

Title 39 – Hotel and Occupancy Tax

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Section 39.01.01 Authority

The Tribal Council's authority to adopt this law as codified in this Title is derived from: a) the Tribal Constitution and 2) the inherent sovereignty of the Tribe to regulate its own trust and reservation lands and the activities within its jurisdiction on those lands.

Section 39.01.02 Purpose

The Tribal Council finds that regulation of the ownership and operation of hotels, motels, resorts, lodges, meeting rooms and areas, and convention space businesses on its trust and reservation lands is essential to the health, safety, welfare and economic security of the Tribe and its citizens. The Tribal Council further finds that tax revenue from these types of businesses is essential for the Tribe's ability to provide governmental services and to finance government operations, education, and economic development for the health, safety, welfare, and economic security of the Tribe, its citizens, and those who work on, live on, and visit its lands and facilities. Therefore, it is in the public interest, health, safety, welfare, and economic security of the people of the Tribe that the Tribal Council, in the exercise of its authority under the Tribe's Constitution, declare its purpose by the provisions of this Title to regulate the ownership and operation of hotels, motels, resorts, lodges, meeting rooms and areas, and convention space businesses in Indian country and to impose, collect, and administer taxes on the rental and occupancy revenue of these businesses.

Section 39.01.03 Scope

- A. This Title shall apply to the full extent of the sovereign jurisdiction of the Tribe in Indian country.
- B. Compliance with this Title is hereby made a condition of the use of any land or premises in Indian country.
- C. Any person who resides, conducts business, engages in a business transaction, receives benefits from the Tribal government, including police, fire, or emergency services, acts under tribal authority, or enters Indian country under the jurisdiction of the Tribe shall be deemed thereby to have consented to the following:
 1. To be bound by the terms of this Title;
 2. To the exercise of civil jurisdiction by the Tribal Court over said person in legal actions arising pursuant to this Title; and

3. To detainment, service of summons and process, and search and seizure, in conjunction with legal actions arising pursuant to this Title.

Section 39.01.04 Short Title

This Title shall be known and cited as the “Hotel and Occupancy Tax Code.”

Section 39.01.05 Severability

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

Chapter 39.02

Definitions

Sections:

Section 39.02.01 Definitions

Section 39.02.01 Definitions

The following definitions apply throughout this Title unless otherwise specified or the context clearly indicates otherwise:

- A. “Court” means the Tribal Court and includes the Tribal Court of Appeals.

- B. “Business” means and includes any entity owned or operated by the Tribe, another tribe, an individual, company, agency, partnership, firm, joint venture, association, corporation, estate, trust, political entity, or other identifiable entity that is engaged in renting temporary lodging rooms, convention or meeting room space, or other indoor or outdoor space.

- C. “Essential government services” or “government services” means services such as tribal administration, public facilities, fire, police, public health, education, job services, sewer, water, environmental and land use, transportation, utility services, and economic development.

- D. “General fund” means the Tribe’s general fund.

- E. “Indian country” consistent with the meaning given in 18 USC 1151.

- F. “Space rental charge” means the actual amount charged for the rental of any room or space (both indoor space and outdoor space) by a hotel, motel, resort, or lodge business before any applicable tax.

- G. “Jamestown S’Klallam Indian Reservation” or “reservation” means the area recognized as the Tribe’s Indian Reservation by the United States Department of the Interior.

- H. “Tribal Council” means the Jamestown S’Klallam Tribal Council.

- I. “Tribal citizen” means an enrolled member of the Jamestown S’Klallam Tribe.

- J. “Tribe” or “tribal” means or refers to the Jamestown S’Klallam Tribe.

- K. “State and local use tax” mean the combined Washington State and unincorporated Clallam County use tax.

Chapter 39.03 Hotel and Occupancy Tax

Sections:

Section 39.03.01 Tax Levy

Section 39.03.02 Tax Exemptions

Section 39.03.03 Tax Collection and Payment

Section 39.03.04 Use of Tax Revenue

Section 39.03.05 Audit

Section 39.03.06 Limitations

Section 39.03.01 Tax Levy.

- A. As of the effective date of this Title, the Tribe hereby imposes a tax on all space rental charges by any business within its jurisdiction.
- B. There is levied and there shall be collected a tax on the space rental charge equal to one hundred percent (100%) of the state and local use tax.
- C. Should there be a future increase or decrease in the state and local use tax, the Tribe's Hotel and Occupancy Tax shall increase or decrease by no less than one hundred percent (100%) of the increase or decrease in the state and local use tax.

Section 39.03.02 Tax Exemptions

This Title shall not apply to the following businesses or entities:

- A. A business owned and operated by a person or family engaged in the rental of a house or rooms within a house;
- B. Space rental for storage, mobile homes, or recreational vehicles;
- C. Tribal government or a tribal agency's rental of any room, space, or area within Indian Country; and
- D. Promotional gifts and vouchers that allow for free accommodations in Indian Country, such as at the resort hotel.

Section 39.03.03 Tax Collection and Payment

Every business engaged in the rental of temporary lodging rooms, convention or meeting room space, or outdoor areas in or on the property of a hotel, motel, resort, or lodge in Indian Country shall be responsible and liable for collecting the herein imposed hotel and occupancy tax, shall maintain accurate written records of all space rental charges and space rental charges received, and shall make payment of the tax imposed by this Title to the Tribe's Accounting Department. Such payment shall be made on a quarterly basis or as otherwise agreed to by said department. In addition, said entity shall make all space rental charge records available for inspection by the Accounting Department staff and/or a third-party auditor retained by the Tribe. Said revenue records shall be maintained and be available for inspection for at least three (3) years.

Section 39.03.04 Use of Tax Revenue

Tribal hotel and occupancy tax revenue may be used for any services, programs, or other governmental purposes or activities of the Tribe.

Section 39.03.05 Audit

The Tribe may retain a third-party independent auditor for the purposes of verifying compliance with this Title.

Section 39.03.06 Limitations

In view of the economic impact on the Tribe, only the Tribe and its wholly owned enterprises and agencies may be permitted by the Tribal Council to own and/or operate a hotel, motel, resort, meeting or convention space rental, and/or lodge business on the trust and reservation lands of the Tribe.

Chapter 39.04
Tribal Taxing Agency

Sections:

Section 39.04.01 Establishment of Tribal Taxing Agency

Section 39.04.02 Powers of Agency

Section 39.04.01 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 39.04.02 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 tax liability, procedures for collecting taxes that are due but unpaid, and procedures for remitting collected taxes to the Tribe.

Chapter 39.05
Codification and Amendments

Sections:

Section 39.05.01 Codification

Section 39.05.02 Amendments

Section 39.05.01 Codification

This Title to the Tribal Code was approved and codified, as a new title to the Tribal Code, at a meeting of the Tribal Council, held on November 2, 2020, by Resolution #47-2020.

Section 39.05.02 Amendments

(Reserved)