under State Laws:

(i) Real Property:

In the case of real property, in one office within the State (or the county, or other governmental subdivision) as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property:

In the case of personal property, whether tangible or intangible, in one office within the State (or county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated.

3. Status of Property Subject to Lien:

For purposes of paragraph (1), property shall be deemed to be situated:

(i) Real Property:

In the case of real property, at its physical location; or

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(ii) Personal Property:

In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. The residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

§ 24. Release of Lien or Discharge of Property

(a) Release of Lien: Subject to such regulations as the Tax Commission of the Absentee Shawnee Tribe of Oklahoma may prescribe, the Tax Commission shall issue a certificate of release of any lien imposed with respect to any Absentee Shawnee Tribe tax not later than thirty (30) days after the day on which:

1. Liability Satisfied or Unenforceable:

The Tax Commission finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

2. Bond Accepted:

There is furnished to the Tax Commission of the Absentee Shawnee Tribe of Oklahoma and accepted by them, a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

§ 25. Compromise of Taxes

(a) At any time after the assessment of any tax, if the Administrator has a good faith doubt of the liability of the taxpayer for the tax, he may with the approval of the Tribal Attorney and Tax Commission, compromise the asserted liability for taxes by entering into a written agreement with the taxpayer that adequately protects the interests of the Tribe.

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(b) A compromise agreement is conclusive as to liability or non-liability for payment of assessed taxes relating to the periods covered by the agreement, and except upon a showing of fraud, or misrepresentation or concealment of a material fact, the agreement shall not be subject to challenge or modification. For purposes of this Section, "concealment" is the intentional failure to disclose all information relevant to tax liability.

§ 26. Exhaustion of Administrative Remedies

No court has jurisdiction to entertain any proceeding by a taxpayer in which he calls into question his liability for any tax or the application to him of any provision of this Chapter, except as a consequence of the appeal by the taxpayer to the Tribal Court from the action and order of the Tax Commission following a protest, as provided in Section 27 of this Chapter.

§ 27. Administrative Protest

(a) A taxpayer may dispute the assessment to the taxpayer of any amount of tax, the application to the taxpayer of any provision of this Title, or the denial of a claim for refund made in accordance with this Chapter, by filing with the Tax Commission a written protest. Every

protest shall identify the taxpayer and the taxes involved and shall state the grounds for the protest and the affirmative relief requested.

(b) Any protest shall be filed within thirty (30) days after:

1. mailing or personal delivery of a notice of assessment;
2. denial of a claim for refund made in accordance with Section 29 of this Chapter; or
3. failure to either allow or deny a claim for refund made in accordance with Section 29 of this Chapter within the time period provided for Tax Commission action.

(c) A protesting taxpayer must timely pay all accrued tax, penalty and interest on or before the date the protest is filed. Delinquent taxes may not be paid under protest.

(d) If a protest is not filed in conformity with this Section, the Tax Commission may proceed to enforce collection of any delinquent tax.

(e) Upon timely payment of the protested tax and receipt of a timely protest, the Tax Commission shall promptly set a date for a hearing on the protest if taxpayer requests a hearing. The taxpayer shall appear at the hearing, either in person or through representatives of his choice. The hearing shall not be open to the public, and shall be conducted in an informal manner. Technical rules of procedure and evidence shall not apply at the hearing, but the hearing shall be conducted to allow the Tax Administrator and the taxpayer to present their evidence and positions in a fair and reasonable manner. At the request of the taxpayer or at the

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initiative of the Tax Administrator, the Tax Commission may conduct a pre-hearing conference to attempt to resolve or narrow any issues raised by the protest.

(f) Following the hearing, the Tax Commission shall issue a written decision on the protest summarizing the basis for the decision. The written decision shall include an order granting or denying the relief requested or granting such part thereof as is appropriate and supported by evidence and it shall inform the protesting taxpayer of the right to, and the requirements for perfection of, an appeal from the decision to the Tribal Court and of the consequences of a failure to appeal. The Tax Commission shall serve the taxpayer with a copy of the decision by certified mail or in person.

(g) The Tax Commission shall issue a final decision on the protest within 120 days after the protest is filed. Failure to issue a final decision within that period shall constitute denial of the protest.

(h) A decision of the Tax Commission that grants in whole or in part a tax refund shall be submitted to and require written signature approval as may be required by tribal law.

§ 28. Appeals from Tax Commission's Decision and Order

(a) If the taxpayer is dissatisfied with the decision and order of the Tax Commission following the hearing, or if the Tax Commission fails to decide the protest within the time required by Section 27 (g) of this Chapter, the taxpayer may appeal to the Tribal Court, but only to the same extent and upon the same theory as was asserted before the Tax Commission. If an appeal is not so taken, the decision and order of the Tax Commission are final.

(b) An appeal shall be perfected by filing a notice of appeal with the Clerk of the Tribal Court, in the form prescribed by the Tribal Court, along with any docketing fee required by law. The date of filing shall be the date the notice of appeal is received and stamped by the Court Clerk.

(c) Simultaneously with the filing of a notice of appeal, the taxpayer shall serve a true copy thereof on the Tax Commission and on the Governor of the Tribe. A certificate stating the date and manner of service shall be filed with the notice of appeal.

(d) The notice of appeal must be filed within thirty (30) days from the date the decision and order of the Tax Commission is served on the taxpayer or from the date the protest is deemed denied under Section 27 (g) of this Chapter.

(e) All appeals shall be upon the record made within the Tax Commission, unless the Tribal Court, on motion of the taxpayer or the Tax Commission permits an evidentiary hearing to supplement the record. Any motion requesting an evidentiary hearing must be filed within fifteen (15) days following the date of filing the notice of appeal. If the court grants the motion, an evidentiary hearing shall be scheduled and notice of the hearing shall be served on the taxpayer and the Tax Commission no less than twenty (20) days prior to the date of the hearing.

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(f) Except as otherwise provided in this Chapter, the rules of procedure and evidence applicable to civil proceedings in the Tribal Court shall apply to the appeal.

(g) The Tribal Court shall independently weigh the evidence of record to assure that the applicable tax laws are lawfully administered, and shall issue a written decision on the appeal.

(h) Nothing in this Chapter shall authorize the Tribal Court to enter any money judgment against the Tax Commission or any other agency of the Tribe other than an order to refund the amount of any tax, interest or civil penalty erroneously paid by the taxpayer. Any refund may, in the discretion of the Tax Commission, be in the form of a credit against future tax payments or in cash.

(i) The decision of the Tribal Court may be appealed to the Supreme Court of the Absentee Shawnee Tribe. *Amended 9/11/02 by Resolution LAS-2002-37.*

(j) A decision of the Tribal Court that grants in whole or in part a tax refund to the taxpayer requires written signature approval as may be required by tribal law for the issuance of the refund check.

§ 29. Claims for Refund

(a) Any person who believes that he has paid a tax subject to this Chapter in excess of the amount for which he is liable, other than in response to an assessment by the Tax Commission, may apply for a refund within three (3) years from the date the tax was paid. The taxpayer has the burden of proving that the tax has been erroneously paid.

(b) Every claim for refund shall be filed as a fully completed amended tax return, shall state the nature of the claim and shall contain information sufficient to allow processing of the claim. Filing a fully completed amended tax return that shows a lesser tax liability than the original return constitutes the filing of a claim for refund for the difference in the tax due shown on the original and amended returns.

(c) In response to a claim for refund, the Tax Commission may authorize the refund to a taxpayer of the amount of any overpayment of tax determined by the Tax Commission to have been erroneously made by the taxpayer, together with allowable interest as described in Section 30 of this Chapter.

(d) The Tax Commission shall issue a written decision on the claim within sixty (60) days after the claim is filed. If the claim is denied in whole or in part, the taxpayer may, within thirty (30) days after mailing of the decision, file a written protest of the denial. If the Tax Commission has not decided the claim within sixty (60) days after the claim is filed, the claim shall be deemed denied. Any protest filed under this Section shall be subject to the procedures established by Sections 27 and 29 of this Chapter.

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(e) Any refund may in the discretion of the Tax Commission be in the form of a credit against future tax payments or in cash.

§ 30. Interest on Taxes Erroneously Collected

If any tax shall be found to be erroneously or illegally collected, interest at the rate of four (4%) percent per annum, computed at the rate of thirty-three hundredths of one percent (.33) percent per month or any fraction thereof, shall be allowed on the amount erroneously or illegally collected. Interest shall begin to accrue sixty (60) days after a claim for refund is filed with the Tax Commission.

§ 31. Collection of Interest and Civil Penalties

(a) Any interest and civil penalties imposed under this Chapter may be collected with the amount of tax to which it relates, without separate assessment.

(b) The Tax Commission may, in its discretion, issue separate assessments of civil penalties for late filing or non-filing of returns or reports. Any such assessment shall be subject to the provisions of this Chapter governing tax assessment.

§ 32. Interest on Deficiencies

(a) If any tax subject to this Chapter is not paid on or before the date on which it becomes due, interest shall be paid to the Tribe on such amount from the first day following the day on which the tax becomes due, without regard to any extension of time, until it is paid; Provided that, if demand is made for payment of any tax, including accrued interest, and if such tax, including accrued interest, is paid within ten (10) days after the date of such demand, no interest on the amount so paid shall be imposed for the period after the date of the demand.

(b) Interest due the Tribe under this Section shall be at the rate of twelve percent (12%) per annum, computed at the rate of one percent (1%) per month or any fraction thereof.

(c) Interest shall not be imposed on interest or on civil penalties.

§ 33. Civil Penalties

(a) In the case of failure, due to negligence or disregard of applicable Chapters and regulations, but without intent to defraud, to pay when due any amount of tax required to be paid there shall be added to the amount of tax as penalty two percent (2%) of the amount of tax due, for each month or any fraction of a month from the date the tax was due until paid, but not to exceed twelve percent (12%) of the tax due.

(b) In the case of failure, with intent to defraud the Tribe, to pay when due any amount of tax required to be paid, there shall be added to the amount of tax as penalty fifty percent (50%) of the tax due for every year, or fraction thereof, the tax remains unpaid.

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(c) In the case of failure, due to negligence or disregard of applicable Chapters and regulations, but without intent to defraud, to file by the date required a return or other report regardless of whether any tax is due, there shall be added to the amount of tax as penalty fifty dollars (\$50.00) for each delinquent return or report.

(d) If any payment required to be made under this Chapter is attempted to be made by check which is not paid upon presentment, such dishonor shall be deemed proof of negligence for purposes of subsection (a) of this Section.

§ 34. Attempts to Evade or Defeat Tax

(a) Any taxpayer who willfully attempts to evade or defeat any tax or the payment thereof, in addition to other penalties provided by this Chapter, shall be subject to a civil penalty assessment of not less than one thousand dollars (\$1,000.00) nor more than ten thousand dollars (\$10,000.00).

(b) The civil penalty assessment authorized by this Section may be imposed by the Tribe Court in a civil proceeding initiated by the Tax Commission against the taxpayer.

§ 35. Intent to Defraud

Any taxpayer who defrauds or attempts to defraud the Tribe in relation to compliance with the Tribal Tax Laws and Regulations, in addition to other penalties, shall be subject to a civil penalty assessment of not less than one thousand (\$1,000.00) or more than twenty thousand (\$20,000.00) dollars. The repeated use of checks that are not paid upon presentment shall be considered fraudulent activity subject to the penalty set forth in this Section.

§ 36. Timeliness when Last Day for Performance Falls on Saturday, Sunday or Legal Holiday

When by any provision of this Chapter the last day for performing any act falls on a Saturday, Sunday or a legal holiday recognized by the Tribe, the performance of the act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday or a legal holiday.

§ 37. Limited Waiver of Sovereign Immunity

Any challenge to the validity or application of any tax subject to this Chapter may be brought only in the courts of the Tribe, and only in accordance with the procedures established by this Chapter. The Tribe grants a limited waiver of sovereign immunity from suit for the purpose of filing an appeal in Tribal Court as provided in Section 28 of this Chapter. The Tribe does not waive its sovereign immunity from suit in the courts of any other jurisdiction for any claim arising from the administration or enforcement of any tax subject to this Chapter.

§ 38. Forgery of Licenses; Civil Penalty

Any person who falsely or fraudulently forges, embezzles, steals, knowingly converts, knowingly misapplies, or permits to be misapplied or counterfeits any 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 be subject to a civil penalty of not less than Five Hundred Dollars (\$500.00) or more than Ten Thousand Dollars (\$10,000.00) for each such violation. Each such counterfeited, embezzled, stolen, converted, misapplied or forged stamp or other instrument shall constitute a separate violation. *Amended 9/11/02 by Resolution LAS-2002-37.*

SUBCHAPTER 2.1 - ADMINISTRATIVE PROTESTS

Rule 2.1.1 Administrative Protests, How taken

(a) Any taxpayer desiring to protest a tax decision or assessment shall file an application for hearing, signed by the taxpayer or the taxpayer's duly authorized agent, setting out therein:

- (1) A statement of the nature of the tax, the amount thereof in controversy, and the action complained of with the date of such action.
- (2) A clear and concise assignment of each alleged error. The taxpayer shall be limited to the assignments of error stated, provided that in the interest of justice the Commission may allow amendment of the application to include additional assignments of error.
- (3) The argument and legal authority upon which each assignment of error is made; provided, that the applicant shall not be bound or restricted in such hearing, or on appeal, to the argument and legal authorities contained and cited in said application.
- (4) A statement of the relief sought by the taxpayer.
- (5) A statement of the witnesses, so far as such witnesses are then known to the taxpayer, showing their names and addresses, and, if the taxpayer so desires, a request that such witnesses be subpoenaed.
- (6) A verification by such person, or his duly authorized agent, that the statements and facts therein contained are true.
- (7) The taxpayer's full name, his taxpayer number if any, and the complete address at which he may be served documents on the protest with his telephone number or the telephone number of his attorney or advocate. All papers mailed to the address supplied by the taxpayer in his application for hearing, or supplied by him later in writing, shall be deemed served at the time of mailing.

Rule 2.1.2 Setting Protest for Hearing

If, in any proper application for a hearing, the taxpayer shall request an oral hearing, the Tax Commission shall grant such hearing, and shall advise the taxpayer by written notice of the date, time, and place of the hearing. The date set for the hearing shall be at least thirty, and not more than sixty days from the date of receipt of the written request for an oral hearing contained in the application for protest. At least fifteen days notice of the hearing shall be given to the taxpayer by certified mail, return receipt requested. In the event that the taxpayer does not

request a hearing, the Commission may set the matter for hearing or may decide the protest on the written briefs as it deems appropriate.

Rule 2.1.3 File Documents Part of Record

The Administrator shall, at least ten (10) days prior to the date set for hearing, or within thirty (30) days of the filing of the protest if no oral hearing is requested, prepare a complete file record containing all correspondence, tax returns, statements, or other document relative to the protest for inclusion in the record, and mail a copy thereof to the taxpayer. The taxpayer shall have the right to review such file record and to offer supplementary material or challenge the relevancy of any of the materials contained in the file record. The file record shall be indexed chronologically by date and shall become a part of the record of the protest.

Rule 2.1.4 Brief by Commission

Within thirty (30) days of the filing of the application for protest containing the arguments and authority relied upon by the taxpayer, the Administrator of the Tax Commission shall respond or cause the tribal prosecutor or attorney to respond thereto in writing. Such time period may be extended by order of the Chairman of the Tax Commission in his discretion, or some Tax Commission member acting upon his behalf or at his direction, upon application.

Rule 2.1.5 Response by Taxpayer

Within fifteen (15) days of the filing of the brief by the Tax Commission, the taxpayer may file this response thereto. Such time period may be extended by order of the Chairman of the Tax Commission at his direction, or some Tax Commission member acting upon his behalf or at his direction, upon application.

