

St. Croix Chippewa Indians of Wisconsin

24663 Angeline Avenue • Webster, WI 54893 • (715) 349-2195 • Fax (715) 349-5768

ST. CROIX TRIBAL COUNCIL RESOLUTION NO. 12.21.2022.01

ADOPTION OF AMENDMENTS TO THE “ST. CROIX CHIPPEWA INDIANS OF WISCONSIN TITLE 11, CHAPTER 4, TRIBAL TAX CODE”

WHEREAS, the St. Croix Chippewa Indians of Wisconsin (the “Tribe”) is federally recognized Indian Tribe duly organized under Section 16 of the Indian Reorganization Act of 1934, 25 U.S.C. § 476, as amended, and established pursuant to the Constitution and By-Laws adopted by the Tribe on August 29th, 1942 and approved by the Secretary of the Interior on November 12, 1942; and

WHEREAS, pursuant to Article IV of the Tribal Constitution, the governing body of the Tribe shall be the St. Croix Tribal Council (the “Tribal Council”); and

WHEREAS, Article V, Section 1(a) the Tribal Council has the authority to negotiate with federal, state, and local governments on all matters affecting the welfare of the members of the Tribe; and

WHEREAS, Article V, Section 1(f) of the Tribal Constitution grants the Tribal Council the authority to regulate its own procedure, to appoint boards or committees, and to delegate to such subordinate agencies such powers as may be necessary in the performance of the duties assigned to them, reserving the right to review any action taken by virtue of such delegated power; and

WHEREAS, the Tribal Council established the St. Croix Chippewa Indians of Wisconsin Tax Code (the “Tax Code”) via Resolution No. 05.07.12.01 which was amended on February 4, 2014 via Resolution Nos. 02.04.14.03; 02.04.14.04; 02.04.14.05; 02.04.14.06; and amended again on February 5, 2016 via Resolution No. 16.02.08.02; and amended again on April 3, 2017 via Resolution No. 17.04.03.03; and

WHEREAS, the Tribal Council has determined that the Tax Code needs further amendment to better address the needs of the Tribal Membership and the Tribe which includes an amended updating the citations within the Tax Code in an effort to standardize all tribal Ordinances; and

WHEREAS, the St. Croix Tax Commission, and Legal Department collaboratively proposed revisions to the Tax Code which were presented to the Tribal Council; and

WHEREAS, the Tribal Council has reviewed the Tax Code in its entirety and intends to adopt the amendments and updated citations; and

NOW THEREFORE BE IT RESOLVED, the Tribal Council on behalf of the St. Croix Chippewa Indians of Wisconsin hereby adopts in its entirety the attached St. Croix Chippewa Indians of Wisconsin Title 11, Chapter 4, Tribal Tax Code which will replace all previous adopted versions of the Tax Code.

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BE IT FURTHER RESOLVED, that the amendments to Title 11, Chapter 4 Tribal Tax Code shall be effective immediately and shall be distributed to the Tribal Court, Legal Department, St. Croix Tax Commission, and uploaded onto the Tribe's website.

CERTIFICATION

I, the undersigned as Secretary/Treasurer of the St. Croix Tribal Council hereby certify that the Tribal Council is composed of five (5) members of whom 3 were present, constituting a quorum at a meeting duly called, convened and held this 21 day of DEC, 2022 and that the foregoing resolution was adopted at said meeting by an affirmative vote of 3 members for 0 against and 0 member abstaining from the vote, and that said resolution has not been rescinded or amended in any way.



A handwritten signature in cursive script, reading "Richard Benjamin", is written over a horizontal line.

