

LEECH LAKE BAND OF OJIBWE

TITLE 5

TAXATION CODE

**LEECH LAKE BAND OF OJIBWE
TITLE 5: TAXATION CODE**

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TITLE 5
LEECH LAKE BAND OF OJIBWE
TAXATION CODE
CHAPTER 1
ADMINISTRATION

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Section 5.101. Citation. This Chapter may be cited as the Leech Lake Band of Ojibwe (“Band” or “Leech Lake”) Tax Code.

Section 5.102. Purpose. It being necessary to strengthen the Leech Lake Band’s government by licensing and regulating certain conduct within the Band’s jurisdiction, provide financing for the current expenses of Band’s government especially in the critical area of health care for the Band’s members as the State of Minnesota has refused to share the tobacco settlement dollars with the Band to help defray the health care cost of the Band’s members, and the expansion of Band’s government operations and services, and in order for the Band to exercise its confirmed governmental responsibilities efficiently and effectively, the purpose of this Chapter is to

provide the straightforward, fair, and efficient procedures, to provide for the licensing and regulation of certain conduct, and the levy and collection of certain revenue and taxes for the benefit of the Leech Lake Band.

Section 5.103. Tax Commission. There is hereby created, ordained, and chartered under the authority of the Leech Lake Band a body to be known as the “LEECH LAKE TAX COMMISSION” which shall be a public agency of the Leech Lake Band subordinate to the Leech Lake Reservations Business Committee (a/k/a “Reservation Tribal Council” or “Tribal Council”), possessing all the powers, duties, rights and functions hereinafter defined and as are now or as may hereafter be conferred upon the Commission by law.

Section 5.104. Composition of the Tax Commission.

1. The membership of the Leech Lake Tax Commission shall consist of not less than three (3) and not more than five (5) members of the Band who shall be appointed by the Tribal Council for a period of three (3) years.
2. Upon the selection of the initial commission members appointed by the Leech Lake Tribal Council, the Tribal Council shall choose, two commissioners who will serve an initial term of one year, two commissioners who will serve an initial term of two years and one commissioner who will serve an initial term of three years. Thereafter, the term of each appointed commissioner shall be for three years. Each commissioner shall hold office until the expiration of the term to which he was elected and until his successor has been selected and qualified. Vacancies on the commission shall be filled by the Leech Lake Tribal Council. The commissioners may consist of Tribal Council members whose terms shall coincide with the terms of her or his office.
3. Members of the Tax Commission shall not have or voluntarily acquire during their three (3) year term any personal interest, as hereinafter defined, whether direct or indirect, in any entity owned or operated by the Leech Lake Band or any organization of the Band.
4. Personal interest shall mean private ownership of an entity that does business with or is operated by the Leech Lake Band. Employment by an entity owned by the Leech Lake Band, its agencies, institutions, or entities or by any other person having such an interest shall not be deemed a personal interest by such employee nor shall it be deemed ownership or control of such entity by the employee. Such an employee may be appointed as a member of the Tax Commission so long as net revenues from the operation of the entity accrue to the Band generally.

Section 5.105. Seal. The Leech Lake Tax Commission is authorized and directed to acquire and use a seal, which shall be of circular form, with the words “TAX COMMISSION” – “LEECH LAKE BAND OF OJIBWE” around the edge and the word “OFFICIAL SEAL” in the center. The seal shall be used on all original and or certified copies of all licenses, orders, rules, regulations and other “official” documents of the Tax Commission as evidence of their authenticity. The seal shall be secured at all times to prevent unauthorized use.