Rule 2.1.6 Subpoenas

(a) Issuance. Subpoenas for attendance of witnesses or production of documents or things shall be issued by the Tax Administrator or any member of the Tax Commission. Subpoenas for use in a protest will be issued on motion of a party. A motion to subpoena witnesses may not be denied, provided that the party requesting the subpoena, if they wish for a record of the services thereof to be maintained, shall prepay:

- (1) The certified mailing fees for such subpoena if they wish for the subpoena to be served by certified mail, or;
- (2) A deposit against the total cost of service mileage charged by the Tribal Police for service of subpoenas in the amount of not less than Ten Dollars (\$10.00) for each subpoena, which deposit shall be credited against any service fees earned by the Tribal Police and the balance, if any, returned to the payor, or;
- (3) Service of such subpoenas may be made by any person authorized to serve process in the Tribal Court, or a person appointed by one of the Tax Commissioners for that purpose at the request of a party, and the party requesting

service of the subpoena in such manner shall pay the process server in such manner as they may mutually determine. In all such cases, the person serving the subpoena shall make due return of the subpoena within ten (10) days of service thereof.

(b) Service. Subpoenas may be served in any manner in which a civil complaint and summons, or subpoena may be served in the Tribal Court.

(c) Failure to Appear. A person who has been properly served with a subpoena and fails to appear or produce, without lawful cause, such documents as may be listed in the subpoena, may be deemed to be in contempt of the Tax and the Tax Commission, and the Tax Commission in such cases shall, at the request of the party in whose behalf the subpoena was issued, file an application with the Tribal Court for an order of the Court enforcing such subpoena. If the party issuing such subpoena is the taxpayer and he requests enforcement thereof, he may be required, as condition thereto, to waive in writing his right to a speedy hearing and/or determination of the protest.

(d) Subpoena Unnecessary. A person present at any hearing on a taxpayer protest may be required to testify in the same manner as if he were in attendance upon a subpoena.

Rule 2.1.7 Form of Subpoenas.

All subpoenas shall be in substantially the same form as attached to these regulations.

Rule 2.1.8 Role of the Tax Commissioners at the Hearing

The role of the Tax Commissioners in all hearings of the Tax Commission shall be that of finders of fact and interpreters of the law. As such they should hear the evidence submitted by the parties, review the record, and decide from the evidence and the record submitted to them all questions of fact and law presented. It is improper for a Commission member to participate or assist a party in presenting his case before the Commission. However, it is proper for a Commission member to question any witness (after both parties have finished their questioning), the parties, or their counsel, in order to clarify any questions that Commission members may have. A member of the Commission should not discuss the case with either party unless the other party is also there to participate in the discussion.

Rule 2.1.9 Questions Not Addressed By Rules

All matters of procedure not addressed by these rules shall be subject to order of the Commission entered upon request of a party in a particular protest. In all cases wherein the procedure is not governed by the Code or these rules, the Tax Commission may proceed in any lawful manner.

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

[Date]

Name
Address
City, State, ZIP

Re: Request for Extension of Time to File Tax Return; Filing Period _____

Dear Taxpayer:

Your request for an extension of time for filing tax returns has been granted. Your [type of tax] tax return previously due on _____ is/are now due on _____. As a condition of extension time, you are hereby required to submit the following security:

In addition, please note that, pursuant to Chapter Two, Section 9(e) of the Absentee Shawnee Licensing and Tax Code, extensions of time do not prevent the accrual of interest on taxes due.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: _____
Tax Administrator

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

[Date]

Name
Address
City, State, ZIP

Re: Request for Extension of Time To File Tax Return; Filing Period _____

Dear Taxpayer:

Your request for an extension of time for filing tax returns has been denied.

Pursuant to Chapter Two, Section 9(e) of the Absentee Shawnee Licensing and Tax Code, the failure to file a tax return, or the filing of an incomplete or otherwise inadequate tax return may result in the computation and assessment of the tax or additional penalties by the Tax Commission.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: _____
Tax Administrator

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

[Date]

Name
Address
City, State, ZIP

Re: Request for Extension of Time To Pay Tax; Filing Period _____

Dear Taxpayer:

Your request for an extension of time to pay taxes due has been granted. Your tax payment for Filing Period _____ is now due on _____.

In addition, please note that, pursuant to Chapter Two, Section 9(e) of the Absentee Shawnee Licensing and Tax Code, extensions of time do not prevent the accrual of interest on taxes due.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: _____
Tax Administrator

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

[Date]

Name
Address
City, State, ZIP

Re: Request for Extension of Time To Pay Tax; Filing Period _____

Dear Taxpayer:

Your request for an extension of time to pay taxes due has been granted. Your tax payment for Filing Period _____ is now due on _____.

In addition, please note that, pursuant to Chapter Two, Section 9(e) of the Absentee Shawnee Licensing and Tax Code, extensions of time do not prevent the accrual of interest on taxes due.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: _____
Tax Administrator

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

[Date]

Name
Address
City, State, ZIP

Re: Request for Extension of time To Pay Tax; Filing Period_____

Dear Taxpayer:

Your request for an extension of time to pay taxes has been denied.

Your tax payment for Filing Period _____ is due on _____.

Pursuant to Chapter Two, Section 14 of the Absentee Shawnee Licensing and Tax Code, failure to pay the assessed taxes may prompt the Tax Commission to seek civil remedies.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: _____
Tax Administrator

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

[Date]

Name
Address
City, State, ZIP

Re: Notice of Delinquent Taxes

Dear Taxpayer

Your [Type of Tax] payment for the Filing Period _____ in the amount of \$ _____ was due on _____. To date, the Tax Commission has not received your payment.

You are now ____ days delinquent in the payment of these taxes. Pursuant to Chapter Two, Section 21 of the Absentee Licensing and Tax Code, the Tax Commission is empowered to claim a lien for the entire amount due, including applicable interest, addition and penalty. This lien will attach to all property and rights to property belonging to you, whether real or personal.

Taxes past due for Filing Period	=	\$ _____
Late Payment Penalty	=	\$ _____
Interest on past due taxes (% per month x months)	=	\$ _____
TOTAL AMOUNT DUE TO DATE	=	\$ _____

Additional interest will continue to accrue until full payment of the taxes has been made. Please remit the total amount due within ____ days of the date of this letter. If the Tax Commission has not received your payment by that date, the Commission will file a tax lien against your property.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: _____
Tax Administrator

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

[Date]

Name
Address
City, State, ZIP

Re: Notice of Tax Assessment

Dear Taxpayer:

The Absentee Shawnee Tax Commission has determined that you are liable for [Sales/Lodger's/Possessor Interest/Gaming/Severance/Earnings] taxes due and unpaid for the tax period _____ to _____ in the amount of _____, with penalties and interest in the amount of _____. Payment of this tax is due on _____.

Pursuant to Section 11 of Chapter 2 of the Absentee Shawnee Licensing and Tax Code, any property valuation, assessment of taxes or demand for payment made by the Tax Commission is presumed to be correct, and the taxpayer has the burden of showing that this assessment is not correct.

If you dispute any or all of the tax assessed above, a written administrative protest may be filed with the Tax Commission within thirty (30) days after the mailing of this assessment. All disputed taxes, penalties and interest must be timely paid on or before such a protest is filed, pursuant to Section 27 of Chapter 2 of the Licensing and Tax Code.

Sincerely yours,

Absentee Shawnee Tax Commission

By: _____
Tax Administrator



ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

NOTICE OF TAX LIEN

Taxpayer: _____

Date: _____

Lien No.: _____

The Absentee Shawnee Tribe of Oklahoma Tax Commission, with an address of 2025 S. Gordon Cooper Drive, Shawnee, OK 74801 (“Lien Holder”), has filed a tax lien on property of _____, of [address] (“Owner”). This lien was recorded on [date], on [list where lien was recorded].

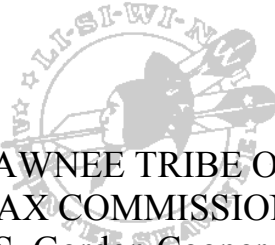
The above lien secures claims of the Lien Holder against the Owner to satisfy payment of taxes, interest, addition and penalty due to the Lien Holder pursuant to provisions of the Absentee Shawnee Licensing and Tax Code.

The above lien attaches to all property and rights to property belonging to the Owner, whether real or personal, wherever it may be located.

The person executing this Notice of Tax Lien on behalf of the Lien Holder is duly authorized to execute this document.

ABSETNEE SHAWNEE TAX COMMISSION

By: _____
Tax Administrator



ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

RELEASE OF TAX LIEN
(When Claim is Satisfied)

Taxpayer: _____

Date: _____

Lien No. _____

The Absentee Shawnee Tribe of Oklahoma Tax Commission, with an address of 2025 S. Gordon Cooper Drive, Shawnee, OK 74801 ("Lien Holder"), filed a tax lien on property of _____, of [address] ("Owner"). This lien was recorded on [date], on [list where lien was recorded].

The property is described as follows: [insert description of property]

The above lien secured claims of the Lien Holder against the Owner to satisfy payment of taxes, interest, addition and penalty due to the Lien Holder pursuant to provisions of the Absentee Shawnee Licensing and Tax Code.

Now, in consideration of \$_____ and other valuable consideration paid by the Owner, the receipt and sufficiency of which are acknowledged, the Lien Holder hereby:

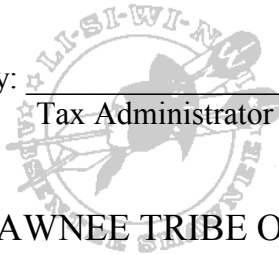
1. Releases, discharges and terminates the above lien and certifies that the claim secured thereby has been fully paid and satisfied.
2. Releases to the Owner all right, title and interest that the Lien Holder may have acquired in and to the above property by reason of this lien; and
3. Authorizes and directs the County Clerk of _____ County to discharge and cancel the lien of record.

This instrument shall bind the Lien Holder and its heirs, legal representatives, successors and assigns. This instrument shall inure to the benefit of the Owner and its heirs, legal representatives, successors and assigns.

The person executing this notice of Tax Lien on behalf of the Lien Holder is duly authorized to execute this document.

ABSENTEE SHAWNEE TAX COMMISSION

By: _____
Tax Administrator



Release of Tax Lien (When Claim is Satisfied) 08/02

**ABSSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801**

**RELEASE OF TAX LIEN
(Secured by Bond)**

Taxpayer: _____

Date: _____

Lien No.: _____

The Absentee Shawnee Tribe of Oklahoma Tax Commission, with an address of 2025 S. Gordon Cooper Drive, Shawnee, OK 74801 ("Lien Holder"), filed a tax lien on property of _____, of [address] ("Owner"). This lien was recorded on [date], on [list where lien was recorded].

The property is described as follows: [insert description of property]

The above lien secured claims of the Lien Holder against the Owner to satisfy payment of taxes, interest, addition and penalty due to the Lien Holder pursuant to provisions of the Absentee Shawnee Licensing and Tax Code.

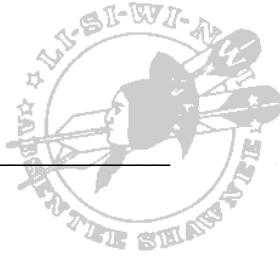
Now, in consideration of a bond furnished to and accepted by the Tax Commission of the Absentee Shawnee Tribe, a bond conditioned upon the payment of the amount assessed, together with all interest in respect thereof, the receipt and sufficiency of which is acknowledged, the Lien Holder hereby:

1. Releases, discharges and terminates the above lien and certifies that the claim secured thereby has been secured by the accepted bond;
2. Releases to the Owner all right, title and interest that the Lien Holder may have acquired in and to the above property by reason of this lien; and
3. Authorizes and directs the County Clerk of _____ County to discharge And cancel the lien of record.

This instrument shall bind the Lien Holder and its heirs, legal representatives, successors and assigns. This instrument shall inure to the benefit of the Owner and its heirs, legal representatives, successors and assigns.

The person executing this Notice of Tax Lien on behalf of the Lien Holder is duly authorized to execute this document.

ABSSENTEE SHAWNEE TAX COMMISSION



Seized by: _____ Date: _____

Inventory of Seized property 08/02

**ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801**

STATEMENT OF WITNESSES

1. Name of Witness: _____

Address: _____

Do you wish to subpoena this witness? Yes/No

Statement of Witness: _____

2. Name of Witness: _____

Address: _____

Do you wish to subpoena this witness? Yes/No

Statement of Witness: _____

**BEFORE THE TAX COMMISSION
ABSENTEE SHAWNEE TRIBE OF OKLAHOMA**

IN THE MATTER OF THE)
ADMINISTRATIVE APPEAL OF)
(Name of Taxpayer)) **Tax Appeal No.**

NOTICE OF HEARING

Notice is hereby given that a hearing will be held on _____, at _____,
(Date) (Time)

in the _____, for the following purpose: _____
(Place)

Name and Title of Person Distributing Notice

Notice has been mailed to the following parties: (Initials of Person Distributing Notice) _____

Names and Addresses
of Parties being Notified



Notice of Hearing 11/01

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

[Date]

[Name]
[Address]
[City, State, Zip]

Re: Claim for Refund

Dear [Taxpayer],

Your claim for refund has been granted. A refund in the amount of \$_____ is to be remitted to you in the form of [a credit against future tax payments or the enclosed check].

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: _____
Tax Administrator



Letter Granting Claim for Refund 08/02

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

[Date]

[Name]
[Address]
[City, State, Zip]

Re: Claim for Refund

Dear Taxpayer:

Your claim for refund has been [denied/partially granted],

A refund in the amount of \$_____, including interest in the amount of \$_____ is to be remitted to you in the form of [a credit against future tax payments / the enclosed check].

Pursuant to Section 29 of Chapter 2 of the Absentee Shawnee Licensing and Tax Code, you may file a written administrative protest of this denial within thirty days after the mailing of this decision.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: _____
Tax Administrator



Letter Denying Claim for Refund 08/02

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

ADMINISTRATIVE PROTEST AND APPLICATION FOR HEARING

Date¹: _____

<i>Name of Taxpayer</i>		<i>Federal Tax I.D. or Social Security #</i>		
<i>Address</i>				
<i>City</i>	<i>State</i>	<i>ZIP</i>	<i>Telephone Number</i>	<i>Contact Name</i>

To the Absentee Shawnee Tax Commission:

I hereby file a formal protest with the Tax Commission pursuant to the Absentee Shawnee Licensing and Tax Code, Chapter 2, Section 27, against:

ف Assessment Notice issued _____, for _____ taxes, in the amount of \$ _____, and penalties and interest in the amount of \$ _____, if applicable.

ف Denial of Claim for Refund, dated _____.

ف Other (Please explain)

1. Assignments of Error (Please state each error separately and concisely. Appeals will be limited to the following stated assignments of error. Attach additional information as needed):

2. Argument and Legal Authority upon which appeal is made:

¹ Protests shall be filed with 30 days after 1) the mailing or personal delivery of a notice of assessment; 2) denial of a claim for refund made in accordance with Section 29 of Chapter 2 of the Licensing and Tax Code; or 3) failure to either allow or deny a claim for refund in accordance with Section 29 of Chapter 2 of the Licensing and Tax Code within the time period provided for Tax Commission action.

**BEFORE THE TAX COMMISSION
ABSENTEE SHAWNEE TRIBE OF OKLAHOMA**

IN THE MATTER OF THE)
ADMINISTRATIVE APPEAL OF)
) **Tax Appeal No.**
(Name of Taxpayer))

SUBPOENA

THE ABSENTEE SHAWNEE TRIBE OF OKLAHOMA TO:
(Insert Name and Address of Witness)

You are hereby commanded to appear at a hearing before the Tax Commission of the Absentee Shawnee Tribe of Oklahoma in the above entitled matter at the hour of _____ o'clock ____m. on the ____ day of _____, 20__ at the Absentee Shawnee Tribal Complex, 2025 South Gordon Cooper Dr., Shawnee Oklahoma 74801, and to remain in attendance thereafter until released by the Commission so that you may present testimony in this action as requested by _____.

