

ORDINANCE NO. 31¹
OF THE
RENO-SPARKS INDIAN COLONY
SALES AND USE TAX CODE

(Title 11, Chapter 2 of the Reno-Sparks Indian Colony Law and Order Code)

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*(01/23/1991 – Original Tribal Council Approved)
**(01/2003–Updated Tribal Council Approved Amendments)
*** (7/16/2003-Updated with 7 3/8% Rate Increase)
**** (7/1/2009-Legislative Increase Rate 7.725%)
***** (9/25/2013-Lockbox Requirement-T/C Approved)
***** (2/27/2017-Legislative Increase Rate 8.265%)

¹ Ordinance31-8.265%Increase-T/CApprovedED-February272017{Resolution #2017-RS-12}

11-20-010 SHORT TITLE: This Chapter is known and may be cited as the Sales and Use Tax Code.

11-20-011 PURPOSES: The purpose of this Chapter is to:

- (a) provide revenue for the Reno-Sparks Indian Colony (Colony) Tribal Operations, thereby enhancing Tribal Sovereignty;
- (b) promote economic growth on the Colony;
- (c) cooperate with the State of Nevada on a government to government basis, in the area of taxation;
- (d) clarify the circumstances in which retail sales from businesses located on Colony trust lands will give rise to tribal sales taxation under this Chapter²;
- (e) provide clarification on use tax reporting to the Colony for material delivered on and used for construction materials on Colony trust land; and
- (f) provide written instructions for remittance of sales and use taxes by all third-party commercial tenants to the Colony's Lockbox.

11-20-015 DEFINITIONS:

BUSINESS: Includes any activity engaged in by any person or caused to be engaged in by a person with the object of gain, benefit or advantage, either direct or indirect.

COLONY: Means the Reno-Sparks Indian Colony.

COLONY TRUST LANDS: Means all territory within the exterior boundaries of the Colony held in Trust by the United States Department of the Interior.

FINANCE DEPARTMENT: Means the Colony Tribal Finance Department.

GROSS RECEIPTS: Means the total amount of the sale or lease or rental price, as the case may be, of the retail sales of retailers, valued in money, whether received in money or otherwise, without any deduction.

LOCKBOX: Means the Colony Lockbox account with U.S. Bank in Denver, Colorado.

OCASSIONAL SALES: Includes:

- (a) A sale of property not held or used by a seller in the course of an activity for which one is required to hold a seller's permit, provided such sale is not one of a series of sales sufficient in number, scope and character to constitute an activity requiring the holding of a seller's permit.

² Amendment Passed by Tribal Council 09/25/2002-- RSIC Resolution #2002-RS-80

- (b) Any transfer of all or substantially all the property held or used by a person in the course of such an activity when, after such transfer, the real or ultimate ownership of such property is substantially similar to that which existed before such transfer.
- (c) A sale by a recognized benevolent or charitable group, such as youth groups, church groups, or seniors' organizations, or by a member of such a group, as part of a fund-raising activity, provided such sale is not of such nature as to constitute the regular operation of a business, which would otherwise require the holding of a seller's permit.

PERSON: Includes any individual, firm, co-partnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, trustee, syndicate, cooperative, assignee, or any other group or combination acting as a unit, including the Colony.

PURCHASE:

- (1) "Purchase" means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration; or
- (2) A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price; or
- (3) A transfer for a consideration of tangible personal property, which has been produced, fabricated or printed to the special order of the customer, or any publication.

RETAIL SALE; SALE AT RETAIL: Means a sale to a consumer or any person for any purpose other than resale in the regular course of business.

RETAILER:

- (1) "Retailer" means and includes every person engaged in the business of making sales at retail or for distribution or use, or consumption, or storage on the Colony. A "Retailer" also includes a contractor or subcontractor required to pay use tax on materials delivered to and used for construction projects on Colony trust lands.
- (2) When the Tribal Council determines that it is necessary for the efficient administration of this Title to regard any salesmen, representatives, peddlers or canvassers as the agents of the dealers, distributors, supervisors or employers under whom they operate or from whom they obtain the tangible personal property sold by them, irrespective of whether they are making sales on their own behalf or on behalf of such dealers, distributors, supervisors or employers, the Tribal Council may so regard

them and may regard the dealers, distributors, supervisors or employers as retailers for purposes of this Title.

SALE: Means and includes any transfer of title or possession, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.

