

# TAX AND FISH LICENSE ADMINISTRATION ORDINANCE

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**GENERAL PROVISIONS**

**5.01.001 Title**

This Ordinance shall be known as the Tax and Fish License Administration Ordinance for the Skokomish Indian Tribe. The Fish Tax Ordinance, S.T.C. 5.02, adopted June 24, 1998, is hereby repealed in its entirety.

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

**5.01.002 Liberal Construction**

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

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

**5.01.003 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)

**5.01.004 Jurisdiction**

The provisions of this ordinance shall apply to all persons and property subject to the governing authority of the Skokomish Indian Tribe as established by the Tribal Constitution and by the laws of the United States.

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

**5.01.005 Definitions**

Where a term is not defined in this Ordinance, it shall be given its ordinary meaning. The terms used in this Ordinance shall have the following meaning given to them, except where a different meaning is expressly provided for, or the context clearly indicates otherwise:

- (a) “Buyer” means a person who purchases fish, shellfish or marine resources from the fishermen who caught the fish, shellfish or marine resources or who,

for commercial purposes, smokes or otherwise processes and sells fish, shellfish or marine resources he or she has caught him or herself.

- (b) "Enrolled Member" means any person who is an enrolled member of the Skokomish Indian Tribe.
- (c) "Fair Market Value" means the value of an item based on the gross sales price or its fair equivalent in value where the item is exchanged for something other than cash.
- (d) "Fish" means any fishery resource, including but not limited to salmon, steelhead, other anadromous fish, bottomfish, shellfish, etc. and any part thereof.
- (e) "Fishing Ordinance" means the Skokomish On-Reservation and Treaty Fishing Ordinance, S.T.C. 7.02, and all regulations promulgated pursuant to the Fishing Ordinance.
- (f) "Fish Ticket" means the form provided by the State of Washington to licensed fish buyers for recording the sale of all commercial fisheries products.
- (g) "Prima facie" shall mean: evident without proof or reasoning; obvious.
- (h) "Sell" means to transfer or exchange for something of value.
- (i) "Shellfish" means all marine invertebrates or any parts thereof, including, but not limited to, littleneck, manila, horse, butter, and geoduck clams; cockles; scallops; squid, octopus; mussels; sea cucumbers; sea urchins; oysters; shrimp; and crab.
- (j) "Tribal Court" shall mean the tribal court as established by the laws of this Tribe or such body as may now or hereafter be authorized by the laws of this Tribe to exercise the powers and functions of a court of law.
- (k) "Tribe" shall refer to the Skokomish Indian Tribe as defined in the Tribal Constitution.
- (l) Gender; singular and plural. Reference to persons by terms denoting one sex shall be taken as referring to either sex. Reference to persons by a term denoting the singular shall include the plural.

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

#### **5.01.006 Application**

This Ordinance applies to any taxation which the Skokomish Tribal Council has the authority to impose, with a special emphasis on fish taxes and licensing.

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

## GENERAL TAXATION

### **5.01.010 Accounting Department**

The Accounting Department, a department under the administrative branch of the Skokomish Tribal Government, shall be responsible for the administration of all Skokomish tribal ordinances which impose taxes.

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

### **5.01.011 Tax Commissioner**

The Accounting Department shall be managed by the Skokomish Tribe's Chief Financial Officer, who shall be appointed as the Tax Commissioner. The Tax Commissioner shall coordinate with the Tribal Attorney to implement his duties and powers under this ordinance.

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

### **5.01.012 Commissioner's Duties and Powers**

- (a) The Commissioner must keep complete and accurate books and records to show all revenue collected pursuant to tribal tax and licensing ordinances, the sources of such revenue, and the accounts in which the revenue has been deposited. These records shall be public and available at the Skokomish Accounting Department for inspection by any Skokomish tribal member.
  
- (b) Further powers and duties of the Commissioner are defined in this ordinance and in other ordinances which require enforcement by the Commissioner, as well as any powers and duties imposed by the Tribal Council.

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

### **5.01.013 Oversight of Commissioner**

The Tax Commissioner shall report to the Tribal Manager and be subject to the Personnel Policy.

