

**TITLE 28  
TOBACCO AND GASOLINE DISTRIBUTION CODE  
INDEX**

TITLE 28 TOBACCO AND GASOLINE DISTRIBUTION CODE INDEX ..... i

TITLE 28 TOBACCO AND GASOLINE DISTRIBUTION CODE..... 1

    CHAPTER ONE GENERAL PROVISIONS.....1

        Section 101. Title and Effective Date.....1

        Section 102. Findings. ....1

        Section 103. Purpose. ....1

        Section 104. Other Areas of Taxation; Amendment Necessary.....1

        Section 105. Severability.....2

        Section 106. Definitions.....2

    CHAPTER TWO SEMINOLE NATION TAX COMMISSION.....4

        Section 201. Creation and General Authority of Seminole Nation Tax  
            Commission.....4

        Section 202. Tax Commission Authority over Real and Personal Property  
            Limited. ....4

        Section 203. Deposits of Revenues. ....4

    CHAPTER THREE TOBACCO LICENSES, PERMITS, AND TAX.....5

        Section 301. Licenses. ....5

        Section 302. Annual Base Licensing Fee. ....5

        Section 303. Variable Licensing Fee.....6

        Section 304. Collection of Variable License Fees.....7

        Section 305. License Requirements. ....7

        Section 306. Acknowledgements by Retail Business Licensees.....8

        Section 307. Noncompliance; Civil Penalties; Revocation of License. ....9

        Section 308. Non-Licensed Tobacco Retail Business. ....9

        Section 309. Noncompliance; Confiscation of Inventory. ....9

    CHAPTER FOUR TOBACCO PRODUCT WHOLESALE DISTRIBUTORS;  
        SPECIAL PROVISIONS.....10

        Section 401. Licenses. ....10

        Section 402. Base Licensing Fee.....10

        Section 403. License Requirements. ....10

        Section 404. Acknowledgements by Wholesale Business Licensees. ....12

        Section 405. Noncompliance; Civil Penalties; Revocation of License. ....12

        Section 406. Non-Licensed Tobacco Wholesale Business.....12

    CHAPTER FIVE GASOLINE AND DIESEL USAGE AND DISTRIBUTION FEE.....13

        Section 501. Gasoline and Diesel Fuel Usage and Distribution Fee.....13

        Section 502. Exemption for Tribal Use.....13

Section 503. Payment of Fee.....	13
Section 504. Apportionment of Revenues.....	13
Section 505. Effective Date.....	14
<b>CHAPTER SIX MOTOR VEHICLE REGISTRATION AND FEES .....</b>	<b>15</b>
Section 601. Title.....	15
Section 602. Findings.....	15
Section 603. Purpose.....	16
Section 604. Jurisdiction.....	16
Section 605. Severability.....	16
Section 606. Sovereign Immunity.....	16
Section 607. Application.....	16
Section 608. Authority.....	17
Section 609. Definitions.....	17
Section 610. Fee Imposed On Passenger Automobiles.....	19
Section 610A. Apportionment. for Land Acquisition .....	20
Section 611. Fee Imposed on Farm Trucks.....	20
Section 612. Fee Imposed on Commercial Vehicles.....	20
Section 613. Fee on Motorcycles and Motorized Bicycles.....	20
Section 614. Fee on Manufactured Homes and Recreational Vehicles.....	20
Section 615. Collector's Tags.....	20
Section 616. Certificates of Title.....	20
Section 617. Form of a Vehicle Certificate To Title.....	21
Section 618. Title Fees.....	24
Section 619. Application for Title and Registration.....	24
Section 620. Registration Certificate and Tags.....	25
Section 621. Authorized signature for Registrations and Titles.....	25
Section 622. Duplicate Registrations.....	25
Section 623. Duplicate Titles.....	26
Section 624. Duplicate Tag and Decal.....	26
Section 625. Additional Information Required.....	26
Section 626. Motor Vehicle Title Numbers.....	26
Section 627. Form of Registration Certificate.....	27
Section 628. Form of Tags.....	28
Section 629. Personalized Tags.....	29
Section 630. Form of Decals.....	30
Section 631. Other Requirements For Motor Vehicles.....	30
Section 632. Tribally-Owned Vehicles.....	32
Section 633. Penalties.....	32
Section 634. Recognition of Foreign Titles and Registration.....	33
Section 635. Appeals.....	33
Section 636. Rules Upon Enactment.....	34
<b>CHAPTER SEVEN RETAIL SALES FEE CODE OF THE SEMINOLE NATION</b>	
<b>OF OKLAHOMA.....</b>	<b>35</b>
Section 700. Title.....	35
Section 700.1 Effective Date.....	35

Section 700.2 Intent.....	35
Section 700.3 Findings.....	35
Section 701. Definitions.....	36
Section 702. Commission and Director.....	37
Section 703. Fee On Sales.....	38
Section 704. Specific Sales.....	38
Section 705. Impact Of Fee.....	38
Section 706. Payment of Fees.....	38
Section 707. Penalties.....	39
Section 708. Bond.....	40
Section 709. Records.....	40
Section 710. Exemptions.....	40
Section 711. Appeals.....	41
Section 712. Apportionment.....	42
Section 713. Credits.....	42
Section 714. Licenses.....	42
Section 715. Revocation.....	43
Section 716. Title Headings.....	43
Section 717. Jurisdiction.....	44
Section 718. Sovereign Immunity.....	44
Section 719. Severability.....	44
Section 720. Letter Rulings.....	44



**TITLE 28  
TOBACCO AND GASOLINE DISTRIBUTION CODE**

**CHAPTER ONE  
GENERAL PROVISIONS**

Section 101. Title and Effective Date.

This Act shall be known as the Tobacco Retailers and Wholesalers Code of the Seminole Nation of Oklahoma and shall be effective on November 1, 1992.

[HISTORY: Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991; as Amended by Law No. 92-15, November 14, 1992]

Section 102. Findings.

Repealed

[HISTORY: Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991; Repealed by Law No. 92-15, November 14, 1992]

Section 103. Purpose.

Repealed

[HISTORY: Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991; Repealed by Law No. 92-15, November 14, 1992]

Section 104. Other Areas of Taxation; Amendment Necessary.

Repealed.

[HISTORY: Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991; Repealed by Law No. 92-15, November 14, 1992]

Section 105. Severability.

The provisions of this Act are severable, and if any part or provision hereof shall be held void by the Nation's District Court or federal court, the decision of the court so holding shall not affect or impair any of the remaining parts of provisions of the Act.

[HISTORY: Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991; as Amended by Law No. 92-15, November 14, 1992]

Section 106. Definitions.

The following words when used in this Act shall, for the purposes of this act have the meanings respectively ascribed to them in this section, except where the context otherwise requires:

(a) BCR Commission or Commission.

"BCR Commission" or "Commission" shall mean the Business and Corporate Regulatory Commission of the Seminole Nation established pursuant to Title 3-A of the Code of Laws of the Seminole Nation.

(b) Compact

"Compact" means an intergovernmental agreement.

(c) Nation's District Court.

"Nation's District Court" or "District Court of the Nation" shall mean the tribal court of the Seminole Nation or the Court of Indian Offenses (CFR Court) operating within the Seminole Nation.

(d) Nation's Police.

"Nation's Police" means the Police of the Seminole Nation or the Bureau of Indian Affairs Police.

(e) Entity.

"Entity" shall mean an individual, partnership, corporation, band and the Seminole Nation of Oklahoma.

(f) License.

"License" shall mean the written permission issued by the Business and Corporate Regulation Commission to conduct limited business acts, which without permission would be illegal; and

(g) Territorial Jurisdiction of the Nation.

"Territorial Jurisdiction of the Nation" means all "Indian country" lands as defined by federal law located within the geographical boundaries of the Seminole Nation as they existed in 1898 pursuant to the Treaty of March 21, 1866, 14 Stat. 755 entered into by the Seminole Nation and the United States of America, including but not limited to the following property located within said boundaries: property held in trust by the United States of America on behalf of the Seminole Nation of Oklahoma; property owned in fee by the Seminole Nation of Oklahoma; restricted and trust allotments; and dependent Indian communities. The territorial jurisdiction of the Seminole Nation of Oklahoma shall also extend to all property located outside said boundaries owned in fee by the Seminole Nation of Oklahoma or held in trust by the United States on behalf of the Seminole Nation of Oklahoma.

(h) Tobacco Retail Business.