You are further ordered to bring to this hearing the following books, records, documents, or things in your possession or under your control:

(Insert the physical evidence the witness is to bring if such is requested in the motion.) _____

**IF YOU FAIL TO APPEAR AS REQUIRED, YOU MAY BE SUBJECT TO CIVIL
COMTEMPT, PUNISHED OR PENALIZED BY LAW.**

Tax Administrator

RETURN OF SERVICE

I hereby certify that on the ____ day of _____, 20__ at the hour of _____ o'clock ____m., I served the above named _____, with a copy of this subpoena at (describe the place of service) by (describe manner of service).

Subpoena 08/02

CHAPTER THREE

SALES AND LODGERS' TAX; BUSINESS LICENSES

§ 1. Short Title

This chapter is known as the Absentee Shawnee Sales and Lodger's Tax and Business Licenses.

§ 2. Definitions

For the purposes of this chapter:

(a) "Gross Receipts" means the total amount of money or the value of other consideration received from performing services or selling tangible personal property within the Tribe's jurisdiction and includes, but is not limited to, any receipts from sales of tangible personal property handled on consignment, receipts from leases or rentals of tangible personal property, receipts from rental or leases of lodging, hotel rooms and amenities, admission to any place of recreation or entertainment, but excludes cash discounts allowed and taken.

(b) "Gross Taxable Rent" means the total amount paid for lodging, not including the gross receipts tax assessed on the gross receipts from the sale of lodging services.

(c) "Lodging" means the transaction of furnishing rooms or other accommodations ("lodgings") by a vendor to a vendee who for rent uses, possesses or has the right to use or possess any rooms or rooms or other unit of accommodation in a hotel, motel, resort, lodging house or other premises used for lodging of less than (30) days.

(d) "Person" means any individual, sole proprietorship, firm, partnership, joint venture, non-profit organization, association, corporation, estate, trust, political entity or other identifiable entity, including tribally owned corporations and businesses.

(e) "Sales Price" means the amount paid or charged for tangible personal property or other taxable items or service.

(f) "Tangible Personal Property" means all goods, wares, merchandise, produce, commodities and all tangible or corporeal things and substances which are capable of being possessed or exchanged.

- (g) “Vendee” means any person paying for goods or services received.

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- (h) “Vendor” means any person receiving any payment or consideration upon any taxable transaction.

§ 3. Imposition and Rate of Sales Tax

Except as otherwise provided in this ordinance, for the privilege of engaging in business within the Tribal jurisdiction, a sales tax equal to six percent (6%) of gross receipts is hereby imposed on any person engaging in business within the Tribe’s jurisdiction. This tax shall be known as the sales tax. *Amended 2/1/08 by Resolution LAS-2008-06.*

These rates may be changed from time to time by resolution of the Executive Committee.

§ 4. Exemptions

The following sales are exempt from the taxes imposed by this chapter:

- (a) Sales of livestock or agricultural goods;
- (b) Sales to the Tribe, its governmental entities and political subdivisions, and tribally-owned enterprises or businesses;
- (c) Leasing or rental of real property for residential purposes, including mobile home lots;
- (d) Leases of trust land or trust resources;
- (e) Sales by Absentee Shawnee Tribal members of traditional arts and crafts made by Absentee Shawnee Tribal members; *Amended 9/11/02 by Resolution LAS-2002-37.*
- (f) Itinerant sales by Absentee Shawnee Tribal members where the total amount of such sales of goods do not exceed five thousand dollars (\$5,000.00) a year. *Amended 9/11/02 by Resolution LAS-2002-37.*
- (g) Sales to military veterans who possess a valid Veterans Disability Sales Tax Exemption Card. The exemption card must be presented at the time of purchase. *Added 2/1/08 by Resolution LAS-2008-06.*

§ 5. Vending Machine Sales and Installment Sales

(a) The Commission shall require a vendor to pay the tax imposed by this chapter upon sales made through vending machines and similar devices.

(b) In the case of installment sales of tangible personal property, the vendor shall collect and remit the tax imposed by this chapter upon the principal amount of each installment of the purchase price at the time the installment is paid.

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§ 6. Imposition and Rate of Lodger's Tax

There is hereby imposed a tax on lodging of five percent (5%) of the gross taxable rent. The lodger's tax is in addition to the tax imposed on gross receipts from the sale of lodging and other services.

§ 7. Collection of Tax; Assessment; Penalties

(a) The vendor shall add the sales and lodging tax to the purchase price and give the purchaser a receipt for the tax collected, which shall be stated separately from the purchase price. The receipt is prima facie evidence that the purchaser has paid and the vendor has collected the tax.

(b) Every person selling property or providing services within the Tribe's jurisdiction is responsible for the collection and payment of the taxes imposed by this chapter.

(c) Any vendor who fails to collect the tax imposed or having collected the tax fails to pay it to the Tax Commission, whether such failure is the result of the vendor's acts or the result of acts or conditions beyond the vendor's control, shall be personally liable to the Tribe upon assessment by the Tax Commission for the amount of the tax plus interest at the rate specified in the Tax Administration chapter and a penalty imposed by the Commission of an amount not to exceed fifty percent (50%) of the taxes due.

§ 8. Payment of Tax; Records

(a) Every vendor engaging in the taxable transaction under this chapter shall, on or before the 15th day of the month succeeding the end of each monthly period, prepare a return for the preceding monthly period, setting forth the amount of all sales, exempt sales, taxable sales, the amount of sales tax due thereon, and such other information as the Tax Commission may require, and sign and file the return with the Tax Commission.

(b) The sales and/or lodger's tax as computed in the return shall be based upon the total non-exempt sales made during the month, including both cash and charge sales. The return shall compute the sales tax on the purchase price, and separately compute the lodger's tax, if applicable, on the gross taxable rent, excluding the sales tax. A credit shall be allowed for all taxes remitted to

the purchaser upon the refund of the purchase price paid for tangible personal property or other taxable items or services returned to the vendor.

(c) Every vendor shall pay the sales and/or lodger's taxes collected during a calendar month to the Commission at the same time the return for the calendar month is submitted.

(d) Each vendor engaging in any taxable transaction under this ordinance shall: (i) keep and preserve records of all sales made and other books or accounts necessary to determine the amount of tax due under this ordinance; (ii) keep and reserve for a period of five (5) years all such

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records, books, invoices and other records; and (iii) open all such records for examination at any time by the Tax Administrator or its duly authorized representative or agent.

§ 9. Business License; Issuance and Revocation

(a) As a condition of doing business within the Tribe's jurisdiction, any person who engages in business within the Tribal jurisdiction and is required to pay the sales and/or lodger's tax imposed by this chapter, shall obtain a business license from the Tax Commission. This license shall be granted and issued by the Tax Commission upon filing of an application setting forth the name of the business, its address, the ownership of the business, the type of business, and the federal identification number or social security number. License registrations must be renewed by January 1 of each year, along with any information necessary to update the application. The license is not assignable and is valid only for the person in whose name it is issued until that person ceases to do business, or until the license is revoked by the Tax Commission.

(b) Whenever a holder of a business license fails to comply with the provisions of this title, the Tax Commission, after giving ten (10) days notice in writing of the time and place of hearing to show cause why the registration should not be revoked, may hold a hearing and determine to revoke or suspend the business license.

(c) A vendor doing business within the Tribe's jurisdiction is entering into a consensual relationship with the Tribe. The vendor is agreeing to submit to the jurisdiction of the Tribe, its law and courts. The business license will reflect this agreement.

(d) The licensing fee shall be one hundred dollars (\$100.00) and must be paid upon submission of the application. *Amended 2/1/08 by Resolution LAS-2008-06.*

(e) A person required to obtain a license must file the application no later than 5 business days prior to commencing business within the Tribal jurisdiction.

§ 10. Final Sales Tax Return – Return of Registration

Any person operating under a business license shall upon discontinuance of business, file a sales tax return clearly labeled “FINAL RETURN”, and attach thereto their business license for cancellation, together with a remittance for any unpaid or accrued taxes within the time set by law for filing their next regular sales tax return.

§ 11. Failure to Comply with Tax Law and Regulations

In addition to any other penalty set forth in this title, the Commission may refuse to issue a business license to any person who fails to comply with the tax laws and regulations.

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§ 12. Use of Funds

The six percent (6%) of gross receipts sales tax shall be deposited in the Tribal Treasury.
Amended 2/1/08 by Resolution LAS-2008-06.

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
 2025 S. GORDON COOPER DRIVE
 SHAWNEE, OK 74801

APPLICATION FOR BUSINESS LICENSE

1.

<i>Name of Business</i>			<i>Federal Tax I.D. # or Social Security #</i>	
<i>Business Address</i>				
<i>City</i>	<i>State</i>	<i>ZIP</i>	<i>Business Phone:</i>	<i>Contact Name</i>
			<i>Home Phone:</i>	

2. Principal Owner(s) of Business:

3. Type of Business:

4. Other:

The **\$100.00 mandatory licensing fee** is required to be submitted when this application is filed.

Application must be filed no later than 5 business days prior to commencing business within the jurisdiction of the Absentee Shawnee Tribe.

All License Registrations must be renewed by January 1 of each year. License is not assignable and is valid only for the person whose name it is issued until that person ceases to do business or changes his business address, or until the license is revoked by the Tax Commission.

I declare under the penalties of law pursuant to the provisions of the Licensing and Tax Code, that the information contained in this application is true and correct. I acknowledge that as a vendor doing business within the Tribe's jurisdiction, I am entering into a consensual relationship with the Tribe and am subject to its laws, regulations and jurisdiction. By signing this application, I am agreeing to submit to the jurisdiction of the Tribe, its Laws and Courts.

Signature

Title

Date

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION

2025 S. GORDON COOPER DRIVE
SHAWNEE, OK 74801

Business License

Issued to: _____

Located at: _____

Dated: _____

Authorized by: _____
Absentee Shawnee Tax Administrator

All License Registrations must be renewed by January 1 of each year. License is not assignable and is valid only for the person whose name it is issued until that person ceases to do business or changes his business address, or until the license is revoked by the Tax Commission. A vendor doing business within the Tribe's jurisdiction is entering into a consensual relationship with the Tribe. The vendor named above, by posting this license, is agreeing to submit to the jurisdiction of the Tribe, its laws and courts.

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION

2025 S. GORDON COOPER DRIVE
SHAWNEE, OK 74801

Business License

Issued to: _____

Located at: _____

Dated: _____

Authorized by: _____
Absentee Shawnee Tax Administrator

All License Registrations must be renewed by January 1 of each year. License is not assignable and is valid only for the person whose name it is issued until that person ceases to do business or changes his business address, or until the license is revoked by the Tax Commission. A vendor doing business within the Tribe's jurisdiction is entering into a consensual relationship with the Tribe. The vendor named above, by posting this license, is agreeing to submit to the jurisdiction of the Tribe, its laws and courts.

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
 2025 S. GORDON COOPER DRIVE
 SHAWNEE, OK 74801

SALES AND LODGER'S TAX RETURN

Reporting Period: _____, 20____
 Returns are due on or before the 15th day of the month following the reporting month.

<i>Name of Taxpayer</i>			<i>Federal Tax I.D. # or Social Security #</i>	
<i>Address</i>				
<i>City</i>	<i>State</i>	<i>ZIP</i>	<i>Telephone Number</i>	<i>Contact Name</i>

(A) Sales Tax Due

\$ _____ Total Gross Receipts¹
 \$ _____ Total Exempt Sales²
 \$ _____ Net Taxable Sales
 x 6% Tax Rate
 \$ _____ **Sales Tax Due**

(B) Lodger's Tax Due

\$ _____ Total Gross Taxable Rent
 x 5% Tax Rate
 \$ _____ **Lodger's Tax Due**

Total Taxes Due (A + B) * \$ _____

* Attach supporting documents.

I declare under the penalties of law pursuant to the provisions of the Licensing and Tax Code, that this return is a true, correct and complete return. Willful failure to pay taxes due will result in an additional penalty of fifty percent (50%) of taxes owed.

 Signature Title Date

¹Excludes cash discounts allowed and taken. Ref: AST Licensing and Tax Code, Chapter 3, §2(a).

¹ Ref: AST Licensing and Tax Code, Chapter 3, §4 for list of Exemptions.

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
 2025 S. GORDON COOPER DRIVE
 SHAWNEE, OK 74801

EXEMPT SALES DETAIL

(To be submitted with Sales and Lodger's Tax Return)

Reporting Month on Sales and Lodger's Tax Return: _____, 20 ____

Description of Goods or Services	Reason for Exemption ¹	Amount of Sale
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
	Total	\$

¹See Absentee Shawnee Licensing and Tax Code, Chapter 3, §4 for list of Exemptions

**ABSENTEE SHAWNEE TRIBE OK OKLAHOMA
TAX COMMISSION
2025 S. GORDON COOPER DRIVE
SHAWNEE, OK 74801**

Vendor/Peddler Guidelines

Day vendors, peddlers, etc. receiving money or anything of value for the sale of goods or services where annual gross sales total \$5,000.00 or less are subject to these guidelines, as approved by the AST Tax Commission in regular meetings held on December 17, 2002 and January 22, 2008, and which serves as a supplement to the AST Licensing and Tax Code.

Authority: AST Licensing and Tax Code, Chapter 1 and Chapter 3.

1. *All* must register by completing a **Business License Application** form. The **Business License fee for day vendors, peddlers, etc is \$25.00**, renewed annual by January 1.
2. Business License Fee(s) are waived for persons, *who qualify for exemptions as stated in Chapter 3, Sec. 4 (e), (f), and (g); and for Non-Profit Organizations.*
3. Day vendors/peddlers, etc. selling on an irregular or occasional basis must report to AST Tax Commission office prior to selling. A tax deposit of \$25.00 must be paid by vendor/peddler, which will be returned upon payment of sales taxes. The Tax Commission will issue a sales permit valid for that day only. The Vendors/Peddlers must provide record of sales to the Tax Commission.
4. Vendors/peddlers, etc. returning on a regular basis must report to AST Tax Commission office prior to selling, and in addition to above item 3 may have the option (as approved by the Tax Commission) of reporting sales and remitting taxes on a monthly basis in accordance with Chapter 3.
5. The **Sales Tax rate is 6% of total gross sales**. Sales taxes are waived for persons, *who qualify for exemptions as stated in Chapter 3, Sec. 4 (e), (f), and (g); and for Non-Profit Organizations.*

CHAPTER FOUR

POSSESSORY INTEREST TAX

§ 1. Short Title

This chapter is known as the Absentee Shawnee Possessory Interest Tax.

§ 2. Findings

The Executive Committee as the legislative governing body of the Absentee Shawnee Tribe makes the following findings:

Whereas individual, business and corporations have entered into consensual relationships with the Absentee Shawnee Tribe and its members to secure leases and or rights-of-way on trust lands within the jurisdiction of the Absentee Shawnee Tribe;

Whereas the United States Supreme Court in Merrion V. Jicarilla Apache Tribe recognized the inherent right of tribal governments to tax to raise revenues for essential services and as a necessary instrument of self-government and territorial management; and

Whereas Merrion recognized taxes assist the tribe in deferring the cost of providing governmental services by requiring contributions from persons or enterprises engaged in economic activities within the tribal jurisdiction; and

Whereas the economic activities ongoing on the trust lands burdened with a lease or right-of-way continue to affect the integrity of the tribe and its members;

The possessory interest tax imposed by this chapter derives from the consensual relationship existing between the lessee and/or right-of-way holder and the Tribe and its members for ongoing economic activity on these trust lands.