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

### **5.01.014 Records and Confidentiality**

All license applications and tax reports made pursuant to tribal tax and licensing ordinances shall be confidential. In addition to the submitting individual, these applications and reports may be inspected only by the Tax Commissioner, members of the Skokomish Tribal Council, an attorney or representative for the taxpayer or the Tribe, or a judge. In the case of fish taxes, the Fisheries Manager and staff shall have access to all license applications and tax reports made pursuant to tribal tax and licensing ordinances.

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

## VIOLATIONS

### **5.01.020 Notice of Delinquency and Conference**

The Tax Commissioner shall determine on a monthly basis whether any person has failed to meet his legal obligations by failing to file a tax report, pay a tax or license fee, obtain a tribal license or by violating any other provision of tribal tax and licensing laws. The Commissioner shall promptly deliver via certified mail to the individual a written notice of delinquency. The notice of delinquency shall inform the individual what payment or other action is required to remedy the delinquency. It shall also notify the individual of his right to submit a written request for a conference with the Commissioner within ten business days of the date of receipt of the notice for the purpose of discussing the alleged delinquency.

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

### **5.01.021 Review by Commissioner**

- (a) The Commissioner's conference with a person who has received a notice of delinquency shall be informal, but the cited person may be accompanied by an attorney or other representative if he wishes. The cited person shall be given a fair chance to examine evidence and law upon which the Commissioner based the notice of delinquency and a fair chance to present to the Commissioner evidence and arguments on his behalf.
- (b) After the cited person either meets with the Commissioner or fails to appear for a meeting, the Commissioner shall withdraw, change, or reaffirm the original notice of delinquency and order and notify the individual via certified mail. The Commissioner may waive imposition of any penalty for late payment or application if the violator carries out the Commissioner's final order within five days after it is issued.

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

### **5.01.022 Appeal to Tribal Council**

- (a) Within five business days after the individual has received the Tax Commissioner's final determination of delinquency, a person who has been declared delinquent may appeal the commissioner's decision to the Tribal Council. Within ten business days after the Council receives notice of such an appeal, the Council shall appoint an appeals committee which has no personal stake in the outcome of the dispute. The composition of the appeals committee will be at the Tribal Council's discretion. The appeals committee shall promptly schedule a hearing, giving both the Tax Commissioner and the appellant notice of the time and place of hearing. The hearing must be held no earlier than three days and no later than ten days after the parties have been notified of the hearing.
- (b) At the hearing on a contested delinquency order, the appeals committee shall hear evidence and arguments from both the Tax Commissioner and the

appellant. The appellant may be accompanied by an attorney or other representative. Minutes shall be kept of all proceedings.

- (c) At the conclusion of the hearing or within three business days of the hearing, the appeals committee shall issue a recommended decision and forward the recommended decision to Tribal Council for final affirmation. The committee may withdraw, change, or uphold the Commissioner's order. The final decision shall be sent via certified mail to the appellant.

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

#### **5.01.023 No Limitation on Tribal Collection**

A lawsuit or other action to collect taxes, fees, penalties, or other assessments imposed pursuant to a Skokomish tribal tax or licensing ordinance may be started at any time after the date of delinquency.

#### **5.01.024 Suits by Commissioner**

The Tax Commissioner may bring suit in his or her own name, but only in an official capacity, against any person subject to a tribal tax or licensing ordinance. Suit may be filed in any court which has jurisdiction over the defendant. Before beginning such a suit, the Commissioner must get permission from the Skokomish Tribal Council in the form of a resolution.

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

#### **5.01.025 Tax Warrant**

- (a) If any tax, fee, penalty, other assessment or any portion thereof owed by a Skokomish tribal member is not paid within ten business days after the issuance of a final decision by either the Tax Commissioner, if no appeal is filed, or the Tribal Council, the Tax Commissioner may issue a tax warrant in the amount of the unpaid sums, together with interest, calculated at 2% per month, thereon from the date the warrant is issued until the date of payment.
- (b) The Tax Commissioner shall file a copy of the warrant with the clerk of the Skokomish Tribal Court. Once filed, the amount of the warrant docketed shall become a specific lien upon all goods, wares, merchandise, fixtures, equipment, or other personal property used in the conduct of the business of the taxpayer against whom the warrant is issued.
- (c) The tax lien is superior to liens that vest after the warrant is filed.
- (d) The amount of the warrant so docketed shall thereupon also become a lien upon the title to and interest in all other real and personal property of the taxpayer against whom it is issued the same as a judgment in a civil case duly docketed in the office of the clerk.