"Tobacco Retail Business" shall mean any entity engaging in the retail sale of tobacco products, which operates retail outlets selling cigarettes and tobacco products at established locations on a routine basis, which owns and operates cigarette machines, which sells cigarettes and tobacco products as a concession at a special event, or which otherwise engages in retail sales of cigarettes and tobacco products from time to time.

(i) Tobacco Products.

"Tobacco Products" shall mean cigarettes, rolling tobacco, snuff, cigars, chewing tobacco, pipe tobacco and all forms of smokeless tobacco.

(j) Tobacco Wholesale Business or Tobacco Wholesale Distributors.

"Tobacco Wholesale Business" or "Tobacco Wholesale Distributor" shall mean wholesalers, distributors, jobbers or warehousemen engaged in the sale of tobacco products or the leasing of tobacco products vending machines to a retail business for resale to consumers.

[HISTORY: Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991; as Amended by Law No. 92-15, November 14, 1992]

**CHAPTER TWO**  
**SEMINOLE NATION TAX COMMISSION**

Section 201. Creation and General Authority of Seminole Nation Tax Commission.

Repealed.

[HISTORY: Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991; Repealed by Law No. 92-15, November 14, 1992]

Section 202. Tax Commission Authority over Real and Personal Property Limited.

Repealed.

[HISTORY: Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991; Repealed by Law No. 92-15, November 14, 1992]

Section 203. Deposits of Revenues.

Repealed.

[HISTORY: Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991; Repealed by Law No. 92-15, November 14, 1992]

**CHAPTER THREE  
TOBACCO LICENSES, PERMITS, AND TAX**

Section 301. Licenses.

The BCR Commission shall issue retail tobacco licenses upon proper application, with initial or renewal fee accompanying application, to tobacco retail businesses operating within the Nation's jurisdiction and engaging in the sale of tobacco products, provided that said businesses are owned by the Nation, owned by members of the Nation, or are businesses in which the majority interest is owned by the Nation or by members of the Nation. A license shall be issued for each location used by the retail business for sale of tobacco products.

[HISTORY: Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991; As Amended by Law No. 92-15, November 14, 1992]

Section 302. Annual Base Licensing Fee.

Retail licensees shall be required to pay a base annual licensing fee due upon submission of an application for a license and on October 1 of each fiscal year thereafter as follows:

(a) Business Owned by Members of the Nation.

The base licensing fee for tobacco retail businesses owned by members of the Nation or owned by a band of the Nation, including a retail business limited to special events concession sales, shall be fifty dollars (\$50.00) per year or remainder of fiscal year, plus ten dollars (\$10.00) per year or remainder of fiscal year for each tobacco product vending machine owned or operated by said business;

(b) Business in Which Majority Interest is Owned by Nation or in Which a Majority Interest is Owned by Members of the Nation.

The base licensing fee for businesses in which a majority interest is owned by the Nation or by members of the Nation shall be fifty dollars (\$50.00) per year or remainder of fiscal year, plus ten dollars (\$10.00) per year or remainder of fiscal year for each tobacco product vending machine owned or operated by said businesses;

(c) Business Owned by the Nation.

There shall be no base licensing fee for a tobacco retail business wholly owned or operated by the Nation, including the operation of tobacco product vending machines.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

[HISTORY NOTE: FORMER § 302 was entitled "License and Permit Requirements, and was enacted by Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987;

Ordinance No. 88-1, September 6, 1988; as Codified and Amended  
by Law No. 91-12, November 16, 1991]

Section 303. Variable Licensing Fee.

In addition to the base annual licensing fee, the BCR Commission may require the tobacco retail business to pay a variable licensing fee based upon purchases from wholesale businesses licensed by the Nation at a rate from zero (0) to a rate not to exceed the following scale:

(a) Cigarettes.

The maximum fee for cigarettes shall be six and three tenths cents (\$.063) per pack (\$0.63 per carton).

(b) Cigars.

The maximum fee for cigars shall be five percent (5%) of the tobacco wholesale distributor's invoice price, provided that for purposes of figuring said fee, any payments in lieu of taxes which a compact requires the wholesale distributor to pay to the State of Oklahoma shall not be deemed part of said invoice price.

(c) Pipe Tobacco.

The maximum fee for pipe tobacco shall be five percent (5%) of the tobacco wholesale distributor's invoice price, provided that for purposes of figuring said fee, any payments in lieu of taxes which a compact requires the tobacco wholesale distributor to pay to the State of Oklahoma shall not be deemed part of said invoice price.

(d) Chewing Tobacco.

The maximum fee for chewing tobacco shall be five percent (5%) of the tobacco wholesale distributor's invoice, provided that for purposes of figuring said fee, any payments in lieu of taxes which a compact requires the tobacco wholesale distributor to pay to the State of Oklahoma shall not be deemed as part of said invoice price.

(e) Snuff.

The maximum fee for snuff shall be five percent (5%) of the tobacco wholesale distributor's invoice price, provided that for purposes of figuring said fee, any payments in lieu of taxes which a compact requires the tobacco wholesale distributor to pay to the State of Oklahoma shall not be deemed part of said invoice price.

(f) Smokeless Tobacco.

The maximum fee for smokeless tobacco shall be five percent (5%) of the tobacco wholesale distributor's invoice price, provided that for purposes of figuring said fee, any payments in lieu of taxes which a compact requires the tobacco wholesale distributor to pay to the State of Oklahoma shall not be deemed part of said invoice price.

(g) Other Tobacco Products.

The maximum fee for other forms of tobacco products shall be five percent (5%) of the tobacco wholesale distributor's invoice price, provided that for purposes of figuring said fee, any payments in lieu of taxes which a compact requires the tobacco wholesale distributor to pay to the State of Oklahoma shall not be deemed part of said invoice price.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992;  
Amended by Ordinance No. 2014-03, March 1, 2014.]

[HISTORY NOTE: Former § 303 was entitled "Acknowledgements by Licensees and Permit Holders," and was enacted by Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991]

Section 304. Collection of Variable License Fees.

The tobacco wholesale business which sells tobacco products to a tobacco retail business subject to the provisions of a compact shall be responsible for collection of the variable licensing fee for remission to the Commission.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

[HISTORY NOTE: Former § 304 was entitled "Noncompliance; Shop Closings," Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991.]

Section 305. License Requirements.

Licenses issued under the provisions of this Act shall:

- (a) Authorize the retail licensee to sell only those types of tobacco products which have been approved for sale by the BCR Commission pursuant to the provisions of Title 28 herein;
- (b) Require that the tobacco retail business be operated on land which is Indian country as defined by federal law;
- (c) Require that tobacco product packages sold at the business location are subject to inventory by the BCR Commission or its authorized designee, including its Director, during regular business hours or other reasonable times;
- (d) Require the licensee to display the license for that location in a prominent place;

(e) Prohibit the transfer of the license to any other business or any other business location without written approval of the Commission;

(f) Require that no person under the age of eighteen (18) be allowed to purchase tobacco products;

(g) Require that persons employed in the sales of tobacco products are not less than eighteen (18) years of age;

(h) Require that such operations and financial records and documents be maintained, as required by this Act and by regulations and rules issued by the Commission, for the purpose of insuring proper collection of licensing fees due;

(i) Require that any lease contracts or rental agreements upon the Nation's trust lands be provided to the Commission Director for review;

(j) Require that the retail licensee purchase tobacco products only from wholesale businesses which are licensed by the Seminole Nation of Oklahoma; and

(k) Require that the retail licensee comply with provisions of all applicable compacts between the Nation and the State of Oklahoma or between the Nation and any other Indian tribe.

(l) Require that the retail license may be revoked, suspended, conditioned, terminated, or limited by the Commission for violation of any part or parts of Title 28 herein or the rules and regulations of the Commission as may be deemed appropriate to the findings.

(m) Require that the retail license may not be renewed if the licensee has received citations for violations of Title 28 herein or for violations of the Commission's rules and regulations.

(n) Require that the retail license shall expire at 11:59 P.M. September 30 of the year of issue, unless an earlier period is so specified upon the face of the license.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

[HISTORY NOTE: Former § 305 was entitled "Prohibited Acts" and was enacted by Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991]

#### Section 306. Acknowledgements by Retail Business Licensees.

A retail business licensee shall acknowledge that it has been provided with a copy of the license requirements contained in Section 305 herein, and shall acknowledge its understanding that said requirements are conditions to its continued operations as a retail licensee.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

[HISTORY NOTE: Former § 306 was entitled "Purchase of Tobacco Products by Seminole Citizens" and was enacted by Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991]

Section 307. Noncompliance; Civil Penalties; Revocation of License.

