WHITE EARTH RESERVATION TRIBAL COUNCIL
A/K/A WHITE EARTH BUSINESS COMMITTEE
WHITE EARTH BAND OF CHIPPEWA INDIANS

Resolution No. 001-09-008

WHEREAS, the White Earth Reservation Tribal Council is the duly elected governing body of the White Earth Reservation pursuant to Article IV, Section 1, of the revised constitution of the Minnesota Chippewa Tribe, as amended, and organized under Section 16, of the Act of June 18, 1934 (48 Stat. 984), and

WHEREAS, the White Earth Reservation Tribal Council, also known as the White Earth Reservation Business Committee, is the duly authorized governing body of the White Earth Band, and

WHEREAS, the White Earth Reservation Tribal Council is responsible for assuring the efficient and effective delivery of services to Tribal members, and

WHEREAS, the White Earth Reservation Tribal Council has determined that a responsible method of raising revenue for the funding of governmental operation is through the levy and collection of certain revenue and taxes, and

WHEREAS, the White Earth Reservation Tribal Council has determined the most effective means of levy and collection of taxes is through the passage of a Tribal Taxation Code, now

THEREFORE BE IT RESOLVED, that the White Earth Reservation Tribal Council hereby approves the White Earth Reservation Taxation Code Article I – Administration, Article II – Tobacco Tax, and Article III – Lodging Tax; each being effective April 1, 2009.

We do hereby certify that the foregoing resolution was adopted by a vote of 3 for, 0 against, 1 silent, a quorum being present at a special meeting of the White Earth Reservation Tribal Council held on March 24, 2009 in White Earth, Minnesota.

Erma J. Vizenor, Chairwoman

Franklin B. Heisler, Secretary/Treasurer

TITLE _____
WHITE EARTH INDIAN RESERVATION
TAXATION CODE
ARTICLE 1
ADMINISTRATION

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Section 101. Citation. This Article may be cited as the White Earth Indian Reservation Tax Code.

Section 102. Purpose. It being necessary to strengthen the tribal government by licensing and regulating certain conduct within the tribal jurisdiction, provide financing for the current expenses of tribal government especially in the critical area of health care for White Earth tribal members as the State of Minnesota has refused to share the tobacco settlement dollars with the White Earth Reservation to help defray the health care costs of tribal members, and the expansion of tribal government operations and services, and in order for the Tribe to exercise its confirmed governmental responsibilities efficiently and effectively, the purpose of this Article is to provide the straightforward, fair, and efficient procedures, to provide for the licensing and regulation of certain conduct, and the levy and collection of certain revenue and taxes for the benefit of the White Earth Indian Reservation.

Section 103. Tax Commission. There is hereby created, ordained, and chartered under the authority of the Revised Constitution and Bylaws of the Minnesota Chippewa Tribe a body to be known as the "WHITE EARTH TAX COMMISSION" which shall be a public agency of the White Earth Indian Reservation subordinate to the Tribal Council, possessing all the powers, duties, rights and functions hereinafter defined and as are now or as may hereafter be conferred upon the Commission by law.

Section 104. Composition of the Tax Commission.

1. The membership of the White Earth Tax Commission shall consist of five (5) enrolled members of the White Earth Band who shall be appointed by the Tribal Council for a period of three (3) years.

2. Upon the selection of the initial commission members appointed by the White Earth Tribal Council, the Tribal Council shall designate two commissioners who will serve an initial term of one year, two commissioners who will serve an initial term of two years and one commissioner who will serve an initial term of three years. Thereafter, the term of each appointed commissioner shall be for three years. Each commissioner shall hold office until the expiration of the term to which he was appointed and until his successor has been selected and qualified. Vacancies on the commission shall be filled by the White Earth Tribal Council. The commissioners may consist of Tribal Council members whose terms shall coincide with the terms of her or his office.

3. Members of the Tax Commission shall not have or voluntarily acquire during their three (3) year term any personal interest, as hereinafter defined, whether direct or indirect, in any entity owned or operated by the White Earth Indian Reservation or any tribal organization.

4. Personal interest shall mean private ownership of an entity that does business with or is operated by the White Earth Indian Reservation. Employment by an entity owned by the White Earth Indian Reservation, its agencies, institutions, or entities or by any other person having such an interest shall not be deemed a personal interest by such employee nor shall it be deemed ownership or control of such entity by the employee. Such an employee may be appointed as a member of the Tax Commission so long as net revenues from the operation of the entity accrue to the Tribe generally.

