



# 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

Cherokee Nation Tax Commission  
Munson House Conference Room

December 12, 2018  
10:00 AM

**Commissioner Present:** Chairman Wilson, Commissioners Fan Robinson, and Michael Doublehead

**Staff Present:** Sharon Swepston, Tammy Latta, Shelia Sawney, Andy Quetone, and Fonda Gritts

**Visitors:** Paiten Taylor-Qualls – Attorney General's Office

Meeting was called to order by Chairman Wilson at 10:00 AM. Quorum established with Commissioner's Robinson and Doublehead present.

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

**Agenda #2 – Hastings Café Licensing**- Shelia stated everything has been reviewed and all documentation has been submitted. She recommends the approval of licenses. Sharon stated this café had been licensed by the State due to the property not being in trust. Now that the property is in trust they will need to be licensed by Cherokee Nation.

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

**Agenda #3 – RT: 01-1-100 – Definitions** – (*Tabled from 9-12-18*) this is an addition to the Tobacco rules. Commissioner Robinson made a motion to approve. Commissioner Doublehead seconded the motion. Motion carried.

***Agenda #4 - RT: 07-7-700-Sales to Minors (Tabled from 9-12-18)*** Sharon, Shelia, and Paiten have been working together on the “Sales to Minors” regulation to come up with penalties for first, second, and third violations for the employees and retailers.

For employees first offense will be \$100.00, not only will they pay fines to Tax Commission. But, the Marshal Service will be filing charges and they will be adding court fines also.

Commissioner Robinson stated in paragraph “A” and “B”, there are errors that need corrected.

There also was a brief discussion on the phase “ordinary person”. Paiten stated it should stay as “ordinary person” she stated, if you say “employee” they would have had training on sales to minors. When you say “ordinary person” that lowers the standards to what an average person would see. If four out of five people would think a person was 16 years old, opposed to 25 years old then they could ID that person. There was a brief discussion on the regulation.

Commissioner Robinson made a motion to approve the regulation with the errors being corrected. Commissioner Doublehead seconded the motion. Motion carried.

***Agenda #5 RT: 07-7-700.1 – Employee –Employer Complaint of Youth Access to Tobacco &/or Vapor Products (Tabled from 9-12-18)***

***Agenda #6 RT: 02 Employee Knowledge and Compliance Permit-(Tabled from 9-12-18)***

Both agenda’s #5 and #6 are two forms that will need to be completed showing that the employee has had the training. We will keep this on file; and this is what the permit is issued from. The wording was changed on the actual form, and replaced “social security number” to “driver’s license number” at the request of Commissioner Robinson.

Commissioner Robinson made a motion to approve agenda’s #5 and #6. Commissioner Doublehead seconded the motion. Motion carried.

***Agenda #7 MV: 01-2-204 Procedure for Changing Typed of Registration-Tammy stated on the Standard Operation Procedures she added “military rate”.***

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

***Agenda #8 MV: 01-2-210.3 Replacement for Undelivered Tag-Decal*** – this regulation was written to go in conjunction with a procedure that we have been practicing by replacing it with an undelivered tag decal. If a tax payer does not receive a tag or decal within 45 days they have to wait 2 weeks. But if they contact the tag office prior to the 45 days there is a form they fill out and the tag office can issue them a tag or decal for no charge.

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

***Agenda #9 MV: 01-2-211 New Vehicles Purchased by Cherokee Residents*** – Tammy stated “D” - Manufactured Homes were deleted. It will be placed in the Manufactured Home section.

***Agenda #10 MV: 01-2-215.1 Manufactured Homes*** – Manufactured Homes, are assessed penalties equal to the registration fee, if not registered 30 days from the assignment date, not to exceed \$100.

Commissioner Robinson made a motion to approve both agenda's #9 & 10 together. Commissioner Doublehead seconded the motion. Motion carried.

***Agenda #11 MV: 01-2-231.1 Farm Truck, Tractor, Trailer, ATV*** - Tammy added definitions for Farm Tractor, Farm Trailer, and ATV Farm. This includes there is no limit for farm businesses. They can tag all the farm tags they need if the farm number is in a business name. It cannot be an individual name; there is a limit of (4) if it is in the individual name. They have to have all the paperwork that shows and everyone name has to be listed. There was a brief discussion on the procedure.

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

***Agenda #12 MV: 01-2-234.1-Heavy Weight and Commercial Trailers*** – This goes with one of our procedures that we have been practicing, and there has not been a regulation in place for that. This gives us the list of things we need for our requirements for Federal heavy use tax. Which requires form 2290 from the IRS for anything over 55,000 pounds.