"SALE" includes:

- (a) The producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly, the materials used in the producing, fabricating, processing, printing or imprinting.
- (b) The furnishing and distributing of tangible personal property for a consideration by social or fraternal organizations to their members or others, unless excluded under the definition of an "occasional sale" or specifically exempted by Resolution of the Tribal Council.
- (c) The furnishing, preparing, or serving for a consideration of food, meals, or drinks.
- (d) A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price.
- (e) A transfer for a consideration of the title or possession of tangible personal property, which has been produced, fabricated or printed to the special order of the customer, or of any publication.

SALES AND USE TAX VOUCHER: Means the Sale and Use Tax Voucher required to be submitted to the Tax and Revenue Department, with a copy to the Lockbox, along with the payment of taxes, by all third-party commercial tenants pursuant to this Chapter.

SALES PRICE: Means the total amount for which tangible property is sold, valued in money, whether paid in money or otherwise, without any deduction therefrom on account of the cost of materials used, labor or service costs, transportation charges, any other tax imposed, or any expenses whatsoever.

SELLER: Includes every person engaged in the business of selling tangible personal property of a kind, the gross receipts from the retail sale of which are required to be included in the measure of the sales tax.

STORAGE: Includes any keeping or retention on the Colony for any purpose except sale in the regular course of business or subsequent use solely outside the Colony of tangible personal property purchased from a retailer.

STORAGE AND USE: EXCLUSION "Storage and Use" do not include the keeping, retaining or exercising any right or power over tangible personal property for the

purpose of subsequently transporting it outside the Colony for use thereafter solely outside the Colony, or for the purpose of being processed, fabricated or manufactured into, attached to, or incorporated into, other tangible personal property to be transported outside the Colony and thereafter used solely outside the Colony.

TANGIBLE PERSONAL PROPERTY: Means personal property which may be seen, weighed, measured, felt or touched, or which is any other manner perceptible to the senses.

TAX AND REVENUE DEPARTMENT: Means the Tax and Revenue Department within the Colony Finance Department.

TAXPAYER: Means any person liable for tax under this Title.

TRANSFER OF TITLE: Means the point at which title to goods or tangible personal property passes from the seller to the buyer. For purposes of this Chapter, **"Title to tangible personal property sold by a seller whose business is located on Colony trust lands passes at the seller's place of business on Colony trust lands at the time the seller completes the physical delivery of such property, unless a different time is explicitly agreed to between buyer and seller"**.³

TRIBAL COUNCIL: Means Reno-Sparks Indian Colony Tribal Council.

TRIBE: Means the Reno-Sparks Indian Colony.

11-20-100 SALES AND USE TAX PERMIT REQUIRED

- (a) A seller or retailer must secure a Sales and Use Tax Permit prior to engaging in business as a seller or retailer on the Colony. The seller or retailer shall apply to the Tax and Revenue Department for a Sales and Use Tax Permit.
- (b) The Tax and Revenue Department is authorized to prescribe the form and information required in the application for Sales and Use Tax permit and is empowered to bring proceedings to enforce any provision of this Chapter.
- (c) Upon completion of the required form and payment of a fee of **\$15.00**, a sales and use tax permit shall be issued to the seller or retailer. The form shall show the address of the business, the names and addresses of all persons who have interests in such business, a statement acknowledging the jurisdiction of the Tribal Court and such other data as the Tax and Revenue Department shall reasonably require.
- (d) The tax permit shall be effective so long as the business remains in operation in the same location or during the course of any construction project and under the same name, unless suspended or revoked by the Office of the Tribal Chairman and/or the Tax and Revenue Department for failure to comply with any provision of this Chapter.

³ Amendment Passed by Tribal Council on 9/25/2002 – RSIC Resolution #2002-RS-80

11-20-200 SALES AND USE TAX: IMPOSITION AND RATE

- (a) A tax is hereby imposed on the sale at retail of tangible personal property, at the rate of **8.265%** of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, and on the storage, use, or consumption on the Colony of tangible personal property which was acquired outside of the Colony in a transaction that would have been a taxable sale if it had occurred within the Colony.
- (b) The tax imposed by this ordinance shall be retroactive to cover any period during which the State of Nevada or its political subdivisions could impose a tax. To the extent a retailer has failed to pay a tax, it shall be liable for said tax to the Tribe.
- (c) To demonstrate that title to goods or tangible personal property purchased from a business located on Colony trust lands passes at the seller's place of business on Colony trust lands, the seller shall include the following language on the invoice or sale contract: **"Title to goods or tangible personal property purchased herein passes at seller's place of business on Colony trust lands at the time the seller completes the physical delivery of such property, or at a different time if explicitly agreed to between buyer and seller."**⁴

11-20-210 METHOD OF COLLECTION OF SALES TAX

The tax hereby imposed shall be collected by the retailer from the consumer insofar as it can be done.

