

**COMANCHE NATION TAX COMMISSION  
GENERAL REVENUE & TAXATION ACT OF 1995  
RESOLUTIONS EDITION 50-05; 7-2-2005**

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**COMANCHE TRIBE  
GENERAL REVENUE  
AND  
TAXATION ACT OF 1995**

PART 1

**GENERAL PROVISIONS**

**Section 101 – Authority:**

Adopted and approved by the General Council on April 15, 1995 by Tribal Council Resolution No. 36-95.

[History: PUBLIC LAW #Tribal Council-36-95, April 15, 1995.]

**Section 102 – Citation:**

This act may be cited as the Comanche General Revenue and Taxation Act of 1995.

[History: PUBLIC LAW #Tribal Council-36-95, April 15, 1995.]

**Section 103 – Purpose:**

It being necessary to strengthen the Tribal Government by licensing and regulating certain conduct within the Tribal Jurisdiction, to provide financing for current expenses of the Government, and to provide financing for expansion of Tribal Government operations and services in order for the Comanche Tribe to efficiently and effectively exercise its confirmed governmental responsibilities within the Indian Country subject to the jurisdiction of the Comanche Indian Tribe, the purpose of this Act is to provide simple, fair, straightforward and efficient procedures and to provide for the licensing and regulation of certain conduct, and the levy and collection of certain revenue and taxes.

[History: PUBLIC LAW #Tribal Council-36-95, April 15, 1995.]

**Section 104 – Definitions:**

As used in this Act, unless the context otherwise requires, the term:

(a) “Court” or “Tribal Court” means the Court of Indian Offenses for the Comanche Nation until such time as the Comanche Nation establishes a Tribal Court that will assume jurisdiction..

(b) “Jurisdiction” means those areas over which the Comanche Indian Tribe has jurisdiction, including all tribal lands, dependent Indian communities and trust allotments, as defined in 18 U.S.C. Section 1151. The jurisdiction of the Comanche Indian Tribe is concurrent with the Kiowa Indian Tribe and the Apache Indian Tribe with respect to the commonly-held lands of the Kiowa, Comanche and Apache Indian Tribes; such lands referred to as the KCA lands.

(c) “Prosecutor” shall mean the prosecuting attorney assigned to the Tribal Court.

(d) “Business Committee” means the Comanche Business Committee

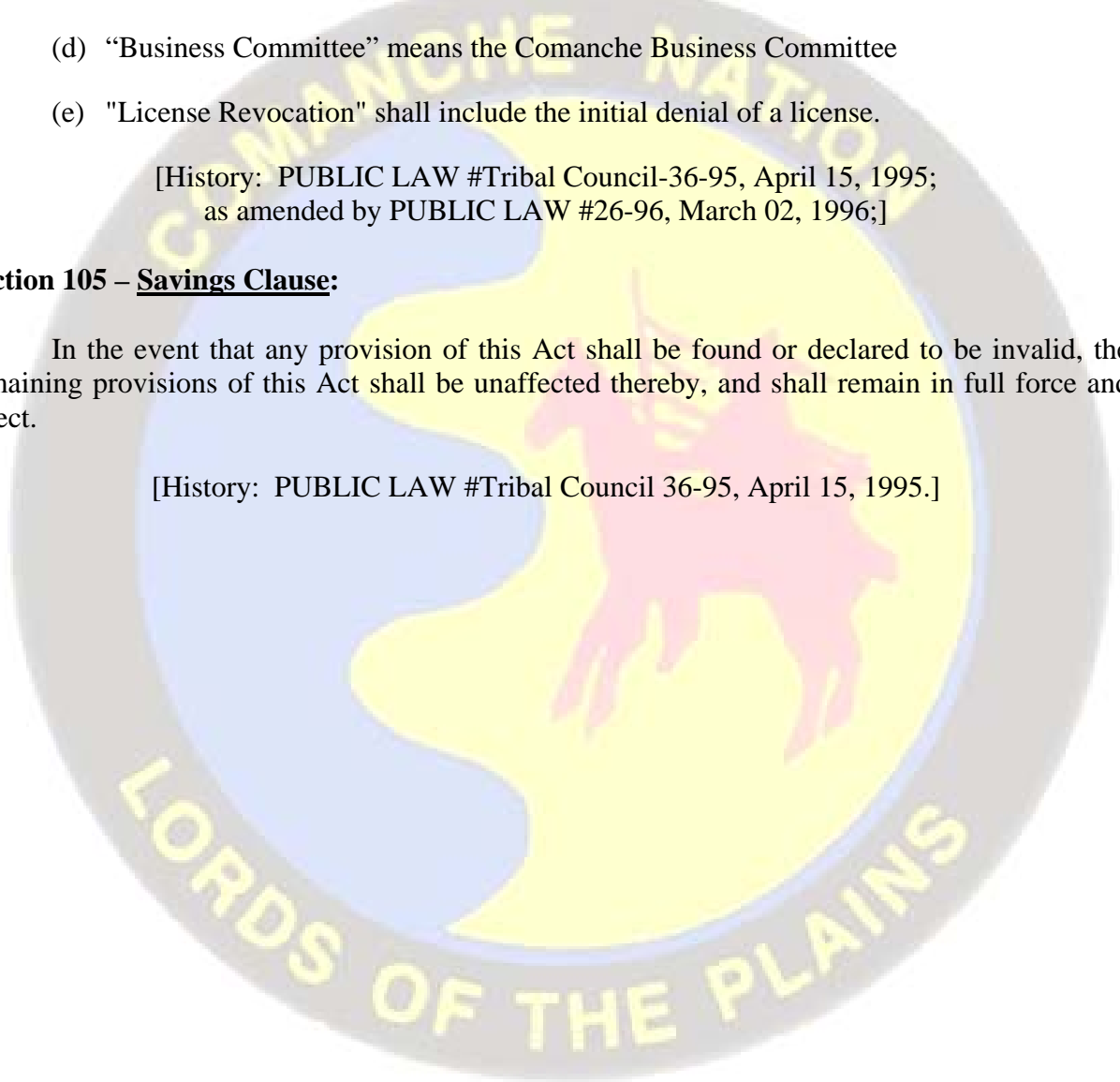
(e) "License Revocation" shall include the initial denial of a license.

[History: PUBLIC LAW #Tribal Council-36-95, April 15, 1995;  
as amended by PUBLIC LAW #26-96, March 02, 1996;]

**Section 105 – Savings Clause:**

In the event that any provision of this Act shall be found or declared to be invalid, the remaining provisions of this Act shall be unaffected thereby, and shall remain in full force and effect.

[History: PUBLIC LAW #Tribal Council 36-95, April 15, 1995.]





## PART 2

### COMANCHE TAX COMMISSION

#### **Section 201 – Tax Commission Created:**

There is hereby created, ordained, and chartered with respect to the Comanche Indian Tribe a public body politic to be known as the “Comanche Tax Commission” which shall be an agency of the Comanche Indian Tribe subordinate to the Business Committee, possessing all powers, duties, rights and functions hereinafter defined, and as are now or as may hereafter be conferred upon it by law.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

#### **Section 202 – Composition of Tax Commission:**

The members of the Comanche Tax Commission shall consist of nine enrolled tribal members who shall be appointed by and serve at the pleasure of the Business Committee, with at least four members being on the Comanche Business Committee. Neither an appointment nor a removal of a member of the Tax Commission shall be of any force or effect until a written resolution reflecting such appointment or removal has been filed for record in the official Tribal records maintained by the Secretary/Treasurer’s office. The Chairman of the Comanche Nation is authorized to participate as an ex officio member of the Comanche Tax Commission where not otherwise appointed as a member thereof by the Comanche Nation Business Committee.

[History: PUBLIC LAW #TC-36-95, April 15, 1995, as amended by PUBLIC LAW #007-98, January 3, 1998 as amended by PUBLIC LAW #52-03, August 2, 2003. as amended by PUBLIC LAW #70-03, October 4, 2003..]

#### **Section 203 – Seal:**

The Comanche Tax Commission is authorized and directed to acquire and use a seal which shall be circular in form, with words “TAX COMMISSION-COMANCHE INDIAN TRIBE” around the edge thereof, and the word “SEAL” in its center. The seal shall be impressed upon the originals or certified copies of all licenses, orders, rules, and other official documents of the Comanche Tax Commission as evidence of their authenticity and authority.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

#### **Section 204 – General Powers of the Tax Commission:**

The Tax Commission shall generally be charged with the administration and enforcement of all Tribal tax laws. Incidental to the administration or enforcement of the Tribal tax laws, the Tax Commission shall have the power to:

(a) Assess, collect, and issue receipts for such taxes as are imposed by Act or Ordinance of the Business Committee and to bring actions on behalf of the Tribe in Tribal Court for the collection of Tribal taxes, penalties and interest, and the enforcement of the Tribal tax laws, all such actions shall be styled: The Comanche Indian Tribe ex rel. Tax Commission vs. \_\_\_\_\_;

(b) Administer oaths, conduct hearings, and, by subpoena, to compel the attendance of witnesses and the production of any books, records, papers of any taxpayer relating to the enforcement of the Tribal tax laws;

(c) Make, or cause to be made by its agents or employees, an examination investigation of the place of business, equipment, facilities, tangible personal property, and the books, records, vouchers, accounts, documents, and financial statements of any taxpayer, upon reasonable notice, during normal business hours, at any other time agreed to by said taxpayer, at any time pursuant to search warrant signed by the Tribal Court;

(d) Examine, under oath, either orally or in writing any taxpayer or any agent, officer, or employee of any taxpayer, or any other witness in respect to any matter relative to the Tribal tax laws;

(e) Exercise all other authority delegated or conferred upon it by law, or as may be reasonably necessary in the administration or enforcement of any Tribal tax laws.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 205 - Rule-making Authority:**

(a) The Tax Commission shall have the authority to prescribe, promulgate, and enforce written rules and regulations not inconsistent with this Act to provide for its internal operational procedures; or to interpret or apply any Tribal tax laws as may be necessary to ascertain or compute the tax owing by any taxpayer, or for the filing of any reports or return required by any tribal tax laws, or as shall be reasonably necessary for the efficient performance of its duties, or as may be required or permitted by law.

(b) The Tax Commission shall have the authority by rule to adopt and promulgate a schedule of fees and charges for services rendered relating to transcripts and certificates or records; for transcripts for appeal and other services involving the furnishing of copies of proceedings, files and records; and, in a case of transcripts of records for appeal the Commission may prescribe a reasonable charge therefore to be paid by the party demanding the record, which said fees and charges shall be credited to miscellaneous receipts of the Commission.

(c) No rule or regulation of the Tax Commission shall be of any force or effect until and unless a certified copy of said rule or regulation bearing the signatures of at least two (2) members of the Tax Commission and the official seal of the Tax Commission shall have been filed for record in the office of the Secretary/Treasurer of the Comanche Business Committee and the office of the Clerk of the Tribal Court.

(d) The Tribal Court shall be bound by all valid rules and regulations of the Tax Commission promulgated pursuant to this Act.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 206 – Forms:**

The Tax Commission may prepare and make available to the public such standard forms as are or may be necessary to carry out its functions and which are not otherwise provided for by this Act.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 207 – Tax Stamps and Licenses:**

(a) The Tax Commission shall provide for the form, color, and identifying characteristics of all licenses, permits, tax stamps, tags, receipts, or other documents or things evidencing receipt of any license or payment of any tax or fee administered by the Tax Commission or otherwise showing compliance with the Tax laws of the Comanche Tribe.

(b) Such stamps of licenses shall contain at least the following information:

- (1) The words: “Comanche Tribe”
- (2) The words: “Tax Commission”
- (3) The monetary amount for which the tax or license was issued.
- (4) Wording which indicates the type of tax imposed.
- (5) If the instrument is a license, permit, or receipt, wording indicating the type of license, permit, or receipts, its effective dates, and the name and address of the taxpayer to whom issued.

(c) The Tax Commission shall provide for the manufacture, delivery, storage, and safeguarding such stamps, licenses, permits, tags, receipts, or other documents and shall safeguard such instruments against theft and counterfeiting.

(d) When the Tax Commission deems it necessary to do so, it may allow the use of metering devices in lieu of paper stamps under such rules and regulations, as it shall prescribe.

(e) The Tax Commission may exchange new stamps for damaged, out-of-date, other unusable stamps under such rules and regulations as the Tax Commission shall prescribe.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 208 – Records:**

(a) The Tax Commission shall keep and maintain accurate, complete, and detailed records which reflect all taxes, penalties, and interest levied, due, and paid, all licenses issued, and each and every official transaction, communication, or action of the Commission.

(b) Such records shall be maintained at the Tribal Complex and shall not be removed from said complex absent the consent of the Business Committee by resolution.

(c) Such records shall be subject to audit at any time upon the direction of the Business Committee or the Tribal Council, and shall be audited not less than once each year by the Tax Commission.

(d) Any record of the Tax Commission, (except the record of an official decision or opinion rendered upon an administrative appeal), which relates to the individual business or personal activities of a named particular taxpayer or taxpayers shall not be open to public inspection and shall be released only to the taxpayer involved, tribal officials who have a legitimate official need for such records, or upon order of the Tribal Court for good cause shown.

(e) Any record of the Tax Commission which does not relate to the individual business or personal activities of an individual business or personal activities of a named particular taxpayer or taxpayers, and all decisions or opinions rendered upon an administrative appeal, shall be public records of the Tribe and shall be available for public inspection during regular business hours. Copies of such records may be obtained by payment of such copying costs as may be established by rule of the Commission, provided, that names and other identification of any taxpayer appearing in such record shall be rendered unreadable prior to issuance of such copy unless the provisions of subsection (d) above would allow release of such information.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 209 – Bookkeeping:**

(a) These shall be established and kept such financial record books as may be necessary under generally applicable accounting standards to adequately account for all funds and monies received by the Commission on behalf of the Tribe. Separate books shall be maintained for each type of tax imposed by this Act.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 210 – Tax Fund Account:**

(a) There is hereby authorized and directed to be established an account in some federally insured financial banking institution to be known as the Comanche Tribe Tax Fund Account.

(b) The Tax Fund Account shall be an interest bearing account and the funds therein may be invested and reinvested as may be approved by the Business Committee.

(c) No monies shall be released or expended from this account except upon written resolution of the Business Committee appropriating a specific amount of the monies contained therein for the use of a particular department, agency, or program of the Tribe, expenditures from this account shall be made only by direct transfer to the account of the receiving department, agency, or program named in such appropriation resolution.

(d) All tax monies, license fees, penalties, interest service fees of charges or other monies collected by the Tax Commission in the administration and enforcement of this Act except as otherwise specifically authorized by law, shall be deposited in the Tax Fund Account.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 211 – Tax Commission Employee and Expenses:**

(a) The Tax Commission may employ such employees and incur such expenses as may be necessary for the proper discharge of its duties subject to the limitations and restrictions herein set out.

(b) The Tax Commission shall, to the maximum extent feasible, utilize regular tribal staff in exercising the duties and responsibilities in this Act set out, and may delegate to the Tribal Staff by rule such of its functions as may be necessary to efficiently administer this Act, provided that the Commissions rule-making authority may not be delegated.

(c) The Tribal Administrator is authorized and directed to cause such regular staff assistance as is feasible to be given to the Tax Commission.

(d) The total amount dispersed by the Tax Commission in any one fiscal year for the payment of salaries, expenses, and incidentals shall not exceed the amount appropriated therefore by the Business Committee and the Tribal Council. The Tax Commission shall submit, to the Business Committee, a line item proposed budget for the next fiscal year not later than the 15<sup>th</sup> day of February of each year.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 212 – Bonds:**

(a) The Tax Commission may require each of its employees who shall be required to handle public monies, revenue, or tax stamps, or who shall be responsible therefore, to give bonds for the honest and faithful performance of their duties, in such amounts as may be fixed by the Commission.

(b) The premiums on any bonds required by this section of the Tax Commission members and its employees shall be paid from funds authorized in the Tax Commission budget.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 213 – Nepotism:**

(a) It shall be unlawful for the Tax Commission to employ, appoint, or elect any person related to any member of the Tax Commission, by blood or marriage within the third degree, to any office or position of profit within the Tax Commission, or to any position as an outside or independent contractor. This provision shall not prohibit any officer, appointee, or employee already in the service of the Commission from continuing and being promoted therein after the appointment or election of a relative to membership on the Tax Commission as provided by law.

(b) Each member of the Tax Commission who approves, votes for, or authorizes any employment, appointment, or election in violation of this section shall be jointly and severable liable to the Comanche Tribe for any and all salaries, wages, commissions, bonuses, fees, expenses, reimbursements, or other thing of value received by virtue of the unlawful appointment of the person so employed, appointed or elected.

(c) If it is in the best interests of the Tribe, the Business Committee may, by written resolution explaining the reasons therefore, provide a waiver of this section in individual cases at the request of the Commission.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 214 – Collection of Taxes:**

The Tax Commission is hereby authorized to bring any necessary action in any appropriate Court for the collection of any taxes, penalties or interest assessed and unpaid. Such action shall be civil in nature and all penalties and interest shall be in the form of civil damages for non-payment. Any civil remedies, including but not limited to garnishment, attachment, and execution, shall be available for the collection of any monies due the Tribe. The Tax Commission may request the Tribal Attorney to bring any necessary action for the collection of any taxes, penalties, or interest assessed and unpaid with the approval of the Business Committee previously obtained. In all other cases, the Tax Commission shall be represent in the Tribal Court by the Prosecutor.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 215 – Other Remedies:**

(a) In addition to the remedies available for the collection of monies, the Tax Commission is authorized to bring an action in any appropriate court to enjoin the beginning or operation of any unlicensed business, activity, or function when Tribal law requires a license be issued for such business, activity, or function.

(b) In addition to the remedies available for the collection of monies, the Tax Commission, by and through the member and staff assigned thereto, is authorized, when accompanied by a police officer and upon the same conditions, limitations and exceptions as

evidence of crimes may be searched for and seized, to seize any property which is declared contraband by any section of this Act, or upon which any tax levied is in excess of sixty (60) days past due, provided that, within ten (10) days of such seizure, the Tax Commission shall cause to be filed an action against said property alleging the non-payment of tax or other lawful reason for such seizure and forfeiture, and upon proof, the court shall order such property forfeited and title thereto vested in the Comanche Nation, provided further, that any person claiming ownership, the right to possession or other interest in said property may intervene in said action and raise any defense which he may have, and such persons shall be served with process if they are known prior to the beginning of the action, provided further, that such persons may redeem said property at any time prior to the entry of a final judgment of forfeiture by depositing all taxes, penalties, and interest assessed or owing with the court and/or applying for and obtaining any required license.

[History: PUBLIC LAW #TC-36-95, April 15, 1995;]

**Section 216 – Inventory of Seized Property:**

Whenever any authorized person shall seize any property pursuant to Section 215 of this Act he shall inventory and appraise such property and leave a copy thereof with the person from who it was seized, or, of such person cannot be found, at the place from which said property was seized, and deliver a copy of said inventory to the Tax Commission and the Prosecutor.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 217 – Public Sale of Forfeited Property:**

(a) Upon a final order of forfeiture entered by the Tribal Court, the Tax Commission shall circulate an inventory of said property to all divisions of the Tribal government. Any agency of the Tribal government may submit a request to the Business Committee that such portion of said property as they can use be retained for the benefit of the Tribe. The Business Committee shall determine which property will be retained and shall order the Tax Commission to conduct a public sale of the remainder, or to destroy which is illegal to possess in all circumstances.

(b) The property to be sold shall be sold at public auction at the Administrative headquarters of the Comanche Indian Tribe. Not less than twenty (20) days notice of such sale shall be posted in the Tribal Administrative headquarters building and published at least twice in a newspaper of general circulation in the Lawton, Oklahoma area not less than ten (10) days prior to said sale. All funds received at said sale after payment of the cost of said sale shall be deposited in the Tax Fund Account.

(c) The Tax Commission may conduct such sales at such times when it deems that sufficient property has accumulated to make such sale profitable and shall conduct such sales upon direction of the Business Committee.

