

**Redding Rancheria
Tax Ordinance**



REDDING RANCHERIA TAX ORDINANCE

The Redding Rancheria Indian Tribe, a federally recognized Indian Tribe (“Tribe”) hereby enacts the following ordinance to impose and enforce a system of taxation on certain transactions within the jurisdiction of the Redding Rancheria. This ordinance shall be known as the “Redding Rancheria Tax Ordinance.” This ordinance and any regulations promulgated thereunder shall constitute the entire taxation system for the tribe.

FINDINGS AND POLICY

The Tribe finds that:

1. Under the Tribe’s Constitution, the Tribal Council is charged with the duties of securing rights and powers inherent in the Tribe’s sovereign status; protecting the health, education, and general welfare of the Tribe; and promoting and developing economic endeavors;
2. The Tribe’s Constitution specifically empowers the Tribal Council to raise money it deems necessary to carry out the responsibilities of the Tribal Council;
3. The Tribal Council hereby finds that it is necessary to raise money through taxation to carry out its constitutional responsibilities;
4. The Tribal Council finds that it is within the Tribe’s exclusive jurisdiction to tax on-reservation transactions with the Tribe and its members, including, without limitation, sales of goods and services. The Tribal Council further finds that it is within the Tribe’s exclusive jurisdiction to tax certain on-reservation transactions with non-tribal members, including without limitation, sales of goods with reservation-based value.

The council hereby declares that the policy of the tribe is to exercise its sovereign right of taxation over sales of goods and services and operation of businesses and professions on lands of the Redding Rancheria, and to use the taxes thereby collected for the purposes authorized under the Tribe’s Constitution to promote the general welfare of the Tribe.

NOW, THEREFORE, the Tribal Council of the Redding Rancheria hereby ordains as follows:

Chapters

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Chapter 1. Purpose

The purposes of this Ordinance are to generate revenue for the general welfare of the Tribe through taxation of sales on operation of businesses and professions and on sales of goods and services under the jurisdiction of the Redding Rancheria; and to exercise the Tribe's exclusive authority to tax on-reservation transactions with its members and with non-members as to transactions with reservation-based value.

Chapter 2. General Provisions

2000. Short title. This ordinance shall be known and cited as the "Redding Rancheria Tax Ordinance."
2100. Sovereign immunity preserved. Nothing in this ordinance is intended or shall be construed as a waiver of the sovereign immunity of the Tribe. No officer or employee of the Redding Rancheria is authorized nor shall he/she attempt to waive the immunity of the Tribe under the provisions of this ordinance unless such officer or employee has an expressed and explicitly written authorization from the Council.
2200. Applicability on tribal lands. This ordinance shall apply to all persons, except those expressly exempted, who conduct a business or profession, provide services, or sell goods within the boundaries of the Redding Rancheria and such other Indian lands as may hereafter be expressly designated by written motion of the Tribal Council.
2300. Interpretation and findings. The Redding Rancheria Tribal Council may interpret any ambiguities contained in this ordinance.

2400. Conflicting provisions. Whenever any conflict occurs between the provisions of this ordinance and the provisions of any other ordinance of the Tribe, the stricter of such provisions shall apply.

Chapter 3. Definitions.

In construing the provisions of this ordinance, the following words or phrases shall have the meaning designated unless a different meaning is expressly provided or the context clearly indicates otherwise.

3000. The term “consumer” means any person who receives or comes into possession of property from a retailer by means of a sale of such property.
3001. The term “goods” means and includes all tangible personal property of every kind and description except as limited in this section 3001. “Goods” shall not include any natural or artificial gas, electricity, water, or any other public service by telephone and telegraph companies or services and rental charges having any connection with the transmission of any messages.
3002. The term “Indian” means any person of Indian descent who is entitled to receive services as an Indian from the United States Department of the Interior.
3003. The term “Indian organization” means the Redding Rancheria, any corporations organized under federal or tribal authority and wholly owned by Indians, and any partnership all of whose members are Indians or Indian organizations.
3004. The term “liquor” shall have the same meaning as “liquor” or “alcoholic beverage” as defined in the Redding Rancheria Liquor Licensing Ordinance.
3005. The term “person” means any association, partnership, corporation, limited liability company, firm, trust, or other form of business organization as well as a natural person.
3006. The term “property” means all tangible personal property of every kind and description, except property upon which some other tax is expressly imposed in lieu of the taxes imposed by this ordinance.
3007. The term “Reservation” means all lands within the boundaries of the Redding Rancheria and such other lands as may hereafter be acquired by the Tribe, whether within or without said boundaries, under any grant, transfer, purchase gift, adjudication, executive order, Act of Congress, or other means of acquisition.
3008. The term “reservation-based value” means with respect to goods that (1) the Indian retailer has made a contribution with respect to the development or production of the property or (2) the property has a connection to the Indian

