



# SQUAXIN ISLAND TRIBE

**RESOLUTION NO. 05-50**  
**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 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**, the Tribe is a federally-recognized Indian Tribe possessing reserved powers, including the powers of self-government; 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 with protecting and managing the lands and treaty resources and rights of the Tribe; 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 the sale of motor vehicle fuels is essential to the health and welfare of the Squaxin Island Tribe and its members; and

**WHEREAS**, the Squaxin Island Tribal Council further finds that tax revenues are essential to the Tribe's ability to provide goods and services, and to finance government operations and economic development, for the safety, health and welfare of the Squaxin Island Tribe, its members, and those who work on, live on and visit the Tribe's Indian country; and

**WHEREAS**, the Squaxin Island Tribal Council further finds that there are substantial unmet needs in funding for road construction and maintenance, transportation services, public safety, infrastructure, and governmental programs that serve Tribal members, employees, customers, and other residents of and visitors to Indian country; and

**WHEREAS**, the Squaxin Island Tribal Council further finds that due to an increase in visits to Indian country by nonmember Indians and nonIndians for the purposes of enjoying the Tribe's cultural and enterprises attractions and employment with the Tribe, there are new and increased unmet needs for infrastructure development and improvement, including road construction and maintenance, transportation services, sidewalks, lighting, signage, water, and wastewater treatment; and

**WHEREAS**, the Squaxin Island Tribal Council further finds that fuel tax collection is an important element of a plan to fill those unmet needs; and

**WHEREAS**, the Squaxin Island Tribal Council previously adopted a Fuel Sales and Tax Code pursuant to Resolution 03-75; and

**WHEREAS**, the Squaxin Island Tribal Council wishes to update the Fuel Sales and Tax Code;

**NOW THEREFORE BE IT RESOLVED**, that the Squaxin Island Tribal Council hereby adopts the amended Fuel Sales and Tax Code (copy attached hereto); and

**NOW THEREFORE BE IT FURTHER RESOLVED**, that the amended Fuel Sales and Tax Code adopted hereunder shall take effect immediately; and

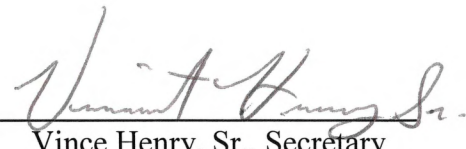
**NOW THEREFORE BE IT FINALLY RESOLVED**, that Resolution 03-75 shall be repealed, effective immediately.

### CERTIFICATION

The Squaxin Island Tribal Council does hereby certify that the foregoing Resolution was adopted at the regular meeting of the Squaxin Island Tribal Council, held on this 26<sup>th</sup> day of May, 2005 at which time a quorum was present and was passed by a vote of 5 for and 0 against with 0 abstentions.

  
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Jim Peters, Chairman

Attested by:

  
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Vince Henry, Sr., Secretary

  
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Andy Whitener, Vice Chairman

Chapter 6.15

FUEL SALES AND TAX CODE

Sections:

- 6.15.010 Authority.
- 6.15.020 Purpose.
- 6.15.030 Scope.
- 6.15.040 Definitions.
- 6.15.050 Fuel Manufacturing and Sales.
- 6.15.060 Fuel Tax – Levy – Sales to NonIndians and Nonmember Indians.
- 6.15.070 Fuel Tax – Levy – Sales to Tribe and Squaxin Island Tribal Members.
- 6.15.080 Fuel Tax – Collection and Payment of.
- 6.15.090 Fuel Tax – Use of Tribal Levy.
- 6.15.100 Fuel Tax – Prior Resolutions.
- 6.15.110 Fuel Sales – Permitted.
- 6.15.120 Short Title.
- 6.15.130 Severability.

**6.15.010 Authority.**

The Squaxin Island Tribal Council’s authority to adopt the ordinance codified in this title is found in the Squaxin Island Tribal Constitution and in the inherent sovereignty of the Squaxin Island Tribe to regulate its own territory and activities therein.

**6.15.020 Purpose.**

The Squaxin Island Tribal Council finds that regulation of the sale of motor vehicle fuels is essential to the health and welfare of the Squaxin Island Tribe and its members. The Tribal Council further finds that tax revenues are essential to the Tribe’s ability to provide goods and services, and to finance government operations and economic development, for the safety, health and welfare of the Squaxin Island Tribe, its members, and those who work in, live in, and visit the Tribe’s Indian country.

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The Squaxin Island Tribal Council finds that there are substantial unmet needs in funding for road construction and maintenance, transportation services, public safety, infrastructure, and governmental programs that serve Tribal members, employees, customers, and other residents of and visitors to Indian country.