11-20-220 EXCLUSIONS

- (a) There are hereby excluded from the provisions of this Chapter sales and use of the following:
 - a. Groceries and Food for Human Consumption
 - b. Medicine, Medical Equipment, Prescription Drugs
 - c. Professional Services
 - d. Fuel, Domestic and Vehicle
 - e. Water, Electricity
 - f. Occasional Sales
 - g. Textbooks
 - h. Newspapers
 - i. Periodicals and Publications of Reno-Sparks Indian Colony or its subsidiaries
- (b) The sale of traditional or authentic, Indian Made, Indian Jewelry, Indian Arts and Crafts or Cultural Items, which is not in the regular course of business of a retailer, shall not constitute a retail sale or sale at retail.
- (c) Community standards shall be applied to define all exempt items; where necessary, Nevada Revised Statutes definitions may also be considered.

⁷ Amendment Passed by Tribal Council on 06/25/2009 – Resolution #2009-RS-59

- (d) The Tribal Council may, by Resolution, exempt sales by specific retailers or transactions or special events which contribute to the spiritual, cultural or ethnic identity of the Colony from the provisions of this Chapter. The Tribal Council shall act fairly and in good faith in granting such exemptions.

11-20-230 ASSUMPTION OF TAX BY RETAILER; UNLAWFUL ADVERTISING

A retailer shall not advertise or hold out or infer that the tax or any part thereof will be absorbed by the retailer or that it will not be added to the selling price of the property sold or that if added it or any part thereof will be refunded.

11-20-235 SEPARATE DISPLAY OF TAX FROM LIST, OTHER PRICE

The Tribal Council may by resolution provide that the amount collected by the retailer from the consumer in reimbursement of the tax be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sale.

11-20-250 REPORT AND PAYMENT OF TAX DUE

1. Date due: The Sales taxes imposed by this Chapter are due and payable monthly, on or before the last day of the next month after they are collected; Use taxes are due on or before the 5th day of each month for the previous month.
2. Return: Every retailer shall file a return on a form prescribed by the Tax and Revenue Department for either sales or use taxes, and shall submit with the tax return form either a check or other acceptable form of payment of the taxes due; or a Sales and Use Tax Voucher evidencing that payment of the taxes due was made to the Colony Lockbox. The tax return form shall include:
 - (a) the gross receipts of all retail sales;
 - (b) the total sales price of all property acquired outside of the Colony that would have been a taxable sale if it had occurred on the Colony;
 - (c) the name and address of the seller;
 - (d) voucher # (if applicable)
 - (e) the signature of the person required to file the return or that of his or her authorized representative;
 - (f) the amount of tax for the period covered by the return;
 - (g) attachment A (the Consumer Use Tax Return) and copies of required documentation for the materials delivered to the construction site during the previous calendar month; and
 - (h) any such other information as the Tax and Revenue Department reasonably deems necessary for the proper administration of this chapter.
3. Effective November 1, 2013 the following requirements shall apply to all third-party commercial tenants who have been notified by the Tax and Revenue Department as

being required to submit a Sales and Use Tax Voucher showing that their tax payment has been remitted to the Colony Lockbox.

(a) **ONLY** the original check for taxes due to the Colony and the "Pink" copy of the Sales and Use Tax Voucher shall be remitted to the following address:

- i. **REGULAR 1ST CLASS MAIL**: Reno Sparks Indian Colony, PO Box 561468, Denver, CO 80256-1468; or
- ii. **OVERNIGHT ADDRESS**: U.S. Bank Lockbox, Attn: Reno Sparks Indian Colony-561468, Mail Station – DN-CO-OCB, 10035 East 40th Ave. Suite 100, Denver, CO 80238

(b) The **ORIGINAL** tax return form for either sales or use taxes required by subsection (2), along with any required backup information, and the original "White" Sales and Use Tax Voucher shall be remitted to the Reno-Sparks Indian Colony, Attn: Tax and Revenue Department, 34 Reservation Road, Reno, NV 89502.