retailer because of the involvement of the Indian retailer in the financing, manufacturing, marketing or regulation of the property for use or consumption on the Indian retailer's reservation; and (3) the Tribal Council in the exercise of its sole discretion determines that the contribution or connection is sufficient to warrant the imposition of a tax under this ordinance.

3009. The term "retailer" includes every person engaged in the business of selling tangible goods, wares, or merchandise at retail, or furnishing of tickets or admissions to places of amusement and athletic events as provided in this Ordinance, at a place of business within the Reservation.
3010. The term "sale" means any transfer, exchange, or barter, conditional or otherwise, in any manner whatsoever, for a consideration.
3011. The term "sale at retail" or "retail sale" means the sale of property or services to a consumer or to any person for any purpose, other than for processing; for resale of property used in connection with taxable services. "Sale at retail" or "retail sale" shall include sales of building materials, supplies, and equipment to owners, contractors, subcontractors or builders, for the erection of buildings or the alteration, repair, or improvement of real property, in whatever quantity sold, subject to the following:
- A. When the owner, contractor, subcontractor, or builder is also a retailer transacting retail sales of building materials, supplies, and equipment, such person shall purchase these items of property without liability for the tax if the property will be subject to the tax at the time of resale or at the time it is withdrawn from inventory for construction purposes.
 - B. The use within the jurisdiction of the Tribe of property by the manufacturer thereof, as building materials, supplies, or equipment in the performance of construction contracts shall be construed as a sale at retail by the manufacturer who shall be deemed to be the consumer of such property. The tax shall be computed upon the cost to the manufacturer of the fabrication or production thereof.
3012. The term "services" means all acts or services, including professional services, rendered, furnished, or performed on the Reservation or constituting work product delivered on the Reservation, except services performed on property delivered outside the jurisdiction of the Tribe, services used in processing property for use in taxable retail sales or services, or services for an employer for a valuable consideration. Services used in the processing of property includes the reconditioning or repairing of property of the type normally sold in the regular course of the retailer's business and which is held for sale.
3013. The term "Tax Commission" means the entity created by Chapter 9 of this ordinance to administer and enforce this ordinance.

3014. The term “Tax Commissioner” means the person appointed under Chapter 9 of this ordinance to administer this ordinance.
3015. The term “taxpayer” means the person liable for a tax under this ordinance.
3016. The term “tax year” means the calendar year.
3017. The term “tribal council” means the governing body of the Redding Rancheria.
3018. The term “tribal court” means any court established by the Tribe to hear disputes or, if there is none, the Tribal Council.
3019. The term “tribe” means the Redding Rancheria, a federally recognized Indian Tribe.

Chapter 4. Sales Tax Rules.

4000. There is imposed a tax upon the gross receipts from all sales of property, consisting of goods, including food and beverage at any retail establishment, wares, merchandise, building materials and equipment, except as otherwise provided in this ordinance, sold at retail to consumers within the reservation.
- (a) The amount of tax to be collected on each sale shall be set by regulation under Chapter 9 herein and may be computed by the vendor for collection purposes upon each dollar, or fraction thereof, as set by regulation.
4100. Sales Tax Report forms shall be made available to each vendor, at the time of initial registration and upon request thereafter, identifying certain compliance requirements including, but not limited to, name, address, registration number, reporting period, amount of gross sales, itemization of goods and services sold into different taxation categories, amount of taxes collected, amount of taxes reported and paid, and requiring a certification of authenticity by the vendor.
4200. Addition of Tax to Price of Sale or Charge for Services.
Every retailer shall add the tax imposed by this chapter to the sales price or the tax imposed by chapter 6 to the service charge, or rent, and when the amount of the tax is added: (1) it becomes part of the sales price, service charge or rent; (2) it is a debt of the customer to the retailer until paid; and (3) if unpaid, it is recoverable at law in the same manner as the original sales price, charge for services or rent. The retailer shall remit the taxes collected pursuant to this chapter by the retailer to the Tax Commission in a manner and at intervals prescribed by the Tax Commission or the Tribal Council.