Section 5.106. General Powers of the Tax Commission. The Tax Commission shall generally be charged with the administration and enforcement of all Band tax laws. Incidental to the administration or enforcement of the Band tax laws, the Tax Commission shall have the power to:

1. Assess, collect and issue receipts for such taxes as are imposed by ordinance or resolution of the Leech Lake Tribal Council and to bring actions on behalf of the Band in Tribal Court for the collection of Band taxes, penalties and interest, and the enforcement of the Band tax laws, all such actions shall be styled: The Leech Lake Band ex rel. Tax Commission vs. _____;
2. Make or cause to be made by its agents or employees an examination or investigation of the place of business, equipment, facilities, tangible personal property and the books, records, vouchers, accounts, documents and financial statements of any taxpayer, upon reasonable notice during normal business hours, at any other time agreed to by said taxpayer or at any time pursuant to a search warrant issued and signed by the Tribal Court.
3. Examine under oath either orally or in writing any taxpayer or any agent, officer or employee of any taxpayer or any other witness in respect to any matter relative to the Band tax laws.
4. Exercise all other authority delegated or conferred upon it by law or as may be reasonably necessary in the administration or enforcement of any Band tax laws.
5. Either before or after the commencement of an action for the recovery of taxes, penalties and interest due to the Band, but prior to final judgment thereon, compromise and settle such claims for an amount less than the total amount due, provided that such compromise and settlement shall be approved by the Tax Commission only when, in its judgment such action is in the best interest of the Band and provided further that no settlement shall be made unless the delinquent taxpayer pays the principal amount of taxes due to the Band.

Section 5.107. Rulemaking Authority.

1. The Tax Commission shall have the authority to prescribe, promulgate and enforce written rules and regulations not inconsistent with this Title to (a) provide for its internal operational procedures; (b) to interpret or apply any Band tax laws as may necessary to ascertain or compute the tax owed by any taxpayer; (c) for the filing of any reports or returns required by any Band tax laws; (d) as shall be reasonably necessary for the efficient performance of its duties; or (e) as may be required or permitted by law.
2. No rule or regulation of the Tax Commission shall be of any force or effect until and unless a certified copy of said rule or regulation bearing the signatures of at least two (2) members of the Tax Commission and the "official seal" of the Tax Commission shall have been filed for record in the office of the Tribal Council Secretary and the office of the Clerk of the Tribal Court.

3. The Tribal Court shall take judicial notice of all rules and regulations of the Tax Commission promulgated pursuant to this Title.

Section 5.108. Forms. The Tax Commission may prepare and make available to the public such standard forms as are or may be necessary to carry out its function and which are not otherwise provided by this Title.

Section 5.109. Tax Stamps and Licenses.

1. The Tax Commission shall provide for the form, size, color and identifying characteristics of all licenses, permits, tax stamps, tags, receipts or other documents or things evidencing receipt of any license or payment of any tax or fee administered by the Tax Commission or otherwise showing compliance with the Tax laws of the Leech Lake Band.
2. Licenses shall contain at least the following information:
 - a. The words: "Leech Lake Band" or other identifiable abbreviation, logo, symbol or mark.
 - b. The words: "Tax Commission"
 - c. The monetary amount for which the tax or license was issued.
 - d. Wording which indicates the type of tax imposed.
 - e. If the instrument is a license, permit or receipt, wording indicating the type of license, permit or receipt, its effective dates and the name and address of the taxpayer to whom issued.
3. The Tax Commission shall provide for the manufacture, delivery, storage and safeguarding of such stamps, licenses, permits, tags, receipts or other documents and shall safeguard such instruments against theft, counterfeiting and improper use.
4. When the Tax Commission deems it necessary to do so, it may allow the use of metering devices in lieu of paper stamps under such rules and regulations as it shall prescribe.
5. The Tax Commission may exchange new stamps for damaged, out of date or otherwise unusable stamps under such rules and regulations as the Tax Commission shall prescribe.

Section 5.110. Records.

1. The Tax Commission shall keep and maintain accurate, complete and detailed records that reflect all taxes, penalties and interest levied, due and paid, all licenses issued and each and every official transaction, communication or action of the Commission.
2. Such records shall be maintained at the office of the Tax Commission and shall not be removed from said office without the written permission of the Tax Commission.

