



**LAC COURTE OREILLES BAND
OF
LAKE SUPERIOR CHIPPEWA INDIANS**

TRIBAL CODE OF LAW

**TITLE XII
COMMERCIAL PRACTICES**

TITLE XII – CHAPTER 7

**TAX CODE
OF THE
LAC COURTE OREILLES BAND OF LAKE SUPERIOR CHIPPEWA INDIANS**

Preamble

This ordinance is enacted pursuant to the inherent sovereign authority of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians. In the implementation of this inherent sovereign authority, Article V, § 1 (h) and (n) of the Amended Constitution of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians, empowers the Tribal Governing Board to: “To engage in any business that will further the social or economic well-being of members of the Band or undertake any programs or projects designed for the economic advancement of the people,” Article V, § 1 (h); and “To regulate, by enactment of ordinances, the conduct of business within the territory of the Band, including the power to impose taxes or license fees upon members and non-members doing business within the reservation” Article V, § 1 (n). Pursuant to this inherent sovereign authority, the Tribal Governing Board hereby establishes the Tax Division of the Lac Courte Oreilles Finance Department as a governmental instrumentality of the Tribe for the regulation and taxation of economic activity within Reservation Lands, and enacts this ordinance which shall establish the purposes, powers and duties of the same. The Tax Division shall carry out the requirements of this ordinance as adopted to provide an additional source of revenue and economic opportunity for the Tribe and its members. A copy of this ordinance duly certified by the Secretary/Treasurer of the Tribal Governing Board shall be admissible in evidence in any suit, action or proceedings.

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SUBCHAPTER 7.1 - INTRODUCTION

§ 7.101 Title.

This ordinance shall be known as the Tax Code of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians.

§ 7.102 Authority.

This ordinance is enacted pursuant to the inherent sovereign authority of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians. In the implementation of this inherent sovereign authority, Article V, § 1 (h) and (n) of the Amended Constitution of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians, empowers the Tribal Governing Board to: “To engage in any business that will further the social or economic well-being of members of the Band or undertake any programs or projects designed for the economic advancement of the people,” Article V, § 1 (h); and “To regulate, by enactment of ordinances, the conduct of business within the territory of the Band, including the power to impose taxes or license fees upon members and non-members doing business within the reservation” Article V, § 1 (n). In the implementation of this inherent sovereign authority, the Tribe is hereby regulating the conduct of persons and activities within its territory and jurisdiction including the control of economic activity pursuant to the Tribe’s taxing and regulatory authority.

§ 7.103 Declaration of Policy.

(1) It is the policy of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians to:

(a) Establish and grant authority to the Tax Administrator and Tax Section of the Lac Courte Oreilles Finance Department to serve as a governmental instrumentality of the Tribe for the regulation and taxation of economic activity within Reservation Lands; and

(b) Provide an additional source of revenue and economic opportunity for the Tribe and its members.

(2) For the foregoing reasons, the Tribal Governing Board had determined that this Ordinance is in the best interests of the Tribe.

§ 7.104 Purpose.

The Lac Courte Oreilles Band of Lake Superior Chippewa Indians hereby finds and declares that:

(1) The government of United States recognizes Indian tribes as having sovereignty over their members and territories.

(2) The Lac Courte Oreilles Band of Lake Superior Chippewa Indians (the “Tribe”) is a federally recognized Indian Tribe organized pursuant to the Indian Reorganization Act of June

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18, 1934 (48 Stat. 984), codified at 25 U.S.C. §§ 5101, et seq., as amended by the Act of June 15, 1935, (49 Stat. 378); and

(3) Article III of the of the Amended Constitution of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians establishes the Tribal Governing Board as the governing body of the Tribe. Article V of the Amended Constitution of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians empowers the Tribal Governing Board to, inter alia, manage all economic affairs and enterprises of the Tribe; to safeguard, regulate and promote the peace, safety, morals and general welfare of the nation by regulating the conduct of trade and the use and disposition of property upon the reservation; to charter subordinate organizations for economic purposes and to regulate the activities of cooperative associations of members of the nation under ordinances adopted by the Tribal Governing Board; To delegate to subordinate boards, officers, committees, or cooperative associations which are open to all members of the Band any of the foregoing powers, reserving the right to review any actions taken by virtue of such delegated powers prior to and after such actions are taken; to govern the conduct of persons under the territorial jurisdiction of the Tribe; and to regulate commerce within the jurisdictional boundaries of the Tribe or on any after acquired lands.

(4) It being necessary to strengthen the Tribal government, the imposition of taxes is an appropriate method of generating revenues and improving the financial health of the Tribe for the purpose of funding a portion of its governmental costs and expenses and to discharge its governmental obligations as determined by the Tribe and at its sole discretion.

(5) This ordinance is established to provide sources of revenue and cash flow to Tribe earmarked for additional funding of tribal programs and services and as a source of capital for the creation, reinvestment and sustainability of a tribally owned and operated Economic Development Entity.

§ 7.105 Territorial Applicability.

This ordinance shall apply to all lands within the exterior boundaries of the Lac Courte Oreilles Reservation as well as off-reservation lands under the jurisdiction and purview of the Lac Courte Oreilles Tribe.

§ 7.106 Effective Date.

Except as otherwise provided in specific sections, the provisions of this ordinance shall be effective on the date adopted by the Tribal Governing Board.

§ 7.107 Interpretation.

The provisions of this ordinance:

(1) Shall be interpreted and applied as the minimum requirements applicable to the taxation of economic activities within Reservation Lands subject to this ordinance;

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(2) Shall be liberally construed in favor of the Tribe;

(3) Shall not be deemed a limitation or repeal of any other tribal power or authority.

§ 7.108 Severability and Non-Liability.

If any section, provision or portion of this ordinance is adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of this ordinance shall not be affected thereby. The Tribe further asserts immunity on its part and that of its agencies, employees, and/or agents from any action or damages that may occur as a result of reliance upon and conformance with this ordinance.

§ 7.109 Repeal of Inconsistent Tribal Ordinances.

All ordinances and resolutions inconsistent with this ordinance are hereby repealed. To the extent that this ordinance imposes greater restrictions than those contained in any other tribal law, code, ordinance or regulation, the provisions of this ordinance shall govern.

