

**SKOKOMISH CONSOLIDATED TAX ORDINANCE  
(SKOKOMISH TAXABLE ENTERPRISES)**

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**GENERAL PROVISIONS**

**4.10.001 Title**

This ordinance shall be known as the Skokomish Consolidated Tax Ordinance ("Ordinance").

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

**4.10.003 Purpose**

The purpose of this Ordinance is to generate tax revenue from business activities, operations, transactions and property of Skokomish Taxable Enterprises. This tax revenue shall be exclusively utilized to cover the costs of providing Essential Government Services, including facilitating Economic Development. The ability to effectively and efficiently provide these Essential Government Services and facilitate Economic Development is a fundamental exercise of the Skokomish Indian Tribe's Sovereignty and Self-Determination.

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

**4.10.005 Constitutional Authority**

This Ordinance is enacted pursuant to Article IV, Section 1 and Article V, Sections I(c)-(f) and (t) of the Constitution of the Skokomish Indian Tribe.

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

#### **4.10.007 Definitions**

For the purposes of this Ordinance and any regulation promulgated thereunder, the following definitions apply:

- (a) "Economic Development" means commercial activities, including those that facilitate the creation or retention of businesses or jobs, or that improve the standard of living or economic health of tribal communities.
- (b) "Essential Government Services" mean services such as tribal administration, public facilities, fire, police, public health, education, sewer, water, environmental and land use, transportation, utility services, and economic development.
- (c) "Consolidated Tax" means a consolidation of all taxes, not otherwise established by a Skokomish compact, agreement or ordinance. Examples of taxes consolidated under this Ordinance include the following: business and occupation; excise, sales and use; lodging and all other services by a hotel; and property.
- (d) "Indian Country" has the same meaning as given in 18 U.S.C. § 1151.
- (e) "Skokomish Governmental Enterprises" means any division or department of the Skokomish Indian Tribe not owned and/or operated by the Skokomish Indian Tribal Enterprise, Incorporated that generates business income.
- (f) "Skokomish Indian Tribal Enterprise, Incorporated" means the Skokomish Indian Tribal Enterprise, Incorporated organized under 25 U.S.C. § 477, as amended (Federal Charter Approved August 4, 2014 and Ratified August 6, 2014).
- (g) "Skokomish Taxable Enterprises" means Skokomish Governmental Enterprises and the Skokomish Indian Tribal Enterprise, Incorporated.
- (h) "Skokomish Tax Commissioner" means the Chief Financial Officer for the Skokomish Indian Tribe.
- (i) "Tax Warrant" means a document issued by the Skokomish Tax Commissioner and filed with the Clerk of the Skokomish Tribal Court that creates a lien against property for any unpaid fee, tax or penalty.

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

#### **4.10.009 Construction**

This Ordinance shall be liberally construed to give full force and effect to the purpose for which it was enacted.

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

**4.10.011 Severability**

If any provision of this Ordinance, or its application to any person, legal entity, or circumstance, is held invalid, the remainder of the Ordinance, or the application of the provision to other persons, legal entities, or circumstances, shall not be affected.

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

**4.10.013 No Waiver of Sovereign Immunity**

The Skokomish Indian Tribe expressly reserves all of its inherent sovereign rights as a federally recognized Indian tribe, including sovereign immunity from suit in any state, federal, or tribal court without the Tribe's express consent. By enacting this Ordinance the Skokomish Indian Tribe does not waive its Sovereign Immunity.

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

**TAXATION AUTHORITY**

**4.10.015 Skokomish Tax Commissioner**

Subject to the limitations contained in S.T.C. 4.10.017, the Skokomish Tax Commissioner has the power to:

- (a) Promulgate and enforce regulations for the assessment and collection of the Consolidated Tax; and
- (b) Issue advisory opinions and decisions regarding the Consolidated Tax; and
- (c) Issue Tax Warrants for violations of any promulgated regulation; and
- (d) Commence civil actions in Skokomish Tribal Court to enforce this Ordinance and any regulations promulgated thereunder.

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

**4.10.017 Limitations**

The following limitations apply:

- (a) The Consolidated Tax shall be applicable only to the: activities and transactions of the Skokomish Taxable Enterprises that occur in Indian Country; and/or operations and property of the Skokomish Taxable Enterprises that are located in Indian Country; and
- (b) All collected Consolidated Tax shall be exclusively used to fund Essential Government Services and/or Economic Development.

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

#### **4.10.019 Appeals and Objections**

The Skokomish Taxable Enterprises may:

- (a) Appeal a decision of the Skokomish Tax Commissioner to the Skokomish Tribal Court. An appeal, however, must be filed within sixty (60) days of the issuance of the decision. The judgment of the Skokomish Tribal Court is final and is not subject to appeal.
- (b) Seek to enjoin the enforcement of a Tax Warrant, by filing a written objection ("Objection") with the Clerk of the Skokomish Tribal Court and serving a copy on the Skokomish Tax Commissioner. The factual and legal basis for the relief requested must be set forth in detail within the Objection. The Skokomish Tax Commissioner has thirty (30) days to answer the Objection. The Skokomish Tribal Court shall rule on the Objection within sixty (60) days of its filing. The judgment of the Skokomish Tribal Court is final and is not subject to appeal.

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

#### **4.10.021 Other Taxes; Preemption; Exemption**

- (a) This Ordinance does not amend, modify, repeal or terminate any Skokomish compact, agreement or ordinance on taxation, including but not limited to the following: Cigarette Tax Compact between the Skokomish Indian Tribe and the State of Washington dated November 17, 2004; Skokomish Indian Tribal Tobacco Control and Tax Ordinance; Agreement Concerning Taxation of Motor Vehicle Fuel and Special Fuel between the Skokomish Indian Tribe and the State of Washington commencing November 1, 2007; Skokomish Fuel Sales and Tax Ordinance; Tribal-State Compact for Class III Gaming between the Skokomish Indian Tribe and the State of Washington dated May 25, 1995, and as amended; Skokomish Liquor Control Ordinance; and Tax and Fish License Administration Ordinance.
- (b) Upon enactment of this Ordinance, the power of any state, territory, district and local government to tax the activities, operations, transactions, and/or property of Skokomish Enterprises or the Skokomish Indian Tribal Enterprise, Incorporated is preempted to the greatest extent permitted by federal law and Article I, Section 8, Clause 3 of the Constitution of the United States of America. Additionally, nothing in this Ordinance shall constitute a waiver of any exemption from taxation granted by law.

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

#### Legislative History prior to July 5, 2017

Adopted by Resolution No. 17-027 (February 1, 2017)

Reaffirmed by Resolution No. 17-100 (July 5, 2017)

+Ordinance and/or amendments not attached to the resolution in the Skokomish Tribal

Archives