3. Such records shall be subject to audit at any time at the direction of the Tribal Council and shall be audited not less than once each year.
4. Any and all records of the Tax Commission, except the record of an official decision or opinion rendered upon administrative appeal, which relate to the individual business or personal activities of a named particular taxpayer or taxpayers shall not be open to public inspection and shall only be released upon written request provided to the Tax Commission and upon receipt of a signed release of the taxpayer involved and Tribal Council approval, or written request of Band officials who have a legitimate official need for such records and Band Council approval or upon the written order of the Tribal Court.
5. Any record of the Tax Commission which does not relate to the individual business or personal activities of a named particular taxpayer or taxpayers and all decisions or opinions rendered upon an administrative appeal shall be public records of the Tax Commission and shall be available for public inspection during regular business hours. Copies of such records may be obtained by submitting a signed written request and upon payment of such copying costs as may be established by rule of the Tax Commission, provided, that the names and other forms of identification of any taxpayer appearing in such record shall be rendered unreadable prior to issuance of such copy unless the provisions of subsection (d) above would allow release of such information.

Section 5.111. Bookkeeping. There shall be established and kept, within the Finance Department of the Leech Lake Band and subject to the current Indirect Cost rate, such financial records/books as may be necessary under generally accepted accounting standards to adequately account for all funds and monies received and disbursed by the Tax Commission. Separate accounting books shall be maintained for each type of tax imposed and collected under this Title.

Section 5.112. Collection Account; Deposits.

1. There is hereby authorized to be established an account in a federally insured financial banking institution to be known as the Leech Lake Tax Collection Account. Tax funds may be kept in an existing federally insured account belonging to the Band provided separate accounting books, clearly designated as Leech Lake Tax Collection Funds, are maintained in accordance with generally accepted accounting principles.
2. Tax revenues shall be kept in an interest bearing account and the funds may be invested and reinvested as may be deemed necessary and approved by the Tribal Council.
3. No monies shall be expended from this fund except upon written resolution of the Tribal Council appropriating a specific amount or source of monies contained therein for the use of a particular department, agency, program or project of the Band or in accordance with an approved Tax Commission budget as set forth in Section 5.113. Expenditures from this fund will be made utilizing current procedures established by the Band Finance Department.

4. All tax monies, license fees, penalties, interest, service fees/charges or other funds collected by the Tax Commission in the administration and enforcement of the Title shall be clearly identified and submitted to the Band Finance Department for deposit in this account for the benefit of the Leech Lake Band. The receipt for such funds shall be maintained as an original record and attached to or reconciled with any original tax returns or records of receipt of the Tax Commission.

Section 5.113. Tax Commission Employees and Expenses.

1. The Tax Commission may employ such employees and incur such expense as may be necessary and reasonable for the proper discharge of its duties under this Title, subject to the limitations and restrictions herein set out.
2. The Tax Commission shall, to the maximum extent feasible, utilize regular Band staff in exercising the duties and responsibilities set out in this Title. The Tax Commission shall coordinate with and obtain approval from Band Administration to delegate to Band staff such of its functions as may be necessary to efficiently administer this Title. Any such delegation of functions by the Tax Commission shall be done by rule, provided, that the Commission's rulemaking authority may not be delegated.
3. Band Administration is authorized and directed to cause such regular staff assistance, as is feasible, to be given to the Tax Commission.
4. The Tax Commission shall prepare and submit to the Tribal Council a proposed line item budget for the next fiscal year no later than the deadline established in each year by the Tribal Council Treasurer for regular Band appropriation requests. The total amount dispersed by the Tax Commission in any one fiscal year may not exceed the amount appropriated by the Tribal Council.
5. The fiscal year for operation of the Tax Commission shall begin on October 1 of each year and end on September 30 of the following year.
6. The Tax Commission may require each staff person who shall be required to handle monies, revenue, tax stamps or who shall be responsible therefore to be insured under the Band insurance policy, in such amounts as may be fixed by the Tax Commission.
7. The Tribal Council may require each of the Tax Commission members who shall be required to handle monies, revenue or stamps to be insured under the Band insurance policy in an amount to be determined by the Tribal Council.
8. The premiums for the insurance required in (6) and (7) of this section shall be paid from funds authorized in the Tax Commission budget.

Section 5.114. Nepotism.