No tobacco retail business licensed by the Nation shall sell or cause to be sold any type of tobacco product in violation of any of the licensing requirements set forth in Section 305 herein. Every act that violates any provision of Section 305 shall constitute a separate offense each day committed, and shall be subject to a civil penalty, including revocation of license and a fine, imposed by the BCR Commission pursuant to Chapter Three of Title 3-A of the Code of Laws of the Seminole Nation following notice of noncompliance and an opportunity for a hearing before the Commission.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

[HISTORY NOTE: Former § 307 was entitled "Purchase of Tobacco Products by Non-Members," and was enacted by Ordinance 87-3, November 7, 1987; Ordinance No. 87-5, September 19, 1987; Ordinance No. 88-1, September 6, 1988; as Codified and Amended by Law No. 91-12, November 16, 1991]

Section 308. Non-Licensed Tobacco Retail Business.

No tobacco retail business shall operate on Indian country within the territorial jurisdiction of the Seminole Nation without a license issued by the BCR Commission pursuant to the requirements of Title 28 herein. Any tobacco retail business which is in violation of this section shall be subject to appropriate enforcement action by the BCR Commission following notice of noncompliance and an opportunity for a hearing before the BCR Commission pursuant to Chapter Three of Title 3-A of the Code of Laws of the Seminole Nation.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

Section 309. Noncompliance; Confiscation of Inventory.

All tobacco product inventory sold in violation of any provision of Title 28 herein shall be subject to confiscation on behalf of the Nation by the Nation's Police at the retail site where said inventory is located, provided that said confiscation is ordered by the BCR Commission pursuant to applicable provisions in Chapter 3 of the Title 3-A of the Code of Laws of the Seminole Nation.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

**CHAPTER FOUR  
TOBACCO PRODUCT WHOLESALE DISTRIBUTORS;  
SPECIAL PROVISIONS**

Section 401. Licenses.

The BCR Commission is authorized to issue licenses to wholesale businesses engaged in the sale of tobacco products to retail businesses licensed by the Nation and operating within the Nation's jurisdiction, and to all tobacco wholesale businesses engaged in the distribution of tobacco products from a distribution center located on land owned by the Nation and constituting "Indian country" as defined by federal law, upon proper application with initial or renewal fee accompanying application.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

Section 402. Base Licensing Fee.

Wholesale businesses licensed by the Nation shall be required to pay a base annual licensing fee of Fifty Dollars (\$50) per fiscal year or remainder of the fiscal year, due upon submission of an application for a license and on October 1 of each year thereafter.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

Section 403. License Requirements.

Licenses issued under the provisions of this Act shall:

(a) Authorize the wholesale licensee to sell tobacco products to licensed tobacco retail businesses located within the territorial jurisdiction of the Seminole Nation, unless said wholesale business is owned by the Nation and operated on tribally owned Indian country lands, in which case the license shall also authorize sales to tobacco retail businesses located within the territorial boundaries of other Indian tribes in compliance with the applicable law of said Indian tribes;

(b) Require the licensee to sell only those types of tobacco products which have been approved for sale by the Commission;

(c) Require that tobacco product packages sold be inventoried for each distribution site by the wholesale licensee at the time of sale, provided that said packages shall also be subject to inventory by the BCR Commission, the BCR Commission Director or his authorized designee during regular business hours or other reasonable times;

(d) Require that cigarettes sold by the wholesale licensee shall bear tribal and state stamps or a single stamp approved by the Nation and the State of Oklahoma, verifying that all applicable tribal licensing fees or taxes and payments in lieu of state taxes have been paid to the wholesaler at the time of purchase by the retailer;

(e) Require the wholesale licensee to file a report with the Oklahoma Tax Commission verifying monthly sales to retail licensees, and, in the case of sales by a wholesale business operated on tribally owned Indian country lands, verifying monthly sales to tobacco retail businesses located within the territorial boundaries of other Indian tribes in compliance with the applicable law of said Indian tribes; provided that said report shall be sent, accompanied by copies of all invoices for said wholesale sales to the State of Oklahoma, in a timely manner, provided that a copy of said report and invoices shall also be filed with the BCR Commission Director;

(f) Require that the wholesale licensee collect all payments in lieu of taxes required by a compact between the Nation and the State of Oklahoma, provided that said payments in lieu of taxes shall be collected at the time of sale to the retail business and shall be remitted to the State of Oklahoma with the monthly report required in Section 403(e) herein;

(g) Require the licensee to display a copy of the license in a prominent place in all vehicles used for transportation of tobacco products, and to display a copy of the license in a prominent place at the wholesale business location in the case of a wholesale business operated on tribally owned Indian country lands;

(h) Prohibit the transfer of the license to any other business or any other business location without written approval of the Commission;

(i) Require that persons employed in the sales of tobacco products are not less than eighteen (18) years of age;

(j) Require that such operations and financial records and documents be maintained, as required by this Act and by regulations and rules issued by the BCR Commission, for the purpose of insuring proper collection of licensing fees and payments in lieu of taxes;

(k) Require that the wholesale licensee collect and remit to the BCR Commission all variable licensing fees due the Nation, provided that said collection of variable licensing fees shall occur at the time of sale to the retail business and said fees shall be remitted to the Commission no later than the fifteenth day of the month following the month for which the said fees were collected;

(l) Require that any lease contracts or rental agreements regarding land owned by the Nation and constituting Indian country as defined by federal law be provided to the BCR Commission Director for review;

(m) Require that the wholesale licensee comply with provisions of all applicable compacts between the Nation and the State of Oklahoma or the Nation and any other Indian tribe;

(n) Require that the wholesale license may be revoked, suspended, conditioned, terminated, or limited by the BCR Commission for violation of any part or parts of Title 28 herein or the rules and regulations of the Commission as may be deemed appropriate to the findings;

(o) Require that the wholesale license may not be renewed if the licensee has received citations for violations of Title 28 herein or for violations of the Commission's rules and regulations; and

(p) Require that the wholesale license shall expire at 11:59 P.M. September 30 of the year of issue, unless an earlier period is so specified upon the face of the license.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

Section 404. Acknowledgements by Wholesale Business Licensees.

A wholesale business licensee shall acknowledge that it has been provided with a copy of the license requirements contained in Section 403 herein, and shall acknowledge its understanding that said requirements are conditions to its continued operations as a retail licensee.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

Section 405. Noncompliance; Civil Penalties; Revocation of License.

No tobacco wholesale business licensed by the Nation shall sell or cause to be sold any type of tobacco product in violation of any of the licensing requirements set forth in Section 404 herein. Every act that violates any provision of Section 404 shall constitute a separate offense each day committed, and shall be subject to a civil penalty, including revocation of license and a fine, imposed by the BCR Commission pursuant to Chapter Three of Title 3-A of the Code of Laws of the Seminole Nation following notice of noncompliance and an opportunity for a hearing before the Commission.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

Section 406. Non-Licensed Tobacco Wholesale Business.

A tobacco wholesale business which is not licensed by the BCR Commission pursuant to the requirements of Title 28 herein shall have no authority to sell tobacco products to a tobacco retail business operating on Indian country located within the jurisdiction of the Seminole Nation. Any tobacco wholesale business which is in violation of this section shall be subject to appropriate enforcement action by the BCR Commission following notice of noncompliance and an opportunity for a hearing before the BCR Commission pursuant to Chapter Three of Title 3-A of the Code of Laws of the Seminole Nation.

[HISTORY: Enacted by Law No. 92-15, November 14, 1992]

**CHAPTER FIVE**  
**GASOLINE AND DIESEL USAGE AND DISTRIBUTION FEE**

Section 501. Gasoline and Diesel Fuel Usage and Distribution Fee.

There is hereby levied a usage and distribution fee of fourteen cents per gallon upon each and every gallon of gasoline or diesel fuel sold, stored and distributed, or withdrawn from storage within the territorial jurisdiction of the Seminole Nation by the Nation or by any enterprise owned by the Nation, for use or sale by the Nation.

[HISTORY: Enacted by Law No. 94-13, September 3, 1994]

Section 502. Exemption for Tribal Use.

Gasoline and diesel fuel used exclusively for operation of vehicles owned by the Seminole Nation or by an enterprise or agency owned by the Nation shall be exempt from the fee levied pursuant to the provisions of this Section.

[HISTORY: Enacted by Law No. 94-13, September 3, 1994]

Section 503. Payment of Fee.

The Seminole Nation or any enterprise owned by the Nation shall remit on a monthly basis the fees required by Section 501 herein. Fees for each month shall be paid to the Business and Corporate Regulatory Commission within ten days following the end of the month, provided that said payment is accompanied by a verified report of the net gallonage subject to the fee on a form provided by the Commission.

