



SQUAXIN ISLAND TRIBE

RESOLUTION NO. 11-67

of the

SQUAXIN ISLAND TRIBAL COUNCIL

WHEREAS, the Squaxin Island Tribal Council is the Governing Body of the Squaxin Island Tribe, its members, its lands, its enterprises and its agencies by the authority of the Constitution and Bylaws of the Squaxin Island Tribe, as approved and adopted by the General Body and the Secretary of the Interior on July 8, 1965; and

WHEREAS, under the Constitution, Bylaws and inherent sovereignty of the Tribe, the Squaxin Island Tribal Council is charged with the duty of protecting the health, security, education and general welfare of tribal members, and of protecting and managing the lands and treaty resources and rights of the Tribe; and

WHEREAS, the Tribe is a federally-recognized Indian Tribe possessing reserved powers, including the powers of self-government; and

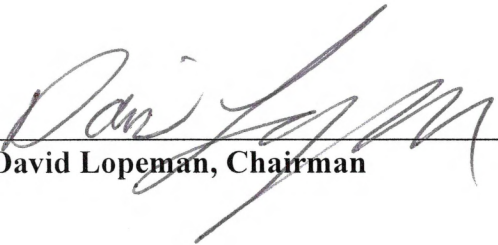
WHEREAS, the Squaxin Island Tribal Council has been entrusted with the creation of ordinances and resolutions in order to fulfill their duty of protecting the health, security, education and general welfare of tribal members, and of protecting and managing the lands and treaty resources of the Tribe; and

WHEREAS, the Squaxin Island Tribal Council finds that regulation of taxation of trade in tobacco products is essential to the health and welfare of the Squaxin Island Tribe and its members.

NOW THEREFORE BE IT RESOLVED, that the Squaxin Island Tribal Council hereby adopts the attached Tobacco Products Tax, to be codified as a new chapter under Title 6 of the Squaxin Island Tribal Code.

CERTIFICATION

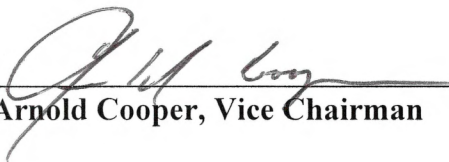
The Squaxin Island Tribal Council hereby certifies that the foregoing Resolution was adopted at the regular meeting of the Squaxin Island Tribal Council, held on this 7th day of October, 2011, at which time a quorum was present and was passed by a vote of ____ for and ____ against, with ____ abstentions.



David Lopeman, Chairman

Attested by: 

Pete Kruger, Secretary



Arnold Cooper, Vice Chairman

TOBACCO PRODUCTS TAX

Section 1. There shall be levied and collected a tax on the privilege of doing business in Indian country as a wholesaler of tobacco products.

Section 2. The tax imposed under Section 1 of this Act shall be in the amount of three point six (3.6) percent of the taxpayer's gross proceeds of sales.

Section 3. The tax imposed under Section 1 of this Act shall be remitted quarterly on or before the twentieth day following the end of the calendar quarter.

Section 4. There may be credited against the tax imposed by this Act the amount of any tax imposed on the taxpayer by another jurisdiction on the privilege of doing business as a wholesaler of tobacco products and measured by gross proceeds of the same sales.

Section 5. The following definitions shall apply to this Act unless the context clearly requires otherwise:

A. "Gross proceeds of sales" means the value proceeding or accruing from the wholesale sale of tobacco products, to the extent such sales originate or terminate within Indian country, without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

B. "Indian country" shall have the same meaning as provided under Section 6.15.040 of the Squaxin Island Tribal Code.

C. "Taxpayer" means any person or entity making wholesale sales of tobacco products and maintaining a physical place of business within Indian country, except "taxpayer" shall not include a federally licensed manufacturer of tobacco products.

D. "Tobacco products" means all products made from tobacco in part or in whole and intended for human use, but does not include cigarettes as defined under 26 U.S.C. § 5702.

Section 6. The tax imposed under this chapter shall be dedicated to economic development purposes and implemented through 2.36.095(C).

Section 7. The Squaxin Island Tribal Council or its designee may adopt such forms, rules, and procedures as may be necessary or appropriate to the proper implementation of this Act.