Chapter 5. Sales Tax Registration.

5000. Vendor Registration Required.

Prior to conducting any business at which a sale of property may be made a separate sales tax registration for each place of business to be operated must be obtained by the person owning or in charge thereof. The Tax Commission shall not charge for such registration. Upon filing of each application in proper form, the Tax Commission shall grant and issue to the applicant a separate registration for each place of business which shall be valid for a period of one year except as otherwise provided herein.

The registration is not assignable or transferable and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein.

5100. Sales Tax Registration to be Displayed.

The sales tax registration form shall at all times be conspicuously displayed at the place of business for which issued in a position where it can be easily seen by the public.

Chapter 6. Taxation of Services.

6000. There is imposed a tax upon the “gross taxable services” rendered, furnished, or performed within the Reservation, or constituting work product delivered to the Reservation. The tax shall be due and collectable when the service is rendered, furnished, or performed for the ultimate user thereof.

6100. The amount of tax to be collected on each performance of services shall be computed by the service provider for collection purposes in the same manner as provided for vendors herein at section 4100.

6200. Addition of Tax to Price of Sale or Charge for Services

Every service provider shall add the tax imposed by this chapter to the cost of services, and remit the taxes to the Tax Commission as provided in section 4300 herein.

Chapter 7. Business and Occupation Tax and Licensing.

7000. There is levied and shall be collected from every person a tax for the act or privilege of engaging in business activities. Such tax shall be measured by the application of rates against value of products, gross proceeds of sales, or gross income of the business, as the case may be.

7100. Upon every person engaging within this reservation in the business of making sales at retail, the amount of tax with respect to such business shall be set by regulation.

7200. Upon every person providing services that are directly related to the constructing, building, repairing, improving, and decorating of buildings or other structures and that are performed by a person who is responsible for the performance of the constructing, building, repairing, improving, or decorating activity, the amount of tax with respect to such business shall be set by regulation.
7300. Upon every person who engages in the practice of any profession or of any business within the Reservation in which the service rendered is of a professional, technical or scientific nature and is paid for on a fee basis, or by consideration in the nature of a retainer, except it shall not apply to those persons engaged in the practice of healing arts and veterinarians as the same are defined in the laws of the State of California, the amount of tax with respect to such profession or business shall be set by regulation.
7400. Upon every person who engages in the practice of leasing equipment, the amount of tax with respect to such business shall be set by regulation.
7500. Each entity described in this Section shall file a quarterly return and make an estimated payment of its taxable income for each calendar quarter by the 15th day of the month following the end of the quarter; namely, April 15, July 15, October 15, and January 15. The estimated payment for each quarter shall be for the estimated net income for the quarter or $\frac{1}{4}$ of the estimated annual liability. The second and subsequent estimated payments in each tax year shall include adjustments, if necessary, to correct underpayments or overpayments from previous quarterly payments in the tax year to a revised estimate of the annual tax liability.
7600. Each entity described in this Section shall pay an annual licensing fee in the amount prescribed by the annual regulations of the Tax Commission. Until such time as the Tax Commission has promulgated such regulations, the annual fee for each entity shall be set by regulation.

Chapter 8. Motor Vehicle Fuel Tax.

8000. There is imposed upon the sale of motor vehicle fuel within the Reservation a tax to be set by regulation.
8100. Exceptions. The tax imposed by section 8000 of this Ordinance shall not apply to any person subject to a fuel tax imposed by the State of California.
8200. The impact of the tax levied imposed by section 9000 of this Ordinance is declared to be on the consumer and shall be added to the purchase price of the goods sold and recovered from the consumer.