SUBCHAPTER 7.2 – DEFINITIONS

§ 7.201 General Definitions.

The following terms, wherever used in this ordinance, shall be construed to apply as follows:

(1) “**Administrative Appeal**” means a process to include rules and regulations as the Tax Administrator may prescribe under which a Taxpayer may dispute any determination by the Tax Administrator or Tax Section related to taxes, penalties and interest owed or asserted to be owed by the Taxpayer.

(2) “**Alcohol**” means any alcoholic beverage that requires an individual to be of a legal age to consume or purchase an alcoholic beverage in accordance with State Laws.

(3) “**Assessed Valuation**” means the value derived by applying the applicable percentage to the full cash value of the possessory interest.

(4) “**Business and Business Activity**” means all activities or acts, personal or corporate, engaged in and caused to be engaged in with the object of gain, benefit or advantage, either direct or indirect.

(5) “**Business Day**” means any day of the week when the tax collector's office is open to the public.

(6) “**Chief Financial Officer**” means the director of the Lac Courte Oreilles Finance Department.

(6) “**Citizen**” means an enrolled member of the Lac Courte Oreilles Lake Superior Band of Chippewa Indians.

(8) “**Collection Account**” means a bank account with a federally insured financial banking institution for the sole purpose of depositing tax collections paid into a Tribal government bank account earmarked for tax collections only of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin.

(9) “**Collector**” means the Chief Financial Officer or Secretary/Treasurer or his or her designee. (See tax collector).

(10) “**Constitution**” shall mean the Constitution of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin.

(11) “**Construction Contracting**” means the activity of a construction contractor which is a person including general contractors, prime contractors, subcontractors, specialty contractors who undertakes to or offers to undertake to, or purports to have the capacity to undertake to, or submits a bid to, or does himself or by or through others, construct or modify any building,

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highway, road, railroad, excavation, or other structure, project, development, or improvement to real property, or to do any part thereof.

(12) **“Consumer”** means and includes any Person, regardless of whether or not the person is a Tribal Member, who consensually purchases, receives or comes into possession of; fuel from a retailer, Tobacco products from a retailer, Alcohol products from a retailer, telecommunications service, gas, water, electric power or other utility services or commodities or rents lodging services within the exterior boundaries of the reservation.

(7) **“Director”** shall mean the Director of the Tax Division of the Lac Courte Oreilles Finance Department, as established by this ordinance.

(13) **“Enrolled”** means an enrolled member of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin.

(14) **“Federal Government”** means the United States government, its departments and agencies; but does not include national banks or federally chartered or insured banks, savings and loan institutions, or credit unions.

(15) **“Finance Department” or “Department”** means the accounting department of the Tribe.

(16) **“Forms”** means forms provided, approved and authorized by the Tax Administrator.

(17) **“Fuel”** means materials such as coal, gas, or oil that is burned to produce heat or power, specifically in the context of this Ordinance, gas, gasoline, diesel, petroleum, or propane. biodiesel and other fuels sold to any “Consumer”.

(18) **“Full Cash Value” or “Valuation for Possessory Interest Tax Purposes”** are synonymous with market value which means that estimate of value derived annually by the use of standard appraisal methods and techniques or as provided by law. Full cash value or valuation in the context of utility taxes means that estimate of value as derived annually by the use of standard appraisal methods and techniques or as otherwise reasonably determined by the collector to fairly estimate value.

(19) **“Government Administration”** is defined to mean a department of, section of government or program of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians.

(20) **“Gross Income”** means the gross receipts of a taxpayer derived from trade, business, and commerce or sales and the value proceeding or accruing from the sale of tangible personal property, or service, or both, and without any deduction on account of losses. In the context of a hotel occupancy tax, gross income means the gross receipts of a taxpayer derived solely from the use or possession or for the right to the use or possess a room or space in a hotel operated by the taxpayers, in which the room costs \$1.00 or more each day.

(21) **“Gross Proceeds of Sales”** means the value resulting from or accruing from the sale of tangible personal property without any deduction on account of the cost of property sold, expense of any kind or losses; however cash discounts allowed and taken on a sale shall not be included as gross income; the terms "gross income" or "gross proceeds of sale" shall not mean to include goods, wares or merchandise, or value thereof returned by customers when the sale price is refunded either in cash or by credit, or the full sale price of any article when a cash refund or credit is accepted as partial payment on any new article sold.

(22) **“Gross Receipts”** means the total amount of the sale, lease or rental price, as the case may be, of the retail sales of retailers, including any services that are a part of the sales, valued in money, whether received in money or otherwise, including all receipts, cash, credits and property of every kind or nature, any amount for which credit is allowed by the seller to the purchaser, without any deduction therefrom on account of the cost of the property sold, materials used, labor or service performed, interest paid, losses or any other expense, but not including cash discounts allowed and taken, or the sale price of property returned by customers, when the full sale price thereof is refunded either in cash or by credit.

(23) **“Hearing Officer”** means a person appointed by the Tribal Governing Board for an administrative review.

(24) **“Hotel”** means any public or private hotel, inn, hostelry, tourist home, house, motel, rooming house, apartment house, trailer, or other lodging place within Reservation Lands offering lodging, wherein the owner thereof, for compensation, furnishes lodging to any transient.

(25) **“Hotel Occupancy Tax”** means the tax levied by the Tribe on hotel stays within Reservation Lands.

(26) **“Individual Business”** means all activities and/or acts, individual business and/or personal activities engaged in with the object of financial gain or benefit either direct or indirect.

(27) **“Law Enforcement Agency”** means the Lac Courte Oreilles Police Department and any state or federal law enforcement agency having jurisdiction within Reservation Lands.

(28) **“Liquor”** is defined as any intoxicating beverage.

(29) **“Lodging”** means sale or rental of all lodging services provided at any commercial hotel, motel resort, private hotel, inn, hostelry, tourist home, house, motel, rooming house, apartment house, trailer, or other lodging place within the external boundaries of the reservation.

(30) **“Merchandise”** means all tangible personal property sold by retailers within Reservation Lands.

(31) **“Nonmember”** mean persons who are not citizens (members) of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin and legal entities which are more than 50 percent owned by persons who are not citizens (members) of the Tribe.

(32) **“Occupancy of Real Property”** means any occupancy or use, or any right to occupy or use, real property including any improvements, rights, or interests in the property.