§ 3. Definitions

(a) “Designated Agent” means the person who has been identified in writing to the Commission, pursuant to Section 6, as responsible for performing all the obligations of a taxpayer under this ordinance, including all obligations to provide information necessary to permit the accurate computation of tribal taxes.

(b) “Drilling Rig” means all of the component parts of a unit that normally are transported to a site and set up to make a complete rig that is to be used for drilling a well for oil, gas, carbon dioxide, water, geothermal or other minerals. A drilling rig includes, but is not limited to:

1. derrick and substructure;
2. crown blocks;
3. traveling block;

4. drilling line;
5. sand line;
6. rotary hose and standpipe;
7. hook;
8. tongs and swivel;
9. elevators;
10. kelly;
11. rotary table;
12. draw works;
13. engine;
14. instrument;
15. slush and mudpumps;
16. generators;
17. electric lines and accessories;
18. mud tanks;
19. fuel tanks;
20. boilers;
21. feed pump;
22. blowout preventer;
23. tools and supplies;
24. water pumps and lines;
25. drill bits;
26. stairs;
27. railings;
28. dog house;
29. tool joints; and
30. miscellaneous equipment.

(c) "Possessory Interest" means any non-exempt interest in real property within the jurisdiction of the Tribe, including but not limited to: (1) interests held under lease, and (2) interests held under an easement of right-of-way, and all improvements, equipment, fixtures and other tangible personal property held or used by the taxpayer in connection with that taxable use of such realty.

(d) "Retail Business" means any business for profit whose business operations consist primarily of the retail sale or lease of consumer goods or the retail sale of consumer services within the Tribe's jurisdiction. Retail business as defined herein does not include a utility.

(e) "Taxpayer" means any person who owns an interest in any possessory interest within the Tribe's jurisdiction that is subject to tax under this chapter, but does not include the Absentee Shawnee Tribe.

(f) "Tax Year" means the calendar year for which a taxpayer shall be liable for possessory interest tax, for a possessory interest owned by the taxpayer on January 1st of the same calendar year.

(g) "Utility" means any privately or publicly held entity primarily engaged in supplying, transmitting, transporting or distributing electricity, oil, natural gas, natural gas products, water,

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carbon dioxide, liquid hydrocarbons, telephone, wireless services, broadband services, internet service, telegraph or other communications services, cable television or transportation services.

§ 4. Imposition and Rate of Tax

The possessory interest tax set forth herein shall be imposed on the ownership and utilization of possessory interests on January 1st of each tax year and shall be assessed at the rate of one percent (1%) of the value of the possessory interest as determined and computed in accordance with this chapter. Said rate of tax shall be and remain the same as herein established unless modified by resolution of the Executive Committee. Upon passage of any resolution changing the rate of tax, notice shall be given to all taxpayers and shall be published in newspapers of general circulation and posted or published at such places as the Executive Committee designates.

§ 5. Computation of Value of Possessory Interest

The value of a possessory interest shall be computed as provided in this section or by any other method adopted by the Tax Commission which accurately reflects the value of the possessory interest which is subject to taxation.

(a) Date of Valuation. All property that is subject to taxation under this chapter shall be valued as of January 1st of the tax year, unless the taxpayer first acquired the property after January 1st, in which case, the property shall be valued on the 1st day on which it was acquired.

(b) Method of Valuation: Generally. If a method or methods of valuation for a possessory interest are not otherwise provided in this section or by regulation, the value of the possessory interest for taxation purposes shall include the value of any improvements, equipment, fixtures and other tangible personal property held or used by the taxpayer in connection with the taxable use of the possessory interest. Unless the Tax Commission, by regulation, establishes a different method of valuation, value shall be computed in accordance with the method for determining market value under the Oklahoma statutes and regulations adopted thereto. The Commission has the authority to determine independently the value of any possessory interest. This reference to Oklahoma law is solely for purposes of establishing a method of valuation, and shall not be construed as a concession by the Absentee Shawnee Tribe that state law is otherwise applicable to the Tribe.

(c) Method of Valuation: Oil and Gas Pipelines and Related Equipment. Except as otherwise described in this section, the value of pipelines and related equipment (such as tanks, sales meters and plants used in the processing, gathering, transmission, storage, measurement or distribution of oil and gas) shall be computed in accordance with the method of valuation for pipelines and related equipment for purposes of property taxation under the Oklahoma statutes and regulations adopted pursuant thereto. This reference to Oklahoma law is solely for purposes of establishing a method of valuation, and shall not be construed as a concession by the Absentee Shawnee Tribe that state law is otherwise applicable to the Tribe.

§ 6. Designation of Agent

Each taxpayer shall designate, in writing to the Commission, an agent who shall represent and legally bind the taxpayer with respect to all obligations under this chapter, including completing

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the forms distributed by the Commission and providing the information required therein. Taxpayers having interests in the same possessory interest shall designate the same agent with respect to that possessory interest.

§ 7. Registration and Reporting Requirements

Each taxpayer shall comply with the following registration reporting requirements and such other requirements as are adopted by the Commission: *Amended 9/11/02 by Resolution LAS-2002-37.*

(a) Registration. Every person with taxable possessory interests on tribal or individual trust lands within the jurisdiction of the Absentee Shawnee Tribe shall register with the Tax Commission and submit information as required by the Tax Commission.

(b) Forms. The Commission shall provide the taxpayer of its designated agent with forms for registration and reporting information about the ownership and value of possessory interests. Information shall be reported annually by the taxpayer of designated agent on these forms, which shall be the basis for determination and assessment of tax due.

(c) Failure to Report, Administrative Valuation. If a taxpayer fails to file substantially complete possessory interest tax reporting forms, or to otherwise provide requested information or documents within its possession or control which are relevant to a determination of the extent of value of its possessory interest, the Commission may proceed to determine the value of that taxpayer's possessory interests and to assess taxes accordingly. The Commission's valuation of the possessory interest is presumed to be correct, and the Commission's assessment will be binding on the taxpayer unless it shows that the value, on the basis of the best information available to the Commission, was determined by the Commission in an arbitrary or capricious manner or unless the Commission for other good cause shown relieves the taxpayer from the operation of this subsection.

(d) Reporting Value of Exempt Interests. No taxpayer shall be required to file property valuation forms for any possessory interest which is exempt under Section 10 provided that the Commission may require the taxpayer to file the information necessary to establish the claimed tax exemption.

(e) Authority of the Commission. The Commission may by form or regulation require any taxpayer to file the information or documents deemed necessary for the proper and efficient administration of the tax.

§ 8. Notice of Assessment and Payment of Taxes Due

Notice of tax assessment and of the amount of tax due shall be mailed by the Commission by February 15th of the tax year, unless that date has been extended pursuant to the Tax Administration ordinance, or unless the taxpayer fails to timely report the value of its possessory interest pursuant to Section 7(b). The assessment shall be effective as of January 1st of the tax year without regard to the date of mailing of the notice. The assessed tax shall be paid within thirty (30) days of the date of mailing said notice, unless (1) the notice is late due to the taxpayer's failure to file timely the reports required under Section 7, in which case penalties and interests shall be calculated pursuant to Chapter 2 of this title, from February 15th until the time of payment, or (2) the due date has been

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extended pursuant to Section 7(b) of this chapter, in which instance the assessed tax shall be paid on or before the date stated by the Commission in the notice.

§ 9. Lien for Taxes

(a) Lien against Possessory Interest. The possessory interest tax shall be a lien against the possessory interest of the taxpayer in favor of the Absentee Shawnee Tribe to secure payment of the tax and any penalty and interest that become due. The lien under this subsection shall arise as of January 1st of the tax year, without notice or demand, and shall be a first lien and superior to any other interest in the property.

(b) Lien against Other Property. If a taxpayer fails to timely pay the possessory interest tax after assessment, the amount of the unpaid tax, including any penalty and interest that becomes due, shall be a lien in favor of the Absentee Shawnee Tribe upon all property and rights to property of the taxpayer, including any oil and gas production within the tribal jurisdiction. The lien imposed by this subsection shall arise at the time of the assessment, but shall be effective against any mortgagee, pledge, purchaser, judgment creditor, lien or other encumbrancer for value when notice of the lien has been filed as provided in Subsection (c).

(c) Notice of Lien. A notice of the lien provided for in Subsection (b) of this section shall be filed as required in Chapter 2 (Tax Administration) of this title.

(d) Release or Reduction of Lien. The liens provided for in this section shall continue until the liability for payment of the full amount demanded in the lien is released by the Tribe. Partial payment of the amount due shall reduce the amount of the lien by the amount paid. The Tribe may release the lien when the payment of the tax, plus any penalty and interest, is adequately guaranteed by other security or by a surety bond.

(e) Foreclosure. The Tribe may foreclose upon the property subject to a lien by filing a civil action in Tribe court, state court or federal court for that purposed. In the event of such a foreclosure, the property shall be sold in a commercially reasonable manner and the proceeds applied to the expenses of the foreclosure and then to the liability for costs, penalties, interest and tax. Any remaining balance shall be remitted to the taxpayer. The Commission may retain the property, subject to a lien, to offset the amount due.

§10. Exemptions

(a) Governmental Entities. No possessory interest held and used by the United States, by the Absentee Shawnee Tribe (but not including by tribal corporations or tribal enterprises), by the state of Oklahoma or a subdivision thereof, or by municipalities within the state shall be subject to this tax.

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(b) Retail Businesses. No possessory interest which is used primarily to conduct a retail business shall be subject to this tax.

(c) Ranches and Homesites. No possessory interest which is used primarily to conduct a farm, ranch or to provide a homesite shall be subject to this tax.

(d) Drilling Rigs. No possessory interests in drilling rigs shall be subject to this tax.

§11. Method of Claiming Exemption

Any taxpayer owning both taxable and exempt possessory interests shall file with the Commission a claim for any exemption under Section 10 of this chapter. The claims for exemption shall be filed on the form provided by the Commission at the time of filing the valuation reports required by Section 7, and shall be accompanied by a map clearly indicating the specific property for which exemption is claimed. The Commission may request in writing that any person or entity owning only exempt possessory interests shall submit a list of such exemptions to the Commission.



ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. GORDON COOPER DRIVE
SHAWNEE, OK 74801

INSTRUCTIONS FOR SUBMISSION OF INFORMATION CONCERNING POSSESSORY INTEREST TAX

On _____, 2001, the Absentee Shawnee Tribe of Oklahoma amended the Absentee Shawnee Licensing and Tax Code (the "Code"). Chapter 4 of the Code amends the Possessory Interest Tax Originally adopted in 1986. This Code imposes duties on the Tax Commission to collect taxpayer information, distribute tax forms and assess and collect taxes in accordance with valuation determinations.

The Tax Commission has identified you as having property subject to the tax. The purpose of this document is to inform you of the tax reporting requirements under the Code.

This packet contains the instructions for all reporting entities. Additional copies of the reporting forms may be reproduced.

1. Property to be Reported

Pursuant to Chapter Four, § 3 of the Code, all taxable possessory interests are required to be reported to the Tax Commission. Such possessory interests include, but are not limited to:

- Interests held under a lease;
- Interests held under an easement or a right-of-way; and

In addition, the owner of any taxable possessory interest must report any improvements, equipment, fixtures and other tangible personal property held or used by the taxpayer in connection with the taxable use of real property. Tangible personal property includes, but is not limited to:

- Telephone, telegraph or microwave lines, towers, or repeater stations;
- Communications towers;
- Pipelines;
- Communication lines;
- Electric power lines;
- Electric generating plants;
- Fiber optic lines; and
- Other buildings, equipment or tangible personal property held or used on the land.

2. Property Valuation - Date

Pursuant to Chapter Four, § 5 of the Code, all property subject to valuation for possessory interest taxation purposes shall be valued as of January 1st of each year, or for the year of acquisition, on the first day on which the property was acquired.

3. Persons Preparing the Report

Pursuant to Chapter Four, § 6 of the Code, each taxpayer shall designate, in writing to the Commission, an agent whose obligations will include completion of the Possessory Interest Tax forms.

4. Reporting Requirements

Information shall be reported annually by the taxpayer on forms provided by the Tax Commission. The designated agent for the taxpayer shall file a general information form reporting the value of its possessory interests by January 15th of each year. Delinquent reports may result in interest charges and a penalty for late filing, and will not extend the date that payment of taxes is due. Pursuant to Chapter Two of the Code, the Commission may, upon request by the taxpayer, grant an extension of time to file the reporting form. If the Commission grants such a request, no penalty will be imposed.

5. Records Maintenance

Every reporting entity should maintain maps, books and accounts of all possessory interests in a manner that will permit accurate valuation and location for each tax year.

6. Penalties

Pursuant to Chapter Four, § 7 of the Code, a taxpayer may incur penalties for delinquent reporting. Pursuant to Chapter Four, § 9(b) of the Code, if a taxpayer fails to timely pay the possessory interest tax after assessment, the amount of the unpaid tax, including any penalty and interest, shall be a lien in favor of the Absentee Shawnee Tribe upon all property and rights to property of the taxpayer, including any oil and gas production, within the Tribal Jurisdiction. Interest on deficiencies shall be at the rate of 12% per annum, computed and compounded at the rate of 1% per month. See AST LTC Chapter 2, § 32. Civil penalties can range from 2% to 50% of the tax due. See AST LTC Chapter 2, § 33.

7. Exemptions

Certain exemptions are provided in Chapter Four, § 10 of the Code. Any taxpayer owning both taxable and exempt possessory interests shall file with the Tax Commission a claim for any exemption under Chapter Four, § 10 of the Code. The claim for exemption shall be filed on the form provided by the Commission and shall be accompanied by a map clearly indicating the specific property for which exemption is claimed. The Tax Commission may request in writing that any person or entity owning only exempt possessory interests shall submit a list of such exemptions to the Commission.

8. Method of Valuation

The value of a possessory interest shall be computed in accordance with Chapter Four, § 5 of the Code. Generally, the value of a possessory interest for taxation purposes shall include the value of any improvements, equipment, fixtures and other tangible personal property held or used by the taxpayer in connection with the taxable use of the possessory interest. Value shall be computed in accordance with the method for determining market value for the ad valorem tax under the Oklahoma statutes and regulations. The value of pipelines and related equipment shall be computed in accordance with the method of valuation for pipelines and related equipment for purposes of property taxation under the Oklahoma statutes and regulations. The Tax Commission has the authority to independently determine the value of the possessory interest.

9. Reporting Forms

The Absentee Shawnee Tax Reporting Forms provided by the Tax Commission are to be completed in their entirety. Please list the information requested for each particular type of property included in the calculation of value on the Detailed Property Value Report form and summarize that information on the Property Summary form. The following reporting forms are available:

1. Application for Registration
2. General Property Summary
3. Detailed Property Value Report

If you have any questions, please contact the Tax Commission at (405) 275-4030.

**ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION**

2025 S. GORDON COOPER DRIVE
SHAWNEE, OK 74801

APPLICATION FOR REGISTRATION (PIT)

This application is to be used for registration with the Tax Commission of the Absentee Shawnee Tribe of Oklahoma. Please complete this application in full. Questions which do not apply should be answered "N/A" (Not Applicable). Any change in the information submitted in this initial application requires that an updated application be filed with the Tax Commission.

1.

<i>Name of Taxpayer</i>			<i>Federal Tax I.D. # or Social Security #</i>	<i>ASTC Registration #</i>
<i>Address of Principal Business Location</i>				<i>County</i>
<i>City</i>	<i>State</i>	<i>ZIP</i>	<i>Telephone Number</i>	<i>Contact Name</i>

2. Date Business Started in Oklahoma: _____

3. Type of Ownership: Proprietorship Corporation Partnership/Association/Joint Venture Other

4. Owner's Name and Address (If Corporation, list three principal officers and their addresses, if Partnership, Association, Joint Venture, list all owners and their addresses) (attach additional pages as needed):

5. Mailing Address (if different than Business Location): _____

6. Location where records are maintained (if different from Business Location): _____

7. If this is not a new business, give former owner's trade name: _____

8. Real Property Interests: List lease, right of way or easement held location of lease, right of way or easement and parties to lease, right of way or easement.