Chapter 9. Tax Enforcement and Collection.

9000. The Tribal Tax Commission is hereby established. Until the Tribal Council appoints the Tribal Tax Commission, the Tribal Council shall serve as the Tribal Tax Commission. The appointed Tax Commission shall consist of three commissioners appointed by a majority vote of the Tribal Council, each of whom shall be a member of the Redding Rancheria. The tribe's chief financial officer or designee shall be an ex officio member of the Tax Commission without the right to vote. Terms shall be for three years. Vacancies shall be filled within thirty days by the Tribal Council for the balance of the term.
9001. The Tax Commission shall have the powers and duties granted or imposed by this Ordinance which shall include the following:
- (1) to administer the application and enforcement of this Ordinance.
 - (2) to make recommendations to the Tribal Council regarding amendments to this Ordinance.
 - (3) to demand access to and inspect, examine and audit all papers, books and records of all persons subject to taxation under this Ordinance, and require verification of any matter affecting the taxation of such person or the enforcement of this Ordinance.
 - (4) to conduct hearings authorized by this Ordinance and to issue subpoenas and compel the attendance of witnesses, to administer oaths and to require testimony under oath at any such hearing. Any person making false oath in any matter before the Tax Commission is guilty of perjury.
 - (5) to propose regulations as authorized by this Ordinance.
 - (6) to meet at least quarterly with the Tax Commissioner.
 - (7) to receive and investigate complaints of violations of this Ordinance or of its rules, and to refer appropriate matters to the Tribal Council for civil enforcement action.
 - (8) To keep and maintain such files and records as deemed necessary
 - (9) To take other action necessary and incidental to the enumerated powers and duties.
9002. (1) The Tax Commission shall select annually from its membership a chairperson, who shall preside over Tax Commission meetings and hearings and shall have the power to convene special meetings of the Tax Commission. The chairperson shall be entitled to vote on any matter.

(2) The Tax Commission shall hold regular meetings at least quarterly. Regular meetings shall be open to the general membership of the Tribe. Meetings shall be conducted in accordance with bylaws adopted by the Tax Commission and approved by the Tribal Council.

(3) A quorum shall consist of three commissioners. All decisions shall be made by a majority vote of the commissioners attending the meeting, provided a quorum is present, unless otherwise provided in this Ordinance.

(4) Matters dealing with personnel, enforcement, particular taxpayers, or other confidential matters shall be conducted in executive session and shall not be open to the public.

(5) The chairperson of the Tax Commission shall have the authority to call a special meeting upon 48 hours written notice, but if the chairperson determines that a bona fide emergency exists, the special meeting may be conducted by telephone. The commissioners by unanimous consent may waive the notice requirement.

(6) The Tax Commission shall cause a record of all proceedings at its meetings to be made and kept. The minutes of every meeting shall be sent to the Secretary of the Board of Directors.

9003. The commissioner who is an employee of the Accounting Department, or such other person as the Tribal Council shall appoint, shall be the Tax Commissioner with responsibility for the day-to-day management of the affairs of the Tax Commission and the administration of this Ordinance and shall perform the specific duties imposed by this Ordinance. He or she shall not have any personal interest in any entity taxed under this Ordinance.

9004. The Tax Commission shall, from time to time, propose for adoption, amendment, or repeal such regulations, consistent with the policy, objects and purposes of this Ordinance, as it may deem necessary or desirable in the public interest in carrying out the duties of the Tax Commission as defined by this Ordinance. Commission regulations shall be submitted to the Tribal Council for review and adoption by resolution provided that any proposed regulation which provides for the imposition of a tax rate shall be effective only after approval by the Tribal Council and a vote of the general membership of the Redding Rancheria at a duly called regular or special meeting of the membership. The tax regulations may include the following:

- (1) The forms to be used by taxpayers.
- (2) The form and manner in which taxpayers keep records, books, and accounts.
- (3) The manner and method of collection of delinquent taxes.
- (4) Requirements concerning payment by a taxpayer of all or a portion of the costs of investigation of that taxpayer.