- (e) This section does not apply to fish buyers/taxpayers who are not Skokomish tribal members.

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

**5.01.026 Execution of Warrant**

- (a) The Tax Commissioner may issue an order of execution, pursuant to a filed warrant, directed to the Chief of Public Safety, commanding the Chief to levy upon the real and/or personal property of the taxpayer found within the Reservation, or so much thereof as may be necessary, for the payment of the amount of the warrant, plus the cost of executing the warrant, and return the warrant and the property to the Tax Commissioner within thirty days after the receipt of the warrant.
- (1) The Chief shall make a complete written inventory of any property seized, giving one copy to the Commissioner and one to the delinquent person.
- (2) If the person whose property is seized pays the full amount of the delinquency within five days after the seizure, the property shall be returned to him or her immediately. Otherwise, the Commissioner shall sell the property at public auction.
- (b) The proceeds received from any sale shall be credited upon the amount due under the warrant and when the final amount due is received, together with interest, penalties, and costs, the judgment docket shall show the claim for taxes to be satisfied and the clerk shall so note upon the docket. Any surplus received from any sale of property shall be paid to the taxpayer or to any lien holder entitled thereto. If the return on the warrant shows that the same has not been satisfied in full, the amount of the deficiency shall remain the same as a judgment against the taxpayer which may be collected in the same manner as the original amount of the warrant.
- (c) If the Commissioner has reason to believe that a person is about to remove himself and his assets from the Tribe's jurisdiction to avoid payment of a tax, fee, or penalty due under tribal law, the Commissioner may seek immediate Tribal Council approval to execute the tax warrant, even if a final delinquency determination has not been made. In this case, the property seized shall be held either until the administrative procedures provided in this ordinance have been exhausted or until the tax, fee, or penalty at issue has been paid.
- (d) Nothing in this section prohibits the Tax Commissioner from seeking garnishment of wages in the event the delinquent taxpayer is a Skokomish tribal employee.

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

**5.01.027 Criminal Offenses**

(a) It shall be unlawful:

- (1) For any person knowingly to file or help to file a false, inaccurate, or misleading license application or tax report;
- (2) For any person willfully to interfere with an officer or agent attempting to carry out the lawful order of the Skokomish Tax Commissioner;
- (3) For any person to operate a business on the Skokomish Reservation without a valid tribal business license or after the applicable tribal business license has been revoked;
- (4) For any person knowingly to falsify, destroy, or hide records which a tribal tax or licensing ordinance requires a person to keep;

(b) Any person violating any of the provisions of this subsection (a) shall be guilty of a Class A offense, for which the maximum penalty is one year in jail and/or a \$5,000 fine and/or community service.

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

**5.01.028 Civil Penalty**

At his discretion, the Tax Commissioner may assess a civil penalty for violation of the provisions of section 5.01.012(a) instead of invoking the criminal penalties provided in this ordinance. In that case, the commissioner and the accused person shall use the same procedures as those used when a person is delinquent in payment. A civil fine of no greater than \$350 may be imposed for each prohibited action.

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

**FISH TAX**

**5.01.030 Purpose and Findings**

The Skokomish Tribal Council finds that:

- (a) Fishing rights reserved to the Skokomish Indian Tribe by the Treaty of Point No Point are the most important natural and economic resource of the Tribal community;
- (b) The Skokomish Tribal Council has the responsibility of governing the Tribal community. This responsibility includes not only providing community services, but also protecting, enhancing and regulating the fish and shellfish resource;

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



### **5.01.031 Tax Imposed**

- (a) The fish tax is imposed pursuant to Section 7.02.102 of the Fishing Ordinance, which provides for a Tribal Fish and Shellfish Tax, imposed on each sale of fish and shellfish by anyone exercising commercial fishing rights pursuant to the Fishing Ordinance.
- (b) The first person who buys any fish, shellfish or part of such fish or shellfish, which has been caught by someone exercising or purporting to exercise Skokomish Treaty fishing rights, shall pay a tax equal to five percent (5%) of the dollar amount recorded on the fish ticket or the fair market value of the fish and shellfish. The tax shall be reviewed and changed periodically by the fish committee as necessary with final approval from the Skokomish Tribal Council.
- (c) EXCEPTION: The tax imposed by subsection (b) shall not apply to the sale of geoduck. The stumpage fee shall be reviewed and changed annually by the fish committee as necessary with final approval from the Skokomish Tribal Council.