(33) **“Person”** means any individual, firm, partnership, joint venture, association, corporation, estate, trust, receiver, syndicate, broker, the federal government, state, any Indian tribe or any of the aforementioned political subdivisions, departments or agencies. A subsidiary corporation will be considered a separate person from its parent corporation for purposes of taxation of transactions with its parent corporation.

(33) **“Police Department”** shall mean the Lac Courte Oreilles Police Department.

(34) **“Possessory Interest”** means possession or claim to or right in the possession of any leasehold in real property together with any improvements by any nonmember of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin.

(35) **“Property Interest”** means real and personal property located within Reservation Lands and the rights to the use of real and personal property within the Reservation Lands.

(36) **“Records”** means the records of the Tax Section including all taxes, penalties, interest levied, and due and paid, licenses, every official transaction and communications which shall be complete and accurately maintained for not less than five calendar years. These requirements also apply to every Person subject to this Ordinance.

(37) **“Reservation” or “Reservation Lands”** means those lands, including the beds of any streams and flowages, located within the exterior boundaries of the Lac Courte Oreilles Reservation lands as well as off-reservation lands under the jurisdiction and purview of the Lac Courte Oreilles Tribe.

(38) **“Retail Sale” or “Sale at Retail”** means a sale for any purpose other than the resale in the form of tangible personal property.

(39) **“Retailer”** means a person engaged in the business of making sales at retail and, when in the opinion of the tribal council finds it necessary for the efficient administration of this Ordinance, including dealers, distributors, supervisors, employers and salesmen, representatives, peddlers or canvassers and the agents of such dealers, distributors, supervisors or employers under whom they operate or from whom they obtain the tangible personal property sold by them, whether in making sales on their own behalf or on behalf of such dealers, distributors, supervisors or employers.

(40) **“Return”** means a report by a taxpayer setting forth the facts necessary to establish the amount of tax that the person is liable to pay.

(41) **“Sale”** means a transfer of title or possession, or both, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property, for a consideration or any agreement therefor, including any transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of

the price. In addition, it also includes the fabrication of tangible personal property for consumers who furnish either directly or indirectly the materials used in the fabrication work and the furnishing, preparing or serving for a consideration of any tangible personal property consumed on the premises of the person furnishing, preparing or serving such tangible personal property and the furnishing of telecommunications services, gas, electric power, water and other utility service commodity.

(42) **“Secretary/Treasurer”** means of the Secretary/Treasurer of the Tribal Governing Board.

(42) **“Signing Authority”** means an officer or agent of a legal entity with written authorization to commit the legal entity to a binding agreement.

(43) **“Standard Appraisal Methods and Techniques”** means valuation processes through which a value indication is derived which includes, but is not limited to, the use of cost approach, sales comparison approach and income approach, depending on the type of property, quality and quantity of data available for analysis.

(44) **“Standard Rental or Leasing Schedule”** means the tax rate applicable to the gross proceeds of the consideration for the use or occupancy of real property and the improvements on such real property within the external boundaries of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin reservation, including taxes imposed by the State of Wisconsin, the county, and any other taxing authority.

(45) **“Tangible Personal Property”** means personal property which may be seen, weighed, measured, felt, touched or is in any other manner perceptible to the senses.

(46) **“Tax Administrator”** means the individual appointed and authorized by the Tribal Governing Board.

(47) **“Tax Division” or “Division”** means the Tax Division of the Lac Courte Oreilles Finance Department as established under this ordinance and serving as a governmental instrumentality of the Tribe.

(48) **“Tax Collector”** see Collector (*the tax collector can be the Tax Administrator or designee*).

(49) **“Tax year” or “Taxable Year”** means the year beginning January 1.

(50) **“Taxpayer”** means any person liable for any tax under this Ordinance.

(51) **“Tobacco”** means the following: cigarettes, cigars, stogies, granulated, plug cut tobacco, crimp cut, ready rubbed, other smoking tobacco, snuff, snuff flour, cavendish, plug and twist tobacco, fine cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco, and other forms of tobacco suitable for chewing, smoking in a pipe or otherwise, or both for chewing and smoking.

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(52) **“Transient”** means any person who for any period of not more than 31 consecutive days obtains lodging or the use of any lodging space in any hotel.

(53) **“Tribal Governing Board”** means the Tribal Governing Board of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians.

(54) **“Tribal Court”** means the court of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians.

(55) **“Tribally Owned Corporation”** means a business entity organized under the laws of the Tribe, Federal law, and wholly owned and operated by the Tribe.

(56) **“Tribe”** means the Lac Courte Oreilles Band of Lake Superior Chippewa Indians.

(57) **“Utility Companies”** means companies or other business entities that supply, manufacture, deliver or otherwise make available by conduit or other mechanism gas, water, telephone, telecommunications and/or electricity to other persons or entities.

(58) **“Utility Service”** means the service of providing telecommunications, gas, water, electric power, sewerage, or other utility services or commodities.

(59) **“Valuation”** means the Tax Administrator or collector’s determination of full cash value.

SUBCHAPTER 7.3 – GENERAL PROVISIONS

§ 7.301 Tax Division.

(1) The Tax Division of the Finance Department is hereby established as a governmental entity of Tribe.

(2) A Tax Administrator shall be appointed by the Tribal Governing Board and may be removed and replaced at any time for cause by the Tribal Governing Board.

(3) The Tax Administrator may not have a financial interest, personal interest or conflict of interest of any type as determined by the Tribal Governing Board in any of the Tribe's wholly owned, partially owned and joint venture commercial businesses enterprises or entities.

(4) In conducting its oversight of this ordinance, the Tax Administrator and Tax Division shall act on behalf of the Tribe. The Tax Administrator and Tax Division shall be and at all times shall remain exclusively as a section within the Finance Department and as such, controlled by the Tribal Governing Board.

(5) The Tax Administrator and Tax Division shall have the authority to interpret and carry out all activities pursuant to this ordinance to ensure compliance by those Persons subject to this ordinance.

(6) The Tax Administrator and Tax Division shall have the authority to promulgate rules, administrative guidelines and decisions, examine the records of any person liable for taxes owed to the Tribe, require reports from taxpayers as necessary to enforce the tax and such other pronouncements as the Tax Administrator deems appropriate in order to fulfill the purposes of this ordinance.

