



SQUAXIN ISLAND TRIBE

RESOLUTION NO. 05-95 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 operation of hotels, motels, and other temporary lodging businesses in Indian country 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 numerous essential governmental services that serve Tribal members, employees, customers, and other residents of and visitors to Indian country; and

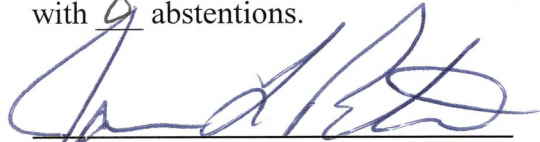
WHEREAS, the Squaxin Island Tribal Council further finds that room occupancy tax collection is an important element of a plan to fill those unmet needs;

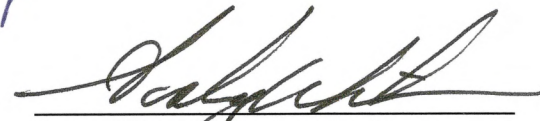
NOW THEREFORE BE IT RESOLVED, that the Squaxin Island Tribal Council hereby adopts the Room Occupancy Tax Code (copy attached hereto); and

NOW THEREFORE BE IT FINALLY RESOLVED, that the Room Occupancy Tax Code adopted hereunder shall take effect immediately.

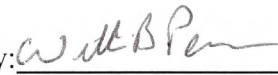
CERTIFICATION

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 29th day of September, 2005 at which time a quorum was present and was passed by a vote of 4 for and 0 against with 9 abstentions.



Jim Peters, Chairman

Andy Whitener, Vice Chairman

Attested by:  602
Vince Henry, Sr., Secretary

Chapter 6.15

ROOM OCCUPANCY TAX CODE

Sections:

6.15.010	Authority.
6.15.020	Purpose.
6.15.030	Scope.
6.15.040	Definitions.
6.14.050	Room Occupancy Tax – Levy.
6.14.060	Room Occupancy Tax – Exemptions from
6.14.070	Room Occupancy Tax – Collection and Payment of.
6.14.080	Room Occupancy Tax – Use of Tribal Levy.
6.14.090	Room Occupancy Tax – Audit.
6.14.100	Temporary Lodging Business -- Permitted.
6.14.110	Short Title.
6.14.120	Severability.

6.14.010 Authority.

The Squaxin Island Tribal Council's authority to adopt the ordinance codified in this chapter 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.

6.14.020 Purpose.

The Squaxin Island Tribal Council finds that regulation of the operation of motels, hotels, and other temporary lodging businesses in Indian country 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 on, live on, and visit the Tribe's Indian country. 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 operation of motels, hotels, and other temporary lodging businesses in Indian country and to impose, collect and administer taxes on room occupancy.

6.14.030 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 detention, service of summons and process, and search and seizure, in conjunction with legal actions arising pursuant to this chapter.

6.14.040 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 such as Tribal administration, public facilities, fire, police, public health, education, job services, sewer, water, environmental and land use, transportation, utility services, and economic development.

“General fund” means the Squaxin Island Tribe general fund.

“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
- (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.

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

“Room rental charge” means the actual amount charged for the rental of a motel, hotel, or other temporary lodging room before applicable taxes.

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

“Tribal Council” means the Squaxin Island Tribal Council.

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

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

6.14.050 Room Occupancy Tax – Levy.

A. Beginning no later than April 1, 2004, the Tribe shall impose taxes, pursuant to the terms of this section, on the rental of guest rooms in motel, hotel, and other temporary lodging facilities within Indian country.

B. The Tribal tax rate shall be ten percent (10%) of the room rental charge.

6.14.060 Room Occupancy Tax – Exemptions from.

[Reserved.]

6.14.070 Room Occupancy Tax – Collection and Payment of.

Every person engaged in the rental of motel, hotel, and other temporary lodging rooms in Indian country who is liable for collecting the Tribal room occupancy tax levy shall maintain accurate written records of room rental charges and room occupancy taxes charged and received, 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.

6.14.080 Room Occupancy Tax – Use of Tribal Levy.

Tribal room occupancy tax revenue may be used for any services, programs, or other governmental activities of the Squaxin Island Tribe. Initially, the Tribal Council has endorsed the use of room occupancy tax revenue to fund the positions of tourism director and cultural tourism activities coordinator.

6.14.090 Room Occupancy Tax – Audit.

The Tribe may retain a third-party independent auditor for the purposes of verifying compliance with this chapter.

6.14.100 Temporary Lodging Businesses – Permitted.

The Squaxin Island Tribe and its wholly owned enterprises are the only entities authorized to operate motels, hotels, or other temporary lodging businesses within Indian country.

6.14.110 Short Title.

This act shall be known and cited as the Squaxin Island Room Occupancy Tax Code.

6.14.120 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.