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

### **5.01.032 Buyer/Taxpayer Duty to Collect and Pay the Tax**

- (a) The tax imposed pursuant to Section 5.01.031 of this Ordinance is a tax on the person who participates in a tribal fishery, but the buyer has the responsibility to collect and pay the fish and shellfish tax. The buyer, as taxpayer, has an independent obligation to pay the tax directly to the Skokomish Indian Tribe, as provided in Section 5.01.033 of this Ordinance.
- (b) Any person who buys fish or shellfish caught within the Skokomish Reservation, or caught by someone exercising or purporting to exercise Skokomish Treaty fishing rights, anywhere within the usual and accustomed fishing places of the Skokomish Tribe, is required to collect the tax imposed by this Ordinance at the time of each commercial sale.

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

### **5.01.033 Tax Due Dates**

The tax imposed by Section 5.01.031 of this Ordinance is due on a monthly basis. Based on the information available at the end of each month, the Accounting Department shall compute the amount of tax owed by each buyer. Within thirty (30) days of the date of the tax bill, each taxpayer shall make full payment of the taxes. On or before the due date, the taxpayer shall remit the full amount of taxes due to the Skokomish Tribe's Accounting Department.

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

**5.01.034 Timely Payment of Taxes; Delinquent Taxes**

All taxes are due pursuant to Section 5.01.033 of this Ordinance. If the fish tax imposed by this Ordinance is not paid in full by the due date, the amount unpaid shall automatically become delinquent and the buyer/taxpayer shall become subject to the civil penalty provisions of this Ordinance and/or a civil suit in the Skokomish Tribal Court.

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

**5.01.035 Suspension of Commercial Fish Permit**

If a buyer/taxpayer is a registered member of the Skokomish Indian Tribe and he or she fails to pay the tax owed in full pursuant to Section 5.01.033 of this Ordinance, the commercial fishing permit of such taxpayer shall automatically be suspended from the due date until the tax owed is paid in full (subject to appeal pursuant to Sections 5.01.020 and 5.01.038 of this Ordinance).

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

**5.01.036 Violation for Fishing on Suspended or Revoked Fish Permit**

Any person who exercises or purports to exercise any fishing or shellfishing right suspended or revoked pursuant to this Ordinance shall be guilty of a Class B offense.

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

**5.01.037 Interest and Costs**

The buyer/taxpayer shall be assessed interest in the amount of two percent (2%) each month on the unpaid balance of delinquent taxes (compounded monthly). In addition, the buyer/taxpayer may be held liable for all costs incurred by the Tribe in collection of the delinquent taxes, including, but not limited to administrative costs, court costs and attorneys' fees.

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

**5.01.038 Appeal from Automatic Suspension or Revocation of Commercial Fish Permit**

Within ten days of receiving, via certified mail, notification of the automatic suspension or revocation of the commercial fish permit pursuant to this Ordinance, a taxpayer may appeal to the Tax Commissioner as set forth in section 5.01.020.

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

**5.01.039 Allocation of Tax Revenues**

Fish taxes received by the Skokomish Indian tribe shall be promptly deposited in the Skokomish Fish Tax Account. These taxes shall be allocated as approved by the Skokomish Tribal Council. The tax revenues generated from the commercial sale of fish

or shellfish may be used in any manner that the Tribal Council may deem necessary for the benefit of the community.