(7) The Tax Administrator shall report to the Chief Financial Officer and or Secretary/Treasurer of the Tribal Governing Board and have the authority to engage the services of other departments of the Tribal as deemed necessary in order to discharge its duties and responsibilities under ordinance.

§ 7.302 Imposition of Taxes.

(1) As of the effective date of this ordinance, the Tribal Governing Board hereby imposes the following taxes upon the sale of goods and services:

(a) a tax on cigarettes and tobacco products possessed, transported, sold or conveyed by any seller;

(b) a tax on motor fuel and diesel fuel imported, possessed, transported, sold or conveyed by any seller;

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(c) a tax on the sale or rental of all lodging services provided at any commercial hotel, motel resort, private hotel, inn, hostelry, tourist home, house, motel, rooming house, apartment house, trailer, or other lodging place within Reservation Lands;

(d) a tax on all alcoholic beverages levied on the retailer including on each sealed container of spirituous liquor, on each container of vinous liquor and on each gallon of malt liquor;

(e) a construction tax on the awarded amount;

(f) a possessory interest tax shall be levied upon persons on account of their possessory interest in real property within Reservation Lands; and

(g) a tax on gross income derived from the sale of telecommunications service, gas, water, electric power or other utility services or commodities to any person who is a nonmember of the Tribe and which services or commodities are used within Reservation Lands.

§ 7.303 Sovereign Immunity.

(1) The Tax Administrator and Tax Division shall enjoy all of the privileges and immunities of the Tribe, except as specifically limited by this ordinance, including sovereign immunity from suit in state, federal, or tribal court.

(2) To conduct and perform its obligations and affairs in accordance with this ordinance, the Tax Division's sovereign immunity from suit or any legal action may only be waived by the Tribal Governing Board as established pursuant to 2 LCOTCL § 5.302. The Tax Administrator and Tax Division shall have no authority to waive the sovereign immunity of the Tribe, or any other Tribal entity.

(3) Nothing in this Ordinance shall be deemed or construed to be a waiver of the Tax Administrator or Tax Division's sovereign immunity from suit.

(4) Nothing in this Ordinance shall be deemed or construed as consent of the Tax Administrator or Tax Division to the jurisdiction of the United States, any state, or any other Tribe with regard to the business or regulatory affairs of the Tax Section.

(5) Nothing in this ordinance shall be construed to limit the jurisdiction of the Tribe, the Tribal Court or Tax Division and nothing herein shall limit or constitute a waiver of the sovereign immunity of the Tribe or its officers, instrumentalities, employees, elected officials, and agents or authorize any form a prospective waiver of such sovereign immunity.

(6) Notwithstanding any other provision herein, as an entity of the Tribe, the Tax Division's immunity from suit shall at all times be deemed waived for actions against the Tax Division initiated by the Tribal Governing Board.

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(7) Any waiver of sovereign immunity of the Tax Section pursuant to 2 LCOTCL § 5.302 shall not be construed as a waiver of the sovereign immunity of the Tribe or any of its Tribally owned enterprises, businesses, divisions or other departments, and no such waiver of immunity of the Tax Division shall create any liability on the property of the Tribe or its enterprises, businesses divisions or other departments. Any liability shall be limited to the amount disputed by the taxpayer regarding the tax, fee, interest and penalties.

SUBCHAPTER 7.4 – ADMINISTRATION

§ 7.401 Establishment of the Tax Division; Attributes.

(1) The Tribe hereby establishes the Tax Division of the Lac Courte Oreilles Finance Department as a governmental instrumentality of the Tribe and will hereafter be referred to as the Tax Division.

(2) In conducting its oversight of this ordinance, the Tax Division shall act on behalf of the Tribe. The Tax Division shall be and at all times shall remain exclusively a Division within the Finance Department and as such, controlled by the Tribal Governing Board. It shall function as an instrumentality of the Tribal government and shall have the authority to interpret and carry out all activities pursuant to this ordinance to ensure compliance by those persons subject to this ordinance.

(3) The Tax Division shall carry out the requirements of this ordinance for the purpose of regulating, interpreting, enforcing, managing and overseeing the imposition of taxes.

(4) The Tax Division shall have the authority to promulgate rules, administrative guidelines and decisions, examine the records of any person liable for taxes owed to the Tribe, require reports from taxpayers as necessary to enforce the tax and such other pronouncements as the Tax Administrator deems appropriate in order to fulfill the purposes of this ordinance.

§ 7.402 Responsibilities of the Secretary / Treasurer.

As established pursuant to Article I, § 3 of the Amended Bylaws of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians, the Secretary/ Treasurer shall oversee the implementation of this ordinance and facilitate communication and coordination between the Tribal Governing Board and the Tax Division.

§ 7.403 Establishment of the Tax Administrator; Attributes.

(1) A Tax Administrator shall be appointed by the Tribal Governing Board and may be removed and replaced at any time for cause by the Tribal Governing Board.

(2) The Tax Administrator may not have a financial interest, personal interest or conflict of interest of any type as determined by the Tribal Governing Board in any Tribally wholly owned, partially owned and joint venture commercial business enterprises or entities.

(3) In conducting its oversight of this ordinance, the Tax Administrator shall act on behalf of the Tribe.

(4) The Tax Administrator shall be and at all times shall remain exclusively as a position within within the Tax Section and as such, be controlled by the Tribal Governing Board.

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(5) The Tax Administrator shall have the authority to interpret and carry out all activities pursuant to this ordinance to ensure compliance by those persons subject to this ordinance.

(6) The Tax Administrator shall have the authority to promulgate rules, administrative guidelines and decisions, examine the records of any person liable for taxes owed to the Tribe, require reports from taxpayers as necessary to enforce the tax and such other pronouncements as the Tax Administrator deems appropriate in order to fulfill the purposes of this ordinance.

(7) The Tax Administrator shall report to the Chief Financial Officer and/or the Secretary/Treasurer and have the authority to engage the services of other departments of the Tribe as deemed necessary in order to discharge its duties and responsibilities under this Ordinance.

§ 7.404 Powers of the Tax Administrator.