(d) The seizure, forfeiture, and sale of contraband property shall not reduce or eliminate the tax liability of any person from whom such property was seized. The seizure, forfeiture, and

sale of any other property shall reduce the tax liability of the person from whom such property was seized, provided, that such person shall not receive any credit for any excess monies derived from such sales.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 218 – Exempt Property:**

The following property shall be exempt from garnishment, attachment, execution and sale for the payment of taxes, penalties, and interest due the Comanche Indian Tribe:

(a) Three-fourths (3/4) of the net wages earned per week by the person or an amount equivalent to forty (40) times the federal maximum hourly wages per week, whichever is greater.

(b) One automobile of fair market value equity not exceeding One Thousand Dollars (\$1,000.00).

(c) Tools, equipment, utensils, or books necessary to the conduct of the persons business but not including stock or inventory.

(d) Actual trust or restricted title to any lands held in trust by the United States or subject to restrictions against alienation imposed by the United States but not including leasehold and other possessory interests in such property.

(e) Any dwelling used as the actual residence of the taxpayer including up to five (5) acres of land upon which such dwelling is located whether such dwelling is owned or leased by the taxpayer.

(f) Household goods, furniture, wearing apparel, personal effects but not including televisions, radios, phonographs, tape recorders, more than two (2) firearms, work of art, and other recreational luxury items.

(g) One horse, one bridle, and one saddle.

(h) All implements of husbandry used upon the homestead.

(i) All ceremonial or religious items.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 219 – Administrative Appeals:**

Any taxpayer against whom the Tax Commission has assessed taxes, penalties, or interest pursuant to the taxation act of the Comanche Indian Tribe, or who has previously paid under written protest any taxes, penalties, or interest assessed by the Tax Commission, or who has had a license revoke by the Tax Commission and who believes those taxes, penalties, or interest to be wrongfully assessed or collected, or who believes his or her license to be wrongfully revoked, may appeal in writing for a full hearing before the Tax Commission under such rules and



regulations as the Tax Commission may prescribe. If the taxpayer has not already done so, the taxpayer must, as a condition precedent to qualifying for an Administrative Appeal provided by this Section, either pay under written protest any outstanding taxes, penalties, or interest assessed by the Tax Commission or post a bond with the Tax Commission for twice the amount of the outstanding taxes, penalties, or interest in controversy. Furthermore, failure to timely pay, whether under written protest or otherwise, any additional taxes, penalties, or interest that may become due or be assessed during the Appeal process, or failure to post bond double the amount of the additional assessment, shall be deemed a forfeiture of the right of appeal and shall have the effect of immediately terminating the Appeal.

[History: PUBLIC LAW #TC-36-95, April 15, 1995  
as amended by PUBLIC LAW #21-02, April 6, 2002;]

### **Section 220 – Limitations on Administrative Appeals:**

Any Administrative Appeal as provided for in Section 219 of this Ordinance must be begun by filing a written request for a hearing with the Tax Commission within ninety (90) days of the assessment, payment of the taxes, penalties, or interests in controversy, or license revocation; provided that failure to file an administrative appeal shall not prevent the taxpayer from defending any collection action by the Tax Commission in the Tribal Court.

[History: PUBLIC LAW #TC-36-95, April 15, 1995  
as amended by PUBLIC LAW #21-02, April 6, 2002.]

### **Section 221 – Exhaustion of Administrative Remedies:**

Administrative remedies shall be deemed exhausted

- (a) Upon a final decision of an Appeal pursuant to Section 219 of this Act.
- (b) If the taxpayer has complied with the requirements of Section 219, and the Tax Commission has failed to schedule and hold a hearing on the merits of the administrative appeal within ninety (90) days after receipt of a written request for a hearing unless a delay is requested or approved by the taxpayer.
- (c) If the Tax Commission shall fail to issue a written decision on said appeal within thirty (30) days of the hearing on the merits of the taxpayers administrative appeal.

[History: PUBLIC LAW #TC-36-95, April 15, 1995  
as amended by PUBLIC LAW #21-02, April 6, 2002.]

### **Section 222 – Suits Against the Tax Commission:**

The Tax Commission, as a governmental agency of the Comanche Indian Tribe, its commissioners, and employees shall be immune from any suit in law or equity while performing

their lawful duties within the scope of the authority delegated to them; provided that, any tax payer or other person against whom the tax paid challenging the assessment of taxes, penalties, or interest, paying under written protest any taxes, penalties, or interest, or challenging the revocation of a license may bring an action in the Tribal Court after exhaustion of administrative remedies for the recovery of any taxes, penalties, interest paid under written protest, which the Court finally determines to have been wrongfully assessed or collected, or for the reinstatement of a license which the Court finally determines to have been wrongfully revoked. Further, the taxpayer shall continue to timely pay, whether under written protest or otherwise, any additional taxes, penalties, or interest that may become due or be assessed prior to the conclusion of the trial or any ensuing appeals, or post bond in accordance with Section 219.

[History: PUBLIC LAW #TC-36-95, April 15, 1995  
as amended by PUBLIC LAW #21-02, April 6, 2002.]

**Section 223 – Limitation on Suits Against the Tax Commission:**

(a) Any suite against the Tax Commission authorized by Section 222 must be commenced by filing a petition in the Tribal Court within thirty (30) days after the date of exhaustion of the administrative remedies provided for in Section 219.

(b) In no event shall the court be authorized to award or order the payment of damages or to fashion any remedy except to order the return of the amount of the taxes, penalties, or interest in controversy, or the release of bond, unless an additional remedy is specifically provided by this Act.

(c) All amounts found to be wrongfully collected and refundable shall earn simple interest at five percent (5%) per annum until refunded pursuant to Section 224.

(d) The Court shall be authorized to award a reinstatement of a license upon a determination that the Comanche Tax Commission acted arbitrarily and capriciously

[History: PUBLIC LAW #TC-36-95, April 15, 1995  
as amended by PUBLIC LAW #21-02, April 6, 2002.]

**Section 224 – Refunds to Taxpayers:**

(a) Whenever any taxpayer shall establish in administrative or Court proceedings that they are entitled to a refund of any taxes, penalties, or interest previously paid, the Tax Commission shall immediately cause a certified copy of the order and transcript of any administrative action, or judgment of the Court to be filed with the Business Committee.

(b) Upon receipt of such order and transcript, or judgment of the Tribal Court, the Business Committee shall appropriate to the account of the Tax Commission such amounts, as may be necessary to pay such refund, from otherwise unappropriated money in the Tax Fund Account. The Tax Commission shall thereafter issue a refund to the taxpayer.

(c) When it appears reasonably certain the taxpayer to whom a refund is due will incur further tax liability within the next twelve (12) months after such refund is due in an amount in excess of such refund, the Tax Commission, in lieu of subsections (a) and (b) of this section, may credit the amount of such refund, with lawful interest, against the future liability of the taxpayer, provided, that any amounts not used within twelve (12) months shall be refunded at the request of the taxpayer.

(d) In the event that a taxpayer chose to post bond with the Tax Commission rather than pay the assessed amount, and the taxpayer successfully establishes in an administrative or court proceeding that the taxes, penalties or interest assessed were assessed erroneously, the Tax Commission shall release said bond within two business days.

[History: PUBLIC LAW #TC-36-95, April 15, 1995  
as amended by PUBLIC LAW #21-02, April 6, 2002.]

### **Section 225 – Forgery of Stamps, etc.:**

Any person, who, without authorization of the Tax Commission, falsely, or fraudulently forges, embezzles, steals, knowingly converts, knowingly misapplies or permits to be misapplied or counterfeits any stamps, tags, licenses, or other instruments evidencing payment of taxes prescribed for use in this Act or who shall use, pass, tender as true, or otherwise be in possession of any unauthorized, false, altered, forged, counterfeited, or previously used instrument for the purpose of evading the payment of taxes imposed by this Act shall forfeit a civil penalty as provided in Section 227 of this Act. Each such counterfeited, embezzled, stolen, converted, misapplied or forged stamp or other instrument shall constitute a separate violation.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

### **Section 226 – Offenses:**

Any natural Indian person who violates any provision of this Act for the purpose of either evading the payment of taxes imposed by the Act or engaging in the operation of an unlicensed business shall be guilty of an offense and shall be punished by imprisonment in the tribal jail for a term not to exceed six (6) months or a fine not to exceed Five Hundred Dollars (\$500.00) or by both such fine and imprisonment.

[History: PUBLIC LAW #TC-36-95, April 15, 1995  
as amended by PUBLIC LAW #21-02, April 6, 2002;]

### **Section 227 – General Penalties:**

Any person who files any false report or return, or who fails to file any report or return, or who otherwise violates any provision of this Act for the purpose of either evading the payment of taxes imposed by this Act or engaging in the operation of any unlicensed business shall forfeit a civil penalty of not more than Five Hundred Dollars (\$500.00) for each such violation in addition to any other penalties prescribed by law.

[History: PUBLIC LAW #TC-36-95, April 15, 1995;]

**Section 228 – Referrals for Federal Prosecution:**

It shall be the duty of all members of the Tax Commission, any police officer, and the Prosecutor, upon receiving reliable information that probable cause may exist to believe that any person has violated Section 225 of this Act to report the facts and circumstances known to him to the appropriate Federal officials and to request that a Federal investigation be commenced to determine whether 18 U.S.C. Section 1163 has been violated.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 229 – Banishment:**

Any natural person or any corporation, partnership, association, company, firm joint venture, estate, or trust or other person who violates any provision of the Act for the purpose of either evading payment of taxes imposed by this Act or engaging in the operation of an unlicensed business, in addition to any civil penalties or the civil penalties of seizure and forfeiture imposed by this Act may be banished and excluded from carrying on any business within the jurisdiction of the Comanche Nation for a period not to exceed five (5) years, by order of the Tribal Court, provided, that such banishment as may be imposed may be suspended by the Judge of the Tribal Court conditioned upon strict compliance with all acts and laws of the Comanche Nation. An order to banishment not suspended, shall, by operation of law, cancel all permits, licenses, and other authority of the person to carry on any business within the tribal jurisdiction.

[History: PUBLIC LAW #TC-36-95, April 15, 1995;  
as amended by PUBLIC LAW #---04, April 4, 2004.]

**Section 230 – Cancellation of Leases upon Banishment:**

Whenever any person or business is banished and excluded from the jurisdiction of the Comanche Indian Tribe and the order of banishment is not suspended and such person or business holds a lease to realty within the jurisdiction of the Comanche Indian Tribe for other than residential purposes, said lease may be cancelled by the Lessor within sixty (60) days of the order of banishment at this option by sending written notice to Lessee or his attorney by registered or certified mail, return receipt requested, at his last known address. A true and correct copy of the notice of lease cancellation shall be delivered by certified mail, return receipt requested, to the Superintendent of the Anadarko Indian Agency, the Business Committee, and the Tax Commission at the same time the notice is sent to the Lessee. Such cancellation shall entitle Lessor to full use and possession of the premises and render the lease absolutely void from that date forward and shall relieve Lessor and Lessee from all future obligations under such lease, provided that such cancellation shall not relieve Lessor or Lessee from any obligation incurred prior to the date of cancellation.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 231 – Interest:**

All taxes, fees, or other charges, of the Comanche Indian Tribe not paid when due shall bear interest at the rate of twenty percent (20%) per annum from the date said taxes or fees become due until the date paid.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 232 – Commencement of Actions:**

Filing a written request for refund with the Tax Commission shall commence an action for a refund within the meaning of the Civil Statute of Limitations if such request be diligently prosecuted according to law.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

**Section 233 – Taxes Erroneously Paid to be Refunded:**

Taxes erroneously paid due to a mistake of fact or law may be refunded upon application even though no written protest was made at the time of payment. The taxpayer shall file an application for refund with the Tax Commission and may appeal the determination of the Commission to the Tribal Court.

[History: PUBLIC LAW #TC-36-95, April 15, 1995.]

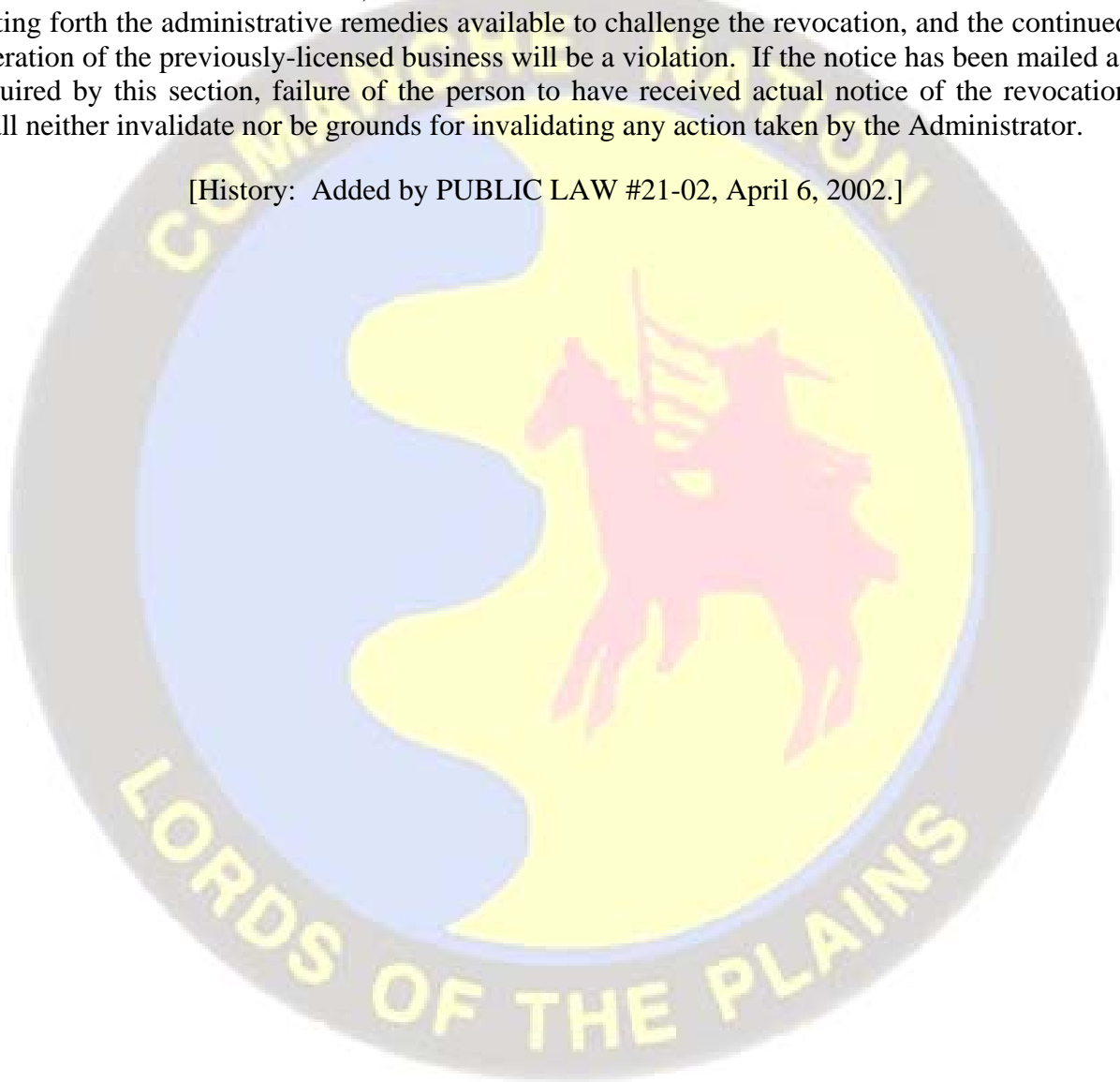
**Section 234 – Revocation, Suspension, or Refusal of License or Permit – Notice – Hearing**

(a) The Tax Commission is authorized to revoke, suspend, or refuse the issuance, extension or reinstatement of any license, permit or duplicate copy thereof, to any person, firm or corporation who:

- (1) Violates any of the provisions of this section;
- (2) Violates the provisions of any tribal tax law;
- (3) Violates the rules and regulations promulgated by the Tax Commission for the administration and enforcement of any tribal tax law;
- (4) Fails to observe or fulfill the conditions upon which the license or permit was issued;
- (5) Engages in an act that constitutes a violation of applicable tribal or federal statute, or results in a public nuisance; or
- (6) Fails to pay any delinquent tax or penalty.

(b) Before any license, permit or duplicate copy thereof may be canceled, or the issuance, reinstatement, or extension thereof refused, the Tax Commission Administrator shall give the owner of such license or permit, or applicant therefore, twenty (20) days' notice by registered mail or certified mail with return receipt requested that he or she is in violation of Section 234(a) of this Act, identifying the conduct upon which the violation is based. At the expiration of the twenty (20) day period, if the licensee has failed to demonstrate to the Administrator that the misconduct has ceased or is not in violation of this section of the Act, the license shall be deemed revoked, and Administrator shall issue a revocation notice to licensee, setting forth the administrative remedies available to challenge the revocation, and the continued operation of the previously-licensed business will be a violation. If the notice has been mailed as required by this section, failure of the person to have received actual notice of the revocation shall neither invalidate nor be grounds for invalidating any action taken by the Administrator.

[History: Added by PUBLIC LAW #21-02, April 6, 2002.]



## PART 2A

### GENERAL BUSINESS LICENSE

#### Section 201A – Definitions:

(a) "Business" or "Business Activity" includes, but is not limited to, the following:

- (1) any form of trade and commerce, including manufacturing, power production, or any other productive activity, whether carried on for profit or otherwise;
- (2) the performance of any service, whether carried on for profit or otherwise; and
- (3) any other activity, whose goal is financial gain, benefit, or advantage to the Person(s) who engages in the activity.

Excluded from the definition of Business is:

- (1) being employed by another Person;
- (2) occasional non-profit fund raising activities for charitable and non-profit organizations (such as door-to-door candy sales to raise money for a school or church bake sales);
- (3) engaging in an activity related to the production of oil and gas if the Person engaging in such activity possesses a license or permit issued by the Tax Commission pursuant to Part 7 of this Act, provided that the Person's primary place of business is not located within the jurisdiction of the Comanche Nation; and
- (4) creation of traditional Indian art or crafts within one's home.

(b) "Establishment" includes:

- (1) any temporary or permanent structure from which Business will be conducted (such as a shop, store, shed, stand, heavy equipment, or home);
- (2) any mobile structure, other than delivery and service vehicles, temporarily or permanently located within the jurisdiction of the Comanche Nation, from which Business will be conducted (such as a trailer, recreational vehicle, mobile heavy equipment, or mobile office); and
- (3) any real property used for selling goods imported to the property for the sole purpose of those goods being sold (such as a Christmas tree lot or used brick yard).

(c) "Person" means any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity, or other group acting in association. For purposes of this Part, "Person" does not include the Comanche Nation or governmental divisions of the Comanche Nation (such as the Comanche Nation Housing Authority) but does include commercial enterprises owned or operated, in whole or in part, by the Comanche Nation.

**[History : Added by PUBLIC LAW #28-03, March 8,2003. ]**

**Section 202A - Requirement to Obtain License:**

Every Person desiring to engage in a Business Activity conducted from an Establishment located within the Comanche Nation's jurisdiction must apply for and receive from the Comanche Tax Commission a "General Business License" prior to establishing or continuing any Business Activity. A General Business License shall be required for all Business Activities conducted from an Establishment located within the Comanche Nation's jurisdiction, regardless of other business-specific licensure requirements.

**[History : Added by PUBLIC LAW #28-03, March 8,2003. ]**

**Section 203A - Separate License Requirement:**

A separate license shall be required for each separate Establishment within the Comanche Nation's jurisdiction where Business will be conducted. Further, any Person who conducts more than one type of Business within the Comanche Nation's jurisdiction must obtain a separate license for each Business Activity, even if multiple Business Activities are conducted at the same Establishment.