11-20-255 DEFICIENCY DETERMINATIONS, LATE PAYMENTS

The Tax and Revenue Department shall verify the receipt and accuracy of all returns. On the finding of a deficiency, the Tax and Revenue Department shall notify the taxpayer in writing and within 30 days of receiving the return form. A penalty of **fifteen 15% percent** of the deficiency or **seventy-five (\$75.00) dollars**, whichever is greater, shall be automatically assessed. The deficiency notice shall include a notice of the taxpayer's right to appeal.

The taxpayer shall make full payment of the deficiency and penalty within ten (10) days of receipt of the notice.

11-20-260 FAILURE TO FILE

If any person fails to make a return, the Tax and Revenue Department shall make an estimate of the tax due. In addition to the estimated tax due, there shall be added a penalty of **twenty 20% percent** or **one-hundred (\$100.00) dollars**, whichever is greater.

The Tax and Revenue Department shall notify the taxpayer in writing of the estimated tax due along with the automatic penalty fee and of the right to appeal.

The taxpayer shall make full payment of the tax due and the penalty within ten (10) days of receipt of the notice.

11-20-261 INTEREST

The amount of deficiency or unpaid tax, if not paid within ten (10) days of receipt of notice of such deficiency or failure to file and pay, shall bear interest at the rate of one (1%) percent per month or fraction thereof from the date the sum was originally due, until paid in full.

11-20-262 APPEAL

A taxpayer has the right to appeal the decision of the Finance Department under this Chapter.

The Tax and Revenue Department is hereby authorized and directed to establish administrative regulations for appeals, which shall include the right to an oral hearing and, at the request of the taxpayer, the right to a formal hearing at which the taxpayer may present evidence, be represented by counsel, and have the right to cross examine Tax and Revenue Department witnesses.

After exhaustion of the remedies provided within the internal process, the taxpayer has the right to appeal to the Reno-Sparks Indian Colony Tribal Court (Tribal Court).

11-20-270 AUDIT

The Tax and Revenue Department is hereby authorized to conduct periodic audits of each business holding a sales and use tax permit under 11-20-100.

11-20-280 PENALTIES

- (a) CIVIL ACTIONS: The Tribe may bring a civil action against any person to enforce compliance with this Chapter. Such action shall be brought in the Tribal Court, and in accordance with the applicable laws and procedures of the Reno-Sparks Indian Colony Law and Order Code. The Tribal Court shall have exclusive jurisdiction over any action arising from the imposition of the sales and use taxes.
- (b) Any prosecution under this section must be instituted within three (3) years after the commission of the offense.

11-20-280 ADMINISTRATIVE PROVISIONS

- (a) The Finance Department shall deposit all funds received and collected under the provisions of this chapter, to be deposited into the "Pledged Revenue" account and then transferred daily into the General Revenue Fund of the Tribe.
- (b) The Finance Department is authorized to employ all necessary assistants to administer this Chapter properly and is also authorized to purchase all necessary supplies and equipment which may be required for this purpose.
- (c) The estimate amount of money needed for administration of this Chapter shall be included by the Finance Department in its annual budget request for the operation of the office.

CERTIFICATION

(Per Ordinance #20 Section 7)

I, the undersigned Tribal Chairman of the Reno-Sparks Indian Colony, hereby certify that the Tribal Council, composed of nine (9) members, of whom five (5), constituting a quorum, and of which six (6) were present at a duly called meeting convened and held on February 27, 2017, and that the foregoing resolution was duly adopted by a vote of five (5) for, zero (0) against, and one (1) abstaining, pursuant to authority contained in the Constitution and Bylaws of the Reno-Sparks Indian Colony.


Tribal Chairman - Reno-Sparks Indian Colony

RENO-SPARKS INDIAN COLONY TAX AND REVENUE DEPARTMENT ADMINISTRATIVE REGULATIONS FOR APPEALS

Section 1: AUTHORITY. These regulations govern administrative appeals of the Tax and Revenue Department determinations, and are authorized by Section 11-20-262 of the Reno-Sparks Indian Colony Law and Order Code.

Section 2: DETERMINATION OF APPEAL. Any taxpayer aggrieved by a determination of the Tax and Revenue Department pursuant to Sections 11-20-220 (exclusions), 11-20-255 (deficiencies, late payments), 11-20-260 (penalties) or 11-20-261 (interest on deficiencies) may file a written request for an appeal.

