

COQUILLE INDIAN TRIBAL CODE

Chapter 225

Part 1 – General Governmental Affairs

Excise Tax Ordinance

Table of Contents

COQUILLE INDIAN TRIBAL CODE.....1
 Chapter 225.....1
 Excise
 Tax..... **Er**
 ror! Bookmark not defined.

225.010 **General**.....3
225.050 **Definitions**.....3
225.100 **Excise Tax Adoption Procedure Authorized**.....4
225.200 **Payment to the Tribal General Fund**.....5
225.300 **Obligation to Pay Tax**.....5
225.400 **Amendment to Tax**.....5
225.900. **Severability**.....5

Coquille Tribal Ordinance
Chapter 225
Tribal Excise Tax Ordinance

225.010 General

1. Purpose: The purpose of this Ordinance is to establish procedures to adopt and implement excise taxes on behalf of the Coquille Indian Tribe.

2. Background and Intent: Pursuant to the Coquille Indian Tribal Constitution, Article VI, Section 1, the Tribal Council has legislative authority to establish Tribal codes. As an expression of its sovereign authority as a federally recognized Indian tribal government, the Tribe may, from time to time elect to impose excise taxes on identified categories of transactions. In order to promote the social and economic welfare of Coquille Indians, and for other purposes, the Tribal Council wishes to authorize a streamlined procedure to adopt future excise taxes. This ordinance is needed to protect the health, welfare and morals of the Tribal Reservation and its residents and visitors.

3. Jurisdiction [Reserved].

225.050 Definitions

1. “Activity” means a thing that a person or group does.

2. “Excise Tax” means a tax on a Transaction.

3. “Good” means a thing that is movable, and excludes natural persons.

4. “Person” includes a human being and any entity that is recognized by law as having the rights and/or duties of a human being.

5. “Qualifying Transaction” means a Transaction that is subject to an Excise Tax.

6. “Reservation” or “Coquille Indian Reservation” shall mean all lands held in trust by the United States for the Tribe or its members and all lands over which the Tribe exercises jurisdiction, wherever located.

7. “Transaction” means
 - a. An Activity; or

 - b. An exchange in which a Person receives consideration, and includes, but is not limited to, the sale of a Good or Activity.

225.100 Excise Tax Adoption Procedure Authorized

1. The Tribe may impose an Excise Tax, or amend an existing Excise Tax using the procedures of this Ordinance.
2. A new Excise Tax may be adopted by a duly enacted Tribal Council resolution (with an attachment if necessary) that:
 - (a) Specifically identifies the Qualifying Transaction being taxed;
 - (b) Describes
 - (i) the basis and process for calculating the tax, including the taxation rate;
 - (ii) how the tax will be shown on a transaction receipt or other transaction record of the Person paying the tax;
 - (iii) how the tax will be collected and paid over to the Tribe, including, but not limited to, identification of the party(ies) responsible to collect and pay over the tax, and to enforce the requirement to pay a tax;
 - (iv) data and/or reports that must be provided to the Tribe to document the amount of tax collected;
 - (v) exemptions from the tax, if any; and
 - (vi) any penalty applicable when a tax is not received when required or a tax received is less than the amount required;
 - (c) Identifies the prescribed use for such tax revenues, if any; and
 - (d) Sets forth the procedure, if any, to correct miscalculation or misapplication of a tax; however, any such procedure shall not serve as a forum for a taxpayer to express concerns with or disagreement over the existence of the tax itself or any related Tribal policy matter.
3. Unless the Tribal Council provides otherwise by resolution, all Tribal Council resolutions enacting Excise Taxes shall be available for viewing by persons engaging in Qualifying Transactions.

225.200 Payment to the Tribal General Fund

Unless a Tribal Council resolution provides otherwise, revenues from Excise Taxes shall be deposited into the Tribal General Fund.

225.300 Obligation to Pay Tax

No Person engaged in a Qualifying Transaction shall advertise that the applicable tax, or any part thereof, will be assumed or absorbed by the Person, that it will be deducted from a price or that, when added, any part will be refunded; *provided*, that nothing in this Section limits the authority of the Tribe.

225.400 Amendment to Tax

By resolution (including any attachment), the Tribal Council may amend any Excise Tax adopted under this Ordinance, including, but not limited to, the Good(s) or Activity(ies) being taxed, the applicable tax rate, or the use or dedication of tax revenue to one or more specific purposes.

225.900. Severability.

If a court of competent jurisdiction finds any provision of this ordinance to be invalid or illegal under applicable tribal and or federal law, such provision shall be severed from this ordinance and the remainder of this ordinance shall remain in full force and effect.

Approved CY16139 12/1/2016
Adopted CY17003 1/12/2017