**[History : Added by PUBLIC LAW #28-03, March 8,2003. ]**

The Tax Administrator, subject to the appeal process provided by Part 2 of this Act, shall determine whether an activity constitutes a type of Business Activity sufficiently different from that already licensed to require an additional General Business License. As a framework to guide the discretion of the Tax Administrator, the following are provided as examples of different Business Activities:

- (1) offering a new service unrelated to that previously offered (such as an automobile repair service offering accounting services); and
- (2) providing a new product line unrelated to that previously offered (such as tobacco retail, snack food retail, food preparation and service (restaurant), pager and mobile phone sales and service, clothing retail, and video rentals).

**[History : Added by PUBLIC LAW #28-03, March 8,2003. ]**



**Section 204A – Application:**

The Tax Commission shall prepare and provide application forms to any Person desiring to initially obtain or renew a General Business License. Every application for a General Business License shall contain the following:

- (1) name of applicant;
- (2) business form;
- (3) names and residential addresses of all directors, officers, partners, majority shareholders, and/or controlling members;
- (4) kind and coverage of all insurance policies of the business;
- (5) address of principal place of business and address or other description of all Establishments where business will be conducted;
- (6) name and address of an agent of the business who lives or works within the Comanche Nation's jurisdiction who is authorized to accept service of legal process for the applicant;
- (7) description of all Business Activities to be conducted;
- (8) any other information that the Comanche Tax Commission shall require for the purpose of establishing compliance with the Comanche General Revenue and Taxation Act of 1995;
- (9) a sworn statement that the applicant will comply with the laws of the Comanche Nation applicable to the applicant;
- (10) a sworn statement that the applicant agrees, stipulates, and consents to the civil jurisdiction of the Comanche Nation and to the jurisdiction of the Tribal Court, and that the applicant agrees to accept service of process in matters arising from or related to the conduct of Business; and
- (11) a sworn statement agreeing to respond in a timely manner to requests by the Comanche Tax Commission for information sought for the purpose of establishing whether the applicant remains in compliance with the terms of the Comanche General Revenue and Taxation Act of 1995.

Additionally, each application shall require the applicant to acknowledge that neither the Comanche Nation nor the Comanche Tax Commission shall be responsible for defending any applicant in proceedings brought by federal, state, or local governments for the enforcement of tax or other laws.

Material misrepresentations within the application shall be grounds for denial or revocation.

[History : Added by PUBLIC LAW #28-03, March 8,2003. ]

**Section 205A - Application Approval Process:**

(a) Business Types Previously Licensed by the Comanche Nation

If an application for a General Business License is for a type of Business that has previously been licensed by the Comanche Nation, such application shall be approved unless the applicant is in violation of any provision of this Act or any other provision of Comanche Nation law. The Tax Administrator, subject to the appeal process provided by Part 2 of this Act, shall determine whether the Business Activity proposed by the applicant is one that has previously been licensed by the Comanche Nation.

All applications for the renewal of a General Business License shall be approved unless the applicant is in violation of any provision of this Act or any other provision of Comanche Nation law.

(b) Business Types Not Previously Licensed by the Comanche Nation

Within ten days of the receipt of an application for a General Business License for a type of Business for which the Comanche Nation has not previously issued a General Business License, the Tax Administrator shall forward the application to the Comanche Business Committee for its approval or denial. The Comanche Business Committee shall determine whether the proposed Business would threaten the peace, safety, morals or general welfare of the Nation, or whether any other lawful objection to approval of the application exists. The Comanche Business Committee shall then issue to the Tax Administrator a decision approving or denying the application. A decision denying the application shall state with specificity the reasons for such denial.

Within ten days of receipt of the Comanche Business Committee's decision on the application, the Tax Administrator shall issue or deny the license. If the Comanche Business Committee denies the application, the Tax Administrator shall deny the license. If the Comanche Business Committee approves the application, the Tax Administrator shall approve the license unless the applicant is in violation of any provision of this Act or any other provision of Comanche Nation law.

(c) Exclusion of Certain Types of Businesses from Comanche Business Committee Approval Requirement

For purposes of this Section, the following types of Businesses are excluded from the requirement of initial Comanche Business Committee approval and are thus to be treated as if, as of the effective date of this Part, the Comanche Nation had previously issued General Business Licenses for these Business types: tobacco retail; tobacco wholesale; gaming operations operated by the Comanche Nation; and funeral service operations operated by the Comanche Nation.

(d) Application Denials

Failure of the Tax Administrator to grant a license within ten business days of an application's submission to the Tax Commission, or within ten business days of receipt of a decision by the Comanche Business Committee if the application required the approval of the Comanche Business Committee, shall be considered a denial of the application. The Tax Administrator's denial of a General Business License, whether by action or inaction, shall entitle the applicant to the appeal process provided by Part 2 of this Act.

[History : Added by PUBLIC LAW #28-03, March 8,2003. ]

**Section 206A - License Fee:**

A license fee of one hundred dollars (\$100.00) shall be paid for each new or renewal license issued. In the event that the application for the General Business License is denied, the applicant shall receive a full refund of the license fee unless he or she is delinquent on any outstanding taxes, in which case the license fee shall be applied to those taxes.

[History : Added by PUBLIC LAW #28-03, March 8,2003. ]

**Section 207A - License Duration:**

The General Business License shall be valid for one calendar year from the date of issuance.

[History : Added by PUBLIC LAW #28-03, March 8,2003. ]

**Section 208A - Posting:**

Every Person licensed by the Comanche Nation shall conspicuously display, in a public place, the General Business License at each Establishment required to be licensed.

[History : Added by PUBLIC LAW #28-03, March 8,2003. ]

**Section 209A - Contraband:**

Unless otherwise exempted by Section 218 of this Act, all property used in furtherance of the operation of an unlicensed Business is hereby deemed contraband and is subject to forfeiture as provided by Section 215 of this Act.

[History : Added by PUBLIC LAW #28-03, March 8,2003. ]

**Section 210A - Conditions of License:**

Any applicant applying for and receiving a General Business License agrees, stipulates, and consents to the civil jurisdiction of the Comanche Nation and to the jurisdiction of the Tribal Court, and the applicant agrees to accept service of process in matters arising from or related to the conduct of Business.

Any applicant applying for and receiving a General Business License agrees to comply with all laws of the Comanche Nation.

Any applicant applying for and receiving a General Business License agrees to respond in a timely manner to requests by the Comanche Tax Commission for information sought for the purpose of establishing whether the applicant remains in compliance with the terms of the Comanche General Revenue and Taxation Act of 1995.

[History : Added by PUBLIC LAW #28-03, March 8,2003. ]

**Section 211A - License Nontransferable and Non-assignable:**

All General Business Licenses are nontransferable and non-assignable. Any attempted transfer or assignment renders the General Business License void.

[History : Added by PUBLIC LAW #28-03, March 8,2003. ]

## PART 3

### SALES TAX

#### **Section 301 – Definitions:**

(a) The term “person” is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity or other identifiable entity to which this Act can be applied.

(b) The term “retailer” is defined to mean and include any person who in the ordinary course of business sells any property to another, whether such sale would be described as a “wholesale” or “retail” sale.

(c) The term “consumer” is defined to mean and include any person who receives or comes into possession of property from a retailer by means of a sale of such property.

(d) The term “property” is defined to mean and include all tangible personal property of every kind and description. For the purpose of this Part, the term “property” shall not include any natural or artificial gas, electricity, water, or any other utility or public service by telephone and telegraph companies to subscribers or users including transmission of messages, whether local or long distance, or services and rental charges having any connection with the transmission of any messages.

(e) The term “Tax Commission” is defined to mean and include the Tax Commission of the Comanche Indian Tribe.

(f) The term “sale” or “sales”, and their derivatives, is defined to mean and include all sales, barter, trades, exchanges, or other transfer of ownership for value of property from a retailer to any person no matter how characterized.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

#### **Section 302 – Tax on Sales:**

There is hereby levied upon the sale of property within the Tribal Jurisdiction a tax of five percent (5%) of the actual sales price thereof exclusive of any rebates. If a sale is consummated by trades, barter, or exchange for anything other than money, the tax shall be computed at the fair market value of the property sold.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

#### **Section 303 – Impact of the Tax:**

(a) The impact of the taxes imposed by this Part is declared to be on the consumer and shall be added to the purchase price of the property sold and recovered from the consumer.

(b) Every retailer shall show the amount of such taxes paid as a separate item on any invoices or receipts which they may issue.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 304 – Payment of Tax:**

(a) Every retailer shall submit to the Tax Commission within two (2) calendar days after the end of each calendar work week a report on such form as the sales and gross amount of sales taxes collected during that calendar work week.

(b) Every retailer shall pay the gross sales taxes collected during a calendar work week to the Tax Commission at the same time as the report for that workweek is submitted.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 305 – Records:**

Every retailer shall maintain for not less than three (3) years complete and adequate records including invoices showing all property received and sold or otherwise disposed of, the price at which sold, and the amount of sales taxes collected and paid.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 306 – Penalties**

(a) Every retailer, who shall fail to collect the taxes imposed by this Act, shall be liable for the full amount of the taxes owed plus interest at the statutory rate until paid.

(b) Willful failure to collect or pay over the taxes imposed by this Part shall make the retailer liable for an additional penalty of one hundred percent (100%) of the taxes due plus interest of the statutory rates until paid.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

## PART 4

### EARNINGS TAX

#### **Section 401 – Definitions:**

For purposes of this Part:

(a) The term “person” is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, or political entity.\*\*

(b) The term “employee” is defined to mean and include any individual who performs a service for any person and receives earnings therefore.

(c) The term “employer” is defined to mean and include the person for whom an individual performs or performed any service of whatsoever nature, as the employee of such person.

(d) The term “earnings” is defined to mean and include all wages, salaries, tips, and other employee compensation for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash which are subject to federal income tax withholding pursuant to 26 U.S.C. Section 3401 et seq.

(e) The term “calendar year” is defined to mean and include the period from January 1 until December 31 inclusive of each year.

(f) The term “employed within the Tribal Jurisdiction” means that the employee’s regular assigned workstation is some place within the territorial jurisdiction of the Tribe notwithstanding that such employee may be assigned and perform employee duties outside the Tribal Jurisdiction.

(g) The term “regularly performs employee services within the Tribal Jurisdiction” means that although the employee’s regular assigned work is not some place within the territorial jurisdiction of the Tribe, the employee is assigned and performs employee duties within the Tribal Jurisdiction on a regular and recurrent basis whether or not such duties are assigned and performed pursuant to a fixed schedule.

[History: Added by PUBLIC LAW #50-95, June 03, 1995;  
as amended by PUBLIC LAW #26-96, March 02, 1996\*\*.]

#### **Section 402 – Tax on Earnings:**

There is hereby levied upon earnings paid to any employee who is employed or who regularly performs employee services within the Tribal Jurisdiction an earnings tax equal to one percent (1%) of the employee’s earnings during the calendar year.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 403 – Amount Withheld Based on Earnings on Payroll Date:**

The total amount of the earnings tax assessed and withheld shall be based on the cumulative amount of earnings to be paid on the date the earnings are paid to or otherwise made subject to the direction of the employer.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 404 – Earnings Tax Collected at the Source:**

(a) Every employer making payment of earnings shall deduct and withhold from such earnings a tax determined by multiplying the percentage rate, as levied in Section 402 of this Part, times the gross earnings of that individual for the pay period in which the earnings are paid or otherwise made subject to the direction of the employee. Each employer shall notify each employee in writing of the amount of tax deducted and withheld each pay period.

(b) The employer shall be liable for the payment of the tax required to be deducted and withheld by this Part and shall not be liable to any person for the amount of such payment.

(c) If the employer, in violation of this Section, fails to deduct and withhold the tax under this Part and the tax is thereafter paid, the tax required to be deducted and withheld shall not be collected from the employer, but this subsection shall not

(d) Relieve the employer from liability for any penalties or interest, which have accrued.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 405 – Due Date of Tax:**

The tax imposed by this Part shall be due and payable at the time earnings are paid to or otherwise made subject to the direction of the employee.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 406 – Payment of Earnings Tax and Reports:**

(a) Every employer shall submit to the Tax Commission within fourteen (14) days after the end of each calendar month, a report on such form as the Tax Commission shall prescribe showing each employee to whom earnings were paid, the address and social

(b) Security number of each employee, and for each employee the following:

(1) The cumulative gross amount of earnings paid during the calendar year prior to the current reporting period.

(2) The cumulative gross amount of earnings taxes withheld and paid during the calendar year prior to the current reporting period.



(3) The gross amount of earnings paid during the current monthly reporting period, and the rate of apportionment used, if any, for the current monthly reporting period and the basis for that apportionment rate.

(4) Every employer shall pay the gross earnings taxes collected during a calendar month to the Tax Commission at the same time as the report for that calendar month is submitted.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 407 – Records and Employee Notices:**

(a) Every employer shall maintain for not less than three (3) years complete and adequate records including time sheets and payroll records showing the amount of earnings paid to each

(b) Employee and the amount of earnings tax withheld and paid to the Tax Commission.

(c) Once each year, at the time Federal Wage Statements, Form W-2 Wage and Tax Statements, are delivered to the employees, the employer shall disclose to the employee in writing the gross earnings paid to the employee and the total earnings tax withheld and paid.

(d) Any employee-taxpayer may file an administrative appeal to receive a refund of any earnings taxes withheld in excess of the amount owed. Such appeal will be considered filed in a timely manner if the appeal is filed within ninety (90) days of the date the employer discloses to the employee the total earnings and earnings taxes withheld pursuant to subsection (b) of this section.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 408 – Apportionment of Earnings:**

Whenever any employee is not employed within the Tribal Jurisdiction but regularly performs employee services within the Tribal Jurisdiction, that employee shall be entitled to fairly apportion his earnings and to delete from his taxable earnings such amount as is fairly attributable to his earnings received as a result of services rendered outside the Tribal Jurisdiction under such rules and regulations as the Tax Commission may prescribe. Such employee shall maintain for at least three (3) years such time and attendance, travel, payroll, or other employee records as may be necessary to establish the basis for apportionment of the employee's earnings. The employee of such person shall not be required to deduct, or withhold, or pay pursuant to Section 404 and 406 any earning tax on the earnings attributable to employee services rendered outside the Tribal Jurisdiction, provided, that such employee shall make the reports required by Section 406 for all such employees.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 409 – Penalties:**

Any employer who shall fail to file any report required by Section 406 of this Part on or before the due date thereof shall be liable for an additional penalty of fifty percent (50%) of the gross amount of the tax due and payable with that report plus interest at the statutory rate until paid.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]



## PART 5

### BINGO EXCISE TAX

#### **Section 501 – Definitions:**

(a) The term “Excise Tax” is that portion of tax set aside to assist the Comanche Indian Tribe in providing essential services including, but not limited to, security, maintenance and upkeep of tribal property.

(b) The term “Gross Profit” means total sales associated with Class II and/or Class III Gaming, whether the collection of value was received in money or otherwise, less winning expenses.

[History: Added by PUBLIC LAW #50-95, June 03, 1995; as amended by PUBLIC LAW #02-96, January 06, 1996.]

#### **Section 502 – Tax on Services:**

There is hereby levied a two percent (2%) tax on gross profit from the bingo operation to be used on tribal security maintenance, and property maintenance.

[History: Added by PUBLIC LAW #50-95, June 03, 1995; as amended by PUBLIC LAW #02-96, January 06, 1996.]

#### **Section 503 – Due Date of Return:**

Combination Sales and/or Excise Tax return is due within two (2) days after the end of the Bingo week session.

(a) Every retailer or wholesaler shall pay the gross taxes due and collected during a calendar week to the Tax Commission at the same time as the report that calendar week is submitted.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

#### **Section 504 – Penalties:**

(a) Every retailer or wholesaler who shall fail to collect and pay over to the Comanche Indian Tribe the taxes imposed by this part shall be liable for the full amount of the tax owed plus interest at the statutory rate until paid.

(b) Willful failure to collect or pay over the taxes imposed by this Part shall make the Bingo Management liable for the full amount of taxes, plus an additional penalty of one hundred percent (100%) of the taxes due with interest at the statutory rates until paid.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

## PART 6

### CHAPTER ONE

#### TAXATION AND REGISTRATION OF MOTOR VEHICLES, BOATS AND OUTBOARD MOTORS.

[History: Added by PUBLIC LAW #61-04, July 10, 2004]

##### **Section 601 – Definitions:**

(a) "Commercial Vehicle" means any Motor Vehicle of the car, station wagon, vans, pickup, or similar type constructed and used primarily for the transportation of persons or goods in the ordinary course of trade or business.\*\*

(b) "Farm Truck" means a Motor Vehicle that is of the pickup truck or truck tractor type, but excluding a sport-utility vehicle, owned and operated by one or more farmers primarily used in the conduct of agricultural, horticultural or livestock-raising operations and not otherwise used for the conduct of industrial or commercial operations. \*\*

(c) "Implement of Husbandry" means any device (not including trucks), whether self-propelled or not, designed or adapted so as to be used exclusively for agricultural, horticultural or livestock-raising operations or for lifting or carrying such device.\*\*

(d) "Low-Speed Motorized Mobility Device" means any multi-wheeled, self-propelled vehicle which is designed to have a maximum speed of less than twenty-five (25) miles per hour and lacks safety features required by law for its use on streets or highways (e.g., motorized wheelchair, golf cart, garden tractor, lawn mower, Segway, etc.).\*\*

(e) "Manufactured Home" means any mobile home, house trailer, or other factory manufactured home built in one or more sections designed for semi-permanent installation on land as a residence in accordance with the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 U.S.C. § 5401 et seq., but maintaining the capability of being pulled upon the highways upon wheels attached thereto.\*\*

(f) "Motorized Bicycle" means any Motor Vehicle having either two tandem-wheels or three-wheels, fully-operative pedals for propulsion by human power, an automatic transmission, and a motor which produces no more than two (2) brake horsepower that is incapable of propelling the vehicle at a speed greater than thirty (30) miles per hour.\*\*

(g) "Motorcycle" means any Motor Vehicle having either two tandem-wheels or three wheels in contact with the ground, but excluding an Implement of Husbandry, Low-Speed Motorized Mobility Device, or a Motorized Bicycle\*\*.

(h) "Motor Vehicle" means any wheeled conveyance for carrying persons or property on streets or highways capable of being propelled under its own power; provided, however, that Implements of Husbandry, Low-Speed Motorized Mobility Devices, vehicles due to their size, configuration, or features whose operation on streets or highways would be unsafe, impractical, or highly unlikely (e.g., tracked vehicles, military weaponry, heavy construction or exploratory

equipment), or vehicles moved solely by human or animal power shall not be considered Motor Vehicles for the purposes of this Part.\*\*

(i) "Passenger Automobile" means any Motor Vehicle of the car, station wagon, van, pickup, or similar type constructed and used primarily for the transportation of persons for purposes other than for hire or compensation.\*\*

(j) "Person" means any natural or artificial entity legally competent to hold title to a Motor Vehicle or Manufactured Home.\*\*

(k) "Recreational Vehicle" means either a self-propelled or towed wheeled-vehicle that is equipped to serve as temporary living quarters for recreational, camping or travel purposes and is used solely as a family or personal conveyance, and is a Motor Vehicle for the purposes of this Part.\*\*

(l) "Tribally-owned Vehicle" means any vehicle covered by this Part owned by the Comanche Nation and held for use in achieving its governmental objectives, but does not include any vehicle covered by this Part held as inventory in conjunction with a Comanche Nation enterprise.\*\*

[History: Added by PUBLIC LAW #50-95, June 03, 1995;  
as amended by PUBLIC LAW #62-04, July 10, 2004\*\*]

#### **Section 602 – Application:**

This part shall apply to Motor Vehicles and Manufactured Homes, owned by a resident of, and principally garaged or located within, the jurisdiction of the Comanche Nation, excluding those Motor Vehicles or Manufactured Homes held as inventory by a licensed Motor Vehicle or Manufactured Home dealer.\*\*

[History: Added by PUBLIC LAW #50-95, June 03, 1995;  
as amended by PUBLIC LAW #62-04, July 10, 2004.\*\*]

#### **Section 603 – Tax Imposed on Passenger Automobiles:**

There is hereby levied an annual registration tax on every passenger automobile according to the factory delivered price of the vehicle, and year of registration in this, or any other jurisdiction, according to the table of tax rates as follows:

There will be an excise tax of 1% on the factory delivered price of all new vehicles.