9. List Possessory Interests held and describe the primary improvements and use, such as telephone, telegraph or microwave lines/towers, pipelines, electric power lines, electric generating plants, etc. (attach additional pages as needed):

I hereby affirm that the information reported in this form and any attached supplement(s) are true and correct.

By: _____
Signature Title Date



ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION

2025 S. GORDON COOPER DRIVE
 SHAWNEE, OK 74801

POSSESSORY INTEREST TAX
GENERAL PROPERTY SUMMARY

<i>Name of Taxpayer</i>		<i>Federal Tax I.D. or Social Security #</i>		<i>AST Registration #</i>	
<i>Address</i>					
<i>City</i>	<i>State</i>	<i>ZIP</i>	<i>Telephone Number</i>	<i>Contact Name</i>	

<i>List each possessory interest separately. See Chapter 4, §3(c) of the Absentee Shawnee Licensing and Tax Code for a definition of possessory interest.¹</i>	<i>Value of Possessory Interest</i>	<i>Taxes Due (1% of Value)</i>
A.	\$	\$
B.	\$	\$
C.	\$	\$
D.	\$	\$
E.	\$	\$
F.	\$	\$
G.	\$	\$
H.	\$	\$
I.	\$	\$
J.	\$	\$
TOTAL	\$	\$

I hereby affirm that the information reported in this form and any attached supplements and supporting documents are true and correct.

By: _____ Date _____
 Designated Agent for Taxpayer

¹Please attach a Detailed Property Value Report from for each listing.



ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION

2025 S. GORDON COOPER DRIVE
 SHAWNEE, OK 74801

DETAILED PROPERTY VALUE REPORT
FOR ITEM _____ OF THE GENERAL PROPERTY SUMMARY

<i>Name of Taxpayer</i>		<i>Federal Tax I.D. or Social Security #</i>		<i>ASTC Registration #</i>	
<i>Address</i>					
<i>City</i>	<i>State</i>	<i>ZIP</i>	<i>Telephone Number</i>	<i>Contact Name</i>	

Location¹	Total Value²
	\$ _____ (Insert into column 2 of the General Property Summary)

I hereby affirm that the information reported in this form and any attached supplements and supporting documents are true and correct.

By: _____ Date _____
 Designated Agent for Taxpayer

¹ Specify location. Provided any identifying right-of-way or lease number and attach a map showing location.

² Attach evidence of valuation adopted by the Oklahoma Tax Commission.

CHAPTER FIVE

GAMING TAX

§ 1. Short Title

This chapter shall be known as the Absentee Shawnee Gaming Tax.

§ 2. Definitions

For the purpose of this chapter:

- (a) "Free Cash Flow" means earnings before interest, taxes, depreciation and amortization less loan payments less capital expenditures.
- (b) "Gaming Facility" means any location where gaming is conducted.
- (c) "Operator" means the person or business entity responsible for the management and control of the day to day operations of any one or more of the gaming facilities.

§ 3. Imposition of Tax

- (a) A gaming tax is hereby assessed as follows:

Each gaming facility shall pay one hundred percent (100%) of the first two hundred thousand dollars (\$200,000.00) of free cash flow per month;

and

Each gaming facility shall pay fifty percent (50%) of any free cash flow in excess of two hundred thousand dollars (\$200,000.00) per month.

§ 4. Reporting and Collection Tax

Each operator shall make estimated payments on a weekly basis. The operator shall report on Gaming Tax forms provided by the Tax Commission. The

operator shall, on or before the last day of the month following the reporting period, prepare the return for the preceding month setting forth the play or pool collected for each gaming activity and the amount of gaming tax due thereon, and such other information as the Commission may require. Gaming tax, less estimated payments, shall not be considered late until the last day of the following month.

Amendments:

12/21/05 by Resolution LAS-2005-51, and;

2/1/08 by Resolution LAS-2008-06.

§ 5. Audits

Operators shall make available to the Tax Commission any and all records necessary to enable the Tax Commission to conduct audits of the facilities, receipts and tax payments whenever the Commission so requests. In addition, the operator shall provide the Tax Commission with an annual audit(s) conducted by an independent accounting firm within six (6) months following the close of the operator's fiscal year.

Amendments:

9/11/02 by Resolution LAS-2002-37, and;

12/21/05 by Resolution LAS-2005-51, and;

2/1/08 by Resolution LAS-2008-06.

CHAPTER SIX

SEVERANCE TAX

§ 1. Short Title

This chapter is known as the Absentee Shawnee Severance Tax.

§ 2. Definitions

For purposes of this chapter:

(a) “Designated Agent” means the person who has been identified in writing to the Commission as responsible for performing all the obligations of a taxpayer under this Chapter, including all obligations to provide information necessary to permit the accurate computation of the tax under this chapter.

(b) “Oil and Gas Taxable Product” means hydrocarbon oil, gas, casinghead gas, distillate, condensate, liquid hydrocarbons and each of their respective constituent vapors and liquids, including without limitation, helium and carbon dioxide, and all other non-hydrocarbon gas produced in association therewith which may be found in oil and gas deposits or in coal deposits within the lands within the jurisdiction of the Tribe.

(c) “Taxable Product” means oil and gas taxable products, water, timber and other natural resources which may be severed from the lands within the jurisdiction of the Absentee Shawnee Tribe and sold.

(d) “Gross Market Value” means the higher of the contract price paid for the taxable product or the highest price offered for the same type of product in the field within a thirty day (30) period of production and without deduction for production expenses.

(e) “Operator” means and includes a person engaged in the business of oil and gas exploration and who has the exclusive right to explore for and produce oil and gas on a described tract under a lease or unitized pooling order or voluntary pooling agreement.

§ 3. Imposition of Tax

There is hereby levied a severance tax equal to eight percent (8%) of the gross market value of all taxable products produced or severed from the land within the jurisdiction of the Absentee Shawnee Tribe. The tax shall not be levied upon the Indian royalty payment. *Amended 9/11/02 by Resolution LAS-2002-37.*

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§ 4. Due Date of Tax

The taxes imposed by this Chapter shall be due at the time the taxed substances are severed from the land and shall be payable monthly within forty-five days (45) days following the end of the calendar month during which the taxable product was severed.

§ 5. Payment of Tax by Whom

Each taxpayer subject to a tax under this Chapter shall designate, in writing to the Commission, an agent who shall represent and legally bind the taxpayer with respect to all obligations under this Chapter. Taxpayers having interests in the same taxable products from the same lease shall designate the same agent with respect to that taxable product. The designated agent shall be liable for payment of the taxes assessed by this Chapter and shall make payments and file forms pursuant to the terms of this Chapter and the Tax Administration Code.

§ 6. 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 the 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 (12) 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.

§ 7. Incidence of Tax - Forfeiture for Non-Payment

(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 days (60) after the due date for filing of the returns required in this Chapter.

(b) At least thirty days (30) 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

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the taxes due and unpaid, the intent of the Tax Commission to institute 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 days (30) waiting period in a newspaper in general circulation in Pottawatomie County, Oklahoma and as may be further ordered by the Court.

§ 8. Purchaser May Remit Taxes

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

§ 9. 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 Absentee Shawnee Tribe with the express or implied consent of the lessee.

§ 10. Computation of Gas Volume

Gas volume shall be computed as the total volume of severed gas taxable products measured at the wellhead, before any deductions are taken for transportation, processing, industry standard shrinkage, or any other reason. Gas volume shall be measured in units of one thousand cubic feet (MCF) and corrected to standard temperature and pressure pursuant to regulations of the United States Geology Survey.

§ 11. Computation of Oil Volume

Oil volume shall be computed as the total volume of severed oil taxable products, before any deductions are taken for transportation, processing, industry-standard shrinkage, or any other reasons, measured in accordance with current contracts of sale by the operator or producer and the purchaser of such oil and in accordance with standard industry practices or shall be measured in units either of barrels of 42 U.S. gallons or 231 cubic inches per gallon computed at a temperature of sixty degrees (60°) Fahrenheit and other variables pursuant to regulations of the United States Geological Survey.

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§ 12. Monitoring Operations

The Tax Commission is authorized to monitor and spot check wells within the Tribal jurisdiction to determine the volume and value of hydrocarbon or gaseous substance being removed or stored upon the lease. The Tax Commission may compare production reports on any well or wells within the Tribal jurisdiction to similar reports available on those wells or similar wells in the field. The Tax Commission may use information garnered during the monitoring operations to take any action necessary to secure any tax penalties and interest which may be due the Absentee Shawnee Tribe. Such action may include the execution of a show cause order for the operator to appear and show cause why additional tax penalties and interest should not be imposed.



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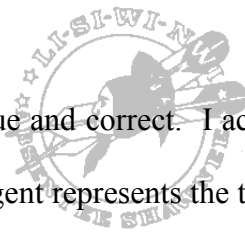
**ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. GORDON COOPER DRIVE
SHAWNEE, OK 74801**

DESIGNATION OF AGENT

<i>Name of Business</i>			<i>Federal Tax I.D. # or Social Security #</i>	
<i>Business Address</i>				
<i>City</i>	<i>State</i>	<i>ZIP</i>	<i>Telephone Number</i>	<i>Contact Name</i>

1. Name of Designated Agent:
2. Address of Designated Agent:
3. Name of Taxpayer's Business (if not listed above):

I declare under the penalties of law pursuant to the provisions of the Licensing and Tax Code that the



information contained in this application is true and correct. I acknowledge that, as stated in Chapter 6, § 5 of the Licensing and Tax Code, the designated agent represents the taxpayer identified above, and in this respect is liable for payment of the taxes assessed under Chapter 6 of the Licensing and Tax Code and shall make payments and file forms pursuant to the terms of that Chapter and Code.

Signature of Taxpayer Title Date

Signature of Designated Agent Title Date

**ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. GORDON COOPER DRIVE
SHAWNEE, OK 74801**

SEVERANCE TAX RETURN

Reporting month: _____, 20_____
Returns are due 45 days following the end of the calendar month during which the taxable product was severed.

<i>Name of Taxpayer</i>			<i>Federal Tax I.D. # or Social Security #</i>	
<i>Address</i>				
<i>City</i>	<i>State</i>	<i>Zip</i>	<i>Telephone Number</i>	<i>Contact Name</i>
<i>BIA Lease #:</i>			<i>Well Name/Number:</i>	

Tax Due:

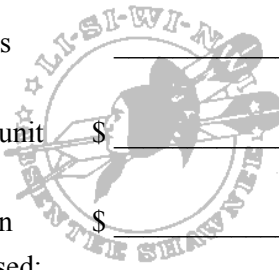
(A) **Gas Volume** Total Gas Volume in units _____ MCF

Gross Market Value per unit \$ _____

Indian Royalty Deduction \$ _____

Deduction Percentage Used:
_____ %

Total Taxable Amount \$ _____ x 8% Tax Rate = \$ _____ **Tax Due**



(B) **Oil Volume** Total Oil Volume in units _____ Barrels

Gross Market Value per unit \$ _____

Indian Royalty Deduction \$ _____

Deduction Percentage Used:

_____ %

= Total Taxable Amount \$ _____ x 8% Tax Rate = \$ _____ **Tax Due**

Total Taxes Due (A + B) \$ _____ *

* Attach Supporting Documents

I declare under the penalties of law pursuant to the provisions of the Licensing and Tax Code, that this return is a true, correct and complete return. Willful failure to pay taxes due will result in an additional penalty of fifty percent (50%) of taxes owed.

Signature

Title

Date

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA

TAX COMMISSION

2025 S. GORDON COOPER DRIVE

SHAWNEE, OK 74801

[Date]

Re: Notice of Delinquent Severance Taxes

Dear Taxpayer:

Your tax payment for the tax period _____ in the amount of \$ _____ was due on _____ . To date, the Tax Commission has not received your payment.

You are now _____ days delinquent in the payment of these taxes. Pursuant to Chapter Six, Section 7 of the Absentee Shawnee Licensing and Tax Code, the Tax Commission is empowered to claim a lien for the entire amount due, including applicable interest, addition and penalty. This lien will attach to your interest in the lease from which the taxable substances were produced.

Taxes past due for tax period _____ = \$ _____

Late Payment Penalty = \$ _____

Interest on past due taxes (___ % per month x ___ months) = \$ _____

TOTAL AMOUNT DUE TO DATE = \$ _____

Additional interest will continue to accrue until full payment of the taxes due has been made. Please remit the total amount due within _____ days of the date of this letter. If the Tax Commission has not received your payment by that date, the Commission will file a tax lien against your property.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

Tax Administrator

**ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. GORDON COOPER DRIVE
SHAWNEE, OK 74801**

NOTICE OF TAX LIEN

Taxpayer: _____

Date: _____

Lien No. : _____

The Absentee Shawnee Tribe of Oklahoma Tax Commission, with an address of 2025 S. Gordon Cooper Drive, Shawnee, OK 74801 (“Lien Holder”), has filed a tax lien on the lease of _____, of [address] (“Operator”). This lien was recorded on [date], on [list where lien was recorded].

The above lien secures claims of the Lien Holder against the Operator to satisfy payment of taxes, interest, addition and penalty due to the Lien Holder pursuant to provisions of the Absentee Shawnee Licensing and Tax Code.

The above lien attaches to all property and rights to property belonging to the Operator, whether real or personal, wherever it may be located.

The person executing this Notice of Tax Lien on behalf of the Lien Holder is duly authorized to execute this document.

ABSENTEE SHAWNEE TAX COMMISSION

Tax Administrator

CHAPTER SEVEN

EARNINGS TAX

§ 1. Short Title

This chapter is known as the Absentee Shawnee Earnings Tax.

§ 2. Definitions

For purposes of this chapter:

(a) “Employee” means an individual who performs a service for any person and receives earnings or wages as compensation for the services performed. “Employee” does not include independent contractors as that term is defined in Title 26 of the U.S. Code.

(b) “Employer” means the person for whom an individual performs services.

(c) “Earnings” means and includes all wages, salaries, tips and other employee compensation for services performed by an employee for its employer, including the cash value of all remuneration paid in any medium other than cash which is subject to federal income tax withholding pursuant to 26 U.S.C. § 3401 et seq.

(d) “Employed within the Tribal Jurisdiction” means that the employee’s regularly assigned work station is some place within the territorial jurisdiction notwithstanding that such employee may be assigned and perform employee duties outside the jurisdiction of the Tribe.

§ 3. Tax on Earnings

There is hereby levied upon earnings paid to any employee employed within the tribal jurisdiction an earnings tax equal to one percent (1%) of the employee’s earnings.

§ 4. Tax Collected at the Source

(a) Every employer making payment of earnings shall deduct and withhold from such earnings the earnings tax which shall be calculated by multiplying one percent (1%) times the gross earnings of the employee for the pay period in which the earnings are paid or otherwise made subject to the direction of the employee. Each employer shall report to the employee on the pay stub, or in writing, the amount of tax deducted and withheld each pay period.

(b) The employer shall be liable to the Absentee Shawnee Tribe for the payment of the tax required to be deducted and withheld by this Chapter.

(c) If the employer, in violation of this section, fails to deduct and withhold the tax under this Chapter, 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 may have accrued.

§ 5. 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 paid to the employer on the date of payroll or the date the earnings are otherwise made subject to the direction of the employer

§ 6. Payment of Earnings Tax and Reports

(a) Every employer shall submit to the Tax Commission a monthly report on such form as the Tax Commission shall prescribe showing for each employee the gross wages per pay period, gross taxes collected per pay period, total number of employees per pay period and total gross wages and taxes collected per pay period. The report shall be due on the 15th day of the month following the month in which payments were made to the employee.

(b) Every employer shall pay the gross earnings taxes collected to the Tax Commission at the same time as the report is submitted.