In particular, due to an increase in visits to Indian country by nonmember Indians and nonIndians for the purposes of enjoying the Tribe’s cultural and enterprises attractions and employment with the Tribe, the Squaxin Island Tribal Council finds that there are new and increased unmet needs for infrastructure development and improvement, including road construction and maintenance, transportation services, sidewalks, lighting, signage, water, and wastewater treatment. The Squaxin Island Tribal Council finds that fuel tax collection is an important element of a plan to fill those unmet needs.

Therefore, in the public interest and for the welfare of the people of the Squaxin Island Tribe, its employees, the residents of and visitors to Indian country, the Squaxin Island Tribal Council, in the exercise of its authority under the Tribal Constitution, declares its purpose by the

provisions of this chapter to regulate the sale of motor vehicle fuel and to impose, collect and administer taxes on the retail sale of motor vehicle fuel.

**6.15.030 Scope.**

A. Application. This chapter shall apply to the full extent of the sovereign jurisdiction of the Squaxin Island Tribe in Indian country.

B. Compliance with this chapter is hereby made a condition of the use of any land or premises in Indian country.

C. Deemed to Consent. Any person who resides, conducts business, engages in a business transaction, receives benefits from the Tribal government, including police, fire or emergency services, acts under Tribal authority, or enters the Indian country under the jurisdiction of the Squaxin Island Tribe, shall be deemed thereby to have consented to the following:

1. To be bound by the terms of this chapter;
2. To the exercise of civil jurisdiction by the Squaxin Island Tribal Court over said person in legal actions arising pursuant to this chapter; and
3. To detainment, service of summons and process, and search and seizure, in conjunction with legal actions arising pursuant to this chapter.

**6.15.040 Definitions.**

The following definitions apply throughout this chapter unless otherwise specified or the context clearly indicates otherwise:

“Court” means the Squaxin Island Tribal Court, and includes the Squaxin Island Tribe Court of Appeals.

“Essential government services” means services that the Squaxin Island Tribe provides to its members and to residents of and visitors to Indian country in order to fulfill its governmental responsibilities.

“Fuel manufacturing” means:

- (a) The blending of motor vehicle fuel to which federally required detergents and other additives have not been added, with those federally required detergents and other additives to render the fuel suitable for use in a motor vehicle;
- (b) The blending of motor vehicle fuel with soy-based additives, denatured alcohol or other similar additives in industry-recommended quantities for the purpose of improving performance, environmental or other aspects of the fuel or of increasing the octane of the resulting product;
- (c) The blending of number 2 diesel fuel with premium diesel additives in industry-recommended quantities for the purpose of improving performance, environmental, or other aspects of the fuel;
- (d) The blending of diesel fuel with soy-based or other additives to improve the lubricity or performance of the resulting product; or
- (e) Other similar processes by which motor vehicle fuels and other ingredients are blended to create a new, improved, or different product.

“Indian country”, consistent with the meaning given in 18 U.S.C. 1151 means:

- (a) All land within the limits of the Squaxin Island Indian Reservation under the jurisdiction of the United States government, notwithstanding the issuance of any patent, and, including rights of way running through the reservation; and

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**Deleted:** “General fund” means the Squaxin Island Tribe general fund.¶

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(b) All Indian allotments or other lands held in trust for a Squaxin Island Tribal member or the Tribe, the Indian titles to which have not been extinguished, including rights of way running through the same.

“Motor vehicle fuel” shall include all fuels normally sold for use in a motor vehicle, including gasoline and diesel products.

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“NonIndian” means an individual who is neither a Tribal member nor a nonmember Indian.

“Nonmember Indian” means an enrolled member of a federally recognized Indian Tribe other than the Squaxin Island Tribe.

“Person” means and includes any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity, or other identifiable entity.

“Squaxin Island Indian Reservation” or “reservation” means the area recognized as the Squaxin Island Indian Reservation by the United States Department of the Interior.

“State” means the state of Washington.

“State motor vehicle fuel tax” means the Washington State motor vehicle fuel tax.

“Tribal Council” means the Squaxin Island Tribal Council.

“Tribal member” means an enrolled member of the Squaxin Island Tribe.

“Tribal retailer” means a fuel retailer wholly owned by the Squaxin Island Tribe and located in Indian country.

“Tribe” or “Tribal” means or refers to the Squaxin Island Tribe.

**6.15.050 Fuel Manufacturing and Sales.**

A. The Squaxin Island Tribe, by and through Island Enterprises, Inc., is authorized to manufacture motor vehicle fuel in Indian country and to make sales of the resulting products to Tribal retailers within Indian country.