If the factory delivered price is:

More Than:	\$0.00	\$2,500.00	\$5,000.00	\$7,500.00	\$10,000.00	\$12,500.00	\$15,000.00
But Less Than	\$2,499.00	\$4,999.99	\$7,499.99	\$9,999.99	\$12,499.99	\$14,999.99	17,499.99
YEAR:							
1 <sup>st</sup>	\$ 25	\$ 38	\$ 59	\$ 94	\$ 120	\$ 147	\$ 200
2 <sup>nd</sup>	\$ 25	\$ 33	\$ 51	\$ 81	\$ 104	\$ 128	\$ 162
3 <sup>rd</sup>	\$ 25	\$ 29	\$ 44	\$ 70	\$ 90	\$ 110	\$ 141
4 <sup>th</sup>	\$ 25	\$ 25	\$ 38	\$ 60	\$ 77	\$ 94	\$ 122
5 <sup>th</sup>	\$ 25	\$ 25	\$ 32	\$ 51	\$ 65	\$ 80	\$ 105
6 <sup>th</sup>	\$ 25	\$ 25	\$ 26	\$ 43	\$ 55	\$ 67	\$ 89
7 <sup>th</sup>	\$ 25	\$ 25	\$ 25	\$ 35	\$ 45	\$ 55	\$ 75
8 <sup>th</sup>	\$ 25	\$ 25	\$ 25	\$ 29	\$ 37	\$ 45	\$ 63
9 <sup>th</sup>	\$ 25	\$ 25	\$ 25	\$ 25	\$ 29	\$ 35	\$ 53
10 <sup>th</sup>	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 27	\$ 41
11 <sup>th</sup>	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 32
12 <sup>th</sup>	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
Over 12	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
TITLE	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10

CONTINUATION FROM ABOVE TABLE OF CHARGES:

IF THE FACTORY DELIVERED PRICE IS:

More than	17,500	\$20,000	\$22,500	\$25,000	\$27,500	\$30,000	
But less than	19,999.99	\$22,499.99	\$24,999.99	\$27,499.99	\$29,999.99	over	
	\$230	\$264.50	\$304.18	\$349.80	\$402.28	\$462.61	
	\$162	\$162	\$162	\$162	\$162	\$162	
	\$141	\$141	\$141	\$141	\$141	\$141	
	\$122	\$122	\$122	\$122	\$122	\$122	
	\$105	\$105	\$105	\$105	\$105	\$105	
	\$89	\$89	\$89	\$89	\$89	\$89	
	\$75	\$75	\$75	\$75	\$75	\$75	
	\$63	\$63	\$63	\$63	\$63	\$63	
	\$53	\$53	\$53	\$53	\$53	\$53	
	\$41	\$41	\$41	\$41	\$41	\$41	
	\$32	\$32	\$32	\$32	\$32	\$32	
	\$25	\$25	\$25	\$25	\$25	\$25	
	\$25	\$25	\$25	\$25	\$25	\$25	
	\$10	\$10	\$10	\$10	\$10	\$10	

[History: Added by PUBLIC LAW #50-95, June 03, 1995 Amended by PUBLIC LAW #73-02, August 7, 2004.]

**Section 604 – Tax Imposed on Farm Trucks:**

There is hereby levied an annual registration tax on every pickup truck, or truck tractor owned and operated by one or more farmers and used primarily for farm use, but not for commercial or industrial purposes according to the manufacturer’s rated carrying capacity, and year of registration in this, or any other jurisdiction according to the table of tax rates as follows:

If the carrying capacity (in tons) is:

Greater than:	0.0	1.0	2.0	3.0
But less than:	1.0	2.0	3.0	
Year				
1 <sup>st</sup>	\$10.00	\$15.00	\$30.00	\$50.00
2 <sup>nd</sup>	8.00	12.00	24.00	40.00
3 <sup>rd</sup>	6.50	9.50	19.20	32.00
4 <sup>th</sup>	6.00	7.75	15.50	25.60
5 <sup>th</sup>	6.00	6.00	12.25	20.50
6 <sup>th</sup>	6.00	6.00	9.75	16.50
7 <sup>th</sup>	6.00	6.00	8.00	13.25
Over 7	6.00	6.00	6.00	6.00

In the event that a vehicle is rated 1.0, 2.0, or 3.0 tons, the higher rate shall apply.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 605 – Tax Imposed on Commercial Vehicles:**

There is hereby levied an annual registration tax on every commercial vehicle according to the factory delivered price of the vehicle, and year of registration in this, or any other, jurisdiction at a rate equal to one-half of the amount of the tax imposed by Section 603 of this part. Provided, that the owner or operator of said vehicle shall sign an affidavit under oath, in such form as the Tax Commission shall prescribe, that such vehicle is to be used primarily for his trade or business purposes, and shall either: (a) affix the federal employer identification number of said business to the affidavit, or (b) cause the name of the business to be permanently affixed to each side of said vehicle in letters or numerals at least one inch in height and in a color contrasting with the color of said vehicle.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 606 – Tax on Motorcycles and Motorized Bicycles:**

There is hereby levied an annual registration tax on every motorcycle or motorized bicycle in the amount of \$6.00.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 607 – Tax on Manufactured Homes and Recreational Vehicles:**

There is hereby levied an annual registration tax on every manufactured home and recreational vehicles, according to the factory delivered price of the home, and year of registration in this, or any other, jurisdiction at a rate equal to one-half the amount of the tax imposed by Section 603 of this part.

A. Inoperable, Junk and Salvage Vehicles Excluded from Annual Registration Tax Requirements.: The following types of Motor Vehicles shall not be subject to the annual registration tax imposed pursuant to sections 603, 604, 605, 606 or 607 of this Part: Any Passenger Automobile, Farm Truck, Commercial Vehicle, Motorcycle, Motorized Bicycle, Manufactured Home or Recreational Vehicle owned by a member of the Comanche Nation and stored within the jurisdiction of the Comanche Nation that is certified by the owner to be inoperable pursuant to section 617(d) and/or is registered under a junk vehicle or s salvage vehicle certificate of title pursuant to section 608 of this Part, subsection C, or for which certificate of title has been cancelled pursuant to section 608 of this Part, subsection D. \*\*

[History: Added by PUBLIC LAW #50-95, June 03, 1995.as amended by PUBLIC LAW #02-05, January 8, 2004\*\*]

**Section 608 – Certificate of Title; Perfection of Security Interest:**

A. General Requirements. Prior to initial registration of Motor Vehicle or Manufactured Home, an owner shall apply to the Tax Commission, on such form as the Commission shall by rule direct, for a title for said vehicle. Prior to issuance of a title for a Motor Vehicle or Manufactured Home, the Tax Commission shall require the applicant to furnish proof of purchase from a bona-fide new or used dealer in such property, or a properly endorsed Certificate of Title issued by this or some other jurisdiction.\*\*

B. Perfection of Security Interest. Notice of liens against said vehicle shall be placed upon the Certificate of Title upon request of the lien-holder or shall be transferred from the surrendered title certificate to the Comanche Certificate of Title absent a release of lien statement issued by the lien-holder. Except for a security interest on inventory held by a licensed Motor Vehicle or Manufactured Home dealer, notation of lien-holder's information, including the name and address of the lien-holder and date of security agreement, on the Certificate of Title shall perfect the lien-holder's security interest in said property.\*\*



C. Junk and Salvage Titles. Upon application and satisfaction of all applicable requirements, the Tax Commission shall issue a special transfer junk or salvage title for Motor Vehicles classified as junk or salvage vehicles, defined as follows: A "junk vehicle" is a vehicle which is incapable of operation or use on the highway, has no resale value except as a source of parts or scrap and has an eighty percent (80%) loss in the fair market value (as listed in the current National Auto Dealers Association guidebook or other similar guidebook or the actual cash value, whichever is greater); and a "salvage vehicle" is a vehicle within the last ten (10) model years that has been damaged by collision or other occurrence to the extent that the actual cost of repairing the vehicle for safe operation on the highway (including only labor and parts for actual damage to the suspension, motor, transmission, frame or unibody and designated structural components) exceeds sixty percent (60%) of the fair market value of such vehicle immediately prior to the damage (as listed in the current National Auto Dealers Association guidebook or other similar guidebook or the actual cash value, whichever is greater). The special junk or salvage title shall be on colored paper as designated by the Tax Commission, be of such intensity or hue as will allow easy identification, and, as applicable, shall bear the words "Junk Title" or "Salvage Title" in the upper right hand corner of the document. The vehicle identification number of a junked or salvage vehicle shall be preserved in the computer files of the Tax Commission for a period of not less than five (5) years.\*\*

D. Cancellation of Certificate of Title for Certain Vehicles Incapable of Operation or Use. The owner of any Motor Vehicle which is incapable of operation or use on the public roads and has no resale value, except as parts, scrap or junk, may deliver the Certificate of Title to such vehicle to the Tax Commission for cancellation. Upon verification that any perfected lien against the vehicle has been released, the Certificate of Title shall be canceled without any fee, charge, or cost required from the owner. The vehicle identification numbers on the Certificates of Title shall be preserved in the computer files of the Tax Commission for at least five (5) years from the date of cancellation of the Certificate of Title. No title or registration shall subsequently be issued for a Motor Vehicle for which the Certificate of Title has been surrendered pursuant to this subsection. \*\*

[History: Added by PUBLIC LAW #50-95, June 03, 1995;  
as amended by PUBLIC LAW #62-05, July 10, 2004.\*\*]

**Section 609 – Form of a Vehicle Certificate of Title:**

The title issued by the Tax Commission shall be printed on safety paper and be in substantially the following form, on the face of the title:

**Comanche Indian Tribe**

**Vehicle Certificate of Title**

(i) <u>Body</u> <u>Type</u>	(ii) <u>Model</u> <u>Year</u>	<u>Vehicle Identification No.</u>	(iii) <u>Title Number</u>
--------------------------------	----------------------------------	-----------------------------------	---------------------------

Make                      Date Issued                      Factory Delivered Price                      Date of Loss

---

Model                      Date First Sold                      Total Delivered Price                      Carrying Capacity

---

(b)    Date    Time    Name                      Address                      City                      State    Zip

1<sup>st</sup>

---

2<sup>nd</sup>

---

Tag Number                      (i) Owner Name                      Initial Decal No.

---

PREVIOUS TITLE  
Jurisdiction

Address

---

Title Number                      City                      State                      Zip

---

I hereby certify that according to the records of the Tax Commission of the Comanche Indian Tribe, the person named above is the owner of the vehicle described above. No certification is made that lien information contained hereon is accurate or correct.

By: \_\_\_\_\_  
Tax Commission  
(Seal)

(Keep this certificate in a safe place. DO NOT accept a certificate showing any erasure, alteration, or mutilation.)

and on reverse side of said certificate:

**IMPORTANT NOTICE**

Every person who is not a licensed dealer in used cars is required to apply for a transfer title within twenty days after acquiring ownership or possession of this vehicle. Failure to do so subjects the owner or possessor to a civil penalty.

Any assignment must be signed and sworn to before a notary public. The previous years Registration Certificate should accompany this title.

**Assignment of Title**

For value received I/we hereby sell, assign, convey, and transfer unto:

Full Name: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

The vehicle described on the reverse side of this certificate, warrant the title to the same, and certify that at the time of delivery the vehicle is subject to the following liens or encumbrances and none other:

Date: \_\_\_\_\_ Amounts: \_\_\_\_\_

In Favor of: \_\_\_\_\_

Address: \_\_\_\_\_

This vehicle (has) (has not) been involved in a casualty or loss.

The registration decal number of this vehicle is \_\_\_\_\_. Year, 19\_\_\_\_\_.

\_\_\_\_\_  
Signature of Seller

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

\_\_\_\_\_  
Notary Public  
(Seal)

My Commission Expires: \_\_\_\_\_

**RE-ASSIGNMENT BY LICENSED USED CAR OR PARTS DEALER ONLY**

For value received I/we hereby sell, assign, convey, and transfer unto:

Full Name(s): \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

The vehicle described on the reverse side of this certificate, warrant the title to the same, and certify that at the time of delivery the vehicle is subject to the following liens or encumbrances and none other:

Date: \_\_\_\_\_ Amounts: \_\_\_\_\_

In Favor of: \_\_\_\_\_

Address: \_\_\_\_\_

This vehicle (has) (has not) been involved in a casualty or loss.

The registration decal number of this vehicle is \_\_\_\_\_ . Year, 19 \_\_\_\_\_ .

\_\_\_\_\_  
Signature of Licensed Used Car Dealer

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_ .

\_\_\_\_\_  
Notary Public  
(Seal)

My Commission Expires: \_\_\_\_\_

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 610 – Original, Transfer, and Duplicate Title:**

A title shall be labeled otherwise identified as follows:

(a) An “Original Title” shall be issued to the first purchaser of a vehicle from a new vehicle dealer. Original title numbers shall contain the prefix OT- .

(b) A “Transfer Title” shall be the title issued to a second or subsequent owner of a vehicle whether purchased from an individual or a dealer. Transfer titles shall contain the prefix TT- .

(c) A “Duplicate Title” shall be the title issued to the owner of record to replace a lost, stolen, or mutilated original or transfer title. Duplicate title numbers shall contain the prefix DT- . Duplicate titles shall be issued by the Tax Commission according to such rules concerning proof of ownership as the Tax Commission shall prescribe.

Each title shall bear a number composed of numbers, letters, or a combination thereof, and no two titles shall have the same number.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 611 – Title Fees:**

The Tax Commission shall charge a fee of \$10.00 for the issuance of any original or transfer title, and a fee of \$10.00 for the issuance of any duplicate title. A receipt shall be given for said fees.\*\*

[History: Added by PUBLIC LAW #50-95, June 03, 1995;  
as amended by PUBLIC LAW # 71-96, October 05, 1996.\*\*]

**Section 612 – Registration Certificate and Tags:**

Upon compliance with Section 617 of this Part, payment of the annual registration tax, presenting the vehicle title and previous years registration certificate for inspection, and inspection of the vehicle identification number affixed to the vehicle by the manufacturer, the Tax Commission shall issue a Registration Certificate, and a tag or decal to be placed upon the registered vehicle.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 613 – Form of Registration Certificate:**

The Registration Certificate shall be in substantially the following form:

**COMANCHE TRIBE OF INDIANS OF OKLAHOMA  
CERTIFICATE OF MOTOR VEHICLE REGISTRATION**

(ii) Body Type                      (iii) Model Year                      Vehicle Identification No.                      (iv) Factory Delivered Price

<u>Make</u>	<u>Class</u>	<u>Title Number</u>	<u>Reg. Date</u>	<u>No. Yrs. Reg</u>	<u>Tax Exempt</u>
<u>Model</u>	<u>Registration Expire</u>	<u>Unladed WT</u>	<u>Load Carried</u>	<u>Carrying Capacity</u>	

Owners Name: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Previous Registration:                      Tag Number \_\_\_\_\_ Decal Number \_\_\_\_\_

Jurisdiction: \_\_\_\_\_

Current Registration: Tag Number \_\_\_\_\_ Decal Number \_\_\_\_\_

Tax: \$ \_\_\_\_\_. Penalty: \$ \_\_\_\_\_. Total Fee: \$ \_\_\_\_\_

I hereby certify that according to the records of the Tax Commission of the Comanche Indian Tribe of Oklahoma, the person names above is the owner of the vehicle described above and that all taxes and fees upon such vehicle have been duly paid for the period and in the amount indicated.

By: \_\_\_\_\_  
Tax Commission  
(Seal)

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 614 – Form of Tags:**

Each vehicle registered shall be issued a tag to be properly displayed on the rear of said vehicle. The tag shall remain with the vehicle for a period of five years, and shall be in such form as the Tax Commission shall prescribe within the following rules.

- (a) Each tag shall be made of metal with lettering, the color of which will be prescribed by the Tax Commission, on a white background\*\*.
- (b) Each tag shall bear the name “Comanche Nation” across the top margin; and “Oklahoma” across the bottom margin.
- (c) Each tag shall contain a distinctive and unique combination of numbers and letters centered thereon, provided, that these identifying symbols shall begin with prefix prescribed by the Tax Commission.\*\*
- (d) The identifying symbols shall be large and clear enough to be read by the unaided eye at a distance of not less than fifty feet.
- (e) Each tag shall provide a space for the placement of yearly decals on the lower left and lower right corners of the tag.
- (f) The tags of each class of vehicles shall be distinctive and different from those assigned to other classes of vehicles.
- (g) The tags issued to tribally owned vehicles may contain the suffix EX.

(h) The Tax Commission may in its discretion provide by rule for special symbols or legends to be placed upon passenger automobile tags issued to:

- (1) The physically handicapped
- (2) Veterans of the Armed Forces
- (3) Winners of selected medal for heroism in combat
- (4) Past or present prisoners of war
- (5) Parents whose child has been killed while in the Armed Forces
- (6) Past or present elected tribal officials

provided, that before issuing any such tag, the Tax Commission shall require documentation that the owner of the vehicle is entitled thereto, and provided further, that the word, "Oklahoma" may be deleted from the bottom of margin of such tags if necessary to accommodate an appropriate symbol or legend.

[History: Added by PUBLIC LAW #50-95, June 03, 1995;  
as amended by PUBLIC LAW # 26-96, March 02, 1996.\*\*]

#### **Section 615 – Personalized Tags:**

The Tax Commission is authorized, in its discretion and pursuant to such rules as it may establish, to provide a personalized tag upon the owner's request for any passenger automobile which has been properly registered and tagged pursuant to this act. Such tags need not contain the prefix as otherwise required by Section 614c of this Part. Such personalized tag may then be placed upon said vehicle in lieu of the regular tag and decals issued by the Commission. The Tax Commission may charge such additional fees for such personalized tags and decals as may be necessary to defray the cost of production and administration of said tags.\*\*That the Comanche Business Committee for and on behalf of the Comanche Nation, does hereby authorize the Comanche Nation Tax Commission to charge only the actual manufacturing cost of thirty-two dollars and seventy five cents (\$35.75) for purchase of each special tag made for each eligible Comanche Nation Princess Sorority member. That any other fees or cost is to be paid by each individual that purchases the tag.\*\*\*

[History: Added by PUBLIC LAW #50-95, June 03, 1995; as amended by PUBLIC LAW # 26-96, March 02, 1996.\*\*as amended by PUBLIC LAW #058-99, June 5, 1999.\*\*\*]

#### **Section 616 – Form of Decals:**

Each year that a vehicle is registered pursuant to this Part, the Tax Commission shall issue a set of two decals to be placed upon the tag affixed to the registered vehicle. One decal shall bear an abbreviation of the month of expiration of the vehicle registration, and the other shall bear the last two digits of the year of expiration. Both decals shall bear the same decal

identification number. The decals shall be color coded against their expiration date and shall be made in such a way that is impossible to remove them from a tag without destroying them.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 617 – Other Requirements for Motor Vehicles:**

(a) Every operator of a motor vehicle upon the public streets, roadways, or highways shall have in their possession a currently valid state driver's license and shall exhibit such license to any law enforcement officer upon request.

(b) Every owner of a motor vehicle operated upon the public streets, roadways, or highways shall maintain, with some insurance company or surety company authorized to do business in the State of Oklahoma, or approved for this purpose by the Tax Commission, a liability insurance policy or bond, to cover any liability for an accident involving such motor vehicle, to a limit, exclusive of interest and cost of:

- (1) Not less than ten thousand dollars because of bodily injury to or death of any one person in any one accident, and
- (2) Not less than twenty thousand dollars because of bodily injury to or death of any two or more persons in any one accident, and
- (3) Not less than ten thousand dollars because of injury to or destruction of property of others in any one accident.

This requirement shall not apply to any owner if the operator of such vehicle has such insurance which covers the operator while he is operating the vehicle.