§ 7. 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 Form W-2 wage and tax statements are delivered to the employees, the employer shall disclose to the employee on the W-2 or on another acceptable written form the gross earnings paid to the employee and the total Tribal earnings tax withheld and paid.

(c) Any employee taxpayer may file an administrative protest to receive a refund of any earnings tax held and paid to the Commission in excess of the amount owed. Such protest

must be filed within ninety days (90) of the date the employer discloses to the employee the total earnings and earnings tax withheld and paid to the Commission pursuant to subsection b of this section. Amended 9/11/02 by Resolution LAS-2002-37.

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ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
 2025 S. GORDON COOPER DRIVE
 SHAWNEE, OK 74801

EARNINGS TAX RETURN

Date: _____, 20____ Type of Pay Period: Monthly ~~Weekly~~ Weekly Daily
 Returns are due on the 15 of each month, following payments to the employee.

<i>Name of Taxpayer</i>			<i>Federal Tax I.D. # or Social Security #</i>	
<i>Address</i>				
<i>City</i>	<i>State</i>	<i>ZIP</i>	<i>Telephone Number</i>	<i>Contact Name</i>

Employee <small>Please attach additional schedule of employees as needed.</small>	(A) Gross Wages	(B) Earnings Tax Collected (Gross Wages x 1% Tax Rate)
1.	\$	\$
2.	\$	\$
3.	\$	\$
4.	\$	\$
5.	\$	\$
6.	\$	\$
7.	\$	\$
8.	\$	\$
9.	\$	\$

10.	\$	\$
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Total Number of Employees = _____

Total Amount of Gross Wages (Column A) = \$ _____

Total Amount of Earnings Tax Collected and Due (Column B*) = \$ _____

* Attach supporting documentation.

I declare under the penalties of law pursuant to the provisions of the Licensing and Tax Code, that this return is a true, correct and complete return. Willful failure to pay taxes due will result in an additional penalty of fifty percent (50%) of taxes owed.

Signature

Title

Date

CHAPTER EIGHT

TAXATION AND REGISTRATION OF VEHICLES

§ 1. Short Title

This chapter is known as the Absentee Shawnee Taxation and Registration of Motor Vehicles. *Amended 9/11/02 by Resolution LAS-2002-37.*

§ 2 Definitions

For purposes of this chapter:

(a) “Actual Retail Purchase Price” means the actual sale price before any discounts, credits for trade-ins, or imposition of sales taxes. *Amended 9/11/02 by Resolution LAS-2002-37.*

(b) “Administrative Fees” means any costs associated with handling the registration, title or other documents for individuals, businesses or other organizations.

(c) “Boats” means every device used or capable of being used as a means of transportation on water, including but not limited to personal water craft. *Added 9/11/02 by Resolution LAS-2002-37.*

(d) “Commercial Vehicle” means any motor vehicle or 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.

(e) “Farm Truck” means a motor vehicle of the pickup truck or truck tractor type, but excluding a sport-utility vehicle, farm tractor, farm combine and similar self-propelled implements of husbandry (not including trucks), owned and operated by one or more farmers primarily used in the conduct of agricultural, horticultural or livestock-raising operations and not otherwise used for the conduct of industrial or commercial operations. *Added 9/11/02 by Resolution LAS-2002-37. Amended 7/16/08 by Resolution LAS-2008-32.*

(f) “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. *Reserved—See Resolution LAS-2005-07.*

(g) "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, and hybrid or electrical motors intended for use on public roads and/or highways. Any vehicle moved solely by human or animal power and any implement of husbandry shall not be considered a motor vehicle for the purposes of this chapter. *Amended 7/16/08 by Resolution LAS-2008-32.*

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(h) "Motorcycle" or "Motorized Bicycle" means any two tandem-wheeled or three wheeled conveyances 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, or electrical motors intended for use on public roads and/or highways. *Amended 7/16/08 by Resolution LAS-2008-32.*

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

(j) "Recreational Vehicle" means any self-propelled or towed vehicle that is equipped to serve as temporary living quarters for recreational, camping or travel purposes and is used solely as a family or personal convenience.

(k) "Trailer" means every device designed for carrying persons or property and for being drawn by a motor vehicle. *Added 9/11/02 by Resolution LAS-2002-37.*

(l) "Tribally-owned Vehicle" means any vehicle covered by this part owned by the Absentee Shawnee Tribe of Indians of Oklahoma and held for use in achieving its governmental objectives. *Added 7/16/08 by Resolution LAS-2008-32.*

(m) "Vehicle" means every motor vehicle, farm truck, motorcycle, motorized bicycle, manufactured home, recreational vehicle, trailer, and boat. *Added 9/11/02 by Resolution LAS-2002-37.*

§ 3. Application *Amended 9/11/02 by Resolution LAS-2002-37. Amended 3/12/03 by Resolution LAS-2003-14.*

(a) Enrolled Absentee Shawnee Tribal members residing in the State of Oklahoma shall have the option of maintaining the registration of their vehicles with the Absentee Shawnee Tribe or the State of Oklahoma.

(b) No tags will issue unless at least one (1) person on the title is an Absentee Shawnee Tribal member.

§ 4. Tax Imposed on Passenger Automobiles, Motorcycles or Motorized Bicycles

(a) For those persons who exercise the option for registration with the Absentee Shawnee Tribe, there is hereby levied an annual registration tax on every passenger automobile, motorcycle or motorized bicycle according to the table of tax rates as follows:

VEHICLE REGISTRATION TAX SCHEDULE

<u>Year Tagged</u>	<u>Tax Imposed</u>	<u>Administration Fee</u>	<u>Total Fees</u>
1 st through 4 th year	\$80.00	\$5.00 8-2	\$85.00
5 th through 8 th year	\$70.00	\$5.00	\$75.00
9 th through 12 th year	\$50.00	\$5.00	\$55.00
13 th through 16 th year	\$30.00	\$5.00	\$35.00
17 th year and over	\$10.00	\$5.00	\$15.00

(b) In addition, for those who exercise their option for registration with the Absentee Shawnee Tribe, there is hereby levied an excise tax on every passenger automobile, motorcycle or motorized bicycle of 1.25% of the actual retail purchase price for the first year of registration. *Amended 9/11/02 by Resolution LAS-2002-37.*

§ 5. Tax Imposed on Farm Trucks

(a) There is hereby levied an annual registration tax on every pickup truck, or truck tractor, owned and operated by one or more farmers and used primarily for farm use, but not commercial or industrial purposes, according to the manufacturer’s rated carrying capacity and the table of tax rates as follows: *Amended 9/11/02 by Resolution LAS-2002-37.*

FARM TRUCKS REGISTRATION TAX SCHEDULE

If the carrying capacity (in tons) is:

Greater Than:	0.0	1.0	2.0
But less Than:	1.0	2.0	

<u>Year Tagged</u>	<u>Tax Imposed</u>		
1 st	10.00	15.00	30.00
2 nd	8.00	12.00	24.00
3 rd	6.50	9.50	19.20
4 th	6.00	7.75	15.50
5 th	6.00	6.00	12.25
6 th	6.00	6.00	9.75
7 th	6.00	6.00	8.00

8th year and over 6.00 6.00 6.00

(b) In the event that a farm truck is rated 1.0 or 2.0 tons, the higher rate shall apply. The Tax Commission may charge such additional fees as may be necessary to defray the administrative costs of tags for farm trucks. *Amended 9/11/02 by Resolution LAS-2002-37.*

(c) To qualify for registration as a farm truck, the registrant must bring in the previous year's income tax return Schedule F. *Added 9/11/02 by Resolution LAS-2002-37.*

§ 6. Tax Imposed on Commercial Vehicles

There is hereby levied an annual registration tax on every commercial motor vehicle at a rate equal to one-half of the amount of the tax imposed by Section 4 of this chapter. Provided,

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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: (a) affix the federal employers' identification number of said business to the affidavit, and (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 color contrasting with the color of said vehicle. *Amended 9/11/02 by Resolution LAS-2002-37.*

§ 7. Tax Imposed on Recreational Vehicles

There is hereby levied an annual registration tax on every recreational vehicle as follows:

(a) Where the Actual Retail Purchase Price, excluding any applicable sales taxes, is five thousand dollars (\$5,000.00) or less, the registration tax shall be twenty-five dollars (\$25.00); or

(b) Where the Actual Retail Purchase Price, excluding any applicable sales taxes, is in excess of five thousand dollars (\$5,000.00), the registration tax shall be fifty cents (\$0.50) for each one hundred dollars \$100.00 of the Actual Retail Purchase Price. After the first year of registration, the initial registration tax shall be decreased by ten percent (10%) for each subsequent year of registration. However, in no event shall the annual registration tax be less than twenty-five dollars (\$25.00) per year. *Amended 9/11/02 by Resolution LAS-2002-37.*

Examples Registration Tax Calculations:

<u>Actual Retail Purchase Price</u>	<u>÷ 100</u>	<u>x Tax Rate</u>	<u>=Applicable Tax</u>
\$6,000.00	60	.50	\$30.00
7,000.00	70	.50	35.00
8,000.00	80	.50	40.00
9,000.00	90	.50	45.00
10,000.00	100	.50	50.00

15,000.00	150	.50	75.00
20,000.00	200	.50	100.00
25,000.00	250	.50	125.00
30,000.00	300	.50	150.00
35,000.00	350	.50	175.00
40,000.00	400	.50	200.00
45,000.00	450	.50	225.00
50,000.00	500	.50	250.00
60,000.00	600	.50	300.00
70,000.00	700	.50	350.00
80,000.00	800	.50	400.00
90,000.00	900	.50	450.00
100,000.00	1000	.50	500.00
110,000.00	1100	.50	550.00
120,000.00	1200	.50	600.00
	8-4		
130,000.00	1300	.50	650.00
140,000.00	1400	.50	700.00
150,000.00	1500	.50	750.00
160,000.00	1600	.50	800.00
170,000.00	1700	.50	850.00
180,000.00	1800	.50	900.00
190,000.00	1900	.50	950.00
200,000.00	2000	.50	1,000.00

(c) For recreational vehicles purchased over five (5) years prior to registration, and in the absence of an actual retail purchase price, the Tax Commission may accept, in its discretion, alternative methods of valuation, including but not limited to appraisals, nationally recognized compilations of value and valuations from other governmental agencies. The registrant bears the burden of providing the alternative forms of valuations. *Amended 2/27/05 by Resolution LAS-2005-07.*

§ 8. Tax Imposed on Trailers. Reserved. *Amended 8/11/04 by Resolution LAS-2004-49.*

§ 9. Tax Imposed on Boats. Reserved. *Amended 8/11/04 by Resolution LAS-2004-49.*

§ 10. Collector Tags

As obsolete tags have value as collector's items, this section allows for the sale of obsolete vehicle tags to collectors. Each tag will be labeled with a decal stating "Collector," and, upon request, a Certificate of Authenticity will be issued, which contains the signatures of the Governor and the Chairman of the Tax Commission. The tags will cost twenty dollars (\$20.00) for the "AB-SH" design and forty-five dollars (\$45.00) for the new design (with AST logo) plus

any shipping and handling charges. Purchasers will be required to sign a statement that the tag is for collector display purposes only. Any collector's tag found in use on a vehicle will subject the owner to a penalty of double the amount of the tag (\$40.00 or \$90.00).

§ 11. Certificates of Title; Perfection of Security Interests

(a) General Requirement(s). Prior to the initial registration of the vehicle, the owner shall apply to the Tax Commission, on such form as the Commission shall by rule direct, for a Certificate of Title for said vehicle. Prior to issuance of a Certificate of Title for said vehicle, the Tax Commission shall require the applicant to furnish proof of purchase from a bonafide new or used dealer, or a bonafide document (Bill of Sale) from a previous owner, or a properly endorsed vehicle Certificate of Title issued by this or some other jurisdiction. *Amended 9/11/02 by Resolution LAS-2002-37. Amended 7/16/08 by Resolution LAS-2008-32.*

(b) Perfection of Security Interest. A notice of lien (security interest) against a vehicle shall be placed upon the face of said Certificate of Title upon request of the lien-holder, or shall be transferred from the surrendered title certificate to the Absentee Shawnee Tribe Certificate of Title absent a signed lien release form or statement issued by the lien-holder. Except for security interest on inventory held by a licensed motor vehicle or manufactured home

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dealer, notation of lien-holder's information including name and address of lien-holder and date executed on the Certificate of title shall perfect the lien-holder's security interest in said vehicle. *Added 7/16/08 by Resolution LAS-2008-32.*

(c) Junk and Salvage Titles. Upon application and satisfaction of all applicable requirements, the Tax Commission shall issue a special transfer junk or salvage title for motor vehicles classified as junk or salvage vehicles, defined as follows: A "junk vehicle" is a vehicle which is incapable of operation or use on the highway, has no resale value except as a source of parts or scrap and has an eighty percent (80%) loss in the fair market value as listed in the current National Auto Dealers Association (NADA) guidebook or other similar guidebook or the actual cash value, whichever is greater; and a "salvage vehicle" is a vehicle within the last ten (10) model years that has been damaged by collision or other occurrence to the extent that the actual cost of repairing the vehicle for safe operation on the highway (including only labor and parts for actual damage to the suspension, motor, transmission, frame or unibody and designated structural components) exceeds sixty percent (60%) of the fair market value of such vehicle immediately prior to the damage as listed in the current NADA guidebook or other similar guidebook or the actual cash value, whichever is greater. The special junk or salvage title shall be on colored paper as designated by the Tax Commission, be of such intensity or hue as will

¹ Okla. Statue, Title 47. Motor Vehicles, Chapter 74, Okla. Vehicle License and Registration Act, Section 1110, Perfection of Security Interest, Subsection G states, "Security interests in vehicles registered by federally recognized Indian Tribes shall be deemed valid under Oklahoma law if validly perfected under applicable tribal law and the lien is noted on the face of the tribal certificate of title."

allow easy identification, and, as applicable, shall bear the words "Junk Title" or "Salvage Title" in the upper right hand corner of the document. The vehicle identification number of the junked or salvaged vehicle shall be preserved in the computer files of the Tax Commission for a period of not less than five (5) years. *Added 7/16/08 by Resolution LAS-2008-32.*

§ 12. Form of Certificate of Title

The Certificate of Title issued by the Tax Commission shall be printed on safety paper and be in substantially the same form as that found in the Appendix to this chapter. *Amended 9/11/02 by Resolution LAS-2002-37.*

§ 13. Original, Transfer, Duplicate, Junk and Salvage Certificate of Title

(a) A Certificate of Title shall be labeled or otherwise identified as follows:

(1) 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-".

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

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(3) 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.

(4) A "Junk Title" shall be the title issued to the owner of record for such vehicle as described in section 11(c) of this chapter. Junk title numbers shall contain the prefix "JT-". *Added 7/16/08 by Resolution LAS-2008-32.*

(5) A "Salvage Title" shall be the title issued to the owner of record for such vehicle as described in section 11(c) of this chapter. Salvage title numbers shall contain the prefix "ST-". *Added 7/16/08 by Resolution LAS-2008-32.*

(b) Each Certificate of Title shall bear a number composed of numbers, letters, or a

combination thereof, and no two Certificates of Titles shall be the same.

§ 14. Certificates of Title Fees

(a) The Tax Commission shall charge a fee of ten dollars (\$10.00) for the issuance of any original or transfer title and a fee of five dollars (\$5.00) for the issuance of any duplicate title for all motor vehicles.