In furtherance of the general purposes and authority conferred by this ordinance, the Tax Administrator shall also have the following powers necessary to achieve its mandate, objectives and goals:

- (1) To develop taxpayer forms for making tax returns as required by the Tax Division;
- (2) To establish and enforce the reporting, filing and payment of taxes as promulgated in this ordinance;
- (3) To enforce and collect by all means permitted all interest and penalties pursuant to this ordinance;
- (4) To cooperate with and assist any taxpayer who feels aggrieved by an assessment for taxes made upon him or her for any month by the Tax Section. And, if necessary, to facilitate the Administrative Review process;
- (5) To request taxpayer information or enter the taxpayer's place of business in order to perform and conduct all reviews and audits of taxpayer books and records;
- (6) To collect assessed taxes, interest and penalties. And, if necessary, bring an action or engage and retain attorneys on behalf of the Tribe to recover the amount of taxes, interest and or penalties due and payable to the Tribe;
- (7) To deposit taxes paid into a Tribal government bank account earmarked for tax receipts only;
- (8) To follow the established uniform system of accounting of the Tribal government, to report monthly however no less than quarterly its financial activities to the Tribal Governing Board, to prepare other financial data at the direction of the Chief Financial Officer or Secretary/Treasurer, for example tax receipt projections and an annual report;

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(9) To make available at the direction of the Tribal Governing Board funds as in order to finance a portion of the Tribal government's costs and expenses;

(10) To develop and present tax related information to Tribal members and others as directed by the Tribal Governing Board;

(11) To exercise such powers as are necessary to implement the purposes for which the Tax Division is organized, consistent with this ordinance.

(12) The Tax Administrator shall have the authority to hire, promote and discharge such Tax Division personnel as may be required to conduct and perform its obligations and affairs.

§ 7.405 Annual Budget.

The Tax Administrator shall prepare an annual budget in a form approved by the Chief Financial Officer or Secretary/Treasurer to be incorporated as a section within the Finance Department budget.

SUBCHAPTER 7.5– TAXATION PROCESS

§ 7.501 Forms for Making Tax Returns.

All tax returns are required to be made on forms authorized by the Tax Administrator.

§ 7.502 Reporting, Filing, and Payment of Taxes.

(1) All tax returns are required to be made on forms authorized by the Tax Administrator and, shall be considered filed only when the accuracy of the return has been attested to, by signature upon the form, by the taxpayer or an authorized agent of the taxpayer, and when such form has been received by the Tax Administrator.

(2) Each Taxpayer shall elect to report on either a cash receipts basis or an accrual basis and shall indicate the choice on their tax Form.

(3) A “Taxpayer” shall not change his or her reporting method without receiving prior written approval by the Tax Administrator.

(4) Every seller, retailers, and person liable to collect taxes has to keep records for a period of not less than five (5) years from the date the return was filed with the Tax Division. All of these records are subject to review and audit by the Tax Division.

(5) Unless and except as provided elsewhere within this ordinance, taxes shall be due and payable monthly on or before the last business day of the month next succeeding the month in which the tax accrues.

(6) Any Taxpayer who has made an erroneous payment or overpayment of taxes may file for a refund or credit.

§ 7.503 Interest and Penalties.

(1) Any Taxpayer who fails to pay any of the taxes assessed and imposed by this ordinance when due shall be subject to interest and the following civil penalties which are due and payable upon notice:

(a) Any Taxpayer who fails to pay taxes when due shall be subject to interest (*rate to be decided by the TGB*);

(b) Any Taxpayer who fails to file a timely return shall pay a penalty of (*to be decided by the TGB*);

(c) Any Taxpayer who fails to file a return within 45 days of having received written notice and demand from the tax collector shall pay a penalty of (*to be decided by the TGB*);

(d) Any tax deficiency resulting from taxpayer negligence shall pay a penalty of (TBD).

(e) Any Taxpayer found to have committed civil fraud or found to be evading payment of taxes shall pay a penalty of *(to be decided by the TGB)*;

(f) Any Taxpayer who challenges the imposition of a tax or fee, interest or penalty may be held liable for all costs and expenses of collection incurred to collect the monies due. The Tribal Governing Board shall decide whether or not the Taxpayer is held liable for the costs and expenses of collection incurred to collect the monies due the Tribe.

(2) In the event of an overpayment by a taxpayer, credits or refunds authorized pursuant to subsection (b)(3) of this section, interest shall be calculated from the date the tax collector receives the claimant's written claim following the date of notice to the claimant authorizing the credit or refund.

(3) In addition to interest assessed under this section, any taxpayer who fails to pay before the delinquency date any tax due under this chapter shall, in addition to any other penalties set forth by this chapter, pay civil penalties as follows:

(a) A taxpayer who fails to timely file a return for a tax imposed by this subchapter shall pay a penalty of five percent of the tax for each month or fraction of a month elapsing between the delinquency date of the return and the date on which it is filed, unless the taxpayer shows to the satisfaction of the Tax Administrator that the failure to timely file is due to reasonable cause and not due to willful neglect.

(b) A taxpayer who fails to pay an applicable tax within the time allowed shall pay a penalty of ten percent of the unpaid tax, unless the taxpayer shows to the satisfaction of the Tax Administrator that the failure to timely pay the tax due is attributed to a reasonable cause and not due to willful neglect.

(c) A taxpayer who fails to file a return within thirty (30) days of having received a written notice and demand from the Tax Administrator shall pay a penalty of 25 percent of the tax, unless the taxpayer shows to the satisfaction of the Tax Administrator that the failure is due to reasonable cause and not due to willful neglect.

(d) If the cause of a tax deficiency is determined by the Tax Administrator to be negligence, but without intent to defraud, the taxpayer shall pay a penalty of ten percent of the amount of the deficiency. However, if the cause of a tax deficiency is determined by the Tax Administrator to be attributed to civil fraud or evasion of the tax, then the taxpayer shall pay a penalty of 50 percent of the amount of the deficiency.

§ 7.504 **Administrative Review Process.**

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This section describes the procedures under which a taxpayer may dispute any determination by the Tax Administrator related to taxes owed or asserted to be owed by the Tax Administrator:

(1) Any Taxpayer who feels aggrieved by an assessment for taxes made upon him or her for any month by the Tax Division may apply to the Tax Administrator by petition, in writing within fifteen (15) days of when the tax was due for an informal meeting with the Tax Administrator. A Taxpayer is subject to more specific procedures (administrative review) whereby the Taxpayer may dispute any determination by the Tax Administrator related to taxes owed or asserted, interest owed, and penalties as follows:

(a) A Taxpayer shall have the right to discuss any dispute subject to this section by informal conference between the Taxpayer and the Tax Administrator before seeking an administrative review with a Hearing officer provided that the time for filing a petition for administrative review has not expired.