Richard Benjamin, Secretary/Treasurer
St. Croix Tribal Council
St. Croix Chippewa Indians of Wisconsin

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William Reynolds
Chairman
Sand Lake

Thomas Fowler
Vice-Chairman
Maple Plain

Richard Benjamin
Secretary/Treasurer
Danbury

Georgia Cobenais
Representative
Round Lake

Conrad St. John
Representative
Sand Lake

**ST. CROIX CHIPPEWA INDIANS OF WISCONSIN
TITLE 11
CHAPTER 4
TRIBAL TAX ORDINANCE**

Resolution No. 12.21.2022.01

Legislative History:

Established on May 7, 2012 via Resolution No. 05.07.12.01

Amended on February 4, 2014 via Resolution No. 02.04.14.03

Amended on February 4, 2014 via Resolution No. 02.04.14.04

Amended on February 4, 2014 via Resolution No. 02.04.14.05

Amended on February 4, 2014 via Resolution No. 02.04.14.06

Amended on February 5, 2016 via Resolution No. 16.02.08.02

Amended on April 3, 2017 via Resolution No. 17.04.03.03

Amended on December 21, 2022 via Resolution No. 12.21.2022.01

Tribal Tax Ordinance

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ARTICLE I – GENERAL PROVISIONS

11 S.C.T.C. § 04.01(1) Title

This Ordinance shall be known as the St. Croix Chippewa Indians of Wisconsin Tribal Tax Ordinance (the “St. Croix Tribal Tax Ordinance”).

11 S.C.T.C. § 04.01(2) Authority

This Ordinance is enacted pursuant to the Constitution and Bylaws of the St. Croix Chippewa Indians of Wisconsin. Article IV of the Constitution and Bylaws provides that the St. Croix Council (the “Tribal Council”) is the governing body of the St. Croix Chippewa Indians of Wisconsin and Article V, Section (f) grants the Tribal Council authority to regulate its own procedure, to appoint boards or committees, and to delegate to such subordinate agencies such powers as may be necessary in the performance of the duties assigned to them, reserving the right to review any action taken by virtue of such delegated power.

11 S.C.T.C. § 04.01(3) Purpose

It is necessary to strengthen the Tribal government by licensing and regulating certain conduct within the Tribe’s jurisdiction, provide financing for the current expenses of Tribal government 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 Ordinance 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 Tribe.

11 S.C.T.C. § 04.01(4) Effective Date

This Ordinance shall be effective on upon the accompanying resolution date adopted by the Tribal Council of the St. Croix Chippewa Indians of Wisconsin.

11 S.C.T.C. § 04.01(5) Interpretation

The provisions of this Ordinance shall be interpreted and applied to provide for the safety of vulnerable adults and elders and the purposes outlined in 8 S.C.T.C. § 05.01(3). If this Ordinance is inconclusive the law of the Tribe shall be used as precedent and applied. If both are inconclusive on any matter, federal law, laws of other federally recognized Tribes, and the law of the State of Wisconsin may be used as persuasive authority and enforced.

11 S.C.T.C. § 04.01(6) 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 employees and/or agents from any action or damages that may occur as a result of enforcement of this Ordinance.

11 S.C.T.C. § 04.01(7) Specific Non-Liability

No liability shall attach to the Tribal Court, the St. Croix Tax Commission, the tribal attorney, or any person acting under the or authority of any of them, for statements, acts, or omissions made in good faith while in the course of activities taken under this Ordinance.

11 S.C.T.C. § 04.01(8) Sovereign Immunity

The St. Croix Chippewa Indians of Wisconsin specifically and unequivocally declares its sovereign immunity and does not waive its sovereign immunity, expressly or impliedly, under any provision of this Ordinance, and nothing in this Ordinance shall be deemed to waive the sovereign immunity of the Tribe or any of its enterprises, officers, agents, or employees.

- (a) Any suit or enforcement action commenced under this Ordinance, by the St. Croix Tax Commission, or its authorized representative, shall not constitute a waiver of sovereign immunity, regardless of whether the Tribal Member(s) or non-Tribal Member(s) being sued files a counterclaim.
- (b) For purposes of this Ordinance for a waiver of the Tribe's sovereign immunity to be effective, a quorum of the Tribal Council must adopt a Resolution that unequivocally provides that the Tribe is waiving the Tribe's sovereign immunity.