(b) The Tax Commission shall charge a fee of ten dollars (\$10.00) for the issuance of any original or transfer title and a fee of five dollars (\$5.00) for the issuance of any duplicate title for recreational vehicles. *Added 9/11/02 by Resolution LAS-2002-37. Amended 2/24/05 by Resolution LAS-2005-07.*

(c) The Tax Commission shall charge a fee of ten dollars (\$10.00) for the issuance of any original or transfer title and a fee of five dollars (\$5.00) for the issuance of any duplicate title for all commercial trailers. The Tax Commission shall charge a fee of two dollars (\$2.00) for the issuance of any original, transfer or duplicate title for all non-commercial trailers. *Added 9/11/02 by Resolution LAS-2002-37.*

(d) The Tax Commission shall charge a fee of two dollars (\$2.00) for the issuance of any original, transfer or duplicate title for all boats. *Added 9/11/02 by Resolution LAS-2002-37.*

§ 15. Certificates of Registration and Tags

Upon compliance with Section 20 of this Chapter (where applicable), payment of the annual registration tax, presentation of the vehicle Certificate of Title and previous year's Certificate of Registration for inspection, and inspection of the vehicle identification number affixed to the vehicle by the manufacturer, the Tax Commission shall issue a Certificate of Registration, and a tag or decals to be placed upon the registered vehicle. *Amended 9/11/02 by Resolution LAS-2002-37.*

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§ 16. Form of Certificate of Registration

The Certificate of Registration shall be in substantially the same form as that found in the Appendix to this chapter.

§ 17. Form of Tags

Each vehicle registered shall be issued a tag to be properly displayed on the rear of said vehicle, with the exception of boats, which shall not be required to obtain or display a tag. The tag shall be in such form as the Tax Commission shall prescribe within the following rules: *Amended 9/11/02 by Resolution LAS-2002-37.*

(a) Each tag shall be made of metal with lettering, the color of which will be prescribed by the Tax Commission. *Added 7/16/08 by Resolution LAS-2008-32.*

(b) Each tag shall bear the name "Absentee Shawnee Tribe" across the top margin and "Oklahoma" across the bottom margin. *Added 7/16/08 by Resolution LAS-2008-32.*

(c) Each tag shall provide a space for the placement of year and month decals, as required. *Added 7/16/08 by Resolution LAS-2008-32.*

(d) The tags for each class of vehicle shall be distinctive and different from those assigned to other classes of vehicles. *Amended 7/16/08 by Resolution LAS-2008-32.*

(e) The tags issued to the Absentee Shawnee tribally-owned vehicles shall contain the suffix "-EX". *Amended 7/16/08 by Resolution LAS-2008-32.*

(f) The Tax Commission may, in its discretion, provide by rule for special symbols or legends to be placed upon Passenger Automobile tags issued to: *Amended 9/11/02 by Resolution LAS-2002-37.*

- (1) Veterans of the armed forces;
- (2) Winners of selected medals for heroism in combat;
- (3) Past or present prisoners of war; and
- (4) Past or present elected Absentee Shawnee 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.

§ 18. 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

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which has been properly registered and tagged pursuant to this chapter. Such personalized tag may then be placed upon said vehicle in lieu of the regular tag issued by the Tax Commission. The initial cost for personalized tags shall be of twenty-five dollars (\$25.00) plus an administrative fee of five dollars (\$5.00), and thereafter, the registrant shall pay the regular annual registration fees. The Tax Commission may charge such additional fees for such personalized tags and decals as may be necessary to defray the initial cost of production and administration of said tag. Personalized tags are limited to only five (5) characters. *Amended 7/16/08 by Resolution LAS-2008-32.*

§ 19. Form of Decals

When a vehicle is first registered pursuant to this chapter, the Tax Commission shall issue two decals to be placed upon the tag affixed to the registered vehicle. One decal shall indicate by number(s) the month of expiration of annual registration. The other decal shall bear the year of the expiration and the decal control number. The decals shall be color coded at the discretion of the Tax Commission. *Amended 9/11/02 by Resolution LAS-2002-37.*

§ 20. 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 of Oklahoma driver's license and shall exhibit such license to any law enforcement officer upon request. *Amended 9/11/02 by Resolution LAS-2002-37.*

(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 of:

(1) Not less than ten thousand dollars (\$10,000.00) of bodily injury to or death of any person in any one accident, and

(2) Not less than twenty thousand dollars (\$20,000.00) of bodily injury to or death of two or more persons in any one accident, and

(3) Not less than ten thousand dollars (\$10,000.00) 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 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

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liability insurance policy or bond, to cover any liability for an accident involving such Motor Vehicle of:

(1) Not less than ten thousand dollars (\$10,000.00) of bodily injury to or death of any person in any one accident, and

(2) Not less than twenty thousand dollars (\$20,000.00) of bodily injury to or death of two or more persons in any one accident, and

(3) Not less than ten thousand dollars (\$10,000.00) of injury to or destruction of property of others in any one accident. This requirement shall not apply to any operator if the 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 operator of a Motor Vehicle registered with the Absentee Shawnee Tribe shall carry in such vehicle at all times a current operator'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 Absentee Shawnee Tribe, except a Motor Vehicle which is not being used upon the public highways or public streets, or 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 operator's security verification form or an equivalent form 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 of 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 operation 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, symbols, or logo of a business, corporation or utility on the exterior and which is in compliance with the provisions of the Oklahoma Statutes Annotated Title 47 according to the 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; *Amended 9/11/02 by Resolution LAS-2002-37.*

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(iii) Any vehicle authorized for operation, 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 dollars (\$250.00) or imprisonment for not more than thirty (30) 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 (6) 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 driver's license or insurance policy was in fact in effect at the date of the incident, and in such cases, the action will be dismissed.

§ 21. Tribal Owned Vehicles

The Tax Commission shall issue, without charge, a Certificate of Title, Certificate of Registration, tag and decal for any vehicle owned by the Absentee Shawnee Tribe of Oklahoma or its subdivisions, agencies, and any consortium of which the Tribe is a member. Tribally owned vehicles are exempt from the taxes imposed by this Chapter. Title to all such vehicles shall be in the Absentee Shawnee Tribe of Oklahoma, and such vehicles may be disposed of only by action of the Executive Committee. If the particular agency, subdivision or consortium has been authorized to purchase and dispose of property in the agency's name by resolution of the Executive 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 with appropriated tribal funds. If the purchase was made with

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appropriated tribal funds, the Executive Committee must concur by resolution in the sale of any such vehicle. *Amended 9/11/02 by Resolution LAS-2002-37. Amended 7/14/04 by Resolution*

§ 22. Authorized Signature

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

- (1) Any Tax Commissioner;
- (2) Tax Administrator;
- (3) Assistant Tax Administrator; and
- (4) Tax Clerk.

§ 23. Penalties

(a) Any owner of a vehicle who fails to register the vehicle and/or transfer the title within thirty (30) days of the notary/expiration date shall be subject to a penalty of .25 cents per day beginning on the 31st day. This penalty shall continue to accrue until the penalty equals twice the amount of the annual registration tax. In addition, failure to do so may subject the owner to a civil penalty. *Amended 9/11/02 by Resolution LAS-2002-37. Amended 3/17/04 by Resolution LAS-2004-11.*

(b) After thirty (30) days from the expiration date for annual registration of a vehicle under this Chapter, the Absentee Shawnee Tribal Police shall have the authority to seize and take into custody any expired license plate within the territorial jurisdiction of the Absentee Shawnee Tribe of Oklahoma. The procedures involved shall be as follows:

(1) The Tax Commission shall notify the owner of the violation under this chapter by certified mail, return receipt requested, to the last known address of the owner. Such notification shall state the expiration date of the expired license plate and that the license plate will be seized in the event full payment, including fees and penalties, is not received within twenty (20) days from the date of the mailing of the notice.

(2) If the owner fails to make full payment within the twenty (20) days prescribed, then the Tax Commission shall have the authority to proceed with the seizure of the license plate. The seizure shall be effected by an order of the Tribal Court to the Tribal Police to seize the license plate from the vehicle while said vehicle is parked on Tribal owned or Tribal trust land, or while said vehicle is parked at the residence of the owner.

(3) Any such license plate seized shall not be released to the owner until all fees and penalties due are paid in full. In the event the owner of the license plate seized fails to pay such fees and penalties due within ten (10) days after seizure of expired

license plate, the Tax Commission shall have the authority to seize the vehicle involved

and sell the vehicle, by posting not less than five (5) notices of sale in five (5) different public places in the county where the vehicle is located, one of such notices to be posted at the place where the vehicle is stored; provided further, that a copy of the notice shall also be sent at least seven (7) days prior to the date of the sale, by certified mail, restricted delivery, with return receipt requested, to the last known address of the registered owner of such vehicle in question. Such vehicle shall be sold at such sale subject to the following terms and conditions:

(i) In the event the sale price is equal to, or greater than, the total costs of sale, seizure and the fee and penalty, the purchaser shall be issued a certificate of purchase, license plate, or Manufactured Home registration receipt and decal and Certificate of Registration;

(ii) In the event that sale price is less than the total costs of sale, seizure and the fee and penalty, such vehicle shall be sold as junk to the highest bidder, whereupon the successful bidder shall receive a certificate of purchase; and if such vehicle be dismantled, the record to such junked vehicle shall be canceled. If not dismantled, the same shall be immediately registered; or

(iii) Any residue remaining unclaimed by the delinquent owner shall be paid into the Tribal treasury to be designated toward police and fire protection.

(4) Any Person convicted of violating the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine not to exceed two hundred and fifty dollars (\$250.00).

§ 24. Other Offenses

(a) It shall be unlawful for any Person to commit any of the following acts:

(1) To lend or sell to, or knowingly permit the use of by one not entitled thereto, any Certificate of Title, license plate or decal issued to or in the custody of the Person so lending or permitting the use thereof.

(2) To alter or in any manner change a Certificate of Title, Certificate of Registration, license plate or decal issued under the laws of the Absentee Shawnee Tribe of Oklahoma.

(3) To operate a vehicle without proper license plate or decal or on which all taxes due the Absentee Shawnee Tribe of Oklahoma have not been paid.

(4) To buy, sell or dispose of, or have in his possession for sale, use or store, any secondhand or used vehicle on which the registration or license fee has not been paid, as required by law, and on which vehicle said Person neglects, fails or refuses to display at all times the license plate or decal assigned to it.

(5) To give a fictitious name or fictitious address or make any misstatement of facts in application for Certificate of Title and Certificate of Registration of a vehicle.

(6) To operate a vehicle within the jurisdiction of the Absentee Shawnee Tribe of Oklahoma after the registration deadline for that vehicle without a proper license plate, as prescribed by this chapter for the current year.

(b) Any Person convicted of violating the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine not to exceed two hundred and fifty dollars (\$250.00).

§ 25. Recognition of Foreign Certificate of Titles and Certificate of Registrations

It shall not be unlawful by reason of this chapter for any Person to possess or operate a vehicle within the jurisdiction of the Absentee Shawnee Tribe 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 certificates of registration issued by the Absentee Shawnee Tribe of Oklahoma. *Amended 9/11/02 by Resolution LAS-2002-37.*

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. GORDON COOPER DRIVE
SHAWNEE, OK 74801

**TAXATION AND REGISTRATION OF VEHICLES
RULES AND REGULATIONS**

REQUIREMENTS FOR TITLE AND REGISTRATION

1. Must be an enrolled Absentee Shawnee Tribal member residing in the State of Oklahoma. Absentee Shawnee Tribe of Oklahoma enrollment card required; and proof of residency required, as approved by the AST Tax Commission.
2. Notarized Title, Manufacturer's Statement of Origin (MSO), or Bill of Sale for the vehicle.
3. Proof of Liability Insurance (Oklahoma Security Verification).
4. Valid Oklahoma Driver's License.



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**TAXATION AND REGISTRATION OF VEHICLES
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CHARGES

1. TITLE FEES. Ref. Chapter 8, §14:

- (a) Motor Vehicles, Recreational Vehicles, and Commercial Trailers (Trailers-Reserved).
 - (i) Original or Transfer \$10.00
 - (ii) Duplicate \$ 5.00
- (b) Non-Commercial Trailers and Boats. (Trailers-Reserved. Boats-Reserved)
 - (i) Original, Transfer, or Duplicate \$ 2.00
- (c) Lien Entries. \$ 5.00
All vehicles (includes every motor vehicle, farm truck, motorcycle, motorized bicycle, recreational vehicles).

2. REGISTRATION TAX

- (a) Motor Vehicle, Motorcycle, Motorized Bicycle based on year of vehicle. Ref. Chapter 8, §4(a).
- (b) Farm Trucks based on year and weight of vehicle. Ref. to Chapter 8, §5.
- (c) Commercial vehicles based on year of vehicle. Ref. Chapter 8, §6.
- (d) Recreational Vehicles based on year and Retail Purchase Price. Ref. Chapter8, §7.
- (e) Boats and Trailers – Reserved.



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**TAXATION AND REGISTRATION OF VEHICLES
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CHARGES (continued)

3. EXCISE TAX.

On every passenger automobile, motorcycle or motorized bicycle of 1.25% of the retail purchase price for the first year of registration. Chapter 8, §4(b).

4. PERSONALIZED TAGS.

One-time charge of \$25.00 to order, and is in addition to normal costs for registering and titling the vehicle. Ref. Chapter 8, §18.

5. OTHER FEES:

Duplicate Registration	\$5.00
Tag Replacement	\$5.00
Decal Replacement	\$2.50 each

6. LATE PENALTY. Any owner of a vehicle who fails to register the vehicle and/or transfer the title within thirty (30) days of the notary/expiration date shall be subject to a penalty of .25 cents per day beginning on the 31st day. Registration penalty shall continue to accrue until the penalty equals twice the amount of the annual registration tax; Title transfer penalty continues to accrue until transfer completed. Ref Chapter 8, §23.

7. INTEREST PENALTY of twelve percent (12%) per annum (1% per month) shall be assessed against the total amount due.

8. A five dollar (\$5.00) Administrative Fee is charged on all transactions involving the handling of the registration, title, and other documents. Ref. Chapter 8, §2(b).



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**TAXATION AND REGISTRATION OF VEHICLES
RULES AND REGULATIONS**

GUIDE TO SYSTEM OF ISSUANCE OF LICENSE PLATES

I. APPLICATION FOR MOTOR VEHICLE TITLE AND REGISTRATION

A. Verify Eligibility Requirements:

1. *Must be an enrolled Absentee Shawnee Tribal member residing in the State of Oklahoma. Absentee Shawnee Tribe of Oklahoma enrollment card required; and proof of residency required, as approved by the AST Tax Commission.*
2. Valid Oklahoma Driver's License.
3. Proof of Liability Insurance (Oklahoma Security Verification).
4. Notarized Title, Manufacturer's Statement of Origin (MSO), or Bill of Sale; and Registration to vehicle. Surrendered to AST Tax Commission.
5. Lien(s) entered on previous title, MSO, etc. will transfer to AST title unless original lien release (or notarized copy) is provided. Surrendered to AST Tax Commission. Ref. Chapter 8, §11.

B. Steps for Issuance:

Physically verify that vehicle identification number (Vin.) on presented title, MSO, or Bill of Sale matches actual Vin. on the vehicle.

1. Complete MV Check List sheet.
2. Issue next tag number.
3. Issue next decal number.
4. Issue next title number, if applicable. See MV Log Book. AST titles shall be assigned an identified number consisting of prefix, year, number (consecutively issued), and a suffix as follows: *Example OT020001RM*

PREFIXES

- 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-”.
- d. A “Junk Title” shall be the title issued to the owner of record for such vehicle as described in section 11(c) of this chapter. Junk title numbers shall contain the prefix “JT-“.
- e. A “Salvage Title” shall be the title issued to the owner of record for such vehicle as described in section 11(c) of this chapter. Salvage title numbers shall contain the prefix “ST-“.

SUFFIXES

- a. “Tribal Government” vehicle title numbers shall be issued with the suffix “-TG”.
- b. “Resident Member” vehicles shall be issued title numbers with the suffix “-RM”.