1. It shall be unlawful for the Tax Commission to employ any person directly related to or living with any member of the Tax Commission to any office within the Tax Commission or to any position as an outside or independent contractor. Directly related

to means a spouse or child. This provision shall not prohibit any officer, appointee or employee already in the service of the Tax Commission from continuing or being promoted after the appointment or election of a relative to membership on the Tax Commission as provided by law.

2. The Tribal Council may provide a waiver of this section by two-thirds (2/3) majority vote in individual cases at the written request of the Tax Commission, if the Tribal Council determines such waiver to be in the best interest of the Band.

Section 5.115 –5.119. Reserved.

Section 5.120. Collection of Taxes.

1. All taxes payable under this Chapter shall be tendered to the Leech Lake Tax Commission, who shall promptly issue a receipt.
2. The Tax Commission shall establish such rules and procedures as may be necessary to assess taxes, provide notice to taxpayers and collect monies owed.

Section 5.121. Collection of Delinquent Taxes. The Tax Commission is hereby authorized to bring legal action in any appropriate Court as necessary for the collection of any taxes, penalties and interest assessed and unpaid by any taxpayer. Such action shall be civil in nature and all penalties and interest shall be in the form of civil damages for non-payment of taxes. Any and all civil remedies, including but not limited to garnishment, seizure, attachment and execution shall be available for the collection of any monies due the Band. The Tax Commission may request the Attorney of the Band to bring any and all necessary actions for the collection of any taxes, penalties and interest assessed and unpaid against any taxpayer.

Section 5.122. Public Sale of Forfeited Property

1. Upon a final order of forfeiture entered by the Tribal Court, the Tax Commission shall circulate and post for public inspection an inventory of said property. This posting shall identify the date and time for the sale of said property to the highest bidder.
2. The order of forfeiture tax sale notice shall be posted for a minimum of twenty (20) days prior to the date of sale and the notice shall also be published at least once in the local tribal newspaper and in another local newspaper.
3. The property shall be sold to the highest bidder at a public auction with the sale to be held at the administrative office building of the Tax Commission.
4. All revenue derived from the sale shall be deposited in the Tax Collection Account.
5. The Tax Commission may conduct sales at such times as it deems sufficient property has accumulated to make such sale beneficial to the Tax Commission and the taxpayer.

6. The seizure and forfeiture of contraband property shall not reduce or eliminate the tax liability of any person from whom such property was seized. The funds derived from the sale of all other property shall be applied to payment of the interest and penalties first, then to the tax due. If the funds derived from the sale do not satisfy the total amount of interest, penalties and tax due, then the taxpayer remains liable for the balance due the Tax Commission. In no circumstance shall the taxpayer receive any excess funds received from the sale after the interest, penalties and tax obligations have been satisfied, and any and all remaining funds shall become the property of the Band.

Section 5.123. Exempt Property. The following property shall be exempt from garnishment, attachment, execution and sale for the payment of taxes, penalties and interest due to the Band:

1. Three-fourths (3/4) of the net wages earned per week by the taxpayer.
2. One automobile with the fair market value equity not exceeding five thousand dollars (\$5000.00).
3. Tools, equipment, utensils or books necessary to the conduct of the taxpayers business or activities, but not including stock or inventory.
4. Actual Trust or Restricted title to any lands held in trust by the United States or subject to restrictions against alienation imposed by the United States, but not including leasehold and other possessor interests in such property.
5. Any dwelling used as the actual residence of the taxpayer including up to five acres of land upon which such dwelling is located whether such dwelling is owned or leased by the taxpayer.
6. Household goods, furniture, wearing apparel and personal effects, but not including televisions, radios, stereo equipment, DVD players, MP3 players, more than two (2) firearms, works of art and other recreational or luxury items.
7. All domesticated animals.
8. All implements of farming used on the property.
9. All traditional, ceremonial and/or religious items.

Section 5.124– Section 5.150. Reserved.