Section 105. Seal. The White Earth Tax Commission is authorized and directed to acquire and use a seal, which shall be of circular form, with the words "TAX COMMISSION" – "WHITE EARTH INDIAN RESERVATION" around the edge and the word "OFFICIAL SEAL" in the center. The seal shall be used on all original and or certified copies of all licenses, orders, rules, regulations and other "official" documents of the Tax Commission as evidence of their authenticity. The seal shall be secured at all times to prevent unauthorized use.

Section 106. 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:

1. Assess, collect and issue receipts for such taxes as are imposed by ordinance or resolution of the White Earth Tribal Council and to bring actions on behalf of the Reservation in Tribal Court for the collection of tribal taxes, penalties and interest, and the enforcement of the tribal tax laws, all such actions shall be styled: The White Earth Indian Reservation ex rel. Tax Commission vs. _____;

2. 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, vouchers, accounts, documents and financial statements of any taxpayer, upon reasonable notice during normal business hours, at any other time agreed to by said taxpayer or at any time pursuant to a search warrant issued and signed by the Tribal Court.

3. 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.

4. Exercise all other authority delegated or conferred upon it by law or as may be reasonably necessary in the administration or enforcement of any tribal tax laws.

5. Either before or after the commencement of an action for the recovery of taxes, penalties and interest due to the White Earth Reservation, but prior to final judgment thereon, compromise and settle such claims for an amount less than the total amount due, provided that such compromise and settlement shall be approved by the Tax Commission only when, in its judgment such action is in the best interest of the Tribe and provided further that no settlement shall be made unless the delinquent taxpayer pays the principal amount of taxes due to the Tribe.

Section 107. Rulemaking Authority.

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

2. No rule or regulation of the Tax Commission shall be of any force or effect until and unless a certified copy of said rule or regulation bearing the signatures of at least two (2) members of the Tax Commission and the "official seal" of the Tax Commission shall have been filed for record in the office of the Tribal Council Secretary and the office of the Clerk of the Tribal Court.

3. The Tribal Court shall take judicial notice of all rules and regulations of the Tax Commission promulgated pursuant to this Title.

Section 108. 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 function and which are not otherwise provided by this Title.

Section 109. Tax Stamps and Licenses.

1. The Tax Commission shall provide for the form, size, color and identifying characteristics of all licenses, permits, tax stamps, tags, receipts or other documents or things evidencing receipt of any license or payment of any tax or fee administered by the Tax Commission or otherwise showing compliance with the Tax laws of the White Earth Indian Reservation.

2. Licenses shall contain at least the following information:

   a. The words: "White Earth Indian Reservation" or other identifiable abbreviation, logo, symbol or mark.

   b. The words: "Tax Commission"

   c. The monetary amount for which the tax or license was issued.

   d. Wording which indicates the type of tax imposed.

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

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

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

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

Section 110. Records.

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

2. Such records shall be maintained at the office of the Tax Commission and shall not be removed from said office without the written permission of the Tax Commission.

3. Such records shall be subject to audit at any time at the direction of the Tribal Council and shall be audited not less than once each year.

4. Any and all records of the Tax Commission, except the record of an official decision or opinion rendered upon administrative appeal, which relate to the individual business or personal activities of a named particular taxpayer or taxpayers shall not be open to public inspection and shall only be released upon written request provided to the Tax Commission and upon receipt of a signed release of the taxpayer involved and Tribal Council approval, or written request of Tribal officials who have a legitimate official need for such records and Tribal Council approval or upon the written order of the Tribal Court.

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

Section 111. Bookkeeping. There shall be established and kept, within the Finance Department of the White Earth Tribal Council and subject to the current Indirect Cost rate, such financial records/books as may be necessary under generally accepted accounting standards to adequately account for all funds and monies received and disbursed by the Tax Commission. Separate accounting books shall be maintained for each type of tax imposed and collected under this Title.

Section 112. Collection Account; Deposits.

1. There is hereby authorized to be established an account in a federally insured financial banking institution to be known as the White Earth Tax Collection Account. Tax funds may be kept in an existing federally insured account belonging to the Tribe provided separate accounting books, clearly designated as White Earth Tax Collection Funds, are maintained in accordance with generally accepted accounting principles.

2. Tax revenues shall be kept in an interest bearing account and the funds may be invested and reinvested as may be deemed necessary and approved by the Tribal Council.