Section 3: WRITTEN REQUEST FOR RECONSIDERATION. The aggrieved taxpayer must file a written request for reconsideration within ten (10) days of the date on the Tax and Revenue Department determination notice. If a request for reconsideration is not filed within this time period, the determination becomes final.

Section 4: CONTENTS OF REQUEST. The written request for reconsideration must be addressed to the Tax Manager of the Tax and Revenue Department and shall set forth the specific grounds for the request. The taxpayer should submit all documentary evidence the taxpayer wants to be taken into consideration.

Section 5: TAX MANAGER'S DECISION. The Tax Manager shall issue a written decision on the reconsideration within ten (10) days of receipt of the written request for reconsideration. The written decision shall set forth a statement of facts leading up to the request and the legal grounds for the decision on the reconsideration.

Section 6: APPEAL OF TAX MANAGER'S DECISION. Any taxpayer aggrieved by the decision of the Tax Manager may request an administrative hearing. The taxpayer must submit a written request for an administrative hearing to the Tax and Revenue Department within ten days of the date on the Tax Manager's decision. The cost of an administrative appeal shall be \$5,500.00, which must be paid by the taxpayer to the Tax and Revenue Department at the time of filing.

Section 7: ADMINISTRATIVE HEARING. If the taxpayer requests an administrative hearing, the Tax and Revenue Department shall schedule the hearing within thirty (30) days of the date on the request for a hearing. Within seven (7) days of the date on the request for a hearing, the Tax and Revenue Department shall send the taxpayer written notice of the day, time and location for the hearing. At the administrative hearing, the taxpayer shall have the right to present evidence, inspect the evidence of the Tax and Revenue Department, be represented by counsel and cross-examine witnesses. If the taxpayer wishes to have the hearing recorded, the taxpayer must bear the expense of such recording.

Section 8: HEARING DECISION. Administrative appeals shall be heard before an administrative board composed of one (1) representative from the Tax and Revenue

Department, one (1) representative from the Finance Department, and one (1) representative from Tribal Administration. The board shall issue a written decision on the hearing within ten (10) days of the hearing. The decision shall set forth a statement of facts leading up to the appeal and the legal grounds for the decision on the appeal.

Section 9: JUDICIAL REVIEW The taxpayer may seek judicial review in the Reno-Sparks Indian Colony Tribal Court (Tribal Court) of the written decision of the administrative board after an administration hearing. The taxpayer must seek judicial review in the Tribal Court by filing a request for judicial review within ten (10) days of the date on the decision of the administrative board Reno-Sparks Indian Colony Law & Order Code.

Section 10: FINALITY OF DECISION If the taxpayer does not seek judicial review within ten (10) days from the date on the decision of the administrative board, the decision shall be final.

Section 11: EXHAUSTION OF ADMINISTRATIVE REMEDIES A taxpayer shall not have the right to judicial review until exhausting their administrative remedies. Exhaustion of administrative remedies occurs after the taxpayer receives a written decision from the administrative board pursuant to Section 7.

Section 12: COMPUTATION OF TIME In computing any time period specified in these regulations, weekends and federal holidays shall not be included. After seeking judicial review, computation of time shall be governed by the Tribal Court Rules and applicable rules of the Reno-Sparks Indian Colony Tribal Law & Order Code.

Section 13: SUSPENSION OF INTEREST Accrual of interest on tax penalties, pursuant to 11.20.262, shall be suspended when the taxpayer files a request for reconsideration or administrative appeal. If the determination of the Tax and Revenue Department is reversed, either through administrative action or judicial review, no interest shall be due. If the decision of the Tax and Revenue Department is affirmed, either through administrative action or judicial review, interest shall accrue from the date of the final decision.