(b) A Taxpayer must file a written petition with the Tribal Governing Board for a hearing with a Hearing Officer within fifteen (15) days following the outcome of the informal conference. The petition shall be in writing, shall describe the action of the Tax Administrator which the taxpayer disputes, and shall state the bases of the taxpayer's contention that such action is erroneous. If a request for administrative review and petition for hearing or redetermination of an assessment made by the Tax Administrator is not filed within the period required above, then the taxpayer shall be deemed to have waived the right to question the amount determined to be due and any tax, interest, or penalty determined to be due shall be final.

(c) The Tax Administrator shall mail or hand-deliver to the taxpayer and to the Hearing Officer (or to the Tribal Governing if the Hearing Officer has not been appointed) a written response to the petition within thirty (30) days of the filing of the petition by the taxpayer.

(d) The Hearing Officer shall review the petition and all related correspondence.

(e) The Hearing Officer shall, within thirty (30) days of the hearing prepare a written decision, which shall include a summary statement of the reasons for his or her decision. The Hearing Officer shall deliver by certified mail receipt requested a copy of the decision to the parties including the Taxpayer, the Tax Administrator and the Tribal Governing Board.

(f) The decision may, at the discretion of the Hearing officer include an award of fees and costs to the prevailing party upon finding that such award is both reasonable in amount and warranted under the circumstances. If neither party appeals the decision, then the decision becomes final sixty (60) days after the date of the original decision. However, either party may seek appeal of the original decision by written motion filed and served within ten (10) days of the date of the original decision. A motion for appeal may not be based upon evidence not in the hearing officer's possession, unless the party

can show that such new evidence was unavailable due to facts and circumstances acceptable to the Hearing officer.

(g) If a motion for appeal is granted, then the Hearing Officer shall schedule a hearing followed by an amended decision which will be final.

(h) Any determination of deficiency that is upheld by the hearing officer in a final decision shall be assessed, and any application for refund that is upheld by the hearing officer in a final decision shall be paid, thirty (30) days after the decision is final.

(i) No injunctions shall be awarded by any court or judge to restrict the collection of taxes, interest and penalties.

(j) The Taxpayer may stay collection by filing within x number of days (*to be decided by the TGB*) after receiving notice a bond or form of collateral if required by the Tax Administrator.

(k) A Taxpayer may request in writing a review with the Tribal Governing Board within thirty (30) days of the hearing officer's final decision.

(l) The decision by the Tribal Governing Board shall be final and binding upon the parties.

§ 7.505 Rights to Review and Audit Taxpayer's Records.

(1) The Tax Administrator may review and audit the books and other records of the taxpayer, who in the opinion of the Tax Administrator may be liable for any tax under this ordinance. The Tax Administrator may request Taxpayer information in writing or request to enter the taxpayer's place of business in order to perform his/her review and audit in accordance with generally accepted accounting and auditing standards.

(2) If within thirty (30) calendar days of receiving a written request for information, the taxpayer fails or refuses to furnish the requested information, then the Tax Administrator may impose the penalties established pursuant to § 7.503 of this ordinance.

(3) In order for the Tax Administrator to perform any examination authorized by this subchapter, the Tax Administrator may request the attendance of witnesses.

(4) In the event the taxpayer has not maintained or provided books, documents or other records requested by the Tax Administrator, then in such cases, the Tax Administrator shall be authorized to use reasonable estimates, projections, or samplings, to determine the correct tax.

§ 7.506 Collection of Assessed Taxes, Interest and Penalties.

(1) The Tax Administrator is responsible for collecting all assessed taxes, interest and penalties which are debts owed and payable from the time same are imposed and payable to the

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Tribe. An action may be brought by the Tax Administrator or the Office of the Attorney General on behalf of the Tribe to recover the amount of taxes, interest and penalties. Any possessory interest tax assessed but not disputed or paid within thirty (30) days after becoming delinquent or upon a final decision by the Hearing Officer is subject to the issuance of an order by the Tribal Governing Board and is subject to levy upon the real property and sale of same within ninety (90) days to a person(s) approved by the Tribal Governing Board.

(2) The Tribal Governing Board may impose a tax lien upon the property of any person subject to this ordinance who is delinquent with regard to any taxes owed or asserted, interest owed and penalties. In the event the former owner fails to pay any taxes interest owed and penalties due the Tribe within the time allowed, the successor in business shall be financially liable and responsible to the Tax Administrator upon demand. When the business is equipped with permanent fixtures, and the Taxpayer refuses to pay the amount due after receiving demand for payment and the Taxpayer has not requested an stay of collection by filing within x number of days (*to be decided by the TGB*) after receiving notice, then the Tax Administrator may file a notice of a Tax Lien for such amounts due with the Tribal Governing Board and shall be enrolled as a judgement with all rights of same preserved.

(3) All remittances of taxes assessed, interest and penalties shall be made by bank draft, check, cahiers check, electronic funds transfer (EFT) or cash to the Tax Administrator.

SUBCHAPTER 7.6– SALES TAX PROCEDURES

§ 7.601 Sales Tax a/k/a Transaction Privilege Tax (TPT)

A Transaction Privilege Tax (hereinafter “TPT”) shall be levied upon Persons conducting business activities within Reservation Lands. The TPT shall be measured by the gross sales or gross income of Persons and all gross sales or gross income shall be used to measure the amount of tax in accordance with the following schedule: *(to be decided by the TGB)*. The TPT shall be levied on any business selling any tangible personal property.

§ 7.602 Tax on Gross Proceeds or Gross Income

(1) The Sales Tax/Transaction Privilege Tax is hereby implemented to support tribal government operations and tribal improvement programs that benefit the Tribe and its citizens (members).