[HISTORY: Enacted by Law No. 94-13, September 3, 1994]

Section 504. Apportionment of Revenues.

This usage and distribution fee shall be apportioned monthly as follows:

(a) Two cents of the fourteen cents shall be deposited in a Road and Bridge Improvement Fund established by the Treasurer of the Seminole Nation to be used for road improvement projects within the Seminole Nation as approved by resolution of the General Council; and

(b) Twelve cents of the fourteen cents, together with any penalties and interest thereon, shall be deposited in the BCR Revenue Account and shall be appropriated for any governmental purpose, function, program or service to members of the Nation as authorized by resolution of the General Council.

[HISTORY: Enacted by Law No. 94-13, September 3, 1994]

Section 505. Effective Date.

Chapter Five of Title 28 shall become effective on one of the following dates after date of enactment by the General Council: on date of issuance of mandate of the July 29, 1994 decision of the Tenth Circuit Court of Appeals in Chickasaw Nation v. Oklahoma Tax Commission; or, in the event the Tenth Circuit grants a stay of the decision pending possible United States Supreme Court review, on the date the United States Supreme Court denies certiorari in the case or affirms the Tenth Circuit decision finding that the Oklahoma Tax Commission has no jurisdiction to levy state gasoline taxes against Indian tribes.

[HISTORY: Enacted by Law No. 94-13, September 3, 1994]

**CHAPTER SIX**  
**MOTOR VEHICLE REGISTRATION AND FEES**

Section 601. Title.

This Act shall be known as the Motor Vehicle Registration Code of the Seminole Nation of Oklahoma and shall be effective March 2, 1996.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law  
No. 96-02, June 1, 1996.]

Section 602. Findings.

One of the powers essential to the maintenance of any government is the power to levy taxes. This power is an inherent attribute of tribal sovereignty, which continues unless withdrawn or limited by treaty or by act of Congress. The Seminole Nation, as a sovereign nation with the inherent power to exercise jurisdiction and regulate activities and conduct within its jurisdiction, hereby finds as follows:

(a) The Seminole Nation must strengthen tribal sovereignty, guard against the encroachment by and imposition of state jurisdiction in Indian Country, protect its citizens by regulating conduct within its jurisdiction and provide economic growth and opportunities;

(b) The future and welfare of the Seminole Nation depend on economic independence and self-sufficiency;

(c) Under the Constitution of the Seminole Nation of Oklahoma, the General Council may legislate upon matters to become the laws of the Nation to fulfill the following powers:

(1) To promote public health, education and charity and such other services that may contribute to the social economic advancement of the members of the Seminole Nation of Oklahoma (Article V (a));

(2) To speak or act on behalf of the Nation in all matters in which the Nation is empowered to act (Article V (f));

(3) To exercise any powers not specifically set forth in this article which at some future date may be appropriately delegated to the General Council (Article V (i));

(d) The Seminole Nation must provide a method to regulate the registration of motor vehicles within its jurisdiction;

(e) The best interests of the Seminole Nation shall be protected by enacting laws and promulgating rules and regulations governing the registration of motor vehicles within the jurisdiction of the Seminole Nation.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law  
No. 96-02, June 1, 1996.]

Section 603. Purpose.

This Act is enacted to strengthen the Nation's government and to provide financing for the essential functions, operations and expenditures of the Nation's government, by regulating activities within its jurisdiction and providing fair procedures for registering and regulating motor vehicles, including the enforcement thereof and collection of all fees necessary to carry out these purposes herein.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 604. Jurisdiction.

This Act is enacted and enforceable pursuant to the inherent sovereignty of the Seminole Nation and the jurisdiction under the Constitution of the Seminole Nation. This Act does not in any way grant or authorize jurisdiction to a Court which could not, absent tribal or federal authorization, exercise jurisdiction within the Seminole Nation.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 605. Severability.

The provisions of this Act are severable, and if any part or provision hereof shall be held void by any Court of competent jurisdiction, the decision of the Court so holding shall not affect or impair any of the remaining parts or provisions of this Act.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 606. Sovereign Immunity.

Nothing in this Act shall be construed to waive the sovereign immunity of the Seminole Nation, its officers, employees, boards, or commissions, either explicitly or implicitly.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 607. Application.

This Act shall apply to all motor vehicles:

- (a) Owned by tribal members or their spouses.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996; Amended by TO-2015-04, June 6, 2015]

Section 608. Authority.

(a) Commission.

This Act shall further empower the Commission, in addition to all other powers found under Title 3A (Business and Corporate Regulation), to engage in the following activities to enforce the provisions of this Act, including, but not limited to:

- (1) Promulgating rules and regulations as necessary under this Act;
- (2) Conducting appellate hearings under this Act;
- (3) Any other powers necessary for enforcement of this Act.

(b) Director.

This Act shall further empower the Director, in addition to all other powers found under Title 3A (Business and Corporate Regulation), to engage in the following activities to carry out and enforce the provisions of this Act, including, but not limited to:

- (1) Reviewing, approving, or disapproving, and filing all applications under this Act;
- (2) Periodic inspections, if necessary, and any revocations, if required under this Act;
- (3) Computation of fees payable by applicants or licensees;
- (4) Depositing revenues according to Title 3A (Business and Corporate Regulations); and
- (5) Any other powers necessary to enforce the provisions of this Act.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 609. Definitions.

The following definitions are provided for the sole purpose of proper interpretation of the Commission Rules and Regulations in this chapter, and shall be determinative unless a contrary meaning is clear from the context.

- (a) Tribe means The Seminole Nation of Oklahoma.
- (b) Commission means the Business and Corporate Regulatory Commission of the Seminole Nation of Oklahoma
- (c) Director means the Director of the Commission

- (d) Fee Clerk means the Fee Clerk of the Commission
- (e) Motor Vehicle means any wheeled conveyance for carrying persons or property capable of being propelled under its own power through the use of an internal combustion engine of greater than fifty cubic centimeters displacement. Provided, however, that farm combines, and similar self-propelled implements of husbandry (Not including trucks) used exclusively for farm purposes shall not be considered a motor vehicle.
- (f) Passenger Automobile means any motor vehicle of the car, station wagon, van, pick-up, or similar type constructed and used primarily for the transportation of persons for purposes other than for hire or compensation.
- (g) Persons means any natural or artificial entity, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity, or other identifiable entity legally competent to hold title to a motor vehicle.
- (h) Commercial Vehicle means any motor vehicle of the car, station wagon, van, pick-up, or similar-type constructed and primary for the transportation of persons or goods in the ordinary course of trade or business.
- (i) Motorcycle or Motorized Bicycle means any motor vehicle having either two or three wheels.
- (j) Manufactured Home means any mobile home, house trailer, or other factory manufactured home designed for semi-permanent installation as a residence, but maintaining the capability of being pulled upon highways upon wheels attached thereto.
- (k) Recreational Vehicles means any self-propelled or towed vehicle that is equipped to serve as temporary living quarters for recreational, camping, or travel proposes and is used solely as a family or personal convenience.
- (l) Farm Truck means any pick-up 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.
- (m) Tribal Law Enforcement Agency means the Bureau of Indian Affairs, Wewoka Agency, Law Enforcement Services, or upon establishment and activation, the Seminole Nation Tribal Law Enforcement Division or Police Department, as defined under Title 24 Police and Law Enforcement of the Seminole Nation Code of Laws.
- (n) Signature means either the handwritten or stamped print of the authorized signature's name.
- (o) Tribal Excise Tax means a tax laid on the privilege to register motor vehicles under the laws of the Seminole Nation of Oklahoma.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996; Amended by Law No. 2000 - 141, December 2, 2000; Amended by Ordinance No. 2001-08, September 1, 2001]

Section 610. Fee Imposed On Passenger Automobiles

(a) Fee Schedule.

Number of Years Registered		Plus	
1 THRU 4 YEARS	\$80.00	TRIBAL EXCISE TAX	2.0%
5 THRU 8 YEARS	\$70.00		
9 THRU 12 YEARS	\$50.00	TITLE FEE	\$10.00
13 THRU 16 YEARS	\$50.00		
17 AND OLDER	\$15.00	NOTARY FEE	\$2.00

There is hereby levied a tribal excise tax of 2.0% on all passenger vehicles first time registration with the Seminole Nation of Oklahoma and where excise taxes have not been paid to another jurisdiction.