- (5) Procedures for all hearings conducted by the Tax Commission.
 - (6) Protection of the due process rights of taxpayers and all individuals subject to the enforcement of this Ordinance by the Tax Commission.
 - (7) Procedures for proposing rules by the Tax Commission.
 - (8) Rates of taxes established by this ordinance.
9005. All taxes payable under this Ordinance shall be tendered to the Tax Commission or to such other person as the Tribal Council shall direct by resolution.
9006. Administration of Tax Receipts: Tax receipts shall be deposited into and custodied within an account or accounts authorized by the Tribal Council, and properly registered as the Redding Rancheria Tax Collection Account(s). Funds shall be custodied and administered in accordance with the Redding Rancheria Fiscal Management Policies. Amounts shall not be commingled with other funds of the Redding Rancheria until they have been appropriated pursuant to Tribal Budget.
9007. Appropriation and use of Tax Receipts: Amounts collected as tax receipts shall be available for appropriation pursuant to Tribal Budget in the year following the year of their receipt, provided that amounts that are subject to dispute or appeal shall not be available for appropriation until such time as such dispute or appeal has been resolved. Amounts may be appropriated for use for essential governmental purposes as defined by the Tribal Council, which shall include but not be limited to public infrastructure and safety, governmental management and administration, and other programs and services which contribute to the general and economic welfare of the Redding Rancheria.
9008. Every taxpayer required by this ordinance to file a return shall maintain for not less than three years complete and adequate records demonstrating compliance with tax obligations incurred under this ordinance.
9009. (1) If it appears from examination of the tax return that the taxpayer has not satisfied its liability under this Ordinance, the tax shall be determined by the Tax Commissioner, and the taxpayer shall be notified of the determination. If the amount paid exceeds the correct amount of the tax, the excess shall be credited against a subsequent tax unless a refund is requested by the taxpayer.
- (2) If the amount paid is less than the amount which should have been paid, the deficiency, together with interest at the rate of 1% per month from the time when the tax was due, shall become due and payable after notice as provided in this section. This provision applies to estimated tax returns as well as annual returns.
9010. If a person fails or refuses to file a return or pay the tax as required by this Ordinance, the Tax Commissioner as soon as possible shall assess the tax against the taxpayer and shall notify the taxpayer of the amount as provided in this Ordinance.

9011. If a taxpayer fails or refuses to make a return, either in whole or in part, or if the Tax Commissioner has reason to believe that any return made does not supply sufficient information for an accurate determination of the tax due, the Tax Commissioner may obtain information upon which to base an assessment of the tax. The Tax Commissioner or an authorized agent may examine the books, records and papers and audit the accounts of any taxpayer or any other records pertaining to the tax. As soon as possible after procuring the information as may be found to be available, the Tax Commissioner shall assess the tax determined to be due and shall notify the taxpayer of the amount of the assessment and the specific reasons for it.
9012. (1) In carrying out the provision of this Ordinance, the Tax Commissioner after determining the amount of tax due from a taxpayer shall give to the taxpayer written notice of intent to levy the tax. The taxpayer may request an informal conference with the Tax Commissioner on the question of liability for the assessment if the request is made within 20 days of receipt of the notice. Upon receipt of a request for conference the tax commissioner shall set a time and place for the conference and shall give the taxpayer reasonable notice of the conference.
- (2) The taxpayer may appear or be represented before the Tax Commissioner and may present testimony and argument. After the conference the Tax Commissioner shall render a decision in writing setting forth its conclusions and by order may levy any tax, interest and penalty found to be due and payable.
9013. A taxpayer aggrieved by any determination of tax liability made by the department may appeal to the Tax Commission as provided in rules promulgated by the tax commission. Such an appeal must be filed within 30 days of receipt of the notice of intent to levy tax, or if a conference with the tax commissioner was requested, of receipt of the order following the conference. The decision of the Tax Commission is final.
9014. (1) The Tax Commissioner shall credit or refund all overpayments of taxes, all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that are found unjustly assessed or excessive in amount, or wrongfully collected.
- (2) A taxpayer who claims to have paid a tax which was not due under this Ordinance may, on or before the expiration of four years after the date set for the filing of the annual or final return for the year or the date the tax was paid, whichever is later, petition the Tax Commissioner in writing to refund the amount so paid. If the annual return reflects an overpayment or credit in excess of the tax, the declaration on the return constitutes a claim for refund. If the tax commissioner agrees that the taxpayer's claim is valid, the amount of the overpayment, at the request of the taxpayer, shall be refunded to the

taxpayer or credited against any current or subsequent tax liability. If the taxpayer disagrees with the Tax Commissioner's conclusion on the matter, the taxpayer may appeal the matter to the Tax Commission within 30 days after receipt of notice of the Tax Commissioner's decision.