ARTICLE II – DEFINITIONS

11 S.C.T.C. § 04.02(1) Definitions

For purpose of this Ordinance, except where otherwise specifically provided, or where the context otherwise requires, the following definitions shall apply:

- (a) “*Consumer*” is defined to mean and include any person, regardless of race of the person, who consensually purchases, receives, or comes into possession of any goods or services from a St. Croix Retailer located within the exterior boundaries of the reservation;
- (b) “*Convention Room*” is defined as a room in any Tribal Enterprise intended to host meetings among people in a larger space than a meeting room for temporary occupancy within and outside the exterior boundaries of the reservation;
- (c) “*Hotel Room*” is defined as all rooms at tribally owned hotels intended for temporary occupancy by persons for any reason, this includes all rooms within and outside the exterior boundaries of the reservation;

- (d) “*Meeting Room*” is defined to mean and include any room in any Tribal Enterprise intended to host gatherings of persons for temporary occupancy within and outside the exterior boundaries of the reservation;
- (e) “*Motor Vehicle Fuel*” means gasoline or diesel fuel as outlined:
- i. Gasoline includes gasohol, ethanol, marine gas, and transmix;
 - ii. Diesel fuel includes biodiesel, number 1 and number 2 fuels oils, whether dyed or undyed, or high or low sulfur, DEF (Diesel Exhaust Fluid); and
 - iii. Kerosene is not a motor vehicle fuel unless it is blended with another product and/or used to power a motor vehicle.
- (f) “*Occupant*” 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 hotel room, convention room, or meeting room from a Tribal Enterprise or St. Croix Internet Retailer located within the exterior boundaries of the reservation;
- (g) “*Other Tobacco Products*” is defined as any tobacco product other than cigarettes which includes but is not limited to chewing tobacco, pipe tobacco, cigars, etc.;
- (h) “*Other Alcoholic Products*” is defined as any alcoholic product other than Beer, Wine or Distilled Spirit;
- (i) “*Person*” means 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 Ordinance can be applied;
- (j) “*Price-Per-Gallon-Sold or PPGS*” means the tax imposed by this Ordinance on the sale of gas-per-gallon by St. Croix Retailer operating on the reservation;
- (k) “*Reservation*” means the any lands proclaimed by the Secretary of the Interior to be reservation lands held in trust for the St. Croix Chippewa Indians of Wisconsin or any lands held in trust by the United States for the benefit of the Tribe;
- (l) “*Retail Merchandise*” means all tangible products sold by a St. Croix Retailer except the following items: items provided on a complimentary basis, sales of other items governed by this Ordinance, or sales by non-taxable retailers;
- (m) “*Sale or Sales*” or their derivatives means all sales, barter, trades, exchanges, or other transfers of ownership for value of any goods or services subject to this Ordinance from a St. Croix 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 the product or location for value received from a St. Croix Retailer to any person no matter how characterized;

- (n) “*Sales Price*” means the total amount valued in money paid or agreed to be paid or charged to the consumer for any item of a Sale between a St. Croix Retailer and a consumer, excluding any separately itemized charges for installing or servicing property;
- (o) “*St. Croix Retailer*” is defined to mean and include any person in the ordinary course of business who sells any taxable product subject to this Ordinance within the exterior boundaries of the reservation to another person;
- (p) “*St. Croix Tax Commission or Commission*” means the public agency of the St. Croix Chippewa Indians of Wisconsin subordinate to the Tribal Council, possessing all powers, duties, rights, and functions hereinafter defined and as are now or as may hereafter be conferred upon the Commission by law;
- (q) “*St. Croix Tribal Court or Tribal Court*” means the St. Croix Chippewa Indians of Wisconsin Tribal Court established pursuant to Tribal Council Resolution No. 84.03.19.01, as amended, and having jurisdiction over this Ordinance;
- (r) “*Tribal Council*” means the elected governing body of the St. Croix Chippewa Indians of Wisconsin in accordance with the Constitution and By-Laws of the Tribe;
- (s) “*Tribal Enterprise*” means any tribally owned building that rents or provides a short-term lease to occupants for the purposes of overnight stay, meetings, conventions or gatherings;
- (t) “*Tribal Member*” means all enrolled members of the St. Croix Chippewa Indians of Wisconsin;
- (u) “*Tribal Tax Stamp*” means an officially approved tax stamp of the Tribe that is applied to packages intended for sale;
- (v) “*Tribal Tobacco*” means all tobacco products sold by a Tribal Wholesaler to a St. Croix Retailer or St. Croix 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; and
 - i. 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 reservation.
- (w) “*Tribal Wholesaler*” is defined as a person who in the ordinary course of business sells taxable products subject to this Ordinance to St. Croix Retailers or persons intended for the sale or use within the exterior boundaries of the reservation or to St. Croix Internet Retailers intended for shipment to a Person or Consumer at an address outside the exterior boundaries of the reservation.