(b). As an exception to the Fee Schedule contained in subsection (a) herein, Seminole Nation Tribal members who present valid documentation issued by the United States government that they are entitled to United States veterans status, active or former military status shall be entitled to pay a reduced, Special Fee, for annual registration of not more than two passenger automobiles where they are the primary registrant; however, title fees will not be waived or reduced. The Special Fee Schedule for veterans or members demonstrating military status is as follows:

Veteran Fee:

Veterans of Foreign War; Special Fee - \$ 15.00

Disabled Veterans; Special Fee - \$ 7.00

Winners of Medals for Heroism in Combat, Bronze/Silver Star - \$ 5.00

Prisoners of War; Special Fee Waiver - \$ 0.00 (Free)

Active or Former Honorably Discharged Military:

Years 1-4 \$ 40.00

Years 5-12 \$ 25.00

Years 13 or more \$ 15.00

[HISTORY Law No. 2000-141, December 2, 2000; Amended by Ordinance No. 2007-01, March 3, 2007; Amended by Ordinance No. 2007-04, June 2, 2007]

Section 610A. Apportionment. for Land Acquisition

Based upon financial availability \$250,000.00 per year shall be reserved from the total motor vehicle revenues and deposited into a Seminole Nation Land Acquisition Fund Account which the Treasurer is directed to establish. Should the BCR determine that motor vehicle revenues do not support the funding of the Land Acquisition Fund, the BCR may request an annual Tribal Resolution from the Seminole Nation General Council to suspend this funding requirement.

[HISTORY: Ordinance No. 2007-01, March 3, 2007; Amended by Ordinance No. 2009-07]

Section 611. Fee Imposed on Farm Trucks.

Reserved

Section 612. Fee Imposed on Commercial Vehicles.

Reserved

Section 613. Fee on Motorcycles and Motorized Bicycles.

There is hereby levied an annual registration fee on every motorcycle or motorized bicycle in the amount of six dollars (\$6.00).

[HISTORY: Quarterly Meeting, June 1997.]

Section 614. Fee on Manufactured Homes and Recreational Vehicles.

Reserved.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 615. Collector's Tags.

As obsolete tags do have a value as collector's items, the sale of such tags are hereby authorized according to Commission regulation. Each tag will be labeled with a decal stating Collector and a Certificate of charges. The tag shall be recorded by the Commission as obsolete and reported to the Tribal Law Enforcement Agency as obsolete.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 616. Certificates of Title.

Prior to initial registration of motor vehicle, the owner shall apply to the 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, the Commission shall require the applicant to furnish proof of purchase from a bona-fide new or used car dealer, or a properly endorsed Vehicle Certificate of Title



I hereby certify that according to the records of the Business and Corporate Regulatory Commission of the Seminole Nation of Oklahoma, 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.

Business and Corporate Regulatory Commission

By: \_\_\_\_\_  
Name and Title

[Seal]

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

And on the reverse side of said certificate:

(ii) 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 may subject the owner or possessor to a civil penalty.

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

(iii) 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: \_\_\_\_\_ Amount (s): \_\_\_\_\_

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

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

This vehicle (has) (has not) been involved in a casualty or loss. The registration decal number for this vehicle is: \_\_\_\_\_, Year- \_\_\_\_\_.

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

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

[Seal]

\_\_\_\_\_  
Notary Public

My commission Expires: \_\_\_\_\_

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law  
No. 96-02, June 1, 1996.]

(iv) 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: \_\_\_\_\_ Amount(s): \_\_\_\_\_

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

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

This vehicle (has) (has not) been involved in a casualty or loss. The registration decal number for this vehicle is: \_\_\_\_\_, Year, \_\_\_\_\_.

\_\_\_\_\_  
Signature of Licensed USED Car Dealer

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

[Seal]

\_\_\_\_\_  
Notary Public

My commission Expires: \_\_\_\_\_

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law  
No. 96-02, June 1, 1996.]

Section 618. Title Fees.

The Commission shall charge a fee of \$10.00 for the issuance of any original or transfer title, and a fee of \$ 5.00 for the issuance of any duplicate title. A receipt shall be given for said fees.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 619. Application for Title and Registration.

- (a) To apply for a motor vehicle title and registration, the applicant shall:
- (1) Surrender a verification of security form or equivalent proof of liability insurance coverage to the Fee Clerk.
  - (2) Surrender current title and registration, or certificate of origin unless the vehicle is currently titled and registered with the Tribe in which event the Tribal title and current registration shall be shown to the Fee Clerk for verification.
  - (3) Execute or submit a previously executed certificate or affidavit stating the applicant owns the motor vehicle, and applicant is eligible to receive a Tribal tag.
  - (4) If any lien appears on the previous title or registration and the applicant wishes to have the lien information removed, the applicant must surrender to the Fee Clerk an original copy of a Release of Lien executed by the lending institution.

(b) FEE CLERK ISSUANCE OF TITLE AND REGISTRATION

If the documentation surrendered to the Fee Clerk appears to be in order, after inspection by the Fee Clerk, the Fee Clerk shall:

- (1) Prepare a new title for issuance to the applicant, if necessary. A new title is only necessary if the current title to the vehicle is not a title issued by the Tribe, or if any information contained upon a current title issued by the Tribe is inaccurate.
- (2) Prepare and have applicant execute an Application for Registration Form, in triplicate.
- (3) Prepare a new Certificate of Registration for the ensuing year.
- (4) Verify with the applicant that all information on the Title and Certificate of Registration is correct.
- (5) Calculate all required fees and fill out the receipt form provided.
- (6) Give the applicant the completed but unsigned receipt and direct the applicant to the Commission Office to pay for the title, tag, and other required fees.

(7) Upon return of the applicant with a receipt marked "Paid" by the Commission office, the Fee Clerk shall issue the necessary documents, tags and decals to the applicant. The Fee Clerk shall keep a copy of the receipt for Commission records.

(8) The Fee Clerk should forward a copy of the Motor Vehicle Registration and, if a new or corrected title has been issued, one copy of the Motor Vehicle Title to the Tribal Law Enforcement Agency for the law enforcement records.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 620. Registration Certificate and Tags.

Upon compliance with the provisions of this chapter, payment of the annual registration fee, presentation of the vehicle title and previous years registration certificate for inspection, and inspection of the vehicle identification number affixed by the manufacturer to the vehicle, the Commission shall issue a Registration Certificate, and a tag or decal to be placed upon the registered vehicle.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 621. Authorized signature for Registrations and Titles.

The following are hereby specifically authorized to sign and authenticate Motor Vehicle Certificates of Registration and Certificates of Title:

- (a) The Director; or
- (b) The Fee Clerk

If an applied for Certificate of Registration or Certificate or Title is properly signed or authenticated by an authorized person, the Certificate of Registration or Certificate of Title is valid even though after such signing or authentication, but before delivery of said documents, the person signing or authenticating same becomes no longer authorized to sign or authenticate such document at the actual date of delivery thereof.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 622. Duplicate Registrations.

The Commission shall charge a fee of \$ 5.00 for the issuance of any duplicate registration.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 623. Duplicate Titles.

Duplicate titles shall not be issued except as authorized by this Section and according to such further rules concerning issuance as the Commission may prescribe. A duplicate title shall be issued only after the applicant has executed a sworn statement that the original or transfer title issued to him was lost, stolen or mutilated, and that the applicant has not sold or otherwise disposed of the vehicle. If the previous title was mutilated, the owner shall surrender the mutilated title to the Fee Clerk or satisfactorily explain why it is no longer in his possession. Before any duplicate title is issued, the Fee Clerk shall physically inspect the vehicle identification number affixed to the vehicle for which such duplicate title will be issued to verify the vehicle is still in the applicant's possession and that the vehicle is the same vehicles registered and titled by the Commission. A duplicate title may not be issued except directly and physically to the person who is the owner of record according to the records of the Commission and the Fee Clerk shall require that proper identification be exhibited.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 624. Duplicate Tag and Decal.

If a tribal tag or decal is lost, stolen or damaged beyond reasonable use, the person to whom the same was issued may obtain a duplicate or replacement thereof upon furnishing proof satisfactory to the Commission that such tag or decal has been lost, stolen or damaged beyond reasonable use, and upon payment of the required fee, provided that the applicant will pay the cost incurred to verify the eligibility of the applicant to receive such duplicate or replacement tag or decal. The cost of such tag shall be \$ 5.00 and the cost of such decal shall be \$ 2.50.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 625. Additional Information Required.