Section 5.151. Administrative Appeals. Any taxpayer against whom the Tax Commission has assessed taxes, penalties or interest pursuant to the Tax Law of the Leech Lake Band or who has paid under written protest any taxes, penalties and interest assessed by the Tax Commission who believes those taxes, penalties and interest to be wrongfully assessed or collected may appeal in writing for a hearing before the full Tax Commission under such rules and regulations as the Tax Commission may prescribe.

Section 5.152. Limitations on Administrative Appeals. Any administrative appeal as provided for in Section 5.151 of this Title must be filed by filing a written request for a hearing with the Tax Commission within sixty (60) days of the assessment or payment of the taxes, penalties or interest in controversy, provided that failure to file an administrative appeal shall not prevent the taxpayer from defending any collection action by the Tax Commission in Tribal Court.

Section 5.153. Exhaustion of Administrative Remedies.

1. All administrative remedies shall be deemed exhausted upon a final decision of the Tax Commission of an appeal pursuant to Section 5.151 of this Title.
2. If the Tax Commission shall fail to schedule and hold a hearing on the merits of the administrative appeal within sixty (60) days after receipt of a written request for a hearing, unless a delay is requested or approved by the taxpayer.
3. If the Tax Commission shall fail to issue a written decision on said appeal within thirty (30) days of the hearing on the merits of the taxpayer's administrative appeal.

Section 5.154. Suits Against the Tax Commission.

1. The Tax Commission, as a governmental agency of the Leech Lake Band, its Commissioners, and employees, shall be immune from any suit in law or equity while performing their lawful duties within the authority delegated to them.
2. Notwithstanding subsection (1), any taxpayer or other person against whom the Tax Commission has assessed taxes, penalties or interest or who has paid under protest any taxes, penalties or interest may bring an action in Tribal Court after exhaustion of administrative remedies: for the purpose of enjoining the Tax Commission from collecting any taxes, penalties or interest assessed; or for the recovery of any taxes, penalties or interest paid under written protest which the Tribal Court determines to have been wrongfully assessed or collected.

Section 5.155. Limitations on Suits Against the Tax Commission.

1. Any suit against the Tax Commission authorized by Section 5.154 must be commenced by filing a petition in Tribal Court within thirty (30) days after the days of exhaustion of administrative remedies.
2. In no event shall the Court be authorized to award or order the payment of damages or to fashion any remedy except to enjoin the collection or order the return of the taxes, penalties or interest in controversy unless an additional remedy is specifically provided by this Title.
3. All amounts found to have been wrongfully collected and refundable shall earn simple interest at five percent (5%) per annum until refunded.

Section 5.156. Refunds to Taxpayers. Whenever any taxpayer shall establish in administrative or Court proceedings that they are entitled to a refund of any taxes, penalties or interest previously paid, the Tax Commission shall immediately refund all taxes, penalties and interest specified in the administrative or Court order.

Section 5.157–Section 5.180.Reserved.

Section 5.181. Forgery of Stamps or other tax instruments. Any person or taxpayer who without authorization of the Tax Commission, falsely or fraudulently forges, embezzles, steals, knowingly converts, knowingly misapplies or permits to be applied or counterfeits any stamps, tags, licenses or other instrument evidencing payment of taxes prescribed for use in this Title or who shall use, pass, tender as true or otherwise be in possession of any unauthorized, false, altered, forged, counterfeited or previously used instrument for the purpose of evading the payment of taxes imposed by this Title shall forfeit a civil penalty as provided in Section 1988 of this Title. Each such counterfeited, embezzled, stolen, converted, misapplied or forged stamp or other instrument shall each constitute a separate violation.

Section 5.182. Offenses. Any person or taxpayer who violates any provision of the Title for the purpose of evading the payment of taxes shall be guilty of an offense punishable by a fine not to exceed One Thousand (\$1,000.00) dollars for each separate violation.

Section 5.183. General Penalties. Any person or taxpayer who files any false report or return or who fails to file any report or return or who otherwise violates any provisions of this Title for the purpose of evading the payment of taxes imposed by this Title shall forfeit a civil penalty of not more than One Thousand (\$1,000.00) dollars for each such violation in addition to any other penalties prescribed by law.