ARTICLE III – TAX COMMISSION

11 S.C.T.C. § 04.03(1) Tax Commission

There is hereby created, ordained, and chartered under the authority of the Constitution of the St. Croix Chippewa Indians of Wisconsin a body to be known as the “St. Croix Tax Commission” which shall be a public agency of the Tribe, subordinate to the Tribal Council, possessing all powers, duties, rights, and functions hereinafter defined and as are now or as may hereafter be conferred upon the Commission by law. The Tribal Council reserves the right to review any action taken by the Commission.

11 S.C.T.C. § 04.03(2) Tax Commission Composition

The membership of the Commission shall consist of a minimum of one (1) officer appointed by the Tribal Council.

11 S.C.T.C. § 04.03(3) Tax Commission Seal

The Commission is authorized and directed to acquire and use a seal, which shall be of circular form, with the words “TAX COMMISSION” – “ST. CROIX TRIBE OF WISCONSIN” 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 Commission as evidenced by their authority. The seal shall be secured at all times to prevent unauthorized use.

11 S.C.T.C. § 04.03(4) Tax Commission Powers

The 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 Commission shall have the power to:

- (a) Assess, collect, and issue receipts for such taxes as are imposed by ordinance or resolution of the Tribal Council and to bring actions on behalf of the Tribe in Tribal Court for the collection of tribal taxes, penalties, and interests, and the enforcement of tribal tax laws;
 - i. Actions brought by the Commission shall be styled: St. Croix Tax Commission vs. _____.
 - ii. Any action brought by the Commission shall be under the jurisdiction of the St. Croix Tribal Court.
- (b) Administer oaths, conduct hearings, and by subpoena to compel the attendance of witnesses and the production of any books, records, and papers of any taxpayer relating to the enforcement of the tribal tax laws;

- (c) Make or cause to be made by its agents or employees an examination or investigation of the place of business, equipment, facilities, tangible personal property and the books, records, 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;
- (d) Examine under oath either orally or in writing any taxpayer or any agent, officer, or employee of any taxpayer or any other witness in respect to any matter relative to tribal tax laws;
- (e) Exercise all other authority delegated or conferred upon it by law or as may be reasonably necessary in the administration or enforcement of any tribal tax laws; and
- (f) Either before or after the commencement of any action for the recovery of taxes, penalties, and interest due to the Tribe, 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 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.

11 S.C.T.C. § 04.03(5) Rule Making Authority

The following provisions shall control the rule making authority of the Commission:

- (a) The Commission shall have the authority to prescribe, promulgate, and enforce written rules and regulations not inconsistent with this Ordinance to:
 - i. To determine the taxable rates as provided in this Ordinance;
 - ii. Provide for the Commission's internal operational procedures;
 - iii. To interpret or apply any tribal tax laws as may be necessary to ascertain or compute the tax owed by any taxpayer;
 - iv. For the filing of any reports or returns required by any tribal tax laws;
 - v. As shall be reasonably necessary for the efficient performance of its duties; or
 - vi. As may be required or permitted by law.
- (b) No rule or regulation of the 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 Commission and the "official seal" of the Commission shall have been filed for record in the office of the Tribal Council Secretary/Treasurer and the office of the Clerk of Court, Tribal Court.
- (c) The Tribal Court shall take judicial notice of all rules and regulations of the Commission promulgated pursuant to this Ordinance.