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

***Agenda #13 MV: 01-2-235.11 Cherokee Nation Government Vehicles –*** This goes with a procedure that we have been practicing that didn't have a regulation. This is tags that we register Cherokee Nation owned government vehicles. We title the vehicles with no charge and put them in the name of Cherokee Nation.

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

***Agenda #14 MV: 01-2-249.1a – Former Military –*** A former military person can provide a DD214 and receive the military discount. Commissioner Doublehead suggests adding “personnel” to the “Former Military” regulation. This clarifies what form of military it is.

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

***Agenda #15 MV:01-3-307 Original Certificates of Title –*** This was added to the regulation for vehicles that are equipped with certain types of special equipment such as conversion packages, which have been installed by a secondary manufacturer should have two manufacturer statements of origin (MSO's).

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

***Agenda #16 MV:01-3-325.1 Releasing Liens-*** Added #7 A verified non-perfected or perfected lien carried forward from a title may be released with a certified copy of the lien print out from Oklahoma Tax Commission database (“release status”) lien release.

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

***Agenda #17 MV: 01-4-400 General Provisions –*** added more tax rates for Commercial Vehicles, Recreational Vehicles, and Farm Trucks/Farm Tractors, (no registration tax collected on Farm and Commercial Trailers.)

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

***Agenda #18 MV: 01-4-401 Registration Tax Levy and Exemptions*** – changing the term “husband and wife” to “spouses”. On # 2, there was an error that needed corrected with the addition to #13, “Exemption for Disabled Veterans”.

Commissioner Doublehead made a motion to approve with the correction and addition being made. Commissioner Robinson seconded the motion. Motion carried.

***Agenda #19 MV: 01-4-403 Establishing Values***- This is a procedure that we have been practicing. It gives provisions on how we establish values. Also, breaks down the values on vehicles with the NADA program.

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

***Agenda #20 Monthly Reports*** –

***Motor Vehicle*** - For the month of October compared to last year, we had an 11.67% increase in the motor vehicle. On the average every year for the last several years we have gained about 10%.

***Revenue and Taxation*** – On tobacco and cigarettes there was a decrease of 3.71%. Retail sales had a .14% increase, Alcohol Sales 2.29%. Tobacco Tax was decreased 22.72%. And Cigarette Tax was decreased 10.95%. There was a brief discussion.

Sharon said she would like to go back to Agenda #4 RT: 07-7-700. Paiten said there needs to be an addition to this regulation. “Employee shall renew proof of training annually. Or otherwise as required by the Tax Commission”. Sharon said that she and Paiten need to go back and review this regulation again so they can add the above wording.

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

***Other New Business:***

There was a brief discuss regarding the Catoosa tag office updates. Catoosa is one of the smaller outer tag offices, and often has the longest waiting time out of the other offices. Recently that office has been remodeled and went from a three windows to five windows. With the expansion we will be able to hire two more agents for this office. This office seems to have the longest waiting time. With the three agents that we have now, at times there is standing room only for the customers. This is also the same office that we have trouble staffing.

Administration is looking at a possibility of building a new building in the future. There was a brief discussion regarding the Catoosa Tag Office.

***Consideration, discussion, and possible approval regarding any matter not know about or which could not have reasonably been foreseen prior to the time of posting.***

Commissioner Robinson asked about the Commissions reappointments. She said her reappointment will be coming in February and she would like to attend the Council meeting. Sharon said that the Government Relation Department sets up all the Commission and Boards for the Tribal Council meetings. Fonda will contact Todd Enlow regarding Commissioner Robinson's request for her reappointment.

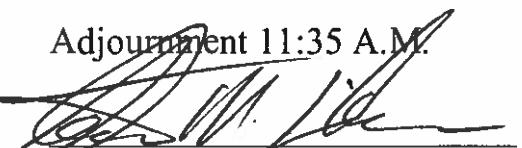
Commissioner Robinson suggested that the Tax Commission meet and discuss the Alcohol Rules and Regulations before Tammy starts writing them. Sharon can then meet with Doug Evans regarding the Alcohol.

Sharon stated Tammy is the only person working on the Rules and Regulations. She will start working on the Boat Regulations next. After those regulations then she will start on the Alcohol Regulations.

There was a brief discussion.

Chairman Wilson made a motion to adjourn. Commissioner Robinson seconded the motion. Motion Carried.

Adjournment 11:35 A.M.

  
Commission Approval