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

### **CATCH REPORTING AND SALE OF FISH**

#### **5.01.050 Sale of Fish and Shellfish**

- (a) All fish, shellfish and other marine resources caught in commercial fisheries must be recorded on fish tickets.
- (b) A fisherman may only sell or offer for sale fish, shellfish or marine resources caught by said fisherman, except under the following circumstances:
  - (1) The fisherman is authorized by the Tribe to sell or offer for sale fish, shellfish or marine resources owned by the Tribe; or
  - (2) The fisherman is acting as an agent on behalf of other eligible fishermen, provided
    - (A) The fisherman notifies the Fisheries Manager and Fisheries Enforcement Department within a reasonable time of the sale or proposed sale, the location of the sale and the identity of the buyer; and
    - (B) The sale is properly recorded on fisherman's fish ticket.
  - (3) Within five (5) days of the sale, the fisherman submits in writing to the Fisheries Manager the names of the fishermen and the amount of the sale attributed to each of the fishermen.
- (c) *Sale to Prohibited Buyers Unlawful.* Fishermen may sell fish, shellfish or marine resources only to approved licensed buyers pursuant to Section 5.01.061. The Skokomish Indian Tribe retains the authority to restrict the sale of tribally caught fish, shellfish and other marine resources to approved licensed buyers.
- (d) Except as may be provided elsewhere in this Ordinance, no person shall sell, or offer for sale, any fish, shellfish or marine resources unless taken with lawful commercial gear in an area specifically opened to commercial fishing with that gear, and the fisherman has in his or her possession at the time of sale valid identification and permits as required by this Ordinance.
- (e) No person shall sell fish, shellfish or marine resources caught with any vessel which has not been registered pursuant to this Ordinance.
- (f) Any person selling fish, shellfish or marine resources which are the property of the Skokomish Tribe shall record the sale of the fish, shellfish or marine resources using the appropriate card as provided in Section 7.02.056(c).

- (g) No person shall sell fish, shellfish and other marine resources caught for subsistence and/or recreational purposes.
- (h) A limited number of fish, shellfish and other marine resources caught in a commercial fishery may be sold by the fisherman directly to individuals for the purpose of personal consumption and not for resale. The Fish Committee shall recommend and the Tribal Council shall adopt regulations which specify the manner of reporting these sales, the date by which they must be reported, the limit (number of fish or amount of shellfish per buyer/per fixed time period) and related regulatory matters. Road sales of certain species may be prohibited by regulation.

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

#### **5.01.051 Completion of Fish Tickets**

- (a) Each fisherman shall present his Tribal Fishing Identification Card or other appropriate card as provided in this Ordinance to the buyer each time he sells fish, shellfish or marine resources. The buyer must use a valid embossed Washington State fish buyer's card to record the required information for each sale.
- (b) It is the responsibility of each fisherman and the buyer at the time of each sale of fish, shellfish or marine resources to be sure that the fish ticket is filled out completely and accurately. Each fish ticket shall be signed by the fisherman who caught the fish, shellfish or marine resources being sold on that ticket, as an acknowledgement that the information on the ticket is correct; EXCEPT that a fisherman, acting as an agent for other eligible fishermen pursuant to Section 7.02.100(b) may sign on behalf of such other eligible fishermen.
- (c) Fish tickets shall constitute prima facie evidence that the events as recorded on the tickets actually occurred. Fish tickets which indicate a violation of this Ordinance or regulations promulgated under it shall in and of themselves constitute probable cause to believe that a violation has occurred, and shall be admissible evidence that a violation has occurred. The embossed appearance of the identification number of a fisherman or his or her signature on any fish ticket shall be admissible as prima facie evidence that the fisherman caught and sold the fish reported on the ticket on or about the date of the ticket.
- (d) A person shall not record or provide false information to be recorded on fish tickets.

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

## FISH AND SHELLFISH BUYERS

### **5.01.060      Power to Regulate**

The Tribal Council retains the power to regulate the numbers and activities of commercial fish buyers within the boundaries of the Skokomish Reservation.

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

### **5.01.061      Buyer's License**

No person shall buy fish caught by licensed Skokomish Tribal fishers without obtaining a Buyer's License from the Skokomish Tribe. The Buyer's License shall be available from the Skokomish Tribe's Fisheries Department and must be signed by the Fisheries Manager. The Fisheries Manager is hereby authorized to execute Buyer's Licenses on behalf of the Skokomish Indian Tribe.