5. Issue next registration number. See MV Log Book.

C. Motor Vehicle Forms:

1. Input all information into Access “TagP2000” MV database program. Program will calculate all costs based on inputted data. Ref: AST Licensing and Tax Code, Chapter 8.
2. Print “Application for AST Motor Vehicle Registration and Title” form. An original and duplicate copy will print. **IMPORTANT: Verify accuracy of information on form!** Insert carbon paper between copies and have owner or legal agent sign the form in the presence of a notary.

3. Insert and Print “AST Certificate of Title” (yellow form).
4. Insert and Print “AST Certificate of Registration” (green form).
5. Tax Clerk (or other member of Tax Commission staff) signs all forms and affixes Tax Commission Seal (and notarizes, if applicable).
6. Collect total amount due and issue a numbered receipt.
7. Scan all documents into the MV database; and Print scanned images of, AST Title, AST Registration, DL, Insurance, and Tribal Enrollment Card.
8. Issue the tag and/or the decals to the owner, being sure to point out the expiration date. **NOTE:** Emphasize to the owner that a copy of the registration and insurance verification are to be kept in the vehicle and the title is to be stored for safekeeping.
9. RENEWAL NOTICES are sent to vehicle owner(s) at the beginning of each month. Renewal notices are a courtesy service, it is the responsibility of the owner to renew tag(s) when due. Only one notice per vehicle will be sent each year.

II. RECORDING THE MOTOR VEHICLE TRANSACTION

- A. Immediately log information into MV Log Book.
- B. File completed paperwork and copies in MV RECORD FILES.

III. MOTOR VEHICLE FEES. Ref: Chapter 8.

- A. Title Fee \$10.00.
- B. 1.25% Excise Tax based on the Actual Purchase Price of the vehicle, if applicable.
- C. Annual Registration Fee based on the year of the vehicle. See §4 Vehicle Registration Tax Schedule.
- D. Personalized Tag \$25.00, one time fee, paid in advance.

Plus \$5.00 Administrative Fee. See Rules & Regulations “Charges” section for more information.



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**TAXATION AND REGISTRATION OF VEHICLES
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PERFECTION OF SECURITY INTERESTS

Absentee Shawnee Tribe of Oklahoma Licensing and Tax Code, Chapter Eight, Sec. 11

(b) Perfection of Security Interest. A notice of lien (security interest) against a vehicle shall be placed upon the face of said Certificate of Title upon request of the lien-holder, or shall be transferred from the surrendered title certificate to the Absentee Shawnee Tribe Certificate of Title absent a signed lien release form or statement issued by the lien-holder. Except for security interest on inventory held by a licensed motor vehicle or manufactured home dealer, notation of lien information including name and address of lien-holder and date executed on the Certificate of Title shall perfect the lien-holder's security interest in said vehicle.

Lien Entry

To perfect a lien on a vehicle, proper ownership documentation and lien entry form(s) must be presented to the Absentee Shawnee Tribe of Oklahoma Tax Commission, along with applicable fees.

Form(s)

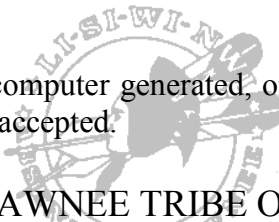
Effective 1/1/2009, the 6-Part Lien Entry (carbon copy) Forms will no longer be accepted by the State of Oklahoma. However, the lien releases of this form will still be accepted.

Lien entries may be entered using the Absentee Shawnee Tribe of Oklahoma Lien Entry Form. Note: As stated in Motor Vehicle: Liens section of the Oklahoma Tax Commission's (OTC) website regarding lien entry forms, "Any lien entry form which follows our template and which includes all listed information will be acceptable. However, non-complying forms will be rejected."

- Or -

Oklahoma Lien Entry Form #21A can also be utilized and may be downloaded from the OTC website www.oktax.state.ok.us

All lien entry forms must be typed, computer generated, or printed in a legible manner. Forms with illegible information will not be accepted.



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**TAXATION AND REGISTRATION OF VEHICLES
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PERFECTION OF SECURITY INTERESTS

Perfection Date

For perfection of the security interest on a vehicle to begin from the date of execution of the lien, the lien form and all required documents and fees must be received by the AST Tax Commission office within twenty-five (25) days following execution of the security agreement. If received more than twenty-five (25) days, perfection of the security interest will occur at the time of delivery to the AST Tax Commission office.

Lien Entry Date = Date of Execution, if received within 25 days of execution date

Lien Entry Date = Delivery Date, if received more than 25 days

Continuation of Existing Lien(s)

A mandatory lien filing will be processed for any lien reflected on a surrendered title or assigned Manufacturer's Statement of Origin (MSO) that is absent a lien release. A lien form will be prepared and sent to the lender and the lien information will carry forward and appear on the face of the AST Certificate of Title.

Lien Release

Absentee Shawnee Tribe of Oklahoma lien release form(s) will be provided with lien entry process.

The lender must furnish a signed and dated copy of the lien release form within seven (7) business days after satisfaction of the security agreement to the debtor and to the Absentee Shawnee Tax Commission office.

Upon release of the lien and presentation of the lien release form, the owner may obtain a new Absentee Shawnee Certificate of Title removing lien from the title. Document revision fees apply.

When a lien release form cannot be obtained, a notarized statement from the lending institution (secured party) stating the release of the lien may be accepted to remove the lien. Statement

must include:



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**TAXATION AND REGISTRATION OF VEHICLES
RULES AND REGULATIONS**

PERFECTION OF SECURITY INTERESTS

Lien Release – Continued

1. Name of Secured Party (if successor by merger, succession papers must be attached);
2. Name of Debtor;
3. Vehicle Identification Number (Vin); and
4. Date and Signature of Release by Secured Party's Representative

Lien release statement should be typed or computer generated and only the original copy may be received. However, a faxed copy may be accepted provided the fax clearly originated from the lien holder.



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**TAXATION AND REGISTRATION OF VEHICLES
RULES AND REGULATIONS**

**INFORMATION CONCERNING VEHICLES PREVIOUSLY REGISTERED WITH
THE ABSENTEE SHAWNEE TRIBE**

1. A Federal Court has ruled that the State of Oklahoma may not charge back taxes on vehicles previously owned by tribal members that were properly registered with an Indian tribal government, when the subsequent owner seeks to obtain a title for that vehicle with the State of Oklahoma.² The Supreme Court held that the State of Oklahoma may not tax the vehicles of a tribal member who reside within Indian Country that have been properly registered with the tribe of which he is a member.³
2. In order to avoid assessment of back taxes by the State of Oklahoma on a vehicle previously registered with the Absentee Shawnee Tribe, the subsequent owner must obtain and show proof that the previous owner was a member of the tribe when seeking to register the vehicle with the State of Oklahoma. This proof may be in the form of:
 - a. A copy of a tribal identification card; *or*
 - b. A Bureau of Indian Affairs (BIA) card stating tribal affiliation; *or*
 - c. A Certificate of Tribal Membership.
3. A copy of the proof of tribal membership must accompany the title receipt and registration receipt when the subsequent owner is registering the vehicle with the State of Oklahoma.
4. Processing of Oklahoma titles for vehicles previously registered with the Absentee Shawnee Tribe are to be treated in the same manner the processing of titles of vehicles registered out of-state.
5. A properly completed Application for Oklahoma Certificate of Title (OTC Form 701-6) is required. An out-of-state Declaration of Damage or Theft is required unless the vehicle is exempt from the requirement.
 1. A \$4.00 vehicle inspection is to be charged to compare the serial number listed on the documentation (conveying ownership) to ensure they match.
 2. In the event a properly executed title is not presented, the original Oklahoma title will be placed on "Hold for Document" (DO). The applicant, however, must have evidence of ownership to place the title on "hold."

² See Sac and Fox Nation v. Oklahoma Tax Com'n, 967 F.2d 1425, 1427 n.1 (10th Cir. 1992), *judgment vacated by*, Oklahoma Tax Com'n v. Sac and Fox Nation, 508 U.S. 114 (1993). The State of Oklahoma did not appeal this part of the District Court's ruling. See *id.*

³ See Oklahoma Tax Com'n v. Sac and Fox Nation, 508 U.S. 114, 126-128 (1993).

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3. For questions relating to titles of vehicles previously registered with the Absentee Shawnee Tax Commission, contact the Title Section.

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. GORDON COOPER DRIVE
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MOTOR VEHICLE DOCUMENTS RETURN REQUEST

I, the undersigned, hereby request the return of the motor vehicle documents surrendered to the Absentee Shawnee Tax Commission on the ____ day of _____, 20____.

Oklahoma Title # _____;
Manufacturer's Statement of Origin (MSO) _____;
Bill of Sale _____;
Oklahoma Registration Certificate; and
Other _____

I hereby return to the Absentee Shawnee Tax Commission the documents and tag issued on the above date.

Absentee Shawnee Title Number: _____;
Absentee Shawnee Cert. of Reg. Number: _____;
Absentee Shawnee Appl. for Registration: _____;
Absentee Shawnee Tag Number: _____; and
Absentee Shawnee Decal Number: _____.

Owner/Legal Agent

Date

Subscribed and sworn to before me on this ____ day of _____, 20____.

NOTARY PUBLIC
Commission # _____

My Commission Expires

(seal)

I hereby certify the above information is true and correct as presented to the Tax Commission of the Absentee Shawnee Tribe of Oklahoma.

ABSENTEE SHAWNEE TAX COMMISSION

DATE

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. GORDON COOPER DRIVE
SHAWNEE, OK 74801

UNROADWORTHY VEHICLE AFFIDAVIT

I, _____ affirm that the vehicle described as a
Yr. _____, Make/Model _____, VIN# _____
with the assigned Absentee Shawnee Title # _____, Tag # _____,
and Decal # _____, is not road worthy due to major mechanical breakdown as of
the date of registration renewal expiration, which is _____. I will renew
the registration immediately after the above vehicle has become road worthy. I understand it is
illegal to operate a vehicle without a proper license or decal on which all taxes due has not been
paid. Any person convicted of violating the provisions of this section (Absentee Shawnee
Licensing and Tax code, Chapter 8) shall be deemed guilty of a misdemeanor and upon
conviction shall be punished by a fine not to exceed \$250.00.

Owner/Legal Agent _____ Date _____

Subscribed and sworn to before me on this _____ day of _____, 20_____.

NOTARY PUBLIC
(Seal)

My Commission Expires
Commission # _____

I hereby certify the above information is true and correct as presented to the Tax Commission of
the Absentee Shawnee Tribe of Oklahoma.

ABSENTEE SHAWNEE TAX COMMISSION

DATE

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. GORDON COOPER DRIVE
SHAWNEE, OK 74801

COMMERCIAL VEHICLE AFFIDAVIT

I, _____ affirm that the vehicle described as a
Yr. _____, Make/Model _____, VIN# _____
with the assigned Absentee Shawnee Title # _____, Tag # _____, and
Decal # _____, is to be used primarily for trade or business purposes and qualifies as a
commercial vehicle pursuant to Chapter 8, Section 6 of the Absentee Shawnee Licensing and
Tax Code. My Federal Employers' Identification Number is # _____. I
understand that I am required under the Code to cause the name of the business to be
permanently affixed to each side of the vehicle in letters to numerals at least one inch in height
and in color contrasting with the color of said vehicle. I also understand that failure to comply
with this requirement or misrepresentation of the usage of this vehicle will cause me to become
subject to criminal action, possible imprisonment and/or a fine not to exceed five hundred dollars
(\$500.00).

Owner/Legal Agent _____ Date _____

Subscribed and sworn to before me on this _____ day of _____, 20____.

NOTARY PUBLIC
(Seal)

My Commission Expires
Commission # _____

I hereby certify the above information is true and correct as presented to the Tax Commission of
the Absentee Shawnee Tribe of Oklahoma.

ABSENTEE SHAWNEE TAX COMMISSION

DATE

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

FAMILY AFFIDAVIT

For the Transfer of Vehicle/Vessel/Outboard Motor Ownership without the Assessment of Excise Tax

State of Oklahoma, County of _____ }

Model Year: _____ Make: _____ Vehicle Identification Number: _____

I hereby affirm ownership of the above listed vehicle/vessel/motor is being transferred, without consideration, (to/from) the following: _____, who is my (check applicable box)

Husband Wife Parent/Step Parent/Grandparent Child/Step Child/Grandchild

Note: Excise tax is exempt on transfers only between Husband and Wife, or Parent/Step Parent/Grandparent, or Child/Step Child/Grandchild.

Signature of Affiant: _____

Subscribed and sworn to before me on this _____ day of _____, 20_____.

_____, Notary Public.

My Commission Expires: _____

Commission Number: _____

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA
TAX COMMISSION
2025 S. Gordon Cooper Drive
Shawnee, OK 74801

FAMILY AFFIDAVIT

For the Transfer of Vehicle/Vessel/Outboard Motor Ownership without the Assessment of Excise Tax

State of Oklahoma, County of _____ }

Model Year: _____ Make: _____ Vehicle Identification Number: _____

I hereby affirm ownership of the above listed vehicle/vessel/motor is being transferred, without consideration, (to/from) the following: _____, who is my (check applicable box)

Husband Wife Parent/Step Parent/Grandparent Child/Step Child/Grandchild

Note: Excise tax is exempt on transfers only between Husband and Wife, or Parent/Step Parent/Grandparent, or Child/Step Child/Grandchild.

Signature of Affiant: _____

Subscribed and sworn to before me on this _____ day of _____, 20_____.

_____, Notary Public.

My Commission Expires: _____

Commission Number: _____

CHAPTER NINE

FIREWORKS CODE

§ 1. Short Title

Whereas it is necessary to set procedures and policies for the retail sale and use of fireworks, this ordinance shall be entitled the Fireworks Code. *Amended 9/11/02 by Resolution LAS-2002-37.*

§ 2. Definitions *Amended 9/11/02 by Resolution LAS-2002-37.*

(a) "Fireworks" means any firecracker or other firework type device which is capable of or intended to explode ignite, become self-propelled, give off any projectile, spark or other ignited or fused objects or manifestation, or in any way give off sound or light by virtue of its burning or exploding.

(b) "Realty Department" means the Realty Department of the Absentee Shawnee Tribe.

(c) "Retailer" means any person seeking to sell Fireworks for profit in the jurisdiction of the Absentee Shawnee Tribe.

§ 3. Lease and Lease Insurance

Any person wishing to make retail sales of Fireworks within the Absentee Shawnee jurisdiction must enter into a lease with the Absentee Shawnee Realty Department on terms agreeable to the lessee and lessor but requiring the lessee to provide at a minimum One Million Dollars (\$1,000,000.00) of comprehensive liability insurance with proof of payment.

§ 4. Authorized Sales Dates

Sales of Fireworks can only be made between June 15th and July 7th of each year.

§ 5. Imposition of Sales Tax

After obtaining a lease from the Realty Department the Retailer must obtain a Tax Identification Number from the Absentee Shawnee Tax Commission. Retailers must pay sales tax as required by the Absentee Shawnee Licensing and Tax Code, Chapter 3, in addition to the following:

(a) The Tax Commission will issue a license for the sale of fireworks by the retailers. The license fee shall be one hundred dollars (\$100.00) per annum.

(b) A two hundred and fifty dollar (\$250.00) deposit must be paid by retailers to the Tax Commission. The deposit may be applied to taxes owed to the tribe or reimbursed after taxes have been paid in full. *Amended 9/11/02 by Resolution LAS-2002-37.*

(c) Retailers have a five (5) day deadline after the last day of sales to pay sales tax to the Tax Commission. After this period, fines and penalties will be assessed.

§ 6. Failure to Comply

Any retailer who fails to comply with these procedures shall be subject to criminal prosecution under Section 570 of the code of Law, Criminal Offenses and a civil penalty of one hundred dollars (\$100.00) per day while in violation, which shall be placed in the Tribe's General Fund.

