

**JAMESTOWN S'KLALLAM TRIBE
TRIBAL CODE
TITLE 26 – GENERAL SALES TAX**

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Chapter 26.01
General Provisions

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Section 26.01.01 Name of Title

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26.01.01 Name of Title

This Title shall be known and may be cited as the “General Sales Tax Code” of the Jamestown S’Klallam Tribe (“Tribe”).

26.01.02 Findings and Purpose

The Tribal Council finds that taxation, in the form of a general sales tax, of certain goods sold to customers by vendors, including vendors who are wholly owned enterprises of the Tribe, doing business on Tribal Non-Fee Land is essential to generate revenue to fund Tribal programs that insure the health and welfare of the Tribe and its citizens. The purpose of this Title is to provide for the imposition and collection of such a general sales tax.

Chapter 26.02
Definitions

Sections:

Section 26.02.01 Definitions

Section 26.02.01 Definitions

The following definitions shall apply to this Title:

- A. “Chief Executive Officer” or “CEO” means the administrative head of the Tribal government or their designee;
- B. “Retail Customer” means any party who purchases goods at retail on Tribal Non-Fee Land;
- C. “General Sales Tax” or “GST” means the tax imposed by this Title on the Sale of certain Retail Goods, which are items of Personal Tangible Property, by Retail Vendors operating on Tribal Non-Fee Land;
- D. “Purchase” or “Sale” means a transfer of title or possession of Retail Goods;
- E. “Retail Goods” means those items of Tangible Personal Property offered for Sale by Retail Vendors to Retail Customers on Tribal Non-Fee Land. It includes the furnishing, preparation or service of food, meals, or drinks where the cost of such furnishing, preparation or service is incorporated into the sales price of the food, meal or drink;
- F. “Retail Vendors” means any party who has applied for and received a retail vendor license under Section 26.02.05 of this Title and who sells Retail Goods to Retail Customers on Tribal Non-Fee Land;
- G. “Sales Price” means the total amount valued in money paid or agreed to be paid or charged to the Retail Customer for any item of a Retail Good in a Sale between a Retail Vendor and a Retail Customer, excluding any separately itemized charges for installing or servicing property;
- H. “Tangible Personal Property” means, for the purpose of the GST imposed under this Title, personal property that can be seen, weighed, measured, felt or touched or that is in any other manner perceptible to the senses;
- I. “Taxable Item” means those items of Tangible Personal Property subject to the GST, as set out in this Title. Except as otherwise provided by this Title, the sale or use of a taxable item in electronic form instead of on physical media does not alter the item’s tax status;
- J. “Tribal Non-Fee Land” means the reservation and trust lands of the Jamestown S’Klallam Tribe; and
- K. “Tribal Taxing Agency” or “TTA” means the arm of the Tribal government charged with implementation of this Title.

Chapter 26.03
General Sales Tax

Sections:

- Section 26.03.01 Imposition of General Sales Tax**
- Section 26.03.02 GST Rate**
- Section 26.03.03 Collection of the GST**
- Section 26.03.04 Items Not Subject to GST**
- Section 26.03.05 Taxable Items Not Subject to GST**
- Section 26.03.06 Additional Items Not Subject to GST**
- Section 26.03.07 Sale of Retail Goods to Tribal Citizens**
- Section 26.03.08 Sale of Retail Goods to Patients of the Tribal Medical Clinic**
- Section 26.03.09 Retail Goods Purchased by Retail Vendor**
- Section 26.03.10 Returns**
- Section 26.03.11 Application for Retail Vendor License**
- Section 26.03.12 Tribal Vendors Only**
- Section 26.03.13 Issuance of a License**
- Section 26.03.14 Reporting**
- Section 26.03.15 Payment**

Section 26.03.01 Imposition of General Sales Tax

A General Sales Tax is imposed and shall be collected on each Sale of a Taxable Item by a Retail Vendor to a Retail Customer on Tribal Non-Fee Land.

Section 26.03.02 GST Rate

The GST rate will be set, from time-to-time, by Tribal Council resolution. The designated percentage that is in effect at any given time will be a per cent of the Sales Price of the Taxable Item sold by a Retail Vendor to a Retail Customer on Tribal Non-Fee Land.

Section 26.03.03 Collection of the GST

A Retail Vendor who makes a Sale subject to the GST shall add the amount of the tax to the Sales Price and collect it as part of the Sales Price. When the amount of the GST is added to the Sales Price:

- A. It becomes a part of the Sales Price;
- B. It is a debt of the Retail Customer to the Retail Vendor until paid; and
- C. If unpaid, it is recoverable, by the Retail Vendor at law in the same manner as the original Sales Price.

Section 26.03.04 Items Not Subject to GST

The Sale of the following services are not subject to the GST:

- A. Construction or Installation Services;
- B. Personal Services;
- C. Recreational Services; or
- D. Miscellaneous Activities: sales of extended warranties; renting or leasing tangible personal property; towing and parking automobiles; telephone services; charges by abstract, title insurance, escrow, services at the golf course and credit bureau businesses, including tenant screening services; or renting equipment with or without an operator.

Section 26.03.05 Taxable Items Not Subject to GST

The Sale of Taxable Items to the following entities are not subject to the GST:

- A. The Tribal government or any of its entities or businesses;
- B. The United States;
- C. An unincorporated instrumentality of the United States;
- D. A corporation that is an agency or instrumentality of the United States and is wholly owned by the United States or by another corporation wholly owned by the United States; or
- E. A state, or a governmental unit of a state, but only to the extent that the state or its governmental unit exempts or does not impose a tax on similar sales of items to the Tribe or its entities or businesses.