(2) Sales Tax Rate means an amount equal to percent *(determined and articulated by the TGB)* of the gross proceeds or gross income from the business of those sales of goods to the following Persons within Reservation Lands:

- (a) To any business of any Non-Members of the Tribe;
- (b) To the Tribe, including any governmental entity or enterprise of the Tribe; or
- (c) To any business of any enrolled Tribal Citizen (member).

§ 7.603 Tax on the Sale of Goods

(1) The Tax on the Sales of Goods is hereby implemented to support tribal government operations and tribal improvement programs that benefit the Tribe and its citizens (members).

(2) Tax on the Sales of Goods means an amount equal to five percent (5%) of the actual sales price from the Gross Proceeds of sales thereof exclusive of any deduction or rebate, within Reservation Lands.

(3) If a sale is consummated by in-kind or exchange for anything other than money, the tax shall be computed at the fair market value of the Tangible Personal Property.

(4) The impact of the tax levied shall be on the consumer and shall be added to the purchase price of the Goods sold and paid by the consumer to the Retailer.

§ 7.604 Transaction Privilege Tax Procedure

(1) The reporting, filing and payment of all TPT levied pursuant to this subchapter shall adhere to the provisions established in § 7.502 of this ordinance.

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(2) The application of interest and/or civil penalties associated to any TPT levied pursuant to this subchapter shall adhere to the provisions established in § 7.503 of this ordinance.

(3) The application of the administrative review process associated to any TPT levied pursuant to this subchapter shall adhere to the provisions established in § 7.504 of this ordinance.

(4) The collection of assessed taxes, interest and penalties associated with any TPT levied pursuant to this subchapter shall adhere to the provisions established in § 7.506 of this ordinance.

**SUBCHAPTER 7.7 – CONTRACTING / LAND DEVELOPMENT/ CONSTRUCTION
TAX PROCEDURES**

§ 7.701 Contracting / Land Development / Construction Tax

During a period of contracting and construction for the purpose of land development the TPT shall be levied on the gross income of the general contractor less a deduction in the amount of *(tax rate to be decided by the TGB)*. Subcontractors or others who perform services with regard to the improvement of, building, highway, streets, roads, excavation or infrastructure are exempt from the TPT on their gross income derived from their services performed on the aforementioned jobs and only if they can provide evidence satisfactory to the Tax Administrator that their services performed were within the control of the general contractor.

§ 7.702 Contracting / Land Development / Construction Tax Procedure

(1) The reporting, filing and payment of all TPT levied pursuant to this subchapter shall adhere to the provisions established in § 7.502 of this ordinance.

(2) The application of interest and/or civil penalties associated to any TPT levied pursuant to this subchapter shall adhere to the provisions established in § 7.503 of this ordinance.

(3) The application of the administrative review process associated to any TPT levied pursuant to this subchapter shall adhere to the provisions established in § 7.504 of this ordinance.

(4) The collection of assessed taxes, interest and penalties associated with any TPT levied pursuant to this subchapter shall adhere to the provisions established in § 7.506 of this ordinance.

SUBCHAPTER 7.8– FUEL EXCISE TAX PROCEDURES

§ 7.801 Fuel Excise Tax

(1) The Fuel Excise Tax is hereby implemented to support tribal government operations and tribal improvement programs that benefit the Tribe and its citizens (members).

(2) In addition to the sales tax levied pursuant to Subchapter 7.5 of this ordinance, the fuel excise tax shall be levied on all Gross proceeds from the sales of fuel within Reservation Lands and shall be collected by the Tax Administrator.

(a) The impact of the tax levied shall be on the consumer and shall be added to the purchase price of the Fuel sold and paid by the consumer to the Retailer.

(3) A fuel tax shall be assessed and collected on retailers of diesel fuel, gasoline, and special fuels (*the tax rates to be decided*) within Reservation Lands as follows:

(a) The rate of tax imposed on retailers shall be equal to (*Tax rate to be decided by the TGB*) per gallon of unleaded gasoline;

(b) The rate of tax imposed on retailers shall be equal to (*Tax rate to be decided by the TGB*) per gallon of diesel;

(c) The rate of tax imposed on retailers shall be equal to (*Tax rate to be decided by the TGB*) per gallon of bio-diesel.

§ 7.802 Fuel Excise Tax Procedure

(1) The reporting, filing and payment of fuel excise tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.502 of this ordinance.

(2) The application of interest and/or civil penalties associated to any fuel excise tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.503 of this ordinance.

(3) The application of the administrative review process associated to any fuel excise tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.504 of this ordinance.

(4) The collection of assessed taxes, interest and penalties associated with any fuel excise tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.506 of this ordinance.

SUBCHAPTER 7.9 – LUXURY TAX PROCEDURES

§ 7.901 Luxury Tax

(1) The Luxury Tax is hereby implemented to support tribal government operations and tribal improvement programs that benefit the Tribe and its citizens (members).

(2) In addition to all other taxes levied pursuant this ordinance, there shall be a Luxury Tax levied on cigarettes, cigars, smoking tobacco, plug tobacco, snuff and other forms of tobacco products. The Luxury Tax on Tobacco is levied directly on the Consumer however these taxes are pre-collected by the retailer and shall be collected by the Tax Administrator. Such products are required to have the Tribal Tax Stamp affixed to each product for sale.

(3) In addition to all other taxes levied pursuant this ordinance, there shall be a Luxury Tax levied on all alcoholic beverages levied on the retailer including on each sealed container of spirituous liquor, on each container of vinous liquor and on each gallon of malt liquor. The Luxury Tax on Alcohol shall be levied on all Gross Proceeds from sales within Reservation Lands and shall be collected by the Tax Administrator.

(4) A Luxury Tax shall be levied within Reservation Lands as follows:

(a) Tobacco:

(i) The rate of tax imposed on each pack of cigarettes shall be twenty-five cents (\$0.25);

(ii) The rate of tax imposed on all other forms of tobacco cigars of all types and descriptions made of tobacco or any substitute substance thereof when manufactured for retail to the public a tax on each shall be (***Tax rate to be decided by the TGB***);

(iii) The rate of tax imposed on all other forms of tobacco shall be (***Tax rate to be decided by the TGB***) per ounce.

(b) Alcohol:

(i) The rate of tax imposed on each sealed container of spirituous liquor shall be an amount equal to five percent (5%) of the actual sales price;

(ii) The rate of tax imposed on each container of vinous liquor of which the alcoholic volume is less than 10 percent shall be an amount equal to five percent (5%) of the actual sales price;

(iii) The rate of tax imposed on each gallon of malt liquor or alcoholic cider shall be an amount equal to five percent (5%) of the actual sales price.