11 S.C.T.C. § 04.03(6) Tax Commission Forms

The Commission may prepare and make available to the publish such standard forms as are or may be necessary to carry out its function and which are not otherwise provide by this Ordinance.

11 S.C.T.C. § 04.03(7) Stamps and Licenses

The 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 Commission or otherwise showing compliance with the tax laws of the Tribe.

- (a) The 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.
- (b) When the 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.
- (c) The Commission may exchange new stamps for damaged, out of date, or otherwise unusable stamps under such rules and regulations as the Commission shall prescribe.

11 S.C.T.C. § 04.03(8) Records

The 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.

- (a) Such records shall be maintained at the office of the Commission and shall not be removed from said office without the written permission of the Commission.
- (b) Such records shall be subject to audit at any time at the discretion of the Tribal Council and shall be audited not less than once each year.
- (c) Any and all records of the Commission, except the records 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 of the taxpayer involved, written requires of Tribal officials who have a legitimate official need for such records or upon written request of the Tribal Court.
- (d) Any record of the 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 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 Commission, provide, 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 provision of 11 S.C.T.C. § 04.03(8)(c) above would allow release of such information.

11 S.C.T.C. § 04.03(9) Bookkeeping

There shall be established and kept, within the Finance Department of the Tribe and subject to the current Indirect Cost rate, and 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 Commission. Separate accounting books shall be maintained for each type of tax imposed and collected under this Ordinance.

11 S.C.T.C. § 04.03(10) Collection Accounts

There is hereby authorized to be established an account in a federally insured financial banking institution to be known as the St. Croix Tax Collection Account.

- (a) There is hereby authorized to be established an account in a federally insured financial banking institution to be known as the St. Croix Tax Collection Account. Tax funds may be kept in an existing federally insured Tribal account provided separate accounting books, clearly designated as St. Croix Tax Collection Funds, are maintained in accordance with generally accepted accounting standards.
- (b) 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.
- (c) 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 11 S.C.T.C. § 04.03(11). Expenditures from this fund will be made utilizing current procedures established by the Tribal Finance Department.
- (d) 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 St. Croix Tribe. 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.

11 S.C.T.C. § 04.03(11) Commission Employees and Expenses

The Commission may employ such employees and incur such expenses as may be necessary and reasonable for the proper discharge of its duties under this Ordinance subject to the limitations and restrictions as follows:

- (a) The Commission shall, to the maximum extent feasible, utilize regular Tribal staff in exercising the duties and responsibilities set out in this Ordinance. The 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 Ordinance. Any such delegation of function by the Commission shall be done by rule, provided, that the Commission's rulemaking authority may not be delegated.
- (b) Tribal Administration is authorized and directed to cause such regular staff assistance, as is feasible, to be given to the Commission.
- (c) The Commission shall prepare and submit to the Tribal Council a proposed line-item budget for the fiscal year no later than the deadline established in each year by the Tribal Council Secretary/Treasurer for regular Tribal appropriation requests. The total amount dispersed by the Commission in any one fiscal year may not exceed the amount appropriated by the Tribal Council.
- (d) The fiscal year for operation of the Commission shall begin October 1 of each year and end September 30 of the following year.
- (e) The 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 Commission.
- (f) The Tribal Council may require each of the 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.
- (g) The premiums for the insurance required in (e) and (f) of this section shall be paid from funds authorized in the Commission budget.

11 S.C.T.C. § 04.03(12) Tax Individual Exemption

The taxes levied in accordance with this Ordinance shall not apply to Tribal Members, the Tribe, Tribal Departments, and wholly-owned entities of the Tribe.

- (a) Method for Individual Exemption. When purchasing a service or good taxable pursuant to this Ordinance, it is the responsibility of each Tribal Member to present their Tribal Enrollment Card to the salesclerk, waitress, cashier, or agent at the time of the sale. The St. Croix Retailer has the right to refuse tax exemption at the time of sale without proper identification.