- (a) A license shall be good for one (1) year commencing on April 1 and ending on March 31. The deadline for submitting an application for a license is March 1 of each year. The license application shall contain at least:
  - (1) Name of buyer
  - (2) Business address and telephone number of buyer
  - (3) Make, year and registration of each tender boat
  - (4) Proof of having a license or certification issued by the State of Washington, if applicable
  - (5) Signature of applicant
  - (6) A sworn statement that the applicant will comply with all tribal law applicable to off-reservation and treaty fisheries
  - (7) A statement that the applicant consents to the jurisdiction of the Skokomish Tribal Court and service of process in matters arising from the conduct of the fisheries
- (b) A Buyer's License shall be issued upon receipt of:
  - (1) A completed application for a license
  - (2) Payment of the license fees, if applicable
  - (3) Proof of a bond, if applicable
- (c) Application fees

- (1) The annual fee for non-Skokomish tribal members shall be \$25 per license.
  - (2) No fee shall be collected from Skokomish tribal members.
- (d) Rules for having a license
- (1) The buyer must make the license available for inspection to any fisher, Skokomish tribal employee or Skokomish tribal enforcement officer. Fish and Shellfish buyers on the Skokomish Indian Reservation may be required to provide proof to Fisheries Enforcement that the product they have in their possession has been legally obtained.
  - (2) The buyer must provide harvest information and fish tickets as requested by the fisheries department.
  - (3) The buyer or anyone wishing to have a license must consent to obey all of the laws, rules, regulations and jurisdictions as set forth by the Skokomish Tribe.
  - (4) The buyer consents to the jurisdiction of the Skokomish Tribal Court for resolution of any disputes that may arise involving Skokomish tribal fishers, whether occurring on the reservation or off the reservation.
  - (5) The buyer must comply with the Washington State *Vibrio parahaemolyticus* control plan.
- (e) Violation of any rules, laws or regulations set forth for the Buyer's License may lead to the revocation of the License.
- (f) By April 1 of each year, the Fisheries Department shall make available a list of all licensed buyers. The list shall be posted at the Tribal Center, Twin Totems store, Fisheries office and any other place deemed necessary by the Fish Committee or the Fisheries Manager.
- (g) *Tribal Member Fish Buyers*. The Fisheries Manager may direct the issuance of Tribal Fish Buyer identification cards to enrolled members of the Skokomish Indian Tribe who have properly applied for and met the requirements for a Tribal Fish Buyer identification card, provided that such individuals must possess a valid Skokomish Commercial Fishing Permit. Enrolled tribal members shall be exempt from dealer and buyer license fee requirements.

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

**5.01.062 Bond for Fish Buyer**

- (a) Each buyer must post a bond for five thousand dollars (\$5,000). The bond shall be subject to forfeiture upon a determination by the Tribal Court of any violation of the terms of the License or for failure to pay due taxes.
- (b) The bond shall be returned when a buyer no longer wishes to have a Buyer's License and after all taxes and fees owed the Tribe have been paid.
- (c) Licensed Skokomish tribal members shall not be required to pay a bond. In the event that a Tribal Member fails to pay taxes, the Tax Commissioner shall take action pursuant to Sections 5.01.020 – 2.01.028 of this Ordinance.

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

#### **5.01.063 Fish Tickets and Catch Reporting**

Anyone buying fish or shellfish from Skokomish treaty fishers must accurately fill out and return the tribal portion of the Washington State supplied fish receiving tickets to the Skokomish Fisheries Department within three days of the transaction. A penalty of one hundred dollars (\$100) shall be issued for each ticket not returned to the Skokomish Tribe's fishery department within the three day timeline.

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

#### **5.01.064 Tax Collection**

All fish and shellfish buyers with a Buyer's License must collect applicable taxes, as established in section 5.01.031, at the time of purchase of fish or shellfish. The buyer shall be liable to pay those taxes to the Skokomish Tribe as established in sections 05.01.032 and 05.01.033.

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

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

+Adopted by Resolution No. 79-38 (July 16, 1979)  
Amended by Resolution No. 80-44 (June 25, 1980)  
Amended by Resolution No. 07-055 (April 25, 2007)  
Reaffirmed by Resolution No. 17-100 (July 5, 2017)

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