3. No monies shall be expended from this fund except upon written resolution of the Tribal Council appropriating a specific amount or source of monies contained therein for the use of a particular department, agency, program or project of the tribe or in accordance with an approved Tax Commission budget as set forth in Section 113. Expenditures from this fund will be made utilizing current procedures established by the Tribal Finance Department.

4. All tax monies, license fees, penalties, interest, service fees/charges or other funds collected by the Tax Commission in the administration and enforcement of the Title shall be clearly identified and submitted to the Tribal Finance Department for deposit in this

account for the benefit of the White Earth Indian Reservation. The receipt for such funds shall be maintained as an original record and attached to or reconciled with any original tax returns or records of receipt of the Tax Commission.

Section 113. Tax Commission Employees and Expenses.

1. The Tax Commission may employ such employees and incur such expense as may be necessary and reasonable for the proper discharge of its duties under this Title, subject to the limitations and restrictions herein set out.

2. The Tax Commission shall, to the maximum extent feasible, utilize regular tribal staff in exercising the duties and responsibilities set out in this Title. The Tax Commission shall coordinate with and obtain approval from Tribal Administration to delegate to tribal staff such of its functions as may be necessary to efficiently administer this Title. Any such delegation of functions by the Tax Commission shall be done by rule, provided, that the Commission's rulemaking authority may not be delegated.

3. Tribal Administration is authorized and directed to cause such regular staff assistance, as is feasible, to be given to the Tax Commission.

4. The Tax Commission shall prepare and submit to the Tribal Council a proposed line item budget for the next fiscal year no later than the deadline established in each year by the Tribal Council Secretary-Treasurer for regular Community appropriation requests. The total amount dispersed by the Tax Commission in any one fiscal year may not exceed the amount appropriated by the Tribal Council.

5. The fiscal year for operation of the Tax Commission shall begin on October 1 of each year and end on September 30 of the following year.

6. The Tax Commission may require each staff person who shall be required to handle monies, revenue, tax stamps or who shall be responsible therefore to be insured under the tribal insurance policy, in such amounts as may be fixed by the Tax Commission.

7. The Tribal Council may require each of the Tax Commission members who shall be required to handle monies, revenue or stamps to be insured under the tribal insurance policy in an amount to be determined by the Tribal Council.

8. The premiums for the insurance required in (6) and (7) of this section shall be paid from funds authorized in the Tax Commission budget.

Section 114. Nepotism.

1. It shall be unlawful for the Tax Commission to employ any person directly related to or living with any member of the Tax Commission to any office within the Tax Commission or to any position as an outside or independent contractor. Directly related to means a spouse or child. This provision shall not prohibit any officer, appointee or employee already in the service of the Tax Commission from continuing or being

promoted after the appointment or election of a relative to membership on the Tax Commission as provided by law.

2. The Tribal Council may provide a waiver of this section by two-thirds (2/3) majority vote in individual cases at the written request of the Tax Commission, if the Tribal Council determines such waiver to be in the best interest of the Tribe.

Section 115 –119. Reserved.

Section 120. Collection of Taxes.

1. All taxes payable under this Article shall be tendered to the White Earth Tax Commission, who shall promptly issue a receipt.

2. The Tax Commission shall establish such rules and procedures as may be necessary to assess taxes, provide notice to taxpayers and collect monies owed.

Section 121. Collection of Delinquent Taxes. The Tax Commission is hereby authorized to bring legal action in any appropriate Court as necessary for the collection of any taxes, penalties and interest assessed and unpaid by any taxpayer. Such action shall be civil in nature and all penalties and interest shall be in the form of civil damages for non-payment of taxes. Any and all civil remedies, including but not limited to garnishment, seizure, 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 and all necessary actions for the collection of any taxes, penalties and interest assessed and unpaid against any taxpayer.

Section 124. Public Sale of Forfeited Property

1. Upon a final order of forfeiture entered by the Tribal Court, the Tax Commission shall circulate and post for public inspection an inventory of said property. This posting shall identify the date and time for the sale of said property to the highest bidder.

2. The order of forfeiture tax sale notice shall be posted for a minimum of twenty (20) days prior to the date of sale and the notice shall also be published at least once in the tribal newspaper.

3. The property shall be sold to the highest bidder at a public auction with the sale to be held at the administrative office building of the Tax Commission.