- (b) Method for Entity Exemption. When purchasing a service or good taxable pursuant to this Ordinance, it is the responsibility of each Tribal Department or entity of the Tribe to provide identification or authority to the salesclerk, waitress, cashier, or agent at the time of the sale. The St. Croix Retailer has the right to refuse tax exemption at the time of sale without proper identification or authority.

11 S.C.T.C. § 04.03(13) Tax Product Exemption

The taxes levied in accordance with this Ordinance shall not apply to the following items or sales:

- (a) Products sold from vending machines;
- (b) The amount received or billed by the St. Croix Retailer for remittance to an employee as gratuity or tip, if the gratuity or tip is separately identified and itemized on the guest check or billed to the consumer; and
- (c) Any charges related to the rendering of services.

ARTICLE IV – TOBACCO

11 S.C.T.C. § 04.04(1) Sales of Tribal Tobacco

The Commission shall levy a tax at a rate determined by the Commission per pack of cigarettes sold exclusive of any rebate on all sale of Tribal Tobacco by a Tribal Wholesaler for sales within the exterior boundaries of the reservation. These products are required to have the Tribal Tax Stamp affixed to them.

11 S.C.T.C. § 04.04(2) Other Tobacco Products

Other Tobacco Products shall be taxed at a rate of thirty-five percent (35%) of the product's wholesale tax rate, exclusive of any rebate, upon the sale of Tribal Tobacco by a Tribal Wholesaler for sales within the exterior boundaries of the reservation.

11 S.C.T.C. § 04.04(3) Wholesale Exceptions

The tax imposed by 11 S.C.T.C. § 04.04(1) or (2) shall not apply to sales to persons, customers, retailers, or other wholesalers who intend to sell the product outside the exterior boundaries of the reservation.

11 S.C.T.C. § 04.04(4) Impact of Tax

The impact of the tax levied imposed by 11 S.C.T.C. § 04.04(1) is declared to be on the Tribal Wholesaler.

11 S.C.T.C. § 04.04(5) Tax Collection

The Tribal Wholesaler shall collect the applicable taxes when selling to a St. Croix Retailer or St. Croix Internet Retailer or other persons intending to sell the tobacco products within the exterior boundaries of the reservation.

11 S.C.T.C. § 04.04(6) Payment of Tax

Every Tribal Wholesaler is required to purchase all applicable tax stamps from the Commission. The Commission shall sell the applicable tax stamps to the Tribal Wholesaler, St. Croix Retailer, or St. Croix Internet Retailer at the applicable rate described in 11 S.C.T.C. § 04.04(1) and (2) or in compliance with any compact or agreement as described in 11 S.C.T.C. § 04.04(3).

11 S.C.T.C. § 04.04(7) Compact Exceptions

Nothing contained shall limit the ability of the Tribe to enter into an intergovernmental agreement or compact with the State of Wisconsin or any other state or other foreign jurisdiction for purposes of collection and remittance of the taxes levied by this Article or other taxes with respect to tobacco products.

- (a) The tax imposed by this Article shall conform to any requirements imposed by an intergovernmental agreement or compact entered into by the Tribe with the State of Wisconsin or other state or other foreign jurisdiction.

ARTICLE V – BEER, WINE, & DISTILLED SPIRITS

11 S.C.T.C. § 04.05(1) Sales of Alcohol Products

There is hereby levied upon the sale of Beer, Wine and Distilled Spirit by a Tribal Wholesaler for Sales within the exterior boundaries of the St. Croix Reservation a tax at a rate determined by the Commission per wholesale unit sold exclusive of any rebate.

11 S.C.T.C. § 04.05(2) Wholesale Exceptions

The tax imposed by 11 S.C.T.C. § 04.05(1) shall not apply to sales to Persons, customers, retailers or other wholesalers who intend to sell the product outside the exterior boundaries of the St. Croix Reservation.