9015. It shall be unlawful and a violation of this Ordinance for any person to:

- (1) Fail or refuse to make the return required by the Ordinance, within the time specified in this Ordinance, or make, aid, abet, or assist another in making a false or fraudulent return or false statement in a return required by this Ordinance with intent to defraud the Tribe or to evade the payment of the tax, imposed by this Ordinance.
- (2) Make or permit to be made for himself or for any business or association any false return or a false statement in a return, either in whole or in part, required by this Ordinance.
- (3) Violate any other provision of this Ordinance or of tax regulations promulgated in accordance with this Ordinance.

9016. (1) Jurisdiction is hereby conferred upon the Tribal Council over civil enforcement actions for violations of Section 9015 of this Ordinance.

- (2) A violation shall constitute a civil infraction subject to a civil remedial money penalty, civil forfeiture of property, or both. Proceedings shall be governed by the Tribal Council's procedures for civil hearings.

9017. A violation of Section 9015 of this Ordinance shall be remedied by a civil remedial monetary penalty of up to Five Thousand Dollars (\$5,000.00).

- (1) The remedies in this section are not intended to be exclusive, but shall be in addition to and independent of:
 - (a) any applicable contractual remedy
 - (b) any disciplinary action taken against a violator as an employee.

Chapter 10. Reserved.

Chapter 11. Severability.

If any part or provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance, including the application of such part or provision to persons or circumstances, shall not be affected thereby and shall continue in full force and effect. To this end, the provisions of this ordinance are severable.

Chapter 12. Effective Date.

This Ordinance shall take effect upon the date of certification in Chapter 14, except that as to sales tax the Ordinance shall be deemed to have taken effect on the date that the Win River Casino began collecting a sales tax and setting aside such amounts in a segregated account.

Chapter 13. Amendment.

This Ordinance may be amended in accordance with applicable Tribal law, provided that in accordance with Article V, Section 1(k) of the Redding Rancheria Constitution, a majority vote of Tribal Council shall be sufficient to amend provisions of this Ordinance as an exercise of the Tribal Council's enumerated power to raise money as deemed necessary to carry out the responsibilities of the Tribal Council.

Chapter 14. Certification.

We, the undersigned duly elected officials of the Redding Rancheria, do hereby certify that at a duly called meeting of the Tribal Council on July 20, 2004, with a vote of 6 for, 0 against, 0 abstaining, Tribal Council recommends to the Redding Rancheria General Membership that the foregoing Tax Ordinance be adopted.

Tracy L. Edwards
Tribal Council Chair

Date: 7/20/04

Patty Spaulding
Tribal Council Secretary

Date: 7-20-04

We, the undersigned duly elected officials of the Redding Rancheria, do hereby certify that the foregoing Ordinance was adopted at a duly called meeting of the General Council of the Redding Rancheria with a quorum present on the 17th day of August 2004, by a vote of 33 for, 0 against, 2 abstaining.

Tracy L. Edwards
Tribal Council Chair

Date: 8/17/04

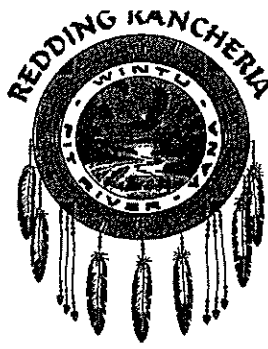
Patty Spaulding
Tribal Council Secretary

Date: 8-17-04

Present Council:

1. Tracy Edwards
2. Hope Wilkes
3. Patty Spaulding
4. Virgil Baker, Sr.
5. Leon Benner

6. Jack Potter, Jr.
7. James Hayward, Sr.
8. Gra Gary Hayward
9. Ramona Schumacher
10. Jason Hayward



**REDDING RANCHERIA
GENERAL MEMBERSHIP RESOLUTION**

001-02-22-10

- SUBJECT: General membership adoption of amended tax regulations.
- WHEREAS: The Redding Rancheria Tribal Council and staff have recommended adoption of the attached Amended Tax Regulation;
- WHEREAS: Rates of tax are a subject of permissible regulation under the Tax Ordinance;
- WHEREAS: The attached Amended Tax Regulation provides a reasonable tax rate for on-reservation sales, the same rate as that provided off the reservation in the City of Redding. It also provides that whenever the sales tax in the City of Redding changes, the tax commissioner with day to day responsibility for taxes will make corresponding changes to the Redding Rancheria tax rate; and
- WHEREAS: The Redding Rancheria General Membership finds that the revenue from the tax proposed by this amended regulation is required for governmental purposes as set forth in the Tax Ordinance

THEREFORE BE IT RESOLVED, THAT: The General Membership of the Redding Rancheria hereby adopts the attached Amended Tax Regulations.

CERTIFICATION

The foregoing Resolution was approved by a vote of 42 for, 0 against and 0 abstentions, at a duly called meeting of the Tribal Council of the Redding Rancheria, at which a quorum was present, this 22nd day of February, 2010.

Sack E. Potter
Chairperson, Redding Rancheria
Tribal Council

2-23-2010
Date

Patty Spaulding
Secretary, Redding Rancheria
Tribal Council

2-23-10
Date

REDDING RANCHERIA TAX REGULATIONS

These regulations are authorized by Section 9004 of the Redding Rancheria Tax Ordinance (the "Ordinance") and have been adopted pursuant to the provisions of the Ordinance.

Chapter 1. Sales Tax Regulations.

1000. The amount of tax to be collected on each sale of goods and services as described in Chapter 4 of the Ordinance, excluding the sale of tickets for shows, concerts or sporting events, shall be equal to the tax rate charged on sales of goods in the City of Redding, California. Furthermore, whenever the City of Redding, California modifies their tax rate the Tax Commissioner identified in section 9003 of the Ordinance shall adjust the Rancheria tax rate accordingly, provided that all sales to tribal members after November 30, 2004, shall be exempt from collection of tax.
1050. The amount of tax to be collected on the sale of each ticket for admission to a show, concert or sporting event on the Redding Rancheria will be one dollar (\$1.00) per ticket. For the purpose of this regulation a "ticket" shall mean any paper coupon, wrist bracelet, badge or other item which is purchased to allow the bearer admittance into a show, concert or sporting event.
1100. The retailer shall remit to the Tax Commission c/o Redding Rancheria Finance Department, 2000 Redding Rancheria Road, Redding, California, the taxes collected pursuant to Chapter 4 of the Ordinance on a quarterly basis, on or before the 30th day of the month following the end of the quarter for which the taxes are remitted. An initial payment of taxes shall be made on or before December 30, 2004 for all previous quarters for which the retailer has collected taxes from consumers through the third quarter of 2004.
1200. The retailer shall remit each quarterly payment of taxes to the Tax Commission together with a completed Sales Tax Report Form as prescribed by the Tax Commission.
1300. The Sales Tax Report Form shall be in a form approved by the Tax Commission.
1400. Every retailer shall file with the Tax Commission an Annual Return in a form approved by the Tax Commission.

Chapter 2. Hotel Occupancy Tax Regulation.

2100. The amount of the tax to be collected on each Occupancy shall be 10% of the charge for each occupancy including any occupancy provided on a Complimentary basis, provided that Tribal Members shall be exempt from such tax.
2200. The hotel shall remit each quarterly payment of taxes to the Tax Commission together with a completed Tax Report Form as prescribed by the Tax Commission.
2300. The Tax Report Form shall be in a form approved by the Tax Commission.

2400. Every hotel shall file with the Tax Commission an Annual Return in a form approved by the Tax Commission.

Legislative History

Amended by General Council Resolution #001-02-22-10 dated February 22, 10