(c) Every operator of a motor vehicle operated upon the public street, roadways, or highways shall maintain with some insurance company or surety company authorized to do business in the State of Oklahoma, or approved for this purpose by the Tax Commission, a liability insurance policy or bond, to cover any liability for an accident involving such motor vehicle, to a limit, exclusive of interests and costs of:

- (1) Not less than ten thousand dollars because of bodily injury to or death of two or more persons in any one accident, and
- (2) Not less than twenty thousand dollars because of bodily injury to or death of two or more persons in any one accident, and
- (3) Not less than ten thousand dollars because of injury to or destruction of property of others in any one accident.

This requirement shall not apply to any operator if the owner of such vehicle has such insurance which covers the operator while he is operating the vehicle.

(d) On and after the date of enactment of this Section:



(1) The owner or operator of a Motor Vehicle registered with the Comanche Nation shall carry in such vehicle at all times a current owner's security verification form listing the vehicle which has been issued by a bona fide insurance company registered to do business within the State of Oklahoma, and shall produce such form upon request for inspection by any law enforcement officer or representative of the Tax Commission and, in case of a collision, the form shall be shown upon request to any person affected by said collision; provided that an owner of a Motor Vehicle which is not used upon the public highways or public streets or which is classified by the Tax Commission as a junk title vehicle, salvage title vehicle or a cancelled title vehicle in accordance with section 608 of this Part, sub-sections C or D, shall be exempt from the insurance requirements if the owner of such vehicle has filed an affidavit with the Tax Commission which states that the Motor Vehicle shall not be driven upon the public highways or public streets during the uninsured period. The form of the affidavit shall be prescribed by the Tax Commission and shall contain blanks for the owner to specify the length of time said vehicle shall not be driven upon the public highways or public streets, the reason said vehicle shall not be driven, and any other information deemed necessary by the Tax Commission. The Tax Commission may promulgate regulations establishing a procedure for notification of the Oklahoma Department of Public Safety of the owner's affidavit of non-use if necessary for the protection of the driving privileges under any applicable state law for owners subject to this exemption\*\*.

(2) Every person registering a Motor Vehicle with the Comanche Nation at the time of registration of such vehicle, shall certify the existence of security with respect to such vehicle by surrendering to the Tax Commission or other registering agency a current owner's security verification form or an equivalent form issued by a bona fide insurance company registered to do business in the State of Oklahoma; except persons applying for a junk title, a salvage title or a cancellation of title, persons filing an affidavit of non-use pursuant to Section 617(d)(1), and persons registering a Manufactured Home. The Tax Commission or other registering agency shall require the surrender of such form prior to processing an application for registration or renewal.\*\*

(3) Any natural person, who is an owner of a Motor Vehicle, registering a Motor Vehicle with Comanche Nation at the time of registration of such vehicle shall certify that they possess a license to operate a Motor Vehicle issued by any jurisdiction within the United States by presenting such license to the Tax Commission or other registering agency for copying; except persons applying for a junk title, a salvage title or a cancellation of title, persons filing an affidavit of non-use pursuant to Section 617(d)(1), persons registering a Manufactured Home, and persons excluded from certifying security verification by paragraph (4) of this sub-section. The Tax Commission or other registering agency shall require the presentment of such documentation prior to processing an application for registration or renewal.\*\*

(4) The following shall not be required to carry an owner's and operator's security verification form or an equivalent form during operation of the vehicle and shall not be required to surrender such form for vehicle registration purposes:\*\*

(i) Any vehicle owned or leased by the federal, state, tribal government, or any agency or political subdivision thereof,

(ii) Any vehicle bearing the name, symbol, or logo of a business, corporation, or utility on the exterior and which is in compliance with the provisions of Sections 7-600 through 7-607 of Title 47 of the Oklahoma Statutes according to records of the Oklahoma Department of Public Safety which reflect a deposit, bond, self-insurance, or fleet policy, on file with such Department of the State of Oklahoma,

(iii) Any vehicle authorized for operations, pursuant to a permit number issued by the Interstate Commerce Commission, or the Oklahoma Corporation Commission,

(iv) Any licensed taxicab, and

(v) Any vehicle owned by a licensed used motor vehicle dealer and not regularly used by him upon the public highways.

(e) Any Indian who knowingly issues or promulgates false or fraudulent information in connection with either an owner's or operator's security verification form or an equivalent form shall be guilty of an offense and upon conviction shall be subject to a fine not exceeding Five Hundred dollars (\$500.00) or imprisonment for not more than six (6) months, or by both such fine and imprisonment.

(f) Any Indian who operates, or allows to be operated a motor vehicle owned by him, in violation of the provisions of this Section, shall be guilty of an offense, and shall be subject to a fine not exceeding Two Hundred Fifty Dollars (\$250.00), or imprisonment for not more than thirty days, or both such fine and imprisonment.

(g) Any motor vehicle operated in violation of the provisions of this Section, shall be a public nuisance. In such cases, the Tax Commission shall seize any tribal tag placed upon such vehicle and not allow its return or re-registration of the vehicle until a security verification form is filed with the Commission or other action as ordered by the Commission is taken to verify that such vehicle will not be used in violation of this Section. If such vehicle has been in an accident, any law enforcement officer shall impound such vehicle until a security verification form or other appropriate action as ordered by the Commission is filed within six months, the prosecutor shall file appropriate forfeiture proceedings to forfeit such vehicle to the tribe.

(h) It shall be an absolute defense to any proceeding under this Section that a current driver's license or insurance policy was in fact in effect at the date of the incident, and in such cases the action shall be dismissed.

[History: Added by PUBLIC LAW #50-95, June 03, 1995;  
as amended by PUBLIC LAW #02-05, January 8, 2004\*\*.]

**Section 618 – Tribally Owned Vehicles:**

The Tax Commission shall issue, without charge, appropriate titles, certificates of registration, tags, and decals for any motor vehicle owned by the Comanche Tribe of Oklahoma or its agencies. Title to all such vehicles shall be in the Comanche Tribe of Oklahoma and such vehicles may be disposed of only by action of the Business Committee. If the particular agency has been authorized to purchase and dispose of property in the agency's name by resolution of the Business Committee, the agency may hold title to a vehicle purchased through an authorized budget line item in its own name, and dispose of the vehicle pursuant to its authorized powers, unless the purchase was made with appropriated tribal funds. If the purchase was made with appropriated tribal funds, the Business Committee must concur by resolution in the sale of any such vehicle.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 619 – Authorized Signatures:**

The Tax Commission shall by rule designate those individuals or officers who are empowered to sign the Certificates of Title and Registration on behalf of the Tax Commission.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 620 – Penalties:**

In addition to any other penalty imposed by law, any owner of a motor vehicle who does not apply for, and obtain a certificate of title, certificate of registration, tag, and decal within 20 days after purchasing or obtaining possession of a motor vehicle, or within 20 days of establishing his residence and moving the vehicle within the tribal jurisdiction shall be liable for a civil penalty of \$0.25 per day beginning on the 21<sup>st</sup> day. \*\* Any vehicle not registered within three months after the expiration of the previous registration and being operated upon any public street or highway is hereby declared contraband and shall be subject to seizure and sale as in other cases subject to the owner's right to redeem the vehicle by payment of all taxes and penalties due.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.as amended by PUBLIC LAW #92-00, November 4, 2000\*\*]

**Section 621 – Recognition of Foreign Title and Registrations:**

It shall not be unlawful by reason of this Part for any person to possess or operate a motor vehicle within the jurisdiction of the Comanche Tribe of Oklahoma, so long as the vehicle is properly registered and tagged by the jurisdiction in which such person resides or in which the

vehicle is principally garaged, and such jurisdiction extends like or similar recognition to the vehicle tags, certificates of title, and registrations issued by the Comanche Tribe of Oklahoma.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**Section 622 – Effective Date:**

In order to provide for the efficient implementation of this Part, the following rules shall govern:

- (a) Any Person may apply for and receive a title, and register, tag, and decal any motor vehicle immediately upon enactment of this Part.
- (b) This Part shall be mandatory as to all tribally owned vehicles immediately.
- (c) This Part shall be mandatory for all new or used motor vehicles purchased six months after the date of enactment or later.
- (d) This Part shall become mandatory for all persons on and after June 3, 1995.

[History: Added by PUBLIC LAW #50-95, June 03, 1995.]

**CHAPTER TWO**

**TITLE, REGISTRATION AND TAXATION OF BOATS AND OUTBOARD MOTORS**

**Sub-chapter 1. General Provisions**

**Section 630 – Purpose**

The purpose of this Act is to establish a boat and outboard motor title and registration system within the Comanche Nation and to raise revenues through the issuance and renewal of boats and outboard motor certificates of title and registration to certain members of the Comanche Nation.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

**Section 631 – Definitions**

The following words and terms, when used in this chapter, shall have the following meaning, unless the context clearly indicates otherwise:

(a) "Another jurisdiction" means a tribe, state or country that has authority to register boats and outboard motors in accordance with applicable statutes of such jurisdiction.

(b) "Boat" means every device, other than a seaplane on the water, used or capable of being used as a means of transportation on water, including but not limited to personal watercraft.

(c) "Certificate of documentation" means a document issued by the United States Coast Guard which is legal proof of ownership of a boat.

(d) "Certificate of registration" means a document which is legal proof of registration of a boat or outboard motor.

(e) "Certificate of title" means a document which is proof of legal ownership of a boat or outboard motor.

(f) "Hull identification number" or "HIN" means the serial number affixed to the outside of the hull of a boat on the upper starboard side (right) corner of the transom (back wall) which is assigned by the manufacturer or the Tax Commission.

(g) "John boat" means a narrow, flat bottomed square-ended boat propelled by a pole, paddle or an outboard motor less than ten (10) horsepower.

(h) "Manufacturer's factory-delivered price" means the recommended retail selling price, and not the wholesale price to a dealer.

(i) "Operate" means to navigate or be in actual physical control of a boat or otherwise use a boat or outboard motor.

(j) "Outboard motor" means an internal combustion engine capable of being externally mounted at the stern of a boat which provides the transfer of power to move a boat through the water.

(k) "Permanent number" means the distinctive and unique identification number which:

the Comanche Nation permanently assigns to a boat, irrespective of any change of ownership of said boat; provided that the number shall be configured as prescribed by the Tax Commission regulations and in compliance with 33 C.F.R. Parts 173 and 174; or

another jurisdiction permanently assigns to a boat, irrespective of any change of ownership of said boat.

(l) "Purchase date" means the purchase date on a bill of sale or the date of complete assignment of title by the current owner.

(m) "Tax Commission" means the Comanche Nation Tax Commission.

(n) "Tribal member owner" means a person, other than a lienholder, who is a member of the Comanche Nation and who has a property interest in or title to a boat or outboard motor.

(o) "Waters within the Comanche Nation" means and includes all waters within the territorial limits of the Comanche Nation; provided, such phrase shall not mean or include waters which are entirely owned by a private person or persons, and to which the public is not permitted access.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

### **Section 632 – Applicability of Chapter; General Requirements; Exemptions**

Applicability. Subject to the provisions of subsection (b) of this section, and unless exempted in subsection (c) of this section, this chapter regarding title and registration of boats and outboard motors applies to all boats (including John boats) and outboard motors in excess of 10 horsepower if said boat or outboard motor is:

- (1) owned by a member of the Comanche Nation who is a resident within the jurisdiction of the Comanche Nation; and
- (2) principally garaged within the jurisdiction of the Comanche Nation. and
- (3) used on waters within the Comanche Nation.

(a) General Requirements for Certificates of Title and Certificates of Registration. Every tribal member who owns a boat or outboard motor as described in subsection (a) of this section must, within thirty (30) calendar days from the purchase date, the date the tribal member becomes a resident of the Comanche Nation or the expiration of registration, as applicable, obtain a certificate of title and a certificate of registration, unless such boat or outboard motor is exempted under subsection (c) of this section. Such tribal member shall have the option to obtain the certificate of title and certificate of registration from the Tax Commission or from another jurisdiction. If such tribal member does not obtain a certificate of title and a certificate of registration of the boat or outboard motor from the Tax Commission, the owner shall be required to produce a certificate of title and a certificate of registration from another jurisdiction upon inquiry by the Tax Commission or a peace officer having jurisdiction over any violation of this law or any applicable law of another jurisdiction. In order to further the interests of public safety and homeland security, the Comanche Nation hereby gives full faith and credit to the certificate of title and certificate of registration of a boat or outboard motor owned by a tribal member in accordance with the law of another jurisdiction.

(b) Exemptions. A tribal member who owns a boat or outboard motor as described in subsection (a) of this chapter shall not be required to obtain a certificate of title and a certificate of registration pursuant to this chapter if:

- (1) Such boat is used exclusively and solely for racing purposes;

(2) Such boat is a commercial flotation device which is issued a permit by the Oklahoma Scenic River Commission pursuant to Oklahoma law; or

(3) Such outboard motor is classified as an inboard motor (an internal combustion engine mounted inside a boat which provides the transfer of power to move a boat through the water).

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

**Section 633 – Duties and Powers of the Tax Commission Related to Implementation of this Chapter**

(a) General. The Tax Commission shall have the duty, power and jurisdiction to administer and enforce this chapter, including the following:

(1) Promulgation and approval of rules and regulations for the purpose of facilitating the administration, enforcement, and collection of fees and fines pursuant to this chapter;

(2) Preparation of all forms and records necessary for implementation of this chapter;

(3) Maintaining all ownership records of boats and outboard motors registered by the Tax Commission, and all other records related to such registration;

(4) Negotiation and approval of any cooperative agreement with another jurisdiction in order to ensure the full protection of all persons within the Comanche Nation and the promotion of homeland security, subject to approval by resolution of the Comanche Nation Business Committee; and

(5) Seeking the aid of any duly authorized peace officer having jurisdiction over any violation of this law, or applicable law of another jurisdiction, as legal and appropriate.

(b) Price Disputes. The Tax Commission shall have the authority in cases of dispute to determine the manufacturer's factory-delivered price of any boat or outboard motor.

(c) Administrative Appeals. Any adverse decision of the Tax Commission may be appealed in accordance with applicable rules and regulations of the Tax Commission.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

**Section 634 -- 640 – Reserved**

**Sub-chapter 2. Certificate of Title for Boats and Outboard Motors**

**Section 641 – Certificate of Title Requirements**

(a) Application. Any tribal member who owns a boat or outboard motor as described in section 632 (a) of this chapter and who opts to obtain a certificate of title and certificate of registration from the Tax Commission, rather than from another jurisdiction, shall file an application with the Tax Commission for a certificate of title and a number for such boat on forms prescribed and furnished by the Tax Commission. Application forms shall be as prescribed by Tax Commission regulations and shall contain an appropriate notice to the applicant that any false statement of a fact required to be shown in such application for title or registration subjects the applicant to denial or cancellation of a certificate of title and fine.

(b) Required Information; General. The Tax Commission application forms for a certificate of title shall contain:

- (1) A full description of the boat or outboard motor;
- (2) The manufacturer's serial and model number or other identification number;
- (3) The length of the boat;
- (4) The date on which first sold to the tribal member owner;
- (5) any distinguishing marks;
- (6) A statement of the applicant's source of title;
- (7) Any security interest upon said boat and/or outboard motor; and
- (8) Such other information as the Tax Commission may require.

(c) Additional Documents and Information. To obtain an original certificate of title for a boat or outboard motor that is being registered for the first time in the Comanche Nation or for a boat or outboard motor that has not been previously registered in another jurisdiction, the applicant shall be required to deliver, as evidence of ownership, a manufacturer's certificate of origin or at the discretion of the Tax Commission a copy of the manufacturer's certificate of origin properly assigned by the manufacturer, distributor, or dealer licensed in another jurisdiction shown thereon to be the last transferee to the applicant upon a form to be prescribed and approved by the Tax Commission. A manufacturer's certificate of origin shall contain:

- (1) The manufacturer's serial or other identification number;
- (2) Date on which first sold by the manufacturer to the dealer;
- (3) Any distinguishing marks including model and the year made;
- (4) A statement of any security interests upon said boat and/or outboard motor; and
- (5) Such other information as the Tax Commission may require.



(d) Issuance of Certificate. The Tax Commission shall, upon receipt of proper application information and payment of all applicable fees and taxes specified in this chapter, issue a Comanche Nation certificate of title. Such certificates may be mailed to the applicant. Every original or duplicate certificate of title and registration for a boat or an outboard motor shall contain all information required by this section.

(e) Notice and Perfection of Liens. Notice of liens against a boat or outboard motor shall be placed upon the certificate of title upon request of the lien holder. Notation of the lien holder's information, including the name and address of the lien-holder and the date of the security agreement, on the certificate of title shall perfect the lien-holder's security interest in said boat or motor in accordance with Article Nine of the Comanche Nation Commercial Code. When registering with the Tax Commission a boat that was titled in another jurisdiction and which title contains the name of a secured party on the face of the other jurisdiction's certificate of title, the Tax Commission shall complete a lien entry form as prescribed by the Tax Commission and shall include a statement of the lien or encumbrance on the certificate of title, and the lien or encumbrance shall be deemed continuously perfected. For completing the lien entry form and/or recording a security interest on a certificate of title, the Tax Commission shall collect a fee of Three Dollars (\$3.00) which shall be in addition to all other applicable fees and taxes specified in this chapter. The Tax Commission shall furnish the holder of a security interest in a boat or outboard motor a copy or certified copy of the certificate of title or registration information for such boat, upon payment of all applicable fees and taxes specified in this chapter.

(f) Lost Certificate of Title. Upon proper proof of a lost certificate of title being made to the Tax Commission, accompanied by all applicable fees and taxes specified in this chapter, the Tax Commission shall issue a certificate of title.

(g) Civil Penalty. A tribal member owner or any tribal member in possession of a boat and/or outboard motor principally garaged within the jurisdiction of the Comanche Nation that has not been titled by the Comanche Nation or another jurisdiction within thirty (30) days from the date purchased shall be subject to a Twenty-five Dollar (\$25.00) fine; provided, in no event shall the fine exceed the registration fee.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

#### **Section 642 – Hull Identification Numbers (HIN) for Boats and Serial Numbers for Outboard Motors**

(a) Dealer Hull Identification Numbers (HIN) and Serial Numbers. Every dealer licensed by another jurisdiction and selling new or used boats or outboard motors and every individual not licensed as a dealer who sells a new or used boat or outboard motor shall verify that the hull identification number (HIN) or serial number is the same as the number on the current registration of the boat or outboard motor. The seller of the boat or outboard motor shall sign a notarized affidavit, under penalty of perjury, affirming the numbers are the same.

(b) Tax Commission Hull Identification Numbers (HIN) and Serial Numbers.

(1) In the absence of a dealer's or manufacturer's number, the Tax Commission shall assign hull identification numbers (HIN) for boats and serial numbers for outboard motors, which shall be permanently stamped, burned or pressed into or attached onto such boat or outboard motor. To obtain an assigned hull identification number (HIN) or serial number, the tribal member owner must submit the following items:

- (i) Proof of ownership, evidenced by either a notarized bill of sale, an assigned certificate of title, or registration from another jurisdiction;
- (ii) An application for title on a form prescribed by the Tax Commission; and
- (iii) An ownership affidavit on a form prescribed by the Tax Commission.

(2) Upon review and approval of the documents submitted, the Tax Commission shall complete a form in order to have the boat inspected by a Tax Commission inspector or other appropriate governmental inspector. The inspector shall confirm the absence of an HIN or serial number and conduct an inspection to insure that the boat or outboard motor is "lake ready". Thereafter, if appropriate, the officer shall assign and affix an appropriate number to the boat or the outboard motor, accordingly. The inspector shall complete an inspection form prescribed by the Tax Commission, giving the original and a copy to the applicant. The applicant must then submit all documents to the Tax Commission for issuance of a title and registration. A copy of the inspection form and a copy of the Comanche Nation registration must be carried with the boat and/or outboard motor when in operation on the water.