4. All revenue derived from the sale shall be deposited in the Tax Collection Account.

5. The Tax Commission may conduct sales at such times as it deems sufficient property has accumulated to make such sale beneficial to the Tax Commission and the taxpayer.

6. The seizure and forfeiture of contraband property shall not reduce or eliminate the tax liability of any person from whom such property was seized. The funds derived from the sale of all other property shall be applied to payment of the interest and penalties first,

then to the tax due. If the funds derived from the sale do not satisfy the total amount of interest, penalties and tax due, then the taxpayer remains liable for the balance due the Tax Commission. In no circumstance shall the taxpayer receive any excess funds received from the sale after the interest, penalties and tax obligations have been satisfied, and any and all remaining funds shall become the property of the Tribe.

Section 125. Exempt Property. The following property shall be exempt from garnishment, attachment, execution and sale for the payment of taxes, penalties and interest due to the Tribe:

1. Three-fourths (3/4) of the net wages earned per week by the taxpayer.

2. One automobile with the fair market value equity not exceeding five thousand dollars ($5000.00).

3. Tools, equipment, utensils or books necessary to the conduct of the taxpayer's business or activities, but not including stock or inventory.

4. 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 possessor interests in such property.

5. 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.

6. Household goods, furniture, wearing apparel and personal effects, but not including televisions, radios, stereo equipment, DVD players, MP3 players, more than two (2) firearms, works of art and other recreational or luxury items.

7. All domesticated animals.

8. All implements of farming used on the property.

9. All traditional, ceremonial and/or religious items.

Section 126– Section 150. Reserved.

Section 151. Administrative Appeals. Any taxpayer against whom the Tax Commission has assessed taxes, penalties or interest pursuant to the Tax Law of the White Earth Indian Reservation or who has paid under written protest any taxes, penalties and interest assessed by the Tax Commission who believes those taxes, penalties and interest to be wrongfully assessed or collected may appeal in writing for a hearing before the full Tax Commission under such rules and regulations as the Tax Commission may prescribe.

Section 152. Limitations on Administrative Appeals. Any administrative appeal as provided for in Section 151 of this Title must begin by filing a written request for a hearing with the Tax Commission within sixty (60) days of the assessment or payment of the taxes, penalties

or interest in controversy, provided that failure to file an administrative appeal shall not prevent the taxpayer from defending any collection action by the Tax Commission in Tribal Court.

Section 153. Exhaustion of Administrative Remedies.

1. All administrative remedies shall be deemed exhausted upon a final decision of the Tax Commission of an appeal pursuant to Section 151 of this Title.

2. It shall be deemed an exhaustion of administrative remedies if the Tax Commission shall fail to schedule and hold a hearing on the merits of the administrative appeal within sixty (60) days after receipt of a written request for a hearing, unless a delay is requested or approved by the taxpayer.

3. It shall be deemed an exhaustion of administrative remedies if the Tax Commission shall fail to issue a written decision on said appeal within thirty (30) days of the hearing on the merits of the taxpayer's administrative appeal.

Section 154. Suits Against the Tax Commission.

1. The Tax Commission, as a governmental agency of the White Earth Indian Reservation, its Commissioners, and employees, shall be immune from any suit in law or equity while performing their lawful duties within the authority delegated to them.

2. Notwithstanding subsection (1), any taxpayer or other person against whom the Tax Commission has assessed taxes, penalties or interest or who has paid under protest any taxes, penalties or interest, may bring an action in Tribal Court after exhaustion of administrative remedies for the purpose of enjoining the Tax Commission from collecting any taxes, penalties or interest assessed or for the recovery of any taxes, penalties or interest paid under written protest which the Tribal Court determines to have been wrongfully assessed or collected.

Section 155. Limitations on Suits Against the Tax Commission.

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

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

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

Section 156. Refunds to Taxpayers. Whenever any taxpayer shall establish in administrative or Court proceedings that they are entitled to a refund of any taxes, penalties or interest previously paid, the Tax Commission shall immediately refund all taxes, penalties and interest specified in the administrative or Court order.

Section 157–Section 180. Reserved.

Section 181. Forgery of Stamps or other tax instruments. Any person or taxpayer who without authorization of the Tax Commission, falsely or fraudulently forges, embezzles, steals, knowingly converts, knowingly misapplies or permits to be applied 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 forfeit a civil penalty as provided in Section 188 of this Title. Each such counterfeited, embezzled, stolen, converted, misapplied or forged stamp or other instrument shall each constitute a separate violation.