In addition to other information required by the application for Motor Vehicle Registration, the applicant shall provide:

- (a) A written certificate or sworn statement verifying ownership of the vehicle.
- (b) A written certificate or sworn statement that the applicant is eligible for such registration as set forth in this chapter.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 626. Motor Vehicle Title Numbers.

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

(a) Prefixes.

A title shall contain a prefix labeled or otherwise identified according to this subsection:

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

(2) 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--.

(3) 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 Commission according to Section 622 of this Chapter and such further rules concerning proof of ownership as the Commission may prescribe.

(b) Suffixes.

A title shall contain a suffix labeled or otherwise identified according to this subsection:

(1) If the vehicle is owned by the Tribe or any of its agencies, the suffix shall be –TG.

(2) If the vehicle is owned by a member of the Tribe, the suffix shall be –TM

(c) Main Numbers.

Between the prefix and suffix herein provided for, the Fee Clerk shall assign each title a unique main number consisting of seven digits, which shall commence with the last two numbers of the current calendar year, in which the title was issued, followed by a dash and then five numbers commencing with the number 1 and continuing consecutively so that no two titles shall ever have exactly the same number. (A duplicate title shall have the same number and suffix as the title which it duplicates but the prefix will be different.)

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 627. Form of Registration Certificate.

The Registration Certificate shall be in substantially the following form:

(i) SEMINOLE NATION OF OKLAHOMA  
CERTIFICATE OF MOTOR VEHICLE REGISTRATION



(a) Each tag shall be made of metal, predominately using the colors red, blue and black. Other colors may be used by determination of the Commission.

(b) Each tag shall bear the name "Seminole Nation".

(c) Each tag shall contain a distinctive and unique combination of numbers and letters centered thereon, tag shall begin with design of the turtle.

(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 a monthly and yearly decal as may be required.

(f) The tags for 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 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 medals 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

(7) Such other class or classes of persons entitled to identification or honor by the public.

Provided, that before issuing any such tag, the Commission shall require documentation that the owner of the vehicle is entitled thereto.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996; Amended by Ordinance No. 2001-08, September 1, 2001]

#### Section 629. Personalized Tags.

The 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

“S” as otherwise required by Section 628 (c) of this chapter. Such personalized tag may then be placed upon said vehicle in lieu of the regular tag decals issued by the Commission. The 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. All other laws, rules and regulations pertaining to motor vehicles and the operation thereof within the Seminole Nation jurisdiction shall still continue to apply.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

#### Section 630. Form of Decals.

(a) Each year that a vehicle is registered pursuant to this chapter, the Commission shall issue a decal to be placed upon the tag affixed to the registered vehicle. The decal(s) shall bear an abbreviation or numerical representation of the month of expiration of the vehicle registration, and the last two digits of the year of expiration. Decals shall bear the decal identification number. The decals shall be color coded according to the expiration date and shall be made in such a way that it is impossible to remove them from a tag without destroying them.

(b) The Commission may issue a single decal in order to meet the requirements of subsection (a) above.

(c) The Commission may issue an additional decal upon proof of destruction of a previously issued decal and according to Section 624 of this Chapter and any other rule or regulation promulgated by the Commission.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

#### Section 631. Other Requirements For Motor Vehicles.

(a) Every operator of a motor vehicle upon the public streets, roadways or highways within the Seminole Nation jurisdiction 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 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 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 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 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 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 cost of:

(1) Not less than ten thousand dollars because of bodily injury to or death of any one person in any one accident,

(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 operating the vehicle.

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

(1) The owner of a motor vehicle registered with the Seminole 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 Oklahoma, and shall produce such form upon request for inspection by any law enforcement officer or representative of the Commission and, in case of a collision, the form shall be shown upon request to any person affected by said collision.

(2) Every person registering a motor vehicle with the Seminole Nation, except a motor vehicle which is not being used upon the public highways or public streets, at the time of registration of such vehicle, shall certify the existence of security with respect to such vehicle by surrendering to the 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. The Commission or other registering agency shall require the surrender of such form prior to processing an application for registration or renewal.

(3) The following shall not be required to carry an owner's or 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 or tribal government, or agency or political subdivision thereof,

(ii) Any vehicle bearing the name, symbol, or logo of 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 upon the public highways.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

#### Section 632. Tribally-Owned Vehicles.

The Commission shall issue, without charge, appropriate titles, certificates of registration, tags, and decals for any motor vehicle owned by the Seminole Nation of Oklahoma or its Agencies. Title to all such vehicles shall be in the name of the Seminole Nation of Oklahoma and such vehicles may be disposed of only with the approval of the General Council. If the particular agency has been authorized to purchase and dispose of property in the name of the agency by the General Council of the Tribe, 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 from appropriated tribal funds. If the purchase was made with appropriated tribal funds, the General Council must concur by resolution in the sale of any such vehicle.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

#### Section 633. Penalties.

(a) Every person who registers a motor vehicle with the Seminole Nation pursuant to this code shall renew their motor Vehicle registration and tags within (30) thirty days of the expiration of the motor vehicle tag or registration. The date of delinquency for renewing motor vehicle registration and tags shall be (30) thirty days following expiration of the same.

(b) Any person failing or refusing to pay the fee as herein provided on or before date of delinquency shall pay in addition to the fee a penalty of fifteen cents (\$0.15) per day for each day of delinquency, but such penalty shall in no event exceed the amount of the fee.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996. Proposed Amendment June 1997]

Quarterly General Council Meeting Seminole Nation of  
Oklahoma.]

Section 634. Recognition of Foreign Titles and Registration.

It shall not be unlawful by reason of this chapter for any person to possess or operate a motor vehicle within the jurisdiction of the Seminole Nation 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 registration issued by the Seminole Nation of Oklahoma.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law  
No. 96-02, June 1, 1996.]

Section 635. Appeals.

(a) Disapproval of Application

(1) If the Director, or his authorized designee, shall disapprove any application under this Act, the Director, or his authorized designee, shall, within thirty (30) days of application, give written notice by certified mail, return receipt requested, of such disapproval to the applicant.

(2) Such disapproval shall specify the reasons for the disapproval and inform the applicant of appeal rights and procedures.

(3) Within ten (10) days of the receipt of such disapproval, such applicant may appeal to the Commission by filing a formal written request for hearing by the Commission, according to such regulation promulgated by the Commission, and shall submit with the request a copy of the application and written disapproval. The applicant may submit any other documentation with the request for the Commission to consider.

(b) Failure to approve application

(1) If, after thirty-five (35) days after the date of application, the Director, or his authorized designee, shall fail to approve or disapprove any application under this Act, the applicant may request, in writing to the Director, a decision from the Director either approving or disapproving the application.

(2) Within five (5) days of the receipt of such request, the Director shall either approve or disapprove the application according to the provisions of this Chapter and any rules or regulations promulgated hereunder. Upon any disapproval, the procedures under subsection (a) of this Section shall apply.

(3) If the Director or authorized designee fails to either approve or disapprove the application within five (5) days of the receipt of such request, pursuant to this subsection, the application shall be deemed to be disapproved and the appeal provisions under subsection (a) of this Section shall apply.

(c) Revocation

If the Director shall revoke any certificates, registrations or seize any tags, issued pursuant to this Act, the aggrieved party may appeal to the Commission by filing a formal written request for hearing by the Commission, according to such regulation or rule promulgated by the Commission. The matter shall be heard de novo by the Commission. The Commission may uphold, modify or overturn the Director's actions or direct the Director to take such action as the Commission deems just and proper.

(d) Standard of Review

For any appeal under this Chapter, the Commission shall give deference to the findings of the Director unless such findings are arbitrary and capricious. The Commission may uphold, modify or overturn the Director's actions or direct the Director to take such action as it may deem just and proper.

(e) Conduct of Hearing

The manner of appeal and conduct of any appeal hearing pursuant to this Section shall be according to the Title 3A, Section 301(e) (Business and Corporate Regulation Commission) and any rule or regulation promulgated thereunder. For any appeal pursuant to this Chapter, the decision of the Commission shall be final.

This section shall not create, nor be construed to create, a right of action or mandamus against the Director, or authorized designee, except as provided herein this section for failure to approve or disapprove any application at any time.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

Section 636. Rules Upon Enactment.

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

(a) Any eligible person, under this Act, may apply for and receive a title, tag, and decal for any motor vehicle at least ninety (90) days after the effective date of this Act, or sooner upon publication by the Director.

(b) This Act shall be mandatory as to all Tribally owned vehicles at least ninety (90) days after the effective date of this Act, or sooner upon publication by the Director.

(c) This Act shall be optional for all other new or used motor vehicles purchased prior to or after the effective date of this Act.