(c) Serial Numbers for Outboard Motors. The Tax Commission shall promulgate rules specifying the location and manner in which serial numbers for outboard motors shall be affixed. In promulgating such rules, the Tax Commission shall consider the existence of voluntary industry standards, the current state of technology and the overall process of reducing boat and outboard motor thefts in the Comanche Nation.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

**Section 643 – Unlawful Actions Related to Hull Identification Numbers (HIN) and Serial Numbers**

(a) Unlawful Actions. It shall be unlawful for a tribal member to:

- (1) Improperly display or fail to display a boat's hull identification number (HIN);
- (2) Operate or possess a boat on which the hull identification number (HIN) has been removed;

(3) Operate or knowingly possess an outboard motor on which the serial number has been removed, erased, defaced or otherwise altered to prevent identification, or any outboard motor part thereof; or

(4) Knowingly possess, manufacture, sell or exchange, offer to sell or exchange, aid in sale or exchange, supply in blank, authorize or direct or give away any counterfeit manufacturer's outboard motor or outboard motor part serial number plate or decal used for the purpose of identification of any outboard motor or outboard motor part, or to conspire or attempt to commit any of these acts.

(b) Civil and Criminal Penalties. Any tribal member violating any provisions of this section shall be subject to a civil penalty and shall be fined Twenty-five Dollars (\$ 25.00). Any tribal member violating any provision of this section shall be, upon conviction, guilty of a misdemeanor, punishable by a fine of up to Five Hundred Dollars (\$500.00), imprisonment in jail for a period of up to one (1) year, or both such fine and imprisonment.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

**Section 644. Sale or Transfer of Ownership of Boat or Outboard Motor**

(a) Documents Required. Before transferring a certificate of title, the applicant must submit a notarized assigned title, together with a separate verification of hull identification or serial number of the boat if there is no such verification on the back of the title.

(b) Assignment on Certificate of Title. In the event of the sale or transfer of the ownership of a boat or outboard motor for which a certificate of title has been issued, the holder of such certificate shall endorse on the back of same a complete assignment thereof with warranty of title in the form printed thereon and with a statement of all liens or encumbrances on said boat or outboard motor sworn to before a notary public or some other person authorized by law to take acknowledgments, and deliver same to the purchaser or transferee at the time of delivery to him of such boat or outboard motor. The purchaser or transferee, unless such person is a bona fide dealer licensed by another jurisdiction, shall, within thirty (30) calendar days from the time of delivery to him of such boat or outboard motor, present the assigned certificate of title to the Tax Commission, accompanied by all applicable fees and taxes specified in this chapter, whereupon a new certificate of title shall be issued to the assignee.

(c) Filing and Indexing. Said certificate, when so assigned and returned to the Tax Commission, together with any subsequent assignment or reissue thereof, shall be appropriately filed and indexed so that at all times it shall be possible to trace title to the boat or outboard motor designated therein; provided, when the ownership of any boat or outboard motor shall pass by operation of law, the person owning such boat or outboard motor may, upon furnishing satisfactory proof to the Tax Commission of such ownership, procure a title to said boat or outboard motor, regardless of whether a certificate of title has ever been issued.

(d) Deceased Tribal Member Owner. If the recorded tribal member owner is deceased, a copy of the death certificate and an affidavit of death on a form prescribed by the Tax Commission shall be required. If any person other than a member of the immediate family is selling the boat and/or outboard motor, a copy of the will or court order naming an individual as executrix or administrator of the estate shall be submitted, along with the death certificate.

(e) Assigned Title Current. If the applicant has a current assigned title with the tribal member owner's name, address and city shown under assignment of title, the transaction shall be completed.

(f) Assigned Title Lost. If the assigned title has been lost, an appropriate form prescribed by the Tax Commission by regulations shall be completed and submitted accordingly.

(g) Assigned Title with Lapsed Registration. If the applicant has an assigned title on a boat or outboard motor with expired registration, the previous year's registration fee, with corresponding fine, shall be collected.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

#### **Section 645 – Certificate of Title Fees**

(a) Certificate of Title Fee. The fee for each certificate of title for any boat or outboard motor issued shall be Six Dollars (\$6.00), which fee shall be in addition to all other applicable fees and taxes specified in this chapter for such boat or outboard motor.

(b) Duplicate Certificate of Title Fee. The fee for a duplicate certificate of title shall be Two Dollars and Twenty-five cents (\$2.25) which fee shall be in addition to all other applicable fees and taxes specified in this chapter for any such boat or outboard motor.

(c) Recorded Security Interest. For each security interest recorded on a certificate of title, or manufacturer's certificate of origin or other identification number, such person shall pay a fee of Eight Dollars (\$8.00), which shall be in addition to all other applicable fees and taxes specified in this chapter.

(d) Certificate of Title Information. The fee for a copy of certificate of title information is one dollar (\$1.00) for each instrument. The fee for a certified copy of certificate of title information is Two Dollars (\$2.00) for each instrument.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

#### **Section 646 - 650 – Reserved**

### **Subchapter 3. Certificate of Registration of Boats and Outboard Motors**

## **Section 651 – Registration Requirements**

(a) Application. Any tribal member who owns a boat or outboard motor as described in section 632 (a) of this chapter and who opts to obtain a certificate of title from the Tax Commission, rather than from another jurisdiction, shall also make an application for the registration of such boat or outboard motor with the Tax Commission within thirty (30) calendar days from the purchase date, or from the expiration of registration, or from the date the tribal member owner becomes a resident of the Comanche Nation or began to principally garage such boat or outboard motor within the jurisdiction of the Comanche Nation. Application forms shall be as prescribed by Tax Commission regulations and shall contain an appropriate notice to the applicant that any false statement of a fact required to be shown in such application for registration subjects the applicant to denial or cancellation of a certificate of registration and prosecution. The application shall include such information and documentation as shall be required by the Tax Commission pursuant to this section.

(b) Information Required with Application for Registration of Boats and/or Outboard Motors. Every tribal member owner of a boat, when making application for registration, shall furnish the following information:

- (1) A full description of the boat and/or outboard motor, including the manufacturer's serial, model or other identification number, the manufacturer's factory-delivered price, and the total delivered price of said boat;
- (2) The correct name and address, the name of the city, county and state in which the person in whose name the boat is to be registered resides;
- (3) The county of location of the boat and/or outboard motor; and
- (4) Such other information as may be prescribed by the Tax Commission.

(c) Other Documents Required for Application for Registration of Boats and/or Outboard Motors. Applicants for registration of new and used boats and outboard motors, prior to receipt of the certificate of registration and the registration decal, shall make available for inspection the seller's bill of sale at all times for the first thirty (30) calendar days from the date of purchase. Thereafter, prior to receipt of the certificate of registration and the registration decal, the official registration receipt from the Tax Commission shall be available for inspection at all times. Applicants for registration of used boats and/or outboard motors bought in another jurisdiction must have also make available for inspection the title or registration from the other jurisdiction and verification of hull identification or serial number of the boat/outboard motor. Applicants for registration of boats and/or outboard motors brought in from another jurisdiction but not changing owners must have the title or registration from the other jurisdiction.

(d) Issuance of Certificate of Registration and Decals for Boat and/or Outboard Motors; Assignment of Permanent Number to Boats. Upon the filing of a registration application for a boat or outboard motor described in the application and the payment of all applicable fees specified in this chapter, the Tax Commission shall issue the tribal member owner a certificate of registration for the boat or outboard motor described in the application. The Tax Commission

shall issue two registration decals and shall also assign a permanent number for the boat described in the application. The tribal member owner of the boat shall place on or attach to the boat the permanent number in such manner as may be prescribed by the rules of the Tax Commission, in order that it shall be clearly visible, and shall maintain the number in a legible condition. The Tax Commission shall issue one registration decal for the outboard motor described in the application. The permanent number for the boat and the registration decals for the boat or outboard motor shall be recorded on the annual registration certificate covering such boat or outboard motor. The current certificate of registration shall be legible and available for inspection at all times.

(e) Civil Penalty. Any tribal member who owns a boat and/or outboard motor that is principally garaged in the jurisdiction of the Comanche Nation and that has not been registered by the Comanche Nation or another jurisdiction within thirty (30) days from the date of purchase shall be subject to a Twenty-five Dollar (\$25.00) fine; provided, in no event shall the fine exceed the registration fee.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

#### **Section 652 – Renewal of Registration**

(a) Annual Renewal of Registration. No later than May 31 in calendar year 2005, and no later than May 31 of each calendar year thereafter, the Tax Commission shall mail out annual renewal notices for all persons who have previous boat or outboard motor registrations filed with the Tax Commission as of that date. Such notice shall contain all necessary information for such registration including a breakdown of all fees, taxes and fines to be paid by the tribal member owner, and shall contain instructions as to the procedure for renewal upon presentation to the Tax Commission or by return mail to the Tax Commission office. If the tribal member owner chooses the option of renewing the registration through the mail, the said owner shall be instructed to pay the final total listed, which shall include one dollar (\$1.00) for mailing titles or other forms or devices required by this chapter; provided that the Tax Commission may adjust any mailing costs as deemed appropriate to allow for increased or additional fees charged by the United States Postal Service.

(b) Lack of Notice No Excuse. Failure by any applicant to receive notification of renewal as provided by this section shall not excuse the applicant from properly obtaining any registration at the proper time by presenting proof of ownership to the Tax Commission.

(c) Procedure for Lapsed Registration. If the registration being submitted for renewal is not for the previous year, the applicant shall pay fees for the current year plus the fine specified in subsection (d) of this section.

(d) Civil Penalty. A tribal member owner or any other tribal member in possession of a boat and/or outboard motor with an expired Comanche Nation registration shall be subject to a Twenty-five Dollar (\$ 25.00) fine; provided, in no event shall the fine exceed the registration fee.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

### **Section 653 – Registration Year; Proration Periods**

(a) The boat and outboard motor registration year shall be July 1 through June 30.

(b) Original registrations are issued according to date of purchase on new equipment and date of entry for equipment entering the Comanche Nation as follows:

- (1) Full year registration: July 1 through September 30;
- (2)  $\frac{3}{4}$  year registration: October 1 through December 31;
- (3)  $\frac{1}{2}$  year registration: January 1 through March 31; and
- (4)  $\frac{1}{4}$  year registration: April 1 through June 30.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

### **Section 654 – Registration Fees**

(a) Submission of Fee with Application. The application required for the initial and annual registration of a boat or an outboard motor shall be accompanied by payment of the fees based on the number of years registered and the manufacturer's factory-delivered price as defined in this chapter (not the selling price), and shall be prorated in accordance with section 653 of this chapter.

(b) Fee Amounts. The registration fees shall be as follows:

(1) Where the manufacturer's factory-delivered price, or in the absence of such price being published in a recognized publication for the use of marine dealers and/or for purposes of insurance and financing firms, where the provable original or new cost of all materials is One Hundred Fifty Dollars (\$150.00) or less, the registration and license fee for the first and for each succeeding year's registration shall be One Dollar (\$1.00).

(2) Where the manufacturer's factory-delivered price, or in the absence of such price being published as provided in paragraph 1 of this subsection, where the value of such boat or outboard motor is determined and fixed as above required and is in excess of One Hundred Fifty Dollars (\$150.00), there shall be added to the fee of One Dollar (\$1.00), the sum of Fifty Cents (\$.50) for each One Hundred Dollars (\$100.00) or any fraction thereof, in excess of One Hundred Fifty Dollars (\$150.00), provided such fee shall not exceed One Hundred Dollars (\$100.00).

(3) After the first year's registration in the Comanche Nation under this chapter of any new boat or new outboard motor under paragraph 2 of this subsection, the registration for the second year shall be eighty percent (80%)

of the fee computed and assessed hereunder for the first year, and thereafter, such fee shall be computed and assessed at eighty percent (80%) of the previous year's fee, provided such fee shall not exceed One Hundred Dollars (\$100.00).

(c) Repossession Fee in Lieu of Registration Fee. Upon each boat or outboard motor repossessed by a mortgagee, a fee of Forty-six Dollars (\$46.00) shall be assessed. This fee shall be in lieu of any applicable boat or outboard motor registration fees and fines owed by the mortgagor; provided that said fees and fines owed by the mortgagor shall not be waived unless the boat or Outboard motor is registered by the mortgagee within five (5) days after it is repossessed.

(d) Duplicate Certificate of Registration Fee. Upon proper proof of a lost certificate of registration being made to the Tax Commission, accompanied by an application therefor and payment of the fees required by the this chapter, a duplicate certificate of registration shall be issued to the applicant. The charge for such duplicate certificate of registration shall be Two Dollars and twenty-five cents (\$2.25), which charge shall be in addition to any other fees imposed by this chapter for any such boat or outboard motor.

(e) Registration Fee Due Date; Civil Penalty for Delinquency. The registration fees herein levied upon boats and outboard motors registered within the Comanche Nation shall be due on the first day of July each year and shall become delinquent on the first day of August thereafter. Any person owning a boat or outboard motor subject to the provisions of this subsection and failing or refusing to file application for the registration of such boat or outboard motor and to pay the annual registration fee as provided by this chapter, on or before the 31st day of July each year, shall be deemed delinquent. The registration tax is due within thirty (30) days from the date of assignment on the manufacturer's certificate of origin or certificate of title. If not paid by said date, a fine of Twenty-five Cents (\$ .25) per day shall be collected in addition to the tax due, but cannot exceed the original amount due. For boats or outboard motors not registered for two (2) or more years, the registration fees and fines shall be due only for the current year and one (1) previous year.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

### **Section 655 – Registration Tax**

(a) Registration Tax Amount. There is hereby levied a registration tax of two percent (2%) of the value of each boat and outboard motor upon the transfer of legal ownership and upon the use of any such boat or outboard motor registered by the Tax Commission pursuant to this chapter, except for transfers made without consideration between husband and wife or parent and child. The tax hereby levied shall be due at the time of the transfer of legal ownership or first registration with the Tax Commission of such boat or outboard motor and shall be collected by the Tax Commission at the time of the issuance of a certificate of title for any such boat or motor.



(b) Determination of Value; Computation of Registration Tax. The value of any boat or outboard motor for the purposes of the registration tax shall be determined as of the time the person applying for a certificate of title obtained either legal ownership or possession of the boat or outboard motor which shall be the actual date of the sale or other transfer of legal ownership, which date shall be shown by the assignment on the certificate of title or, in the case of a new boat or outboard motor on the manufacturer's certificate of origin, and by the application for registration, required to be furnished by the licensed dealer for use by the purchaser. The value of a new boat or new outboard motor for registration tax purposes shall be the manufacturer's factory-delivered price of such boat or motor. The value of a used boat or used outboard motor shall be sixty-five percent (65%) of the manufacturer's factory-delivered price of such boat or motor delivered at the factory for subsequent transfers for the first year and for the second year, and sixty-five percent (65%) of the value of the previous year so fixed for each successive year for which such boat or motor is registered and licensed by the Tax Commission, until such boat or motor reaches a minimum value of Two Hundred Fifty Dollars (\$250.00). The Tax Commission shall have the authority in cases of dispute to determine the manufacturer's factory-delivered price of any boat or outboard motor.

(c) Registration Tax Due Date; Civil Penalty for Delinquency. The registration tax levied by this section shall be due at the time of transfer of legal ownership or possession of a boat or an outboard motor and must be paid within thirty (30) days of such date. Any person failing or refusing to pay the tax as herein provided on or before the date of delinquency shall pay, in addition to the tax, a fine of Twenty-five Cents (\$0.25) per day for each day of delinquency, but such fine shall in no event exceed the amount of the tax.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

**Sections 656 – 660 – Reserved**

**Subchapter 4. Miscellaneous**

**Section 661 – Confidential and Privileged Nature of Information**

All information contained in the certificate of title or the registration of any boat or outboard motor shall be confidential and privileged, subject to disclosure to the holder of a security interest pursuant to section 641 of this chapter and subject to the following exceptions:

(a) Any duly authorized peace officer of the Comanche Nation in the regular course of his duties;

(b) Any official person or body of any other jurisdiction, when required in their governmental functions; and

(c) Any person or firm, when the Tax Commission is satisfied the request for information is reasonable and is related primarily to boating safety.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

**Section 662 – Refusal to Issue Certificates of Title or Registration; Notice and Hearing to Revoke Certificate of Title and Registration; Cancellation Due to False Statements; Civil Penalty**

(a) Denial of Applications for Certificates of Title and Registration. If the Tax Commission shall determine at any time that an applicant for a certificate of title or registration for a boat or outboard motor submitted pursuant to this chapter is not entitled thereto, it may refuse to issue such certificate or to register such boat or outboard motor.

(b) Cancellation of Certificates of Title and Registration Due to False Statements; Fine. In every case where a boat or outboard motor has been titled or registered upon an application containing any false statement of a fact required in this section to be shown in an application for the title or registration thereof, the Tax Commission shall give written notice of at least ten (10) calendar days to the tribal member owner of the boat or outboard motor and shall require the said owner to appear before it for the purpose of showing cause why said title or registration should not be canceled. Unless satisfactory explanation is given by the tribal member owner concerning such false statement, the Tax Commission shall cancel the title or registration. The tribal member owner of the boat or outboard motor shall then be required to immediately retitle and/or reregister the boat or outboard motor and pay all applicable fees and taxes specified in this chapter. The tribal member owner shall not be entitled to refund or credit for the fees paid for titling and registration of the boat or outboard motor made under the application which contained any false statement of fact.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

**Section 663 – Dishonored Checks and Canceled Instruments; Fees and Civil Penalty**

(a) Cancellation of Instruments Due to Dishonored Checks. When, at the time of titling and registration of any boat or outboard motor, payment is made by check for fees and taxes and the check is not paid by the bank on which drawn for any reason, such certificate of title or registration and other such instruments issued at the time of titling or registration of such boat or outboard motor shall be canceled immediately, without notice, by the Tax Commission.

(b) Civil Penalty. In all cases described in subsection (a) of this section, tribal member owners of such boats or outboard motors shall be subject to the fees and fines provided in this chapter as though no attempt to register the vehicle had been made and an additional fine of Twenty-five Dollars (\$25.00) shall be assessed.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

**Section 664 – Credit for Stolen or Defective Boat or Outboard Motor**

There shall be a credit allowed with respect to the registration fees and the registration tax paid for a new boat or outboard motor which is a replacement for:

(a) a new original boat or outboard motor which is stolen from the purchaser/registrant within ninety (90) days of the date of purchase of the original boat or motor as certified by a police report or other documentation as required by the Tax Commission, or

(b) a defective new original boat or outboard motor returned by the purchaser/registrant to the seller within six (6) months of the date of purchase of the defective new original boat or outboard motor as certified by the manufacturer. Said credit shall be in the amount of the registration tax which was paid for the new original boat or outboard motor and shall be applied to the registration tax due on the replacement boat or outboard motor. In no event shall said credit be refunded.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

**Section 665 – Unlawful Acts; Penalties for Violations**

(a) Specific Unlawful Acts and Penalties. It shall be unlawful for any tribal member to engage in any of the following activities within the jurisdiction of the Comanche Nation:

(1) Lend or to sell to, or knowingly permit the use of by one not entitled thereto, any Comanche Tax Commission certificate of title or registration issued to or in the custody of the tribal member so lending or permitting the use thereof;

(2) Alter or in any manner change a certificate of title or registration certificate issued pursuant to this chapter or the laws of any other jurisdiction;

(3) Buy, sell or dispose of, or have in the tribal member's possession for sale, use or storage, any secondhand or used boat or motor on which no registration fee has been paid, as required by this chapter or by law of another jurisdiction, as applicable, and on which boat or motor said tribal member neglects, fails or refuses to display at all times the permanent number assigned to it;

(4) Register a boat or motor on an assigned certificate of title;

(5) Operate a boat or motor upon the waters of this state after the registration deadline for that boat or motor without a proper title and registration, as prescribed by this chapter, for the current year; provided, for the registration year beginning April 1, 2005, the provisions of this paragraph shall not apply until July 1, 2005;

(6) Release a certificate of title or excise tax receipt to any unauthorized person or source, including any dealer. Violation of this paragraph shall constitute sufficient grounds for discharge of an employee of the Tax Commission;

(7) Alter or in any manner change a permanent number issued for a boat under this chapter or under the laws of another jurisdiction; or

(8) Offer for sale any used boat, used motor, or any used boat or motor part if the boat, motor, or part is not currently registered, if required; has had the hull identification number or serial number removed; has a hull identification number or serial number which does not match the number listed on the current title or registration; or appears, is suspected, or is known to be stolen.