11 S.C.T.C. § 04.05(3) Impact of Tax

The impact of the tax levied imposed by 11 S.C.T.C. § 04.05(1) of this Article is declared to be on the Consumer.

11 S.C.T.C. § 04.05(4) Tax Collection

The Tribal Wholesaler shall collect the applicable taxes when selling to a St. Croix Retailer or other Persons intending to sell Beer, Wine, Distilled Spirits or Other Alcohol Products within the exterior boundaries of the St. Croix Reservation.

11 S.C.T.C. § 04.05(5) Compact Exceptions

Nothing contained shall limit the ability of the Tribe to enter into an intergovernmental agreement or compact with the State of Wisconsin or any other state or other foreign jurisdiction for purposes of collection and remittance of the taxes levied by this Article or other taxes with respect to beer, wine, and distilled spirits.

- (a) The tax imposed by this Article shall conform to any requirements imposed by an intergovernmental agreement or compact entered into by the Tribe with the State of Wisconsin or other state or other foreign jurisdiction.

ARTICLE VI – HOTEL OCCUPANCY

11 S.C.T.C. § 04.06(1) Tax on Tribal Hotel Occupancy

The Commission shall levy a tax upon the sale of temporary space at Tribal Hotel Rooms, Convention Rooms and Meeting Rooms within the exterior boundaries of the St. Croix Reservation a tax at a rate determined by the Commission per room per twenty-four (24) hour period regardless of any rebate. The actual amount charged shall be determined by taking into account the following factors:

- (a) Day of the week for which the occupancy takes place;
- (b) The average daily rate for the hotel or similar venue, which is the revenue of the hotel or similar venue, divided by the number of lodging units sold;
- (c) Occupancy percentages for the hotel or similar venue;
- (d) Weather conditions for the time of the year; or
- (e) Any other factor the Commission deems relevant.

11 S.C.T.C. § 04.06(2) Impact of Tax

The impact of the tax levied by 11 S.C.T.C. § 04.06(1) is declared to be on the Occupant and shall be in addition to all other taxes imposed by another jurisdiction.

11 S.C.T.C. § 04.06(3) Tax Collection

The Tribal Enterprise shall collect the applicable taxes when renting or short-term leasing of a space to an Occupant or other Persons intending to utilize a Hotel Room, Convention Room or Meeting Room within and outside the exterior boundaries of the St. Croix Reservation.

11 S.C.T.C. § 04.06(4) Payment of Tax

Every Tribal Enterprise is required to submit all collected tax revenue to the Commission.

11 S.C.T.C. § 04.06(5) Compact Exception

Nothing contained shall limit the ability of the Tribe to enter into an intergovernmental agreement or compact with the State of Wisconsin or any other state or other foreign jurisdiction for purposes of collection and remittance of the taxes levied by this Article or other taxes with respect to occupancy.

- (b) The tax imposed by this Article shall conform to any requirements imposed by an intergovernmental agreement or compact entered into by the Tribe with the State of Wisconsin or other state or other foreign jurisdiction.

ARTICLE VII – RETAIL SALES

11 S.C.T.C. § 04.07(1) Retail Sales Tax

There is hereby levied upon the sale of retail merchandise by a St. Croix Retailer for Sales within the exterior boundaries of the St. Croix Reservation a tax at a rate determined by the Commission for retail sales exclusive of any rebate.

11 S.C.T.C. § 04.07(2) Impact of Tax

The impact of the tax levied by 11 S.C.T.C. § 04.07(1) is declared to be on the consumer and shall be in addition to all other taxes imposed by another jurisdiction.

11 S.C.T.C. § 04.07(3) Tax Collection

The St. Croix Retailer shall collect the applicable taxes for the purchase of retail merchandise by a consumer, whether such payment is by cash or credit.

11 S.C.T.C. § 04.07(4) Payment of Tax

Every St. Croix Retailer is required to submit all collected tax revenue to the Commission.

11 S.C.T.C. § 04.07(5) Compact Exception

Nothing contained shall limit the ability of the Tribe to enter into an intergovernmental agreement or compact with the State of Wisconsin or any other state or other foreign jurisdiction for purposes of collection and remittance of the taxes levied by this Article or other taxes with respect to retail merchandise.