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B. Tribal retailers are authorized to make sales of motor vehicle fuel to the ultimate consumer in Indian country. All such sales must be at or above fair market price.

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**6.15.060 Fuel Tax – Levy – Sales to NonIndians and Nonmember Indians.**

A. Effective immediately, the Tribe shall impose taxes, pursuant to the terms of this section, on all sales by Tribal retailers of motor vehicle fuel to nonIndian and nonmember Indian purchasers within Indian country.

B. The Tribal tax rate shall be as follows:

1. For motor vehicle fuel manufactured off-reservation and resold to the ultimate consumer from a location in Indian country, the Tribal tax shall be the amount of any credit or exemption the Tribe obtains from the State tax. If the State tax with respect to these fuels is preempted by federal law, the Tribal tax shall be in the amount stated in § 6.15.060(B)(2)(a)-(e) below.

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2. For motor vehicle fuel manufactured by the Tribe on-reservation and sold to the ultimate consumer from a location in Indian country, the Tribal tax shall be as follows:

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(a) The initial tax rate shall be twenty-eight (28) cents per gallon;

(b) Beginning July 1, 2005, the tax rate shall be thirty-one (31) cents per gallon;

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(c) Beginning July 1, 2006, the tax rate shall be thirty-four (34) cents per gallon;

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(d) Beginning July 1, 2007, the tax rate shall be thirty-six (36) cents per gallon;

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(e) Beginning July 1, 2008, the tax rate shall be thirty-seven and one-half (37.5) cents per gallon.

C. Sales of motor vehicle fuel shall not be subject to a general Tribal sales tax levy under other provision of Tribal law.

**6.15.070 Fuel Tax – Levy – Sales to Tribe and Squaxin Island Tribal Members.**

A. Effective immediately, the Tribe shall impose taxes, pursuant to the terms of this section, on all sales by Tribal retailers of motor vehicle fuel to the Squaxin Island Tribe and its governmental departments and enterprises and to Squaxin Island Tribal member purchasers within Indian country.

B. The Tribal tax rate shall be as follows:

1. For motor vehicle fuel manufactured off-reservation and resold to the ultimate consumer from a location in Indian country, the Tribal tax shall be the amount of any credit or exemption the Tribe obtains from the State tax. If the State tax with respect to these fuels is preempted by federal law, the Tribal tax shall be in the amount stated in § 6.15.070(B)(2)(a)-(e) below.

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2. For motor vehicle fuel manufactured by the Tribe on-reservation and sold to the ultimate consumer from a location in Indian country, the Tribal tax shall be as follows:

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(a) The initial tax rate shall be twenty-eight (28) cents per gallon:

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(b) Beginning July 1, 2005, the tax rate shall be thirty-one (31) cents per gallon:

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(c) Beginning July 1, 2006, the tax rate shall be thirty-four (34) cents per gallon:

(d) Beginning July 1, 2007, the tax rate shall be thirty-six (36) cents per gallon:

(e) Beginning July 1, 2008, the tax rate shall be thirty-seven and one-half (37.5) cents per gallon.

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C. Sales of motor vehicle fuel shall not be subject to a general Tribal sales tax levy under other provision of Tribal law.

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**6.15.080 Fuel Tax – Collection and Payment of.**

Every person engaged in retail sales of motor vehicle fuel in Indian country is liable for collecting the Tribal fuel tax levy or Tribal member fuel tax levy. That person shall maintain accurate written records of the purchase and retail sales of motor vehicle fuel, and shall make such records available for inspection by the Tribal finance officer and/or third party auditor retained by the Tribe. Records shall be maintained for no less than three years after the audit is accepted by the appropriate federal oversight agency.

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**6.15.090 Fuel Tax – Use of Tribal Levy.**

Tribal motor vehicle fuel tax revenue shall be used only for essential government services, including, but not limited to: planning, construction, and maintenance of roads and transit services; government services to provide and maintain infrastructure such as sidewalks, signs, and utilities; and law enforcement.

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**6.15.100 Fuel Tax – Prior Resolutions.**

Prior Tribal Council resolutions dealing with the levy of Tribal motor vehicle fuel taxes are superseded by this chapter.

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**6.15.110 Fuel Sales – Permitted.**

Tribal retailers are the only retail businesses authorized to sell motor vehicle fuel within Indian country.

**6.15.120 Short Title.**

This act shall be known and cited as the Squaxin Island Fuel Sales and Tax Code.

**6.15.130 Severability.**

If any provision of this chapter, or its application to any person or circumstance is held invalid, the remainder of the chapter, or the application of the provision to other persons or circumstances, is not affected.