Section 182. Offenses. Any person or taxpayer who violates any provision of the Title for the purpose of evading the payment of taxes shall be guilty of an offense punishable by a fine not to exceed One Thousand ($1,000.00) dollars for each separate violation.

Section 183. General Penalties. Any person or taxpayer who files any false report or return or who fails to file any report or return or who otherwise violates any provisions of this Title for the purpose of evading the payment of taxes imposed by this Title shall forfeit a civil penalty of not more than One Thousand ($1,000.00) dollars for each such violation in addition to any other penalties prescribed by law.

Section 184. Referrals for Federal Prosecution. It shall be the duty of all members of the Tax Commission, the Tribal Attorney and any law enforcement officer upon receiving reliable information that probable cause may exist to believe that any person or taxpayer has violated Section 181 of this Title to report the facts to the appropriate Federal, State or Tribal officials and to request that a federal investigation be commenced to determine whether 18 U.S.C. Section 1163, Embezzlement and Theft from Indian Tribal Organizations, has been violated.

Section 185. Interest. All taxes, fees, or other charges of the Tax Commission not paid when due shall bear interest at the rate of twelve percent (12%) per annum from the date said taxes or fees became due until the date they are paid in full.

Section 186. Commencement of Actions. Filing a written request for refund with the Tax Commission shall commence an action for a refund within the meaning of the civil statute of limitations, if such request is diligently prosecuted under the law.

Section 187. Taxes Erroneously paid. Taxes erroneously paid due to mistake of fact or law may be refunded upon application even though no written protest was made at the time of payment. The taxpayer shall file an application for refund with the Tax Commission. The taxpayer may also appeal the determination of the Tax Commission to the Tribal Court.

Section 188. Penalties.

1. Any person who knowingly files any false report or return, or who knowingly fails to file any report or return, or who otherwise knowingly violates any provisions of this Article shall pay a civil penalty of One Thousand dollars ($1,000) per occurrence.
2. Every retailer who shall fail to collect the taxes imposed by this Article shall be liable for the full amount of the taxes owed plus interest at the statutory rate until paid.

3. Willful failure to collect or remit the taxes imposed by this Article shall make the retailer liable for an additional penalty of one hundred percent of the taxes due plus interest at the statutory rate until paid.

Section 189. Records. Every Person shall maintain complete and adequate records demonstrating compliance with this Article for not less than two years.

WHITE EARTH INDIAN RESERVATION

TAXATION CODE
ARTICLE 2
TOBACCO TAX

Section 600	Definitions.	Section 605	Impact of Tax.
Section 601	Tax on Sales of Tribal Tobacco.	Section 606	Tax Collection.
Section 602	Tax on Sales of Internet Tribal Tobacco	Section 607	Payment of Tax.
Section 603	Compact Exceptions.	Section 608	Effective Date.
Section 604	Wholesale exceptions.		

Section 600. Definitions.

1. "Consumer" is defined to mean and include any Person, regardless of the race of the Person, who consensually purchases, receives or comes into possession of a Tribal Tobacco product from a White Earth Reservation Retailer or White Earth Internet Retailer located within the exterior boundaries of the White Earth Reservation.

2. "Internet Sale" or "Internet Sales" is defined to mean and include all sales, barters, trades, exchanges, or other transfers of ownership for value of Tribal Tobacco from an Internet Retailer to any Person or Consumer for shipment to an address outside the exterior boundaries of the White Earth Reservation. The locus of an Internet Sale occurs within the White Earth Reservation at the time the transaction is processed.

3. "Internet Tribal Tax Stamp" is defined as an officially approved tax stamp of the White Earth Indian Reservation that is applied to all tobacco packages intended for sale by a White Earth Internet Retailer. The Internet Tribal Tax Stamp shall be a distinct color from the Tribal Tax Stamp.

4. "Person" is defined to mean and include any natural person, company, Tribally owned corporation, partnership, corporation, commission, government agency, joint venture, association, trust, or other political or identifiable entity to which this Article can be applied.

5. "Sale" or "Sales" or their derivatives is defined to mean and include all sales, barters, trades, exchanges, or other transfers of ownership for value of Tribal Tobacco from a White Earth Retailer to any Consumer or Person no matter how characterized and the rental, leasing, or other transfer of actual or constructive possession and right to use Tribal Tobacco for value received from a White Earth Retailer to any Person no matter how characterized.