A tribal member violating the provisions of this subsection (a) shall be guilty of a misdemeanor and, upon conviction, shall be subject to a fine not to exceed Fifty Dollars (\$50.00) for each such violation.

(b) False Statements on Applications. Any tribal member who knowingly makes or causes to be made any false statement of a fact required to be shown in an application for the title or registration of one or more boats or motors shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than One Thousand Dollars (\$1,000.00), or shall be imprisoned for not more than one (1) year, or both such fine and imprisonment.

(c) Other Violations of Chapter. A violation of any of the provisions of this chapter where a specific penalty has not been imposed shall constitute a misdemeanor and upon conviction thereof the tribal member having violated it shall be fined not less than Ten Dollars (\$10.00) and not more than One Hundred Dollars (\$100.00).

(d) False Information Regarding Location of Boat or Motor. In addition thereto, it is specifically provided that any tribal member stating or giving or causing to be stated or given any false information as to the location of any boat or motor shall be deemed guilty of a misdemeanor, and, upon conviction, shall be punished by a fine of not more than Five Hundred Dollars (\$500.00), or by imprisonment for a period not to exceed one (1) year, or by both such fine and imprisonment.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

### **Section 666 – Purpose and Use of Registration Fees and Taxes**

The registration fees and taxes imposed upon boats and outboard motors by this chapter shall be for the purpose of reimbursing and providing funds for general governmental functions of the Comanche Nation, and when paid in full such fees shall be in lieu of all ad valorem taxes, general or local, to which such boats and outboard motors may be subject as personal property under the laws of the Comanche Nation.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

### **Section 667 – Severability**

The provisions of this act are severable and if any part or provision hereof shall be held unconstitutional or otherwise invalid by the Comanche Nation courts, said decision shall not affect or impair any of the remaining parts or provisions of this act.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]

**Section 668 – Effective Date**

This act shall be effective on July 10, 2004.

History: Added by PUBLIC LAW #61-04, July 10, 2004.]



## PART 7

### OIL AND GAS SEVERANCE TAX

#### Section 701 - Definitions:

- (a) "Gross well value" means the total of the individual sales for an individual well.
- (b) "Lessee" means any person holding record title or owning operating rights in a lease issued or approved by the United States.
- (c) "Lessor" means any person holding legal or beneficial title to the mineral estate in the leased lands.
- (d) "Oil and gas production" means all oil, gas, natural gas, casing head gas, and other valuable hydrocarbon substances produced, severed, saved, or removed from any land within the jurisdiction of the Comanche Nation.
- (e) "Operator" means any person or entity who is an operator for the purposes of 43 C.F.R. Part 3160 (i.e., any person, including but not limited to the lessee, who has stated in writing to the authorized officer that it is responsible under the terms and conditions of the lease for the operations conducted on the leased lands or a portion thereof).
- (f) "Percentage of Indian interest" means the percentage of the lease that falls within the Comanche Nation's jurisdiction.
- (g) "Person" means any individual, firm, corporation, association, partnership, consortium, joint venture, trust, or estate.
- (h) "Production period" is the calendar month in which production occurred.
- (i) "Purchaser" means any person who is the first purchaser of products after severance from a production unit.
- (j) "Reporting period" is the calendar month following the production period.
- (k) "Stripper well" means the final state in the life of a producing well.
- (l) "Taxable value" means the value of Indian interest less the value of exempt Indian interest.
- (m) "Value of exempt Indian interest" means the value of the royalties paid on the Indian interest. Calculate the exempt Indian interest by multiplying the royalty rate paid under the lease by the value of Indian interest.
- (n) "Value of Indian interest" means the percentage of gross well value attributable to leases within the Comanche Nation's jurisdiction. Calculate the value of Indian interest by multiplying the percentage of Indian interest by the gross well value.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 702 - Tax Levied on Oil:**

There is hereby levied a tax equal to eight percent (8%) of the taxable value of all petroleum or other crude, condensate, or mineral oil produced, severed, saved, or removed from any land within the jurisdiction of the Comanche Nation.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 703 - Tax Levied on Gas:**

There is hereby levied a tax equal to eight percent (8%) of the taxable value of all gas, natural gas, casing head gas, associated natural gas liquids, and other valuable hydrocarbon substances produced, severed, saved, or removed from any land within the jurisdiction of the Comanche Nation.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 704 - Liability of Taxpayer:**

The Lessee shall be liable for all taxes herein imposed. The Lessee shall be responsible for the remittance of said taxes and for the filing of a monthly Remittance Report as set forth in Section 708. As set forth in Section 705, the Tax Commission may, in its sole discretion, authorize a substitute taxpayer; provided that such authorization shall not relieve the Lessee of the ultimate responsibility of ensuring that the monthly reporting obligation is met and that the monthly taxes are paid in the correct amount and in a timely fashion.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 705 - Substitute Taxpayer:**

Upon written approval of the agreement by the Tax Commission, the Lessee may enter into an agreement with a third party, including but not limited to the Operator, the Purchaser, or sub lessee, whereby the third party agrees to file the Remittance Report and remit taxes due.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 706 - Due Date of Tax:**

The taxes imposed by this Part shall be due at the time the taxed substances are produced, severed, saved or removed from the land and shall be payable monthly as provided by Section 707.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 707- Payment of Tax:**

(a) Payment of severance taxes herein imposed shall be made monthly on or before the last business day of the reporting period.

(b) Any payment not made when payable as provided herein shall be considered late and incurs a late penalty as set forth in the rules and regulations of the Tax Commission.

(c) In addition to any penalty incurred, any payment not made when payable as provided herein shall be considered late and interest shall accrue on the amount of tax due as set forth in the rules and regulations of the Tax Commission.

(d) A payment may be made late without incurring a penalty or accruing interest only if the Tax Commission has provided a written extension of time for payment.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 708-Required Reporting:**

(a) Taxpayers are required to submit a monthly Remittance Report on a form authorized by the Tax Commission and available from the Tax Commission.

(b) All information requested on the form must be completed and accurate for the form to be regarded as properly filed.

(c) Remittance Reports are to be filed monthly on or before the last business day of the reporting period and are to be filed in conjunction with the taxes due as set forth in Section 707.

(d) Any Remittance Report not properly and timely filed shall be considered late and incur a late penalty as set forth in the rules and regulations of the Tax Commission.

(e) A Remittance Report may be filed late without incurring a penalty only if the Tax Commission has provided a written extension of time for payment.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 709 -Incidence of Tax; Forfeiture for Nonpayment:**

(a) The incidence of the tax herein imposed shall be upon the Lessee and the taxes herein imposed shall be a lien upon the interest of such Lessee in the lease from which the taxable substances were produced. Such lien may be foreclosed and the interest of the Lessee may be forfeited and sold for nonpayment of taxes when such taxes remain unpaid in excess of sixty (60) days after the due date for filing of the taxes as required in this Part.

(b) At least thirty (30) days prior to commencement of any forfeiture proceedings, the Tax Commission will serve notice to all persons known from tribal, Bureau of Indian Affairs, Bureau of Land Management, Minerals Management Service, or United States Geological Survey records to have an interest in such leasehold of the amount of the taxes due and unpaid, the intent of the Tax Commission to institute forfeiture proceedings, and the right of any of such persons to pay the taxes due on behalf of the Lessee and recover such payment from him by civil suit. Such notice will be served personally by the tribal or Bureau of Indian Affairs police, or by certified United States mail, deliverable to addressee only, return receipt requested, or in any other manner in which a summons may be served. Publication notice may be held upon order of the Tribal Court for good cause shown. Publication notice will be published at least once each full



calendar week during the thirty (30) day waiting period in a newspaper in general circulation in Comanche County, Oklahoma and as may be further ordered by the Tribal Court.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 710 -Payment Bonds:**

(a) The Tax Commission shall require any person responsible for remitting taxes under this Part to post a cash or surety bond to guarantee payment of taxes due. The posting of such bond does not negate the taxpayer's responsibility for timely payment of taxes due or operate as an extension of time for payment of the taxpayer's taxes. In the event that the Tax Commission has authorized a taxpayer other than the Lessee as set forth in Section 705, such authorization shall not relieve the Lessee of the ultimate responsibility of ensuring that the payment bond is posted.

(b) Such bond shall be in an amount determined by the Tax Commission, provided that the amount of such bond shall not exceed the total estimated taxes that will be due in the twelve (12) month period immediately following the giving of such bond.

(c) If the total estimated taxes that will be due in the twelve (12) month period immediately following the giving of such bond is less than \$1,000.00, the taxpayer may request a waiver from the Tax Commission for the required bond payment. Such waiver may be granted in the sole discretion of the Tax Commission.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 711-Tax Commission May Determine Value of Products:**

(a) The Tax Commission may determine the value of products herein subject to taxation when the Operator and Purchaser are affiliated or related persons; the sale and purchase of products is not an arm's length transaction; or products are severed and removed from the lease site and a price is not established for such products.

(b) The value determined by the Tax Commission shall be commensurate with the actual price received for products of like quality, character, and use which are severed in the same area. If there are no sales of products of like quality, character, or use severed in the same area, then the Tax Commission shall establish a reasonable value based upon the best information available.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 712-Tax Commission May Audit, Correct, and File Reports:**

The Tax Commission shall have the power and authority to ascertain and determine whether or not any report herein required to be filed is a true and correct report of any and all information contained therein. If any person has made a false or incorrect report of any information, or has failed or refused to make a required report, the Tax Commission shall, under rules and regulations prescribed by it, ascertain the correct information and compute said tax. In exercise of this authority, the Tax Commission is specifically authorized to conduct an on-site audit of the

Lessee's or Operator's facilities; to obtain such records as may be available from the Lessee or Operator; or to obtain such records as may be available from the Bureau of Land Management, the Bureau of Indian Affairs, the United States Geological Survey, the Oklahoma Tax Commission, and/or the Oklahoma Corporation Commission and to consider reputable trade journals of the oil and gas industry in determining the market value of produced substances.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 713-Requirement to Provide Information:**

(a) Every Operator must file with the Tax Commission copies of those forms filed with the designated federal agencies as specified by the Tax Commission in its rules and regulations.

(b) Whenever a change in Operator occurs, the Tax Commission shall be notified promptly in writing.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 714-Requirement to Obtain License:**

(a) Every Lessee desiring to lease mineral rights from an Indian or tribal lessor within the Comanche Nation's jurisdiction must apply for and receive from the Comanche Tax Commission a "Leasing License" prior to entering into or continuing any such lease. A Leasing License shall be required for all leases of mineral rights from an Indian or tribal lessor occurring within the Comanche Nation's jurisdiction, regardless of other business-specific licensure requirements. Forms for such application and license shall be provided by the Tax Commission.

(b) Every Operator desiring to engage in oil and gas production within the Comanche Nation's jurisdiction must apply for and receive from the Comanche Tax Commission an "Oil and Gas Production License" prior to establishing or continuing any oil and gas production. An Oil and Gas Production License shall be required for all oil and gas production occurring within the Comanche Nation's jurisdiction, regardless of other business-specific licensure requirements. Forms for such application and license shall be provided by the Tax Commission.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 715-Application for License:**

(a) The Tax Administrator, subject to the appeal process provided by Part 2 of this Act, shall determine whether to grant or renew an application for a Leasing License or for an Oil and Gas Production License.

(b) Failure of the Tax Administrator to grant or renew a license within ten business days of an application's submission to the Tax Commission shall be considered a denial of the application. The Tax Administrator's denial of a license, whether by action or inaction, shall entitle the applicant to the appeal process provided by Part 2 of this Act.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 716-License Fee:**

A license fee of one hundred dollars (\$100.00) shall be paid for each new or renewal license issued. In the event that the application for a license is denied, the applicant shall receive a full refund of the license fee unless he or she is delinquent on any outstanding taxes, in which case the license fee shall be applied to those taxes.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 717-License Duration; License Non-transferable and Non-assignable:**

A Leasing License and an Oil and Gas Production License shall each be valid for one calendar year from the date of issuance and shall be non-transferable and non-refundable.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 718-Requirement to Permit Inspection:**

Every Lessee and/or Operator shall permit properly identified authorized tribal representatives to enter upon, travel across and inspect the lease sites and records normally kept on the lease pertinent thereto without advance notice. Inspections normally will be conducted during those hours when responsible persons are expected to be present at the operation being inspected. Such permission shall include access to secured facilities on such lease sites for the purpose of making any inspection, determination, or audit for determining whether there is compliance with this Part, the regulations related thereto, and/or any applicable orders, notices, or directives.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 719-Requirement to Maintain Records:**

Any records generated under this Part shall be maintained for a period of five (5) years from the date they were generated or, if notified by the Tax Commission that such records are involved in an audit or investigation, the records shall be maintained until the record holder is released by the Tax Commission from the obligation to maintain them.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 720-Severance in Lieu of Other Taxes:**

The taxes levied by Sections 702 and 703 on oil and gas, respectively, shall be in lieu of all sales taxes on the first sale of such oil and gas imposed by law, and of any possessory interest taxes on said leasehold attributable to the period during which the oil and gas lease is in production.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 721-Exclusion From Taxation:**

There shall be excluded from the provisions of this Part the production attributable to the royalty interest of an Indian or tribal lessor of trust or restricted land.

The production attributable to the royalty interest of an Indian or tribal lessor of trust or restricted land shall be accounted for in all Remittance Reports but, pursuant to federal law and the tribal Constitution, no taxes shall be due or imposed on that portion of the production attributable to the royalty interest of an Indian or tribal lessor of trust or restricted land.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 722-Refunds and Appeals:**

Refunds of the taxes imposed herein and appeals of decisions of the Tax Commission shall be governed by Part 2 of the Tax Act and by the rules and regulations of the Comanche Tax Commission.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

**Section 723-Stripper Well Exemption:**

There will be no exemption for stripper well production.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #29-03; March 8, 2003;]

## PART 8

### TOBACCO TAX

#### **Section 801 – Definitions:**

(a) The term “cigarette” is defined to mean and include all rolled tobacco or any substitute therefore, wrapped in paper or any substitute therefore and weighing not to exceed three (3) pounds per thousand (1000) cigarettes.

(b) The term “person” is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity or other identifiable entity to which this Title can be applied.

(c) The term “wholesaler” is defined to mean and include any jobber or person organized and existing or doing business primarily to sell cigarettes or tobacco products to and render services to retailers and who renders such services to retailers within the jurisdiction of the Comanche Tribe of Indians of Oklahoma; that at least 75% of the whole gross sales within the jurisdiction of the Tribe are made at wholesale. Irrespective of the foregoing requirements, any jobber or a person who is recognized and licensed as a wholesaler in the jurisdiction wherein said jobber or person resides, is incorporated, or has its principle place of business shall be a wholesaler as defined by this Title, and any operator of four (4) or more cigarette vending machines shall be a wholesaler as defined by this Title.

(d) The term “retailer” is defined to mean and include any person who comes into possession of cigarettes or tobacco products for the purpose of selling or who sells them at retail, any person not coming with the definition of a wholesaler having possession of more than one thousand (1000) cigarettes, and any person operating one, two, or three vending machines.

(e) The term “consumer” is defined to mean and include any person who receives or comes into possession of cigarettes or tobacco products for the purpose of consuming or otherwise disposing of them in anyway except by an exchange for value; provided that, because it is a violation of Section 538 of the Comanche Nation Code of Criminal Offenses to purchase, obtain, possess, smoke, chew, inhale, or ingest any product made from or with tobacco if under the age of eighteen years, and to sell to, or otherwise obtain for or arrange for the obtaining of tobacco or a tobacco product for a person under the age of eighteen , or to knowingly permit such a person to operate a machine dispensing tobacco products in his place of business or in an area of a place of business over which he is charged with the management or operation, “consumer” shall not include persons who are under the age of eighteen.\*\*

(f) The term “Tax Commission” is defined to mean and include the Tax Commission of the Comanche Tribe of Indians of Oklahoma.

(g) The term “sale” or “sales” is defined to mean and include all sales, barter, exchanges, or other transfers of ownership of cigarettes or tobacco products from one person to another, or the use or consumption within the Tribal jurisdiction.

(h) The term “tobacco product” is defined to mean and include any smokable product of any species of the tobacco plant, including smoking tobacco suitable for smoking in pipes or rolling into cigarettes, any roll of tobacco for smoking irrespective of size or shape or adulteration which has a wrapper made chiefly of tobacco and includes but is not limited to those items commonly known as cigars, cheroots, or stogies, and any articles or products made from tobacco or any substitute thereof.

(i) The term “vending machines” is defined to mean and include any coin operated machine by means of which cigarettes, or tobacco products, are sold or dispensed.

(j) The term “use” is defined to mean and include the exercise of any right or power or power over cigarettes or tobacco products incident to the ownership thereof except sales of cigarettes or tobacco products in the regular course of business.

(k) The term “Jurisdiction” means those areas over which the Comanche Indian Tribe has jurisdiction, including all tribal lands, dependent Indian communities and trust allotments, as defined in 18 U.S.C. Section 1151. The jurisdiction of the Comanche Indian Tribe is concurrent with the Kiowa Indian Tribe and the Apache Indian Tribe with respect to the commonly held lands of the Kiowa, Comanche, and Apache Indian Tribes, such lands referred to as the KCA lands.

[History: Added by PUBLIC LAW #03-96, January 06, 1996 ;as amended by PUBLIC LAW #60-04, July 10, 2004.\*\*]

### **Section 802 – Tax on Cigarettes:**

(a) There is hereby levied upon the retail sale, use, gift, possession, or consumption of cigarettes within the tribal jurisdiction a tax of five cents (\$0.05) for each package of cigarettes containing twenty (20) cigarettes or less. On any individual package containing more than twenty (20) cigarettes there is hereby levied a tax of five cents (\$0.05) for each package.

[History: Added by PUBLIC LAW #03-96, January 06, 1996; as amended by PUBLIC LAW # 032-98, February 25, 1998; as amended by PUBLIC LAW # 70-01, October 6, 2001 as amended by PUBLIC LAW # 22-02, April 6, 2002;as amended by PUBLIC LAW #40-02, July17, 2002.]

(b) There is hereby levied upon the wholesale sale of cigarettes to a retailer not within the tribal jurisdiction by a tribally licensed wholesaler whose place of business, warehouse, or wholesale outlet is within the tribal jurisdiction, a tax of one percent (1%) of invoice amount for each package of cigarettes containing twenty (20) cigarettes or less. On any individual package containing more than twenty (20) cigarettes there is hereby levied a tax of one percent (1%) of invoice amount.

[History, added by PUBLIC LAW #70-01, October 6, 2001.]

### **Section 803 – Tax on Tobacco Products:**

(a) There is hereby levied upon the sale, use, gift, possession, or consumption of Tobacco products within the Tribal Jurisdiction a tax of five percent (5%) of the invoice amount exclusive of any trade discount, special discounts, or deals.

(b) There is hereby levied upon the wholesale sale of tobacco products to a retailer not within the tribal jurisdiction by a tribally licensed wholesaler whose place of business, warehouse, or wholesale outlet is within the tribal jurisdiction, a tax of one percent (1%) of invoice amount for each package of tobacco products.

[History: Added by PUBLIC LAW #03-96, January 06, 1996;as amended by PUBLIC LAW # 032-98, February 25, 1998; as amended by PUBLIC LAW # 70-01, October 6, 2001 as amended by PUBLIC LAW # 22-02, April 6, 2002;as amended by PUBLIC LAW #40-02, July 17, 2002.]

**Section 804 – Tax in Lieu of Other Taxes:**

The taxes levied by Sections 802 and 803 of this Title on cigarettes, and tobacco products respectively shall be in lieu of all other forms of tax including sales and other general taxes imposed by law.

[History: Added by PUBLIC LAW #03-96, January 06, 1996.]