Section 5.184. Referrals for Federal Prosecution. It shall be the duty of all members of the Tax Commission, the Leech Lake Attorney and any law enforcement officer upon receiving reliable information that probable cause may exist to believe that any person or taxpayer has violated Section 1981 of this Title to report the facts to the appropriate Federal, State or Tribal officials and to request that a federal investigation be commenced to determine whether 18 U.S.C. Section 1163, Embezzlement and Theft from Indian Tribal Organizations, has been violated.

Section 5.185. Interest. All taxes, fees, or other charges of the Tax Commission not paid when due shall bear interest at the rate of twelve percent (12%) per annum from the date said taxes or fees became due until the date they are paid in full.

Section 5.186. Commencement of Actions. Filing a written request for refund with the Tax Commission shall commence an action for a refund within the meaning of the civil statute of limitations, if such request is diligently prosecuted under the law.

Section 5.187. Taxes Erroneously paid. Taxes erroneously paid due to mistake of fact or law may be refunded upon application even though no written protest was made at the time of payment. The taxpayer shall file an application for refund with the Tax Commission. The taxpayer may also appeal the determination of the Tax Commission to the Tribal Court.

Section 5.188. Penalties.

1. Any person who knowingly files any false report or return, or who knowingly fails to file any report or return, or who otherwise knowingly violates any provisions of this Chapter shall pay a civil penalty of One Thousand dollars (\$1,000) per occurrence.
2. Every retailer who shall fail to collect the taxes imposed by this Chapter shall be liable for the full amount of the taxes owed plus interest at the statutory rate until paid.
3. Willful failure to collect or remit the taxes imposed by this Chapter shall make the retailer liable for an additional penalty of one hundred percent of the taxes due plus interest at the statutory rate until paid.

Section 5.189. Records. Every Person shall maintain complete and adequate records demonstrating compliance with this Chapter for not less than two years.

TITLE 5
LEECH LAKE BAND OF OJIBWE
TAXATION CODE
CHAPTER 2
TOBACCO TAX

5.201	Definitions	5.205	Impact of Tax
5.202	Tax on Sales of Tribal Tobacco	5.206	Tax Collection
5.203	Tax on Sales of Internet Tribal Tobacco	5.207	Payment of Tax
5.204	Compact Exceptions	5.208	Effective Date

Section 5.201. Definitions.

1. "Consumer" is defined to mean and include any Person, regardless of the race of the Person, who consensually purchases, receives or comes into possession of a Tribal Tobacco product from a Leech Lake Retailer or Leech Lake Internet Retailer located within the exterior boundaries of the Leech Lake Reservation.
2. "Internet Sale" or "Internet Sales" is defined to mean and include all sales, barter, trades, exchanges, or other transfers of ownership for value of Tribal Tobacco from an Internet Retailer to any Person or Consumer for shipment to an address outside the exterior boundaries of the Leech Lake Reservation. The locus of an Internet Sale occurs within the Leech Lake Reservation at the time the transaction is processed.
3. "Internet Leech Lake Band Tax Stamp" is defined as an officially approved tax stamp of the Leech Lake Band that is applied to all tobacco packages intended for sale by a Leech Lake Internet Retailer. The Internet Leech Lake Band Tax Stamp shall be a distinct color from the Band Tax Stamp.
4. "Person" is defined to mean and include any natural person, company, Tribally or Band owned corporation, partnership, corporation, commission, government agency, joint venture, association, trust, or other political or identifiable entity to which this Chapter can be applied.
5. "Sale" or "Sales" or their derivatives is defined to mean and include all sales, barter, trades, exchanges, or other transfers of ownership for value of Tribal Tobacco from a Leech Lake Retailer to any Consumer or Person no matter how characterized and the rental, leasing, or other transfer of actual or constructive possession and right to use Tribal Tobacco for value received from a Leech Lake Retailer to any Person no matter how characterized.