Section 26.03.06 Additional Items Not Subject to GST

The GST does not apply to the Sale of:

- A. Motor vehicle fuels;
- B. Washington State Lottery tickets;
- C. Newspapers;
- D. Water and tea; or
- E. Cigarettes and tobacco products.

Taxation of motor vehicle fuels is covered by Title 25 of the Tribal Code and taxation of cigarettes and tobacco products is covered by Title 14 of the Tribal Code.

Section 26.03.07 Sale of Retail Goods to Tribal Citizens

The GST does not apply to the Sale of Retail Goods to Tribal citizens on Tribal Non-Fee Land.

Section 26.03.08 Sale of Retail Goods to Patients of the Tribal Medical Clinic

The GST does not apply to the Sale of Retail Goods to patients or clients of the Tribal Medical Clinic or the Tribal Dental Clinic.

Section 26.03.09 Retail Goods Purchased by Retail Vendor

The GST does not apply to Retail Goods purchased by a Retail Vendor for its own use, on Tribal Non-Fee Land, such as office supplies, equipment, furniture, cleaning supplies, etc.

Section 26.03.10 Returns

If a Retail Vendor accepts a return of a Taxable Item by a Retail Customer, then the amount of the GST paid on the initial sale of the Taxable Item shall be refunded to the Retail Customer.

Section 26.03.11 Application for Retail Vendor License

Each vendor who desires to become a Retail Vendor operating on Tribal Non-Fee Land shall apply to the Tribe for a license on such forms as the CEO may designate from time-to-time.

Section 26.03.12 Tribal Vendors Only

Only vendors owned by the Tribe may apply for a license to engage in the sale of cigarettes, motor fuel or beer, or wine and liquor on Tribal Non-Fee Land.

Section 26.03.13 Issuance of a License

The issuance of a license under this Title shall be within the discretion of the CEO who may consider the health and welfare of the Tribe in deciding whether to grant such a license, provided that if an application

for a license is rejected by the CEO, then the applicant may appeal the decision to the Tribal Council. The decision of the Tribal Council shall be the final administrative determination on the application.

Section 26.03.14 Reporting

Any business that is required to collect the GST shall report all Sales subject to the GST to the Tribe on such forms and at such times as the CEO reasonably prescribes.

Section 26.03.15 Payment

Each business shall remit GST receipts to the Tribe at least every thirty (30) days on a date set by the CEO. Such date may vary from one Retail Vendor to another at the discretion of the CEO.

Chapter 26.04
Tribal Taxing Agency

Sections:

Section 26.04.01 Establishment of Tribal Taxing Agency

Section 26.04.02 Powers of Agency

Section 26.04.01 Establishment of Tribal Taxing Agency

The Tribal Council hereby designates itself as the Tribal Taxing Agency (“TTA”) for the Tribe with responsibility for administering and enforcing the provisions of this Title.

Section 26.04.02 Powers of Agency

In order to administer and enforce the provisions of this Title, the TTA shall have the power to:

- A. Appoint one or more officials to act as tax officials and to specify that said officials have the right to assess and collect sales taxes according to this Title. In lieu of such appointment, the CEO shall act as the tax official for the Tribe; and
- B. Adopt regulations governing reporting responsibilities, procedures for enforcing compliance with reporting responsibilities, procedures for assessing GST liability, procedures for collecting GST that are due but unpaid, and procedures for remitting collected GST to the Tribe.

Chapter 26.05
Miscellaneous Provisions

Sections:

Section 26.05.01 Notice

Section 26.05.02 Construction and Severability

Section 26.05.03 Invalid

Section 26.05.04 Tribal Sovereign Immunity and Jurisdiction Preserved

Section 26.05.05 Effective Date

Section 26.05.01 Notice

Whenever notice is required under this Title, it shall be deemed given when personally delivered or deposited in the U.S. Mail with proper postage affixed thereto and addressed to the party to whom the notice is given, as provided in an official statement of the party's address that is on file with the Tribe and the TTA.

Section 26.05.02 Construction

This Title is exempted from the rule of strict construction and shall be liberally construed to give full effect to the objectives and purposes for which it was enacted.

Section 26.05.03 Severability

If any section of this Title, or its application to any person or entity or circumstance, is held invalid, the remainder of the Title, or the application of the provision to other persons or entities or circumstances, shall not be affected and shall remain in full force and effect.

Section 26.05.04 Tribal Sovereign Immunity and Jurisdiction Preserved

Nothing in this Title shall be construed as a waiver of the sovereign immunity of the Tribe, the Tribal Council, or the TTA. Nothing in this Title shall be construed as a grant of jurisdiction to the United States or to a state or local government.

Section 26.05.05 Effective date

This Title shall become effective ten (10) days after its approval by the Tribal Council.

Chapter 26.06
Codification and Amendments

Sections:

Section 26.06.01 Codification

Section 26.06.02 Amendments

Section 26.06.01 Codification

Title 26 Sales Tax Code was approved on October 30, 2008, at a Tribal Council meeting and codified as a Title in this code on January 29, 09 by Resolution #04-09.

Section 26.06.02 Amendments

This Title was amended on June 9, 2010 by Resolution #19-10 and further amended on December 20, 2012 by Resolution #62-12.