[HISTORY: Law No. 96-01, March 2, 1996; Amended by Law No. 96-02, June 1, 1996.]

**CHAPTER SEVEN  
RETAIL SALES FEE CODE  
OF THE SEMINOLE NATION OF OKLAHOMA**

Section 700. Title.

This Act shall be known as the “Retail Sales Fee Code of the Seminole Nation of Oklahoma”

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 700.1 Effective Date.

This Code shall become effective (30) days after the date of passage by the General Council of the Seminole Nation of Oklahoma.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 700.2 Intent.

This Code is enacted to exercise the regulatory jurisdiction of the Nation and to replenish the diminishing funds available for tribal services caused by the reduction in Federal funding. This Code is further enacted to strengthen the Nation’s government and to provide financing for the essential functions, operations and expenditures of the Nation’s government by regulating activities within its jurisdiction and providing fair procedures for imposing a sales fee including the enforcement thereof and collection of all fees necessary to carry out these purposes herein.

Enforcement of the tribal sales fee will be applicable to only Tribally owned and operated enterprises and Tribally licensed establishments. It is the intent of this ordinance to levy and collect a tribal sales fee at specific locations namely the Nation’s Travel Plaza, Wewoka Trading Post, Rivermist Trading Post, Seminole Nation Bingo Concessions & Gift Shop and any Smokeshops/Businesses licensed by the Seminole Nation. The Nation had determined to exercise only a portion of its regulatory jurisdiction and authority and to reserve its other powers and authorities to be exercised as the Nation so determines. This reservation in no way diminishes the Nation’s capacity to exercise its jurisdiction nor is it to be construed as such. The intent of this Code is to impose the sales fee upon sales made by the Tribally-owned, licensed or certified businesses.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 700.3 Findings.

The General Council finds that it may legislate pursuant to its authority under the Constitution in matters to become laws of the Nation, including such legislation that will promote public health, education and charity and such other services that may contribute to the social and economic advancement of the members of the Nation.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

## Section 701. Definitions

(a) “Business” means all activities engaged in or caused to be engaged in with the objective of gain, benefit or advantage, direct or indirect.

(b) “Commission” means the Seminole Nation Business Corporate and Regulatory Commission as defined under Title 3-A of the Code of Laws.

(c) “Consumer” means any person who receives or comes into possession of property from a retailer by means of a sale of such property.

(d) “Director” means the Director of the Business, Corporate and Regulatory Commission as defined under Title 3-A of the Code of Laws of the Seminole Nation of Oklahoma

(e) “Doing business in this Nation” means the selling, in this Nation or any activity in this nation in connection with selling in this Nation, of tangible personal property by a retail sale as defined in this Chapter, for use, storage, distribution or consumption. This term includes maintaining within this Nation, directly or indirectly or by a subsidiary, of an office, distributing house, salesroom or house, warehouse or other place of business.

(f) “Person” means any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust or political entity.

(g) “Property” means all tangible personal property of every kind and description, except as provided herein. For the purposes of this Chapter, the term “property” shall not include any real property including interests in real property, leasehold interests, any newspapers, or 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.

(h) “Reporting period” means the period of time for which the reporting of information requested under this Chapter is covered and due.

(i) “Retailer” means 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.

(j) “Sale” or “Sales” and derivatives means all sales, barter, trades, exchanges or other transfer of ownership or possession for value of property and any agreement, however characterized, by which a consumer is authorized to use personal property or to obtain admission or entrance into an entertainment event or place of amusement. This definition does not include any resales of items or property, or sales pursuant to any repossession or auctions.

(k) “Taxable sale” means the total amount received in money, credits or property, excluding the fair market value of exchanged property which is to be sold thereafter in the usual course of the retailer’s business, or other consideration valued in money from sales and purchases at retail within this Nation and included within the provisions of this Chapter.

(1) “Taxpayer” means any person obligated to account to the Commission for fees collected or to be collected under this Chapter.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 702. Commission and Director.

(a) Commission

In addition to any other powers and authorities of the Commission found under the Code of Laws of the Seminole Nation, the Commission is further empowered to engage in the following activities to enforce the provisions of the Code and to provide uniform methods of adding the fee to the selling price, including, but not limited to:

- (1) formulating, promulgating and amending appropriate rules and regulations to effectuate the purposes of this Chapter.
- (2) Conducting appellate hearings under this Code.
- (3) Performing any other powers necessary to enforce this Code.

(b) Director.

In addition to any other powers and authorities of the Director found under the Code of Laws of the Seminole Nation, the Director is further empowered to engage in the following activities to enforce the provisions of this Code, including, but not limited to:

- (1) reviewing, approving or disapproving, issuing all licenses under this Code;
- (2) computing fees due under this Chapter;
- (3) depositing revenues;
- (4) for purposes of ascertaining the correctness of any return, determining the amount of tax due from any person, the Director or his designee may hold investigations and hearings concerning any matters covered by this Code and may examine any books, papers, records or memoranda bearing upon such sales of any such person, and may require the attendance of such person or any officer or employee of such person or of any person having knowledge of such sales and may take testimony and require proof for its information. In the conduct of any investigation or hearing, neither the Director, or designee, or the Commission shall be bound by the technical rules of evidence and no informality in any proceeding or in the manner of taking testimony, shall invalidate any order or decision made or approved by the Director. The Director or his designee, shall have the power to administer oaths to such persons;
- (5) any other powers necessary to enforce the provision of this Code.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 703. Fee On Sales.

(a) Except as provided herein, there is hereby levied upon sales of property made by all tribally-owned businesses, including the convenience stores, restaurants, hotels or motels, and concessions, and all non-tribally owned businesses which either own or possess a license or certification issued by the Nation to do business in the Nation, to consumers, a fee 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 fee shall be computed at the fair market value of the property sold.

(b) There is levied and there shall be collected and paid a fee tax in the amount as stated herein as follows:

(1) On the purchase price or charged upon all sales of tangible personal property at retail;

(2) Upon the amount paid for food or drink served or furnished in or by restaurants, cafes, lunch counters, cafeterias, hotels, drugstores, snack bars, and other like places of business at which prepared food or drink is regularly sold.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 704. Specific Sales.

(a) Gaming – (RESERVED)

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 705. Impact Of Fee.

(a) The impact and legal incidence of the fees imposed by this chapter is declared is to be on the consumer and shall be added by the retailer to the purchase price of the property sold and recovered from the consumer. The retailer has the duty to collect the fee and serve as agent of the Nation for collection. No person, except as specifically authorized herein, shall advertise or hold out to the public or consumer that it will assume or absorb the fee or that it will not add the fee to the selling price or that any part thereof will be refunded. In addition to any other penalty under this Chapter, any unauthorized person so holding or advertising shall be civilly liable for a penalty of \$50.00 for each occurrence.

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

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 706. Payment of Fees.

(a) Every retailer shall submit to the Commission within fourteen (14) calendar days after the end of each calendar month a report on such form as the Commission shall prescribe

showing the sales of said retailer and gross amount of sales fees collected during that calendar month. The retailer shall include the following information on such form:

- (1) The name and address of the retailer;
  - (2) The total amount of gross sales of all property as defined herein by the retailer for the reporting period;
  - (3) Deductions allowed by law from such total amount of gross sales and from the total amount received for the reporting period on such charge and time sales;
  - (4) Receipts for the reporting period from exempt sales of property as defined herein rendered in the course of such business;
  - (5) Receipts for the reporting period from the total amount of sales of tangible personal property during such period in the course of such business, after deductions allowed by law have been made; and
  - (6) Such other pertinent information as the Director may require.
- (b) Every retailer shall remit the sales fee collected during a calendar month to the Commission at the same time as the report for that calendar month is submitted.
- (c) The Commission may provide, by regulation, an extension of the time due for making the report and remitting the fees due, provided no extension shall exceed ten (10) days.
- (d) All information received by the Director from returns filed under this Code or from any investigation conducted under the provisions of the Code, shall be confidential, except for official purposes, and it shall be unlawful for any officer or employee of the Commission or the Nation to divulge and such information in any manner, except in accordance with a proper judicial order. The tribal auditor shall have access to all such information in accordance with and subject to the provisions of this Chapter and amendments thereto. Nothing in this section shall be construed to prohibit the disclosure of the taxpayer retailer's name, social security number, last known address and total tax fee liability, including penalty and interest, from sales tax fee returns to a debt collection agency contracting with the Commission.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

#### Section 707. Penalties.

- (a) Every retailer who shall fail to collect or remit the fees imposed by this Chapter shall be liable for the full amount of the fee owed plus interests of 18% per annum until paid.
- (b) Willful failure to collect or pay over the fees imposed by this Chapter shall make the retailer liable for an additional penalty of one hundred percent (100%) of the fees due interest of 18% per annum until paid.

