



Cherokee Nation Tax Commission

P.O. Box 948 Tahlequah, OK 74465

Steve Wilson,
Tax Commissioner

Fan Robinson,
Tax Commissioner

Michael Doublehead,
Tax Commissioner

**CHEROKEE NATION TAX COMMISSION
Meeting
Munson House Conference
April 24, 2019
4:30 P.M.**

Commission Present: Chairman Wilson, Commissioners Fan Robinson, and Michael Doublehead

Staff Present: Sharon Swepston, Shelia Sawney, Karen Walls, and Fonda Gritts

Visitors: Paiten Taylor-Qualls- Attorney General's Office
Jamie Hummingbird – Gaming Commission

Meeting was called to order by Chairman Wilson at 4:30PM Quorum established with Commissioner's Robinson and Doublehead present.

The Commission began with Agenda items #1 – Approval of Minutes of December 12, 2018. Commissioner Robinson made a motion to approve the minutes. Commissioner Doublehead seconded the motion. Motion carried.

Agenda #2 – Lil' Indians II Smoke Shop Business License – Shelia Sawney stated all documentation has been turned in, everything is in order and she recommends approval.

Sharon stated that this is an existing smoke shop that was previously run by Barbara Starr-Scott. And Linda O'Leary is taking it over from Barbara.

Commissioner Doublehead made a motion for approval. Commissioner Robinson seconded the motion. Motion carried.

Agenda # 3 – Tahlequah Smoke Shop Business License – Shelia Sawney stated this is also an existing smoke shop and they are changing business ownership. All documentation has been submitted. She stated that they are waiting on a lease from BIA. Cherokee Nation Realty department has sent an email stating that everything is good and should not have any issues. Shelia recommends approval.

Commissioner Robinson made a motion for approval. Commissioner Doublehead seconded the motion. Motion carried.

Agenda # 4 - BM: 02-7-719 –Theft of Boat or motor; Defective Boat or Motor - Karen Walls stated that this regulation is adding more verbiage on the instructions.

Commissioner Robinson made a motion for approval. Commissioner Doublehead seconded the motion. Motion carried.

Agenda # 5 – BM: 02-9-902 –Used Boats and or Motors Bought in CN Jurisdiction or Oklahoma – Karen stated this will delete form “FL753” and updated form “BM-21”. This form is for citizens to fill out and turn in with the notarized Bill of Sale.

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

Agenda #6 – MV: 01-2-231.1 – Farm Truck, Tractor, Trailer, ATV- Karen stated this will add verbiage to this regulation. This is several LLC's that are incorporated and it removes the limit for the LLC's.

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

Agenda # 7 – MV: 01-2-249-1 – Active Military – Karen stated this is an update on the verbiage, since we tag At-Large as well as the 14 county jurisdiction. This covers the State of Oklahoma.

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

Agenda #8 – Monthly Reports -

Motor Vehicle – Year to date for February we have a 5.68% increase compared over last year. The month of February was 3.26% increase.

Cigarette/Tobacco Resales /Alcohol – We had an increase of 3.43% over all compared to this time last year. And for the month it was a 4.01% increase.

Agenda # 9 - 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.

Sharon asked permission to the commission to add an item to the agenda. An application for liquor license for Tahlequah Casino located at the Cherokee Springs Plaza on 45.92 acres. She stated CNE did not turn their application into Tax Commission office until yesterday April 23rd. They did not issue a check for the application fee, and it does not have a completed lease. We did receive an email from Cherokee Nation Realty department stating they do not see an issue with the lease.

Jamie Hummingbird stated the bar is stocked. He spoke with Eric Shoemaker who is the Director of Food and Beverage. Mr. Hummingbird asked if they had a liquor license and Mr. Shoemaker said they had a federal license. Mr. Hummingbird asked who issued the license and Mr. Shoemaker said A.B.L.E. Mr. Hummingbird informed Mr. Shoemaker that was a state license and not a federal license. He asked if they had a Cherokee Nation Tax Commission license and he said Amy Hoskin was working on that.

Sharon stated the Tax Commission meeting had previously been schedule for March 13th, they have been notified and emails have been back and forth before that date. We had to reschedule the Tax Commission meeting for April 24th. She stated they have had plenty of time to turn everything into the Tax Commission office. Tax Commission received their application the afternoon of April 23rd.

Sharon was told today that their alcohol had been ordered and she asked how they were able to purchase their alcohol. The casino is on trust land and they will be required to have a Cherokee Nation Alcohol license in order to open.

Mr. Hummingbird stated that the casino has scheduled two promotion events on April 25th. They will be conducting tours and lunch at 11:00AM., also at 6:00 and 8:00P.M. They are expecting approximately 150 people for the promotion events. The soft opening will be Tuesday, April 30th at 10:00.

Sharon said the Tax Commission has not been notified of the events or opening. There was a brief discussion regarding the Cherokee Nation Entertainment not issuing paperwork to Tax Commission in a timely manner. They do not keep Tax Commission notified with all activities that are required to go through the commission. Commissioner Doublehead stated the Tax Commission has an obligation as commissioners to make sure that everyone complies with the rules.

Mr. Hummingbird stated when Gaming Commission authorizes them to open a facility; they need to know if there will be any restriction on the operation. If they do not have a license to sell alcohol then Gaming will need to monitor that issue. If they sell or if there is a promotion involved with alcohol, Gaming would need to alert the Tax Commission that something had gone outside Tax Commission authority.

Mr. Hummingbird had requested an opinion from Attorney General's office. Opinion number - 2019-CNAG-01 Alcohol Licensing Authority. There was a lengthy discussion regarding the opinion and Mr. Hummingbird was going to ask for clarification on some areas of the opinion.

Paiten Qualls asked if they have to be licensed by the state to deliver the alcohol at the wholesaling point. She said her understanding is they have to be licensed by the state to deliver to the site. The bartenders also are required to be licensed to serve and sell the alcohol. In conjunction with that the Cherokee Nation has a law and requirement that requires them to have a liquor license through the Tax Commission. She said that is her understanding of the reason for the dual license between the State and Tax Commission, which this also goes back to the compact.

Mr. Hummingbird stated OEH has inspected the bars, restaurants, and facilities that assist in those areas. The service and dispensing areas has been approved by OEH.

He stated that the liquor storage area is not secured. The other facilities that serve liquor are secured. He didn't know if that was a requirement by Tax Commission. He stated that there is electronic access control that grants people access to that area. That access is based on job title.

Sharon stated that Shelia can call or send an email requesting limited access to that area by a locked door or whatever is necessary. She suggested that Tax Commission could hold the license and could be issued upon payment

received and securing that area that accesses the liquor. Once that has been taken care of and with the permission of the commission, then Tax Commission can go ahead and issue that license. There will be a deadline as of Monday, April 29th.

Commissioner Robinson made a motion that the Commission gives the staff authority to approve the license pending on receiving the application fee, and securing of the liquor area by April 29th. Commissioner Doublehead seconded the motion. Motion carried.

Once it is secured Shelia will go and do another walk through before the opening.

Commissioner Robinson stated that the Tax Commission needs to have a count of the liquor. Sharon stated she will meet with CFO - Doug Evans regarding how Tax Commission needs to receive the reports and the type of reports that will be required.

Adjournment 5:30 P.M.



Tax Commission Approval