



SQUAXIN ISLAND TRIBE

RESOLUTION NO. 12- 36

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 purposes of the tax is to impose a liquor tax on the reservation.

NOW THEREFORE BE IT RESOLVED, that the Squaxin Island Tribal Council hereby adopts the Liquor Tax Code, effective June 1, 2012 (copy attached hereto).

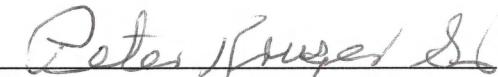
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CERTIFICATION

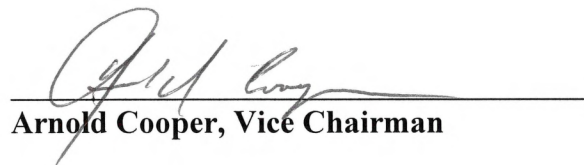
The Squaxin Island Tribal Council hereby certifies that the foregoing Resolution was adopted at the regular meeting of the Squaxin Island Tribal Council, held on this 24 day of May, 2012, at which time a quorum was present and was passed by a vote of 4 for and 0 against, with 0 abstentions.



David Lopeman, Chairman

Attested by: 

Peter Kruger, Sr., Secretary



Arnold Cooper, Vice Chairman

To be codified as a new chapter under Title 6 of the Squaxin Island Tribal Code:

Sec. 1

- (1) There is levied and collected a tax upon each sale of spirits in the original package to a consumer at the rate of twenty and one-half percent of the selling price.
- (2) There is levied and collected a tax upon each sale of spirits in the original package to a consumer at the rate \$3.7708 per liter.
- (3) There is levied and collected a tax upon each sale of spirits to a person authorized to sell spirits by the drink at the rate of thirteen and seven-tenths percent of the selling price.
- (4) There is levied and collected a tax upon each sale of spirits to a person authorized to sell spirits by the drink at the rate of \$2.4408 per liter.
- (5) For the purposes of this Section, "selling price" means the total amount of consideration received by the seller, exclusive of the taxes collected under this Section.

Sec. 2

There shall be allowed as a credit against the tax due under this Chapter any liquor tax lawfully owed and paid another jurisdiction with respect to the same sale.

Sec. 3

The taxes imposed under this Chapter must be paid by the buyer to the seller, and each seller must collect from the buyer the full amount of the tax payable in respect to each taxable sale under this Chapter. Where a buyer has failed to pay to the seller the tax imposed by this Chapter and the seller has not paid the amount of the tax to the Tribe, the Tribe may, in its discretion, proceed directly against the buyer for collection of the tax.

Sec. 4

All taxes collected under this Chapter during any month must be paid to the Tribe on or before the twenty-fifth day of the following month.

Sec. 5

The Tribe may, in its discretion, adopt such rules and issue such forms as may necessary or desirable to the administration of this Chapter.

Sec. 6

The obligations imposed under this Chapter shall apply to the full extent of the Squaxin Island Tribe's jurisdiction in Indian country.