6. "Band Tax Stamp" is defined as an officially approved tax stamp of the Leech Lake Band that is applied to all tobacco packages intended for sale by a Leech Lake Retailer.
7. "Tribal Tobacco" is defined as all tobacco products sold by a Tribal Wholesaler to a Leech Lake Retailer or Leech Lake Internet Retailer that do not have another government jurisdiction's tax stamp already affixed to the tobacco package or were manufactured by a major brand tobacco company. The definition of Tribal Tobacco does not include products sold by a Tribal Wholesaler to Persons, customers, retailers or other wholesalers who intend to resell the product outside the exterior boundaries of the Leech Lake Reservation.
8. "Tribal Wholesaler" is defined as a Person who in the ordinary course of business sells Tribal Tobacco products to Leech Lake Retailers or Persons intended for the sale or use within the exterior boundaries of the Leech Lake Reservation or to Leech Lake Internet Retailers intended for shipment to a Person or Consumer at an address outside the exterior boundaries of the Leech Lake Reservation.
9. "Leech Lake Internet Retailer" is defined to mean and include any Person in the ordinary course of business who sells any Tribal Tobacco product within the exterior boundaries of the Leech Lake Reservation to another Person by shipping to an address outside the exterior boundaries of the Leech Lake Reservation.
10. "Leech Lake Retailer" is defined to mean and include any Person in the ordinary course of business who sells any Tribal Tobacco product within the exterior boundaries of the Leech Lake Reservation to another Person.

5.202. Sales of Tribal Tobacco. There is hereby levied upon the sale of Tribal Tobacco by a Tribal Wholesaler for Sales within the exterior boundaries of the Leech Lake Reservation a tax equal to twenty cents (\$0.20) per pack of cigarettes sold exclusive of any rebate. Such products are required to have the Band Tax Stamp affixed to them.

5.203. Internet Sales of Tribal Tobacco. There is hereby levied upon the sale of Tribal Tobacco by a Tribal Wholesaler for Internet Sales a tax equal to twenty cents (\$0.20) per pack of cigarettes sold exclusive of any rebate. Such sales shall include surplus Tribal Tobacco products sold locally by a Leech Lake Internet Retailer. Such products are required to have the Internet Band Tax Stamp affixed to them.

5.204. Compact Exceptions [Reserved]

5.205. Wholesale Exceptions. The tax imposed by Section 5.202 or Section 5.203 shall not apply to sales to Persons, customers, retailers or other wholesalers who intend to sell the product outside the exterior boundaries of the Leech Lake Reservation.

- 5.206. Impact of tax.** The impact of the tax levied imposed by Section 5.202 of this Chapter is declared to be on the Tribal Wholesaler.
- 5.207. Tax Collection.** The Tribal Wholesaler shall collect the applicable taxes when selling to a Leech Lake Retailer or Leech Lake Internet Retailer or other Persons intending to sell the tobacco products within the exterior boundaries of the Leech Lake Reservation.
- 5.208. Payment of tax.** Every Tribal Wholesaler is required to purchase all applicable tax stamps from the Leech Lake Tax Commission. The Tax Commission shall sell the applicable tax stamps to the Tribal Wholesaler, Leech Lake Retailer, or Leech Lake Internet Retailer at the applicable rate described in Section 5.202 and Section 5.203 or in compliance with any compact or agreement as described in Section 5.204.
- 5.209. Effective Date.** This Chapter applies to all Sales of Tribal Tobacco occurring after the date of the enactment of this Chapter by the Leech Lake Tribal Council.

TITLE 5
LEECH LAKE BAND OF OJIBWE
TAXATION CODE
TITLE 5
GASOLINE TAX
CHAPTER 3
(RESERVED)

TITLE 5
LEECH LAKE BAND OF OJIBWE
TAXATION CODE
CHAPTER 4
SALES TAX

(RESERVED)

TITLE 5
LEECH LAKE BAND OF OJIBWE
TAXATION CODE
CHAPTER 5
LODGING TAX

(RESERVED)

TITLE 5
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TAXATION CODE
CHAPTER 6
LIQUOR TAX

(RESERVED)

TITLE 5
LEECH LAKE BAND OF OJIBWE
TAXATION CODE
CHAPTER 7
WATER & SEWER USE TAX ON LODGING
(RESERVED)