



# Cherokee Nation Tax Commission

P.O. Box 948 Tahlequah, OK 74465

Steve Wilson, Tax  
Commissioner

Michael Doublehead, Tax  
Commissioner

Fan Robinson, Tax  
Commissioner

**CHEROKEE NATION TAX COMMISSION  
MEETING  
TELE CONFERENCE  
DECEMBER 9, 2020  
4:30 PM**

***Commission Present:*** Chairman Wilson, Commissioner Doublehead, and Commissioner Robinson (telephone)

***Staff Present:*** Sharon Swepston, Shelia Sawney (telephone), Tammy Guinn (telephone), and Fonda Gritts

***Visitors Present:*** Paiten Qualls (telephone)

***Roll Call:*** Chairman Wilson took roll

Meeting was called to order by Chairman Wilson at 4:30 p.m. Quorum was established with Commissioner's Robinson (telephone), and Doublehead present.

***The Commission began with agenda items #1 – Approval of Minutes for September 9, 2020.*** Commissioner Robinson had a question for Paiten regarding MV: 01-2-250- Foreign Vehicles. Paiten was going to do research and respond back to Commissioner Robinson. Paiten stated that it has to do with the safety and environmental standards. Vehicles that are manufactured in Canada most of them comply with our federal emissions and safety standards and many other countries do not.

Commissioner Robinson made a motion to approve the minutes. Commissioner Doublehead second the motion. Motion carried.

***Agenda #2 – Discussion and Possible Action Regarding Extending the Smoke Shop Emergency Order Case No. 20-12-09***-Sharon stated the main part is 5-b, and it has always been on the emergency order. This gives the smoke shops an option, if they want to open their lobbies they will be required to abide by the rules that is stated in this section. With this in place the order would be effective until further notice.

We have three smoke shops that do not have the drive through capabilities and only has a walk up window. With winter this is making a difference in their business. They are willing to let them open their lobbies as long as they follow these guidelines.

Commissioner Robinson made a motion to approve. Commissioner Doublehead second the motion. Motion carried.

***Agenda #3 – Updated Boat and Motor Rules and Regulations***-Tammy stated she changed the information of each rules and regulations in the body from the Legislative Act to Title 68 of the authority section.

Commissioner Robinson had a question on BM: 02-7-708, on #6 it uses an example “OK”. She was asking how does the tribe numbers ours. Sharon said that our numbers are issued by coast guard through Oklahoma. We go by those numbers with each boat title.

Commissioner Robinson had another question on BM: 02-7-716, she said it talks about Oklahoma Statutes, should it not be Cherokee Nation Code? Sharon stated the reason is we do not have statute for that. We try to mirror ours close to the Oklahoma and we will give them the same rate as Oklahoma.

Commissioner Robinson ask Tammy to call her later, she has other questions that Tammy can answer for her.

Commissioner Robinson makes a motion to approve. Commissioner Doublehead stated any of us does not know what McGirt case is going to do to any of our licensing procedures. Commissioner Doublehead second the motion approve as submitted. Motion carried.

Paiten stated they don’t have a decision as of yet. It will probably be around February. The cases were still pending before the Oklahoma Court of Criminal Appeals.

***Agenda #4 – Updated Motor Vehicle Rules and Regulations***-Tammy stated on MV: 01-2-236 – Special License Plates - She added “*Special license plates may not be displayed on the following: farm trailer, commercial trailer, boat trailer, private trailer, manufactured home, and ATV.*”

On MV: 01-2-237-Personalized License Plates - they read the same as the Special License Plates with the exception of travel trailer.

Commissioner Doublehead made a motion to approve. Commissioner Robinson second the motion. Motion carried.

On MV: 01-2-210.3- Replacement for Undelivered Tag-Decals – she added language to the regulation “*Tag/Decals can only be mailed to the address that is recorded in the tag database; with the exception of being a proven error in the address.*”

Commissioner Robinson made a motion to approve. Commissioner Doublehead second the motion. Motion carried.

***Agenda #5 – Monthly Reports***-Sharon stated one report is FY “20” through year end September. Motor vehicle we had an increase in revenue over FY “19” by 4.18%. We had a decrease in our cigarettes, tobacco, retail sales and alcohol tax of 34.80%.

For October compared to last year, Motor Vehicle has increased 11.35%. Over all cigarette, tobacco retail sale, and alcohol decreased 52.85%.

Commissioner Robinson made a motion to approve the monthly report. Commissioner Doublehead second the motion. Motion carried.

***Agenda #6 – Consideration, discussion, and possible approval regarding any matter not known about or which could not have reasonably been foreseen prior to the time of posting.*** - N/A

***Agenda #7 – Executive Session*** - N/A

***Other New Business:*** N/A

***Public Comments:*** N/A

***Adjournment:*** Commissioner Doublehead made a motion to adjourn. Commissioner Robinson second the motion. Motion carried.

Adjourn at 5:00 p.m.

Next meeting is scheduled for March 10, 2021 at 4:30 p.m.

---

Commissioner Approval

DRAFT