- (a) The tax imposed by this Article shall conform to any requirements imposed by an intergovernmental agreement or compact entered into by the Tribe with the State of Wisconsin or other state or other foreign jurisdiction.

ARTICLE VIII – GASOLINE

11 S.C.T.C. § 04.08(1) Price-Per Gallon Sold Gas Tax

Every Consumer that purchases Motor Vehicle Fuel will be purchasing fuel at a fixed rate set forth by the St. Croix Retailer. That set rate will include a Price-Per Gallon Sold Gas Tax at a rate determined by the Commission per gallon.

11 S.C.T.C. § 04.08(2) PPG Additional Tax

Except if the Tribe develops the capability to blend and sell fuel on the reservation, the tax herein levied and imposed shall be an additional to all other taxes imposed by another jurisdiction.

11 S.C.T.C. § 04.08(3) Collection of Tax

Each St. Croix Retailer shall remit to the Commission the taxes imposed herein for the purchase of fuel by a consumer, whether such payment is by cash or credit.

11 S.C.T.C. § 04.08(4) Compact Exception

Nothing contained shall limit the ability of the Tribe to enter into an intergovernmental agreement or compact with the State of Wisconsin or any other state or other foreign jurisdiction for purposes of collection and remittance of the taxes levied by this Article or other taxes with respect to motor vehicle fuel.

- (b) The tax imposed by this Article shall conform to any requirements imposed by an intergovernmental agreement or compact entered into by the Tribe with the State of Wisconsin or other state or other foreign jurisdiction.

ARTICLE IX – VIOLATIONS

11 S.C.T.C. § 04.09(1) Violations

It shall be unlawful and a violation of this Ordinance for any person to do any of the following:

- (a) Aid, abet, or assist another in an attempt to evade the payment of the tax or fee, or any part of the tax or fee, imposed by this Ordinance;
- (b) Knowingly possess or sell, or aid, abet, or assist another in possessing or selling cigarettes or other tobacco products which do not bear the appropriate stamp as required by Article IV of this Ordinance; or
- (c) Violate any other provision of this Ordinance.

11 S.C.T.C. § 04.09(2) Administrative Appeal

Appeals from assessments or violations must be made first to the Commission via written complaint. The Commission shall review the complaint and issue a decision in writing within thirty (30) days from the date the complaint is received.

11 S.C.T.C. § 04.09(3) Tribal Court Appeal

Upon a final action of the Commission, a final appeal to the Tribal Court may be made by filing an appeal within thirty (30) days after the issuance of the Commission's written decision. This appeal shall be made in accordance with applicable Tribal Ordinances. This appeal shall be a final appeal and not subject to further review.

11 S.C.T.C. § 04.09(4) Tribal Court Jurisdiction

The Tribal Court is vested with exclusive jurisdiction:

- (a) Over any and all person subject to this Ordinance;
- (b) To review any matter brought in accordance with 11 S.C.T.C. § 04.03(4);
- (c) To review of administrative appeals which shall be on the record made by the Commission and not de novo, and shall be limited to the determination whether the action of the Commission was not supported by evidence, arbitrary and capricious, abuse of discretion, beyond its authority, or otherwise contrary to law; and
- (d) To affirm, reverse, or remand the matter to the Commission for further action.

11 S.C.T.C. § 04.09(5) Penalties

The following penalties shall apply to any person who has been found to have violated this Ordinance:

- (a) Any person or tax payer who violates any provision of this Ordinance for the purpose of evading the payment of taxes shall be liable of a fine of not more than five hundred dollars (\$500.00) for each separate violation;
- (b) 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 provision of this Ordinance shall pay a civil penalty of five hundred dollars (\$500.00) per occurrence; and
- (c) Every St. Croix Retailer who fails to collect the taxes imposed by this Ordinance shall be liable for the full amount of taxes owed, plus interest at the rate of five percent (5.0%) per annum.