(c) Failure to remit the required fees imposed by this Chapter may result in a loss of any tribal license or TERO certification, removal from any priority or preferred list of vendors, suppliers, contractors or other services utilized by any Tribal governmental program, board, commission or agency, or a discontinuance or suspension of continued business operations within the Seminole Nation jurisdiction.

(d) If any vendor is delinquent in remitting the required fees, other than in unusual circumstances shown to the satisfaction of the Director or as otherwise allowed by Commission regulation, the retailer shall also be required to remit a penalty in an amount equal to one percent of the amount due for each day delinquent.

(e) Whenever, according to Commission regulations, the failure to comply with provisions of this Chapter was due to reasonable causes and not willful neglect, the Director may waive or reduce any of the penalties upon making a record of the reasons therefor.

(f) Any individual who is responsible for collection or payment of sales fees or control, receipt, custody or disposal of funds due and owing under this Chapter who fails to collect such tax, or account for and pay over such tax, or attempts in any manner to evade or defeat such tax or the payment thereof shall be personally liable for the total amount of the tax evaded or not collected or not accounted for and paid over together with any interest and penalty imposed thereon. The provisions of this section shall apply regardless of the relationship with the retailer held by such individual and regardless of the form under which the retailer conducts business, whether a sole proprietorship, partnership or corporation.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

#### Section 708. Bond.

To secure the collection of any fees, penalties or interest, due, or to become due under this Code, any person subject to paying, collecting or remitting such fee shall file a bond with the Director in such form and amount according to Commission regulation.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

#### Section 709. 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 fees collected and paid to the Commission.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

#### Section 710. Exemptions.

(a) There is hereby exempted from the imposition, assessment and collection of retail sales fees:

- (1) All sales of Motor Fuel pursuant to Chapter Four of this Title.

(2) All sales of motor vehicle registration tags pursuant to Chapter Five of this Title.

(3) All sales of tobacco pursuant to Chapter One of this Title.

(4) All sales to the united States and the State of Oklahoma governments and the departments and institutions and the political subdivision thereof in their governmental capacities only;

(5) All sales to religious and charitable organizations in the conduct of their regular religious and charitable functions and activities;

(6) All sales to schools, other than schools held or conducted for private or corporate profit.

(b) The burden of proving that any retailer is exempt from collecting the tax on any goods sold and paying the same to the Commission or from making such returns shall be on the retailer under such reasonable requirements of proof as the Commission may prescribe by regulations. Upon providing such proof according to Commission regulation, the Commission shall issue a fee-exempt identification number to such entities.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

#### Section 711. Appeals.

(a) The Director, after reasonable notice and opportunity for review, may revoke the license of any person found by him to have violated any provision of this Chapter. Any person who engages in the business of selling at retail in this Chapter without a license may be subject to a civil penalty of fifty dollars (\$50.00) per day to a maximum penalty of one thousand dollars (\$1,000.00). Such penalty shall be assessed by the Director or his authorized agent and may be waived or reduced if such failure to obtain such license is due to reasonable cause and not willful neglect or intent to defraud.

(b) Any finding and order of the Director revoking the license of any person shall be subject to review by the Commission upon application of the aggrieved party. The procedure for review shall be the same as provided by the Commission rules and regulations.

Appeals on fee payments.

The matter shall be heard de novo by the Commission. The Commission may uphold, modify or overturn the Director's actions or direct the Director to take such action as the Commission deems just and proper.

For any appeal under this Chapter, this Commission shall give deference to the findings of the Director unless such findings are arbitrary and capricious. The Commission may uphold, modify or overturn the Director's actions or direct the Director to take such action as it deems just and proper.

For any appeal pursuant to this Chapter, the decision of the Commission shall be final.

This section shall not create, nor be construed to create, a right of action or mandamus against the Director, or authorized designee, except as provided herein for failure to approve or disapprove any license or revoking or failure to revoke any license.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

#### Section 712. Apportionment.

The retail sale fee revenue shall be apportioned as follows:

(a) Forty percent (40%) of the total fees collected shall be deposited in an interest bearing fund established by the Treasurer of the Nation to be used as either matching funds for any grant or other funding award or as direct funding for the development, construction and operation of a Tribal facility within the Seminole Nation jurisdiction for the tribal members. Such funds shall be appropriated by duly approved General Council Resolution and included in the General Fund budget as a line item entitled "Tribal Government Facility" under the subheading "Special Appropriations." No appropriation shall be authorized until the accumulation under this subsection either exceeds One Hundred Thousand dollars (\$100,000) or equals the minimum amount required for any matching funds for the tribal facility, whichever is earlier.

(b) Sixty percent (60%) of the total fees collected, together with any penalties and interest, shall be deposited in the Seminole Nation Revenue Account and shall be reserved for general governmental purposes, functions, programs or services for tribal members as authorized and appropriated by duly approved General Council Resolution. Appropriation from the 60% of taxes collected shall be based on revenue collected from previous years.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

#### Section 713. Credits.

The retailer may take credit in his report of gross sales for an amount equal to the sale price of property returned by the purchaser when the full sale price thereof is refunded whether in cash or by credit. The fair market value of any exchanged property which is to be sold thereafter in the usual course of the retailer's business, in included in the full price of a new article, shall be excluded from the gross sales.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

#### Section 714. Licenses.

(a) Each person to which this Chapter applies shall obtain a license to engage in the business of selling at retail and display such license in a prominent place at such location. Such license shall be granted and issued by the Director and shall be in force and effect until December 31 of the year in which it is issued, unless revoked prior thereto. Such license shall be granted or renewed only upon application stating the name and address of the person desiring

such a license, the name of such business and the location, including the street number of such business and such other facts as the Director may require.

(b) The licensee has the duty of renewing such license on or before January 2 of the following year in which the license is issued and each year thereafter if the licensee remains in retail business or liable to account for the fees provided in this Chapter. Unless evidence is submitted to the contrary, any account for which a license has been issued which shows no retail sales activity for any period of twelve consecutive months shall not be renewed. Such inactivity shall be considered prima facie evidence that the licensee is not in the business of selling at retail.

(c) For each license issued, a fee according to Commission regulation shall be paid, which fee shall accompany the application. Payment of a fee for such a license issued after June 30 shall be prorated in monthly increments.

(d) If business is transacted at two or more separate places by one person, a separate license for each place of business shall be required.

(e) Each license shall be numbered and shall show the name, residence, and place and character of business of the licensee. No license shall be transferable.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

#### Section 715. Revocation.

Whenever any retailer authorized to collect the fees herein imposed fails to comply with any of the provisions of this Code, or any orders, rules or regulations of the Director prescribed and adopted hereunder, the Director may, upon notice and hearing, by order revoke the licenses or certifications, if any issued to such retailer. If such retailer is a corporation authorized to do business in this Nation, the Director may certify a copy of the order finding that such retailer had failed to comply with certain specific provisions, orders, rules or regulations. The Director may upon certification of such order, revoke the license only when such corporation has complied with its obligations under this Code. No order authorized in this section shall be made until the retailer is given an opportunity to be heard, and to show cause why such order should not be made. The hearing shall be conducted in accordance with the provision of Title 3-A and 28 and any rules and regulations promulgated thereunder. The retailer aggrieved by the decision of the Director shall have a right of appeal from the Director's order according to Titles 3-A and 28 and any rules and regulations promulgated thereunder.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

#### Section 716. Title Headings

The title headings shall not be used to construe the intent or language of this Code.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 717. Jurisdiction.

This Code is enacted and enforceable pursuant to the inherent sovereignty of the Nation and the jurisdiction under the Constitution of the Nation. This Code does not in any way grant or authorize jurisdiction to a Court which could not, absent tribal or federal authorization, exercise jurisdiction within the Nation.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 718. Sovereign Immunity.

This Code does not waive the sovereign immunity of the Nation, its officials, officers, boards, commissions, agencies, directors or employees. This Code also does not create a cause or right of action, except as specifically provided herein.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 719. Severability.

In the event any part, portion, section or provision is held invalid by any Court of competent jurisdiction, the remaining provisions, portions, parts or sections of the Code shall remain valid and in full force and effect.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]

Section 720. Letter Rulings.

RESERVED.

[HISTORY: Enacted by Law No. 2001-01, March 3, 2001.]