§ 7.902 **Luxury Tax Procedure**

(1) The reporting, filing and payment of the Luxury Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.502 of this ordinance.

(2) The application of interest and/or civil penalties associated to any Luxury Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.503 of this ordinance.

(3) The application of the administrative review process associated to any Luxury Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.504 of this ordinance.

(4) The collection of assessed taxes, interest and penalties associated with any Luxury Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.506 of this ordinance.

SUBCHAPTER 7.10 – POSSESSORY INTEREST TAX PROCEDURES

§ 7.1001 Possessory Interest Tax

(1) The Possessory Interest Tax is hereby implemented to support tribal government operations and tribal improvement programs that benefit the Tribe and its citizens (members).

(2) The Possessory Interest Tax is assessed and levied upon persons who have a possessory interest in real property within Reservation Lands. There are different classes of possessory interest for taxation and as such, assessment ratios and market valuations shall vary. The Tax Administrator shall apply the assessment ratios to the market values developed by the tax collector. The Tax Administrator shall then apply the appropriate possessory interest tax rate(s) to the market value of the possessory interest. The Tribal Governing Board shall meet with the Tax Administrator annually to set the rate(s) of taxation on the various classes of possessory interest.

(3) The Possessory Interest Tax shall be assessed on or before October 1st of each year. One half of the assessed taxes shall be due on the first Monday of November and the second half on or before the first Monday in May.

§ 7.1002 Possessory Interest Tax Procedure

(1) The reporting, filing and payment of Possessory Interest Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.502 of this ordinance.

(2) The application of interest and/or civil penalties associated to any Possessory Interest Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.503 of this ordinance.

(3) The application of the administrative review process associated to any Possessory Interest Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.504 of this ordinance.

(4) The collection of assessed taxes, interest and penalties associated with any Possessory Interest Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.506 of this ordinance.

SUBCHAPTER 7.11 – UTILITIES TAX PROCEDURES

§ 7.1101 Utilities Tax

(1) The Utilities Tax is hereby implemented to support tribal government operations and tribal improvement programs that benefit the Tribe and its citizens (members).

(2) The Tax Administrator on or before October 1st of each year shall identify the location(s), ownership and full cash value (using Wisconsin Dept. of Revenue or make an independent valuation using commonly accepted methods of appraisal) of the property interests of all utility companies operating within Reservation Lands. The Tribal Governing Board shall meet with the “Tax Administrator” annually to set the rate(s) of taxation on the possessory interest of “Utility companies”.

§ 7.1102 Utilities Tax Procedure

(1) The reporting, filing and payment of Utilities Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.502 of this ordinance.

(2) The application of interest and/or civil penalties associated to any Utilities Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.503 of this ordinance.

(3) The application of the administrative review process associated to any Utilities Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.504 of this ordinance.

(4) The collection of assessed taxes, interest and penalties associated with any Utilities Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.506 of this ordinance.

SUBCHAPTER 7.12 – LODGING TAX PROCEDURES

§ 7.1201 Lodging Tax a/k/a Hotel Occupancy Tax

(1) The Lodging Tax is hereby implemented to support tribal government operations and tribal improvement programs that benefit the Tribe and its citizens (members).

(2) For the privilege of the use and occupation of a Hotel room(s); which means any public or private hotel, inn, hostelry, tourist home, house, motel, rooming house, apartment house, trailer, or other lodging place within Reservation Lands offering lodging, wherein the owner thereof, for compensation, furnishes lodging to any transient, a tax is hereby levied and imposed on all use and occupancy of any room or rooms and occupancy related services. The tax shall be imposed on the person providing the room(s) other goods and services and shall be added to the rental price of the room or rooms and paid by the “Consumer” to the provider.

(3) The Lodging Tax shall be imposed on any person who under a lease, rental, or contract within Reservation Lands pays for the use of or for the right to use a room(s) or space in a hotel costing in excess of \$1.00 per day. Any taxpayer owning, operating, managing or having control of a hotel shall collect the Lodging Tax for the Tribe.

(a) The Lodging Tax rate shall be an amount equal to a percent (***determined and articulated by the TGB***) of the gross proceeds or gross income from the business of leasing or renting hotel lodging to a tenant who is a transient in actual possession by any business or division of the Tribe or any business of any enrolled member of Tribe. In addition to all other applicable taxes; provided, that this tax does not apply to leases or rentals to enrolled members of the Tribe.

(b) The Lodging Tax on rental(s) shall be levied upon the rental of a room or rooms within Reservation Lands. A tax equal to (***Tax rate to be decided by the TGB***) of the actual rental price from the Gross proceeds of the rental thereof exclusive of any deduction or rebate.

§ 7.1202 Lodging Tax Procedure

(1) The reporting, filing and payment of Lodging Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.502 of this ordinance.

(2) The application of interest and/or civil penalties associated to any Lodging Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.503 of this ordinance.

(3) The application of the administrative review process associated to any Lodging Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.504 of this ordinance.

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(4) The collection of assessed taxes, interest and penalties associated with any Lodging Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.506 of this ordinance.

SUBCHAPTER 7.13 – LEASING AND/OR RENTAL TAX PROCEDURES

§ 7.1301 Leasing and/or Rental Tax

(1) The Leasing and/or Rental Tax is hereby implemented to support tribal government operations and tribal improvement programs that benefit the Tribe and its citizens (members).

(2) A Leasing and/or Rental Tax (*Tax rate to be decided by the TGB*) shall be imposed on the gross income resulting from the business of leasing or renting any form of commercial real property to a tenant in possession of same by any business or division of a business.

§ 7.1302 Leasing and/or Rental Tax Procedure

(1) The reporting, filing and payment of Leasing and/or Rental Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.502 of this ordinance.

(2) The application of interest and/or civil penalties associated to any Leasing and/or Rental Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.503 of this ordinance.

(3) The application of the administrative review process associated to any Leasing and/or Rental Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.504 of this ordinance.

(4) The collection of assessed taxes, interest and penalties associated with any Leasing and/or Rental Tax levied pursuant to this subchapter shall adhere to the provisions established in § 7.506 of this ordinance.