**Section 805 – Tax Paid Once:**

Such Taxes pursuant to Sections 802 and 803 shall be paid only once on any cigarettes or tobacco products sold, used, received, or possessed with the Tribal jurisdiction.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. ; as amended by PUBLIC LAW #70-01, October 6, 2001]

**Section 806 – Impact of Tax:**

The impact of the taxes imposed by this chapter is declared to be on the consumer, user, or possessor and when such tax is paid by any other person that payment shall be considered an advance payment and shall be added to the price to be recovered from the ultimate user, possessor, or consumer. Every wholesaler who has paid such taxes shall, and every retailer who has paid such taxes may show the amount of such taxes as a separate item on any invoices which they may issue.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #70-01, October 6, 2001 ]

**Section 807 – Payment of Tax:**

(a) Every wholesaler who operates within the Tribal jurisdiction a warehouse, supply house, storage house, truck or other point from which distribution of cigarettes, or tobacco products to retailers or vending machines is made shall upon withdrawal from storage, and prior

to placing in a vending machine or making any sale, distribution or transfer of possession or ownership of any such cigarettes, or tobacco products, cause the same to have affixed thereto such stamp or stamps as are required by this Title.

(b) Every retailer who comes into possession or ownership of any cigarettes, or tobacco products from any source which does not have affixed thereto the proper stamps, shall within seventy-two (72) hours of receipt thereof excluding Sundays and legal holidays and prior to making any sale or distribution for consumption, cause the same to have affixed thereto such stamp or stamps as are required by this Title.

(c) Every consumer who shall come into possession or ownership of cigarettes, or tobacco products from any source which does not have affixed thereto the proper stamp or stamps shall within seventy-two (72) hours and prior to the consumption, gift, or other use thereof cause the same to have affixed thereto such stamp or stamps as are required by this Title.

(d) Every retailer shall submit to the Tax Commission, total taxes due, within ten (10) business days of the invoice date, i.e. (Monday – Friday) including holidays.\*\*

(e) Every wholesaler shall submit to the Tax Commission, total taxes due as provided in Sections 802 and 803 herein, within ten (10) business days of the sale, i.e. Monday-Friday, including holidays.

[History: Added by PUBLIC LAW #03-96, January 06, 1996;as amended by PUBLIC LAW # 058-98, July 11, 1998. as amended by PUBLIC LAW # 25-01, March 22, 2001.\*\* as amended by PUBLIC LAW # 80-01, December 1, 2001 \*\*]

### **Section 808 – Exclusions from Taxation:**

(a) Notwithstanding any other provision of any natural person who shall come into possession or ownership of cigarettes or tobacco products outside the territorial jurisdiction of the Tribe for personal use and consumption only, and upon which is affixed evidence showing that any taxes imposed by the jurisdiction from which said cigarettes or tobacco products were acquired to have been paid shall have exempted from payment of taxes pursuant to this Title the following amount of each of the following possession and/or ownership at any one time:

- (1) Cigarettes – one thousand (1000) individual cigarettes
- (2) Cigars – five hundred (500) individual cigars
- (3) Other tobacco products – no more than two (2) pounds total

(b) Possession, gift, or use of noncommercial privately produced tobacco for religious or ceremonial use shall be exempt from taxation.

Provided, that if such tobacco is sold, such sale shall be prima facie evidence that the tobacco is not intended for religious or ceremonial use.



[History: Added by PUBLIC LAW #03-96, January 06, 1996.]

**Section 809 – Unstamped Tobacco Contraband:**

(a) Any unstamped cigarettes or tobacco products found in the custody of control of any person upon which a tax stamp is required to have been placed by this Title and any vehicles or tangible personal property including vending machines used in their transportation, storage, consumption, or concealment are hereby declared to be contraband and subject to seizure, forfeiture, and sale.

(b) The forfeiture provisions of this Section with regard to vehicles and other personal property shall apply only to persons in possession of cigarettes or tobacco products with the intent to sell, barter, give away, or exchange the same for value, provided, that possession of more than one thousand (1000) cigarettes or five hundred (500) cigars, or two (2) pounds of tobacco products shall create a rebuttal presumption and prima facie evidence that such cigars, cigarettes, or tobacco products are possessed with the intent to sell, barter, give away, or exchange the same for value.

[History: Added by PUBLIC LAW #03-96, January 06, 1996.]

**Section 810 – Records:**

The Tax Commission shall promulgate rules requiring that all wholesalers and retailers of tobacco within the Tribal jurisdiction shall maintain for not less than three years complete and adequate records, including invoices, of all tobacco received and sold or otherwise disposed of. The Tax Commission may inspect said records at any time to determine whether sufficient stamps have been purchased to account for all tobacco received and sold otherwise disposed of by said wholesaler or retailer.

[History: Added by PUBLIC LAW #03-96, January 06, 1996.]

**Section 811 – Reports:**

Every wholesaler or retailer of tobacco shall submit quarterly reports to the Tax Commission on forms prescribed and furnished by the Tax Commission disclosing the openings and closing inventories of unstamped tobacco; stamped tobacco; purchases of tobacco including the invoice number, name and address of seller, date, and amount of each type of tobacco purchased and such other information pertinent to their business done within the Tribal jurisdiction as the Tax Commission shall require; and sales of tobacco; including, if sold for resale, invoice number, name and address of buyer, date and amount of each type of tobacco sold and such other information pertinent to their business done within the Tribal jurisdiction as the Tax Commission shall require.

[History: Added by PUBLIC LAW #03-96, January 06, 1996.]

**Section 812 – Wholesale and Retail Stocks to be Separate:**

Every person who is both a wholesaler and retailer of cigarettes and/or tobacco shall keep separate records, make separate reports, and keep all stock of cigarettes and/or tobacco separated and identifiable for the wholesale and retail portions of his business.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #70-01, October 6, 2001 ]

**Section 813 – Wholesaler Licensing:**

Every wholesaler of cigarettes and/or tobacco must apply for and receive from the Tax Commission a “Tobacco Wholesaler License” prior to establishing any place of business, warehouse, or wholesale outlet for the sale of cigarettes and/or tobacco within the Tribal jurisdiction. or commencing the sale of cigarettes and/or tobacco products to retailers within the tribal jurisdiction. Forms for such application and license shall be provided by the Tax Commission.

[History: Added by PUBLIC LAW #03-96, January 06, 1996. as amended by PUBLIC LAW #70-01, October 6, 2001 ]

**Section 814 – Tobacco Wholesaler License:**

The “Tobacco Wholesaler License” shall be valid for one calendar year from the date of issue and shall be nontransferable and nonassignable. A separate license shall be required for each separate location at which a wholesaler may establish a place of business, warehouse, or warehouse outlet. The license shall be conspicuously posted in a public area in each such place of business, warehouse, or wholesale outlet. A license fee of twenty dollars (\$20.00) shall be paid for each new or renewal license issued.

[History: Added by PUBLIC LAW #03-96, January 06, 1996.]

**Section 815 – Wholesaler Agreement:**

(a) Wholesalers licensed or regarded to be licensed by the Comanche Tribe pursuant to Section 813 of this Part are prohibited from selling cigarettes and/or tobacco products to retailers within the Tribal jurisdiction that are not licensed by the Comanche Tribe pursuant to Section 816.\*\*

(b) Every licensed wholesaler of tobacco must agree to comply within provision of the Comanche Tribe/Oklahoma State Compact.\*\*

[History: Added by PUBLIC LAW #03-96, January 06, 1996;  
as amended by PUBLIC LAW # 058-98, July 11, 1998.\*\* as amended by PUBLIC LAW #70-01, October 6, 2001\*\*]

**Section 816 – Retailer Licensing:**

Every retailer of tobacco must apply for and receive from the Tax Commission a “Tobacco Retailer License” prior to establishing any place of business or retail outlet for the sale of tobacco within the tribal jurisdiction. Forms for such application and license shall be provided by the Tax Commission.

[History: Added by PUBLIC LAW #03-96, January 06, 1996.]

**Section 817 – Tobacco Retailer License:**

The “Tobacco Retailer License” shall be valid for one calendar year from the date of issue and shall be non-transferable and non-assignable. A separate license shall be required for each separate location at which a retailer may establish a place of business or retail outlet. The license shall be conspicuously posted in a public area in each such place of business or retail outlet. A license fee of one hundred dollars (\$100.00) shall be paid for each new or renewal license issued. \*\*

[History: Added by PUBLIC LAW #03-96, January 06, 1996;  
as amended by PUBLIC LAW #030-99, April 3, 1999\*\*.]

**Section 818 – Retailer Agreement:**

(a) Every licensed retailer of tobacco must purchase cigarettes and tobacco products from a wholesaler that is licensed by the Tribe. \*\*

(b) Every licensed retailer must agree to comply within provision of the Comanche Tribe/Oklahoma State Compact.\*\*

(c)\* (d) Every licensed retailer shall submit to the Tax Commission, total taxes due, within five (5) calendar days of invoice date.

[History: Added by PUBLIC LAW #03-96, January 06, 1996;  
as amended by PUBLIC LAW #058-98, July 11, 1998.\*,\*\*]

**Section 819 – Penalties:**

(a) Every retailer or wholesaler who shall fail to pay over the taxes imposed by this Part, shall be liable for the full amount of the taxes owed plus interest at the statutory rate until paid.\*\*

(b) Willful failure by retailer or wholesaler to pay over the taxes imposed by this Part, shall be just cause for retail or wholesale tobacco license to be revoked.\*\*

(c) Any licensed retailer who knowingly purchases cigarettes and tobacco products from wholesaler not licensed by the Comanche Tribe, shall be just cause for retail tobacco license to be revoked.\*\*

(d) Any licensed wholesaler who knowingly sells cigarettes and tobacco products to retailers within the Tribal jurisdiction that are not licensed by the Comanche Tribe, shall be just cause for wholesaler tobacco licensees to be revoked.\*\*

[History: Added by PUBLIC LAW #03-96, January 06, 1996;as amended by PUBLIC LAW #058-98, July 11, 1998 \*\* as amended by PUBLIC LAW #70-01, October 6, 2001\*\*; as amended by PUBLIC LAW #21-02, April 6, 2002.]

**Section 820 – Vending Machine Permits:**

(a) Every wholesaler or retailer of tobacco must apply for and receive from the Tax Commission a “Tobacco Vending Machine Permit” prior to operating any vending machine within the Tribal jurisdiction. Forms for such applications and permits shall be provided by the Tax Commission.

(b) The “Tobacco Vending Machine Permit” shall be valid for one calendar year from the date of issue and shall be non-transferable and non-assignable. A separate permit shall be required for each separate vending machine. The permit shall be attached to the vending machine in such a manner as to be clearly visible to the public and to persons purchasing tobacco there from. A fee of ten dollars (\$10.00) shall be paid for each new or renewal permit issued.

(c) Any operating vending machine from which tobacco may be purchased not having a “Tobacco Vending Machine Permit” attached thereto is contraband and within the Tribal jurisdiction and is subject to seizure and sale as is provided by law.

[History: Added by PUBLIC LAW #03-96, January 06, 1996.]

## PART 9

### FIREWORKS VENDORS LICENSING AND TAXATION

#### **Section 901 – Purpose:**

It being necessary to regulate the conduct of fireworks Vendors through licensing and taxation due to the inherent danger of unregulated fireworks to the life and safety of the members of the Comanche Nation, the Comanche Tax Commission shall license only those Vendors who comply with the following provisions and those who comply with all taxing requirements on the sales of fireworks.

[History: Added by PUBLIC LAW #27-03, March 08, 2003]

#### **Section 902 – Definitions:**

(a) "Fireworks" means any device containing any combustible or explosive substance for the purpose of producing a visible or audible display of combustion, explosion, deflagration or detonation, but not including firearms. Fireworks are further classified as Class C permitted, Class B display, or Class A prohibited.

(1) "Class C permitted fireworks" means any device suitable for use by the public that conforms with the requirements of the United States Consumer Products Safety Commission and are designed primarily to produce visible effects by combustion, and some small devices designed to produce an audible effect. All Class C permitted fireworks must be properly labeled according to the United States Consumer Products Safety Commission.

(2) "Class B display fireworks" means any articles of larger fireworks designed to produce visible or audible effects by combustion or explosion. Included in Class B display fireworks are firecrackers and salutes containing more than two grains (130 mg) of explosive composition and other exhibition display items that exceed the limits for classification as Class C permitted fireworks as defined above but do not otherwise meet the definition of Class A prohibited fireworks.

(3) "Class A prohibited fireworks" means inherently dangerous fireworks, including but not limited to: 1) firecrackers designed to produce audible effects, if the audible effect is produced by a charge of more than 50 milligrams (0.772 grains) of pyrotechnic composition; 2) cherry bombs; 3) tubular salutes; 4) repeating bombs; 5) aerial bombs; 6) M-80's; 7) torpedoes; 8) bottlerockets or stickrockets; 9) firecrackers that are over 1 1/2 inches; 10) devices that may be confused with candy or other foods such as "dragon eggs" and "cracker balls" (also known as ball-type caps); 11) kits and components intended to produce such fireworks; and 12) any and all other fireworks

banned as hazardous substances by the United States Consumer Products Safety Commission.

(b) "License" means the authorization issued by the Comanche Tax Commission under this Tax Act to engage in the transport, possession, and storage of fireworks for the sale of fireworks.

(c) "Vendor" means the person to whom a License has been issued under this Part.

(d) "Retail" means the sale of fireworks to a consumer.

(e) "Wholesale" means the sale of fireworks to another wholesaler or a retailer, but does not include the sale of fireworks to a consumer.

[History: Added by PUBLIC LAW #27-03, March 08, 2003]

**Section 903 – License Required:**

(a) The sale, offer for sale, transport for sale, or transfer of fireworks for sale shall be unlawful when done by any person unless such person is a Vendor with a valid License.

(b) It shall be unlawful for any retail Vendor operating within the jurisdiction of the Comanche Nation to buy from any wholesale Vendor operating within the jurisdiction of the Comanche Nation unless that wholesale Vendor has a valid License issued by the Comanche Tax Commission.

(c) It shall be unlawful for any wholesale Vendor operating within the jurisdiction of the Comanche Nation to sell to any retail Vendor operating within the jurisdiction of the Comanche Nation unless that retail Vendor has a valid License issued by the Comanche Tax Commission.

(d) Upon issuance of a License, the Vendor will be permitted to sell Class C permitted fireworks within the jurisdiction of the Comanche Nation at the location specified in the License application. The License will permit any employee or agent of the Vendor to sell fireworks for that Vendor provided that the Vendor is responsible for all actions of his or her employees or agents.

(1) No Vendor shall possess or sell Class A prohibited fireworks.

(2) No Vendor shall possess or sell Class B display fireworks unless doing so in response to an order placed by the Comanche Nation.

[History: Added by PUBLIC LAW #27-03, March 08, 2003]

**Section 904 – Licensing:**

(a) No License will be issued to any person unless he or she is at least eighteen (18) years of age. Any person wishing to receive a License for fireworks shall apply to the Comanche

Tax Commission and provide at least the following information on forms provided by the Commission:

- (1) Name;
- (2) Address;
- (3) Telephone number;
- (4) Proposed fireworks sales location;
- (5) Complete inventory of fireworks to be sold; and
- (6) Nature of business: whether retail, wholesale, or both.

(b) The Comanche Tax Commission shall issue such license unless the applicant is in violation of any provision of this Act or any other provision of Comanche Nation law.

(c) Licenses issued under this Part shall be valid for one (1) calendar year from the date of issuance and shall be nontransferable and non-assignable.

(d) A separate License shall be required for each separate location at which the sale of fireworks may be conducted. The License shall be conspicuously posted in a public area in each such location.

[History: Added by PUBLIC LAW #27-03, March 08, 2003]

**Section 905 – License Fee:**

A Vendor, whose application has been approved, shall be issued a License upon payment of the License fee of one hundred dollars (\$100.00) for retail sales, four hundred dollars (\$400.00) for wholesale sales, or five hundred dollars (\$500.00) for both retail and wholesale sales.

[History: Added by PUBLIC LAW #27-03, March 08, 2003]

**Section 906: - Timing of Sales:**

Licenses obtained under this Part shall only be effective for the retail sale of fireworks beginning the 15th day of June through the 5th day of July and from the 15th day of December until the 2nd day of January for each annual License. If the Vendor has been duly approved for the wholesale of fireworks, such wholesaling may be conducted year-round.

Section

[History: Added by PUBLIC LAW #27-03, March 08, 2003]

**Section 907 – Sales Tax on Fireworks Sales:**

(a) There is hereby levied upon the retail sale of each fireworks device within the tribal jurisdiction a tax of five percent (5%) of the actual sales price thereof exclusive of any rebates.

(1) During seasons of operation, on the first business day after the end of each calendar work week, every retail Vendor shall submit to the Comanche Tax Commission, a report on such form as the Comanche Tax Commission may prescribe along with the total taxes due.

(2) Retail Vendors shall, at the end of each retail sales season, submit reports to the Comanche Tax Commission on forms prescribed and furnished by the Comanche Tax Commission disclosing the opening and closing inventories of fireworks; purchases of fireworks including the invoice number, name and address of seller, date, and amount of each type of firework purchased and such other information pertinent to their business done within the tribal jurisdiction as the Comanche Tax Commission shall require; total retail sales of fireworks; and such other information pertinent to their business done within the tribal jurisdiction as the Comanche Tax Commission shall require.

(b) There is hereby levied upon the wholesale sale of fireworks to a retailer not within the Comanche Nation's jurisdiction by a licensed wholesaler whose place of business, warehouse, or wholesale outlet is within the Comanche Nation's jurisdiction, a tax of one percent (1%) of invoice amount for each fireworks device sold.

(1) On the first business day after the end of each calendar work week, every wholesale Vendor shall submit to the Comanche Tax Commission, a report on such form as the Comanche Tax Commission may prescribe along with the total taxes due.

(2) Wholesale Vendors shall submit quarterly reports to the Comanche Tax Commission on forms prescribed and furnished by the Comanche Tax Commission disclosing the opening and closing inventories of fireworks; purchases of fireworks including the invoice number, name and address of seller, date, and amount of each type of firework purchased and such other information pertinent to their business done within the Comanche Nation's jurisdiction as the Comanche Tax Commission shall require; and sales of fireworks, including, invoice number, name and address of buyer, date and amount of each type of firework sold, and such other information pertinent to their business done within the Comanche Nation's jurisdiction as the Comanche Tax Commission shall require.

(c) The impact of the taxes imposed by this Part is declared to be on the consumer, user, or possessor and when such tax is paid by any other person, that payment shall be considered an advance payment and shall be added to the price to be recovered from the ultimate user, possessor, or consumer. Every Vendor who has paid such taxes shall show the amount of such taxes as a separate item on any invoices that they may issue.

(d) The taxes levied by this Part shall be in lieu of all other forms of taxes including any additional sales taxes.



(e) Such taxes prescribed by this Part shall be paid only once on any fireworks device sold, used, received, or possessed within the Comanche Nation's jurisdiction.

(f) Each Vendor shall maintain, for not less than three years, complete, adequate, and accurate records, including invoices, of all fireworks received and sold or otherwise disposed of. The Comanche Tax Commission may inspect said records at any time to determine whether taxes are being paid as required by this Part.

(g) Every person who is both a wholesale Vendor and a retail Vendor of fireworks shall keep separate records, make separate reports, and keep all stock of fireworks separated and identifiable for the wholesale and retail portions of his or her business.

[History: Added by PUBLIC LAW #27-03, March 08, 2003]

**Section 908 – Penalties:**

(a) Every Vendor who shall fail to pay over the taxes imposed by this Part shall be liable for the full amount of the taxes owed plus interest at the statutory rate until paid.

(b) Willful failure by a Vendor to pay over the taxes imposed by this Part shall be just cause for License revocation.

(c) Failure of the Vendor to abide by the requirements of this Tax Act and any additional requirement imposed by the Comanche Nation or the Comanche Tax Commission will constitute grounds for revocation of the Vendor's License and other sanctions as provided by law.

[History: Added by PUBLIC LAW #27-03, March 08, 2003]

**Section 909 – General Provisions:**

Nothing in this Part shall be construed as an obligation of the Comanche Nation to assist in the defense or to be accountable for any legal claims or charges brought against any person resulting from the sale or use of fireworks within the Comanche Nation's jurisdiction.

[History: Added by PUBLIC LAW #27-03, March 08, 2003]

**NOTHING ELSE FOLLOWS IN THIS DOCUMENT.**