6. "Tribal Tax Stamp" is defined as an officially approved tax stamp of the White Earth Indian Reservation that is applied to all tobacco packages intended for sale by a White Earth Retailer.

7. "Tribal Tobacco" is defined as all tobacco products sold by a Tribal Wholesaler to a White Earth Retailer or White Earth Internet Retailer that do not have another government jurisdiction's tax stamp already affixed to the tobacco package or were manufactured by a major brand tobacco company. The definition of Tribal Tobacco does not include products sold by a Tribal Wholesaler to Persons, customers, retailers or other wholesalers who intend to resell the product outside the exterior boundaries of the White Earth Reservation.

8. "Tribal Wholesaler" is defined as a Person who in the ordinary course of business sells Tribal Tobacco products to White Earth Retailers or Persons intended for the sale or use within the exterior boundaries of the White Earth Reservation or to White Earth Internet Retailers intended for shipment to a Person or Consumer at an address outside the exterior boundaries of the White Earth Reservation.

9. "White Earth Internet Retailer" is defined to mean and include any Person in the ordinary course of business who sells any Tribal Tobacco product within the exterior boundaries of the White Earth Reservation to another Person by shipping to an address outside the exterior boundaries of the White Earth Reservation.

10. "White Earth Retailer" is defined to mean and include any Person in the ordinary course of business who sells any Tribal Tobacco product within the exterior boundaries of the White Earth Reservation to another Person.

Section 601. Sales of Tribal Tobacco. There is hereby levied upon the sale of Tribal Tobacco by a Tribal Wholesaler for Sales within the exterior boundaries of the White Earth Reservation a tax equal to ten cents ($0.10) per pack of cigarettes sold exclusive of any rebate. Such products are required to have the Tribal Tax Stamp affixed to them.

Section 602. Internet Sales of Tribal Tobacco. There is hereby levied upon the sale of Tribal Tobacco by a Tribal Wholesaler for Internet Sales a tax equal to ten cents ($0.10) per pack of cigarettes sold exclusive of any rebate. Such sales shall include surplus Tribal Tobacco products sold locally by a White Earth Internet Retailer. Such products are required to have the Internet Tribal Tax Stamp affixed to them.

Section 603. Compact Exceptions [Reserved]

Section 604. Wholesale Exceptions. The tax imposed by Section 601 or Section 602 shall not apply to sales to Persons, customers, retailers or other wholesalers who intend to sell the product outside the exterior boundaries of the White Earth Reservation.

Section 605. Impact of tax. The impact of the tax levied imposed by Section 601 of this Article is declared to be on the Tribal Wholesaler.

Section 606. Tax Collection. The Tribal Wholesaler shall collect the applicable taxes when selling to a White Earth Retailer or White Earth Internet Retailer or other Persons intending to sell the tobacco products within the exterior boundaries of the White Earth Reservation.

Section 607. Payment of tax. Every Tribal Wholesaler is required to purchase all applicable tax stamps from the White Earth Tax Commission. The Tax Commission shall sell the applicable tax stamps to the Tribal Wholesaler, White Earth Retailer, or White Earth Internet Retailer at the applicable rate described in Section 601 and Section 602 or in compliance with any compact or agreement as described in Section 603.

Section 608. Effective Date. This Article applies to all Sales of Tribal Tobacco occurring after the date of the enactment of this Article by the White Earth Tribal Council.

WHITE EARTH INDIAN RESERVATION

TAXATION CODE

ARTICLE 3

LODGING TAX

500 Definitions
501 Tax on Lodging .
502 Impact of tax.
504 Payment of tax.

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500. Definitions.

1. "Consumer" is defined to mean and include any Person, regardless of race, who consensually purchases or receives lodging from a hotel or motel located within the exterior boundaries of the White Earth Reservation.

2. "Lodging" means the furnishing for consideration of lodging or room rental at a hotel or motel.

3. "Person" is defined to mean and include any natural person, company, Tribally owned corporation, partnership, corporation, commission, government agency, joint venture, association, trust, or other political or identifiable entity to which this Article can be applied.

4. "Exempt Revenues" means any lodging billed directly to and paid for by the federal, state or Tribal government.

501. Tax on lodging. There is hereby imposed and levied upon the gross receipts of all lodging and hotels a tax in the amount of five (5%) of gross revenues derived from said activities.

502. Impact of tax. The impact of the tax levied imposed by section 501 of this Article is declared to be on the consumer and shall be added to the purchase price of the lodging and recovered from the Consumer.