(SAMPLE FORM)

Reno-Sparks Indian Colony - Sales & Use Tax Voucher <u>REMIT TO:</u> Reno Sparks Indian Colony PO Box 561468, Denver, CO 80256-1468				
Name:	Address:	S/U Tax Acct #:	Month/Year	Total \$ Remitted:
				\$ _____
Authorized Signature: _____ Date: _____				
<u>OVERNIGHT ADDRESS:</u> U.S. Bank Lockbox, Attn: Reno Sparks Indian Colony-561468, Mail Station – DN-CO-OCLEB, 100035 East 40th Ave. Suite 100, Denver, CO 80238				
RSIC Official Use: Ck#: _____ Amount \$: _____ US Bank Trans#: _____ Rcv'd By: _____ Date: _____ Posted: _____				
<u>Original:</u> Reno-Sparks Indian Colony Tax Dept. / <u>Pink Copy:</u> US Bank / <u>Yellow:</u> Customer Copy 34 Reservation Road-Bldg C, Reno, NV 89502 (775) 329-2936 ext. 3200 (T/C Approved 08/14/2013)				

September 1, 2013

Dear Third-Party Commerical Tenant:

Effective November 1, 2013 the attached Sales & Use Tax Voucher will need to be used on all future submittals of sales & use taxes; the **"PINK"** copy along with the fee will go directly to: US Bank Lockbox – Acct: RSIC Tax, PO Box 531468, Denver, CO 80256-1468.

The Sales & Use Tax Form and the original **"WHITE"** Sales and Use Tax Voucher (along with any back-up documents, if applicable) will need to be submitted to: Reno-Sparks Indian Colony, attn: Tax and Revenue Department, 34 Reservation Road – Bldg "C", Reno, NV 89502.

Any questions or concerns, please do not hesitate to contact Ms. Willett Y. Smith, Reno-Sparks Indian Colony Tax Manager, at (775) 329-2936 ext. 3200.



**RESOLUTION
OF THE
RENO-SPARKS TRIBAL COUNCIL**

- WHEREAS, the Tribal Government of the Reno-Sparks Indian Colony is organized pursuant to the provisions of the Indian Reorganization Act of June 18, 1934 (48 Stat. 984, 25. U.S.C. 476), as amended, to provide for certain rights of home rule and to be responsible for the general welfare of its membership; and
- WHEREAS, the Tribal Council of the Reno-Sparks Indian Colony is empowered under Article VI, Section 1 of the Tribal Constitution "to manage all economic affairs and enterprises of the Colony, including the assessment of fees on members and nonmembers doing business within the boundaries of the Colony"; and
- WHEREAS, the Tribal Council of the Reno-Sparks Indian Colony enacted Ordinance No. 31, the Sales and Use Tax Ordinance, as amended; and
- WHEREAS, on January 14, 1991, the Tribal Council and the Reno-Sparks Indian Colony entered into an Intergovernmental Agreement (the "Agreement") between the Reno-Sparks Indian Colony and the State of Nevada, acting by and through the Nevada Department of Taxation; and
- WHEREAS, the Agreement sets forth the State's promise not to collect the State's sales tax on sales that occur on trust property to non-tribal members so long as the Reno-Sparks Indian Colony charges a tribal sales tax on retail sales occurring on its trust lands, that the tribal sales tax rate is equal to or greater than the State's sales tax rate, and the Reno-Sparks Indian Colony file a copy of the approved tribal tax ordinance with the Nevada Department of Taxation;
- WHEREAS, a Notice Regarding Tax Rate Increases has been posted on the website of the Nevada Department of Taxation, stating that the Sales and Use Tax rate for Washoe County will increase from 7.425% to 8.265%, effective April 1, 2017,
- WHEREAS, The Reno-Sparks Indian Colony desires to amend Ordinance No. 31 to comply with the provisions of the Agreement; and

WHEREAS, The Tax and Revenue Department desires to amend instructions to remit tax returns, Sales and Use Tax Voucher and check contained in Section 11-250-250 (3) in order to reduce service charges to the Reno-Sparks Indian Colony; and

WHEREAS, The Reno-Sparks Indian Colony desires to update the address of its administrative office; and

WHEREAS, The Tax and Revenue Department desires to amend the cost of an administrative appeal to \$5,500.00;

NOW THEREFORE, BE IT RESOLVED, that the Tribal Council of the Reno-Sparks Indian Colony hereby:
Amends Ordinance No. 31 by:

In Section 11-20-200, delete "7.725%" and replace it with "8.265%";
In Section 11-20-250(3)(a), delete "An", and replace it with "ONLY the";

In Section 11-20-250(3)(b), delete "original" and replace it with "ORIGINAL"; and delete "98 Colony Road" with "34 Reservation Road";


In Section 6 of the Reno-Sparks Indian Colony Tax and Revenue Department Administrative Regulations for Appeals, delete "\$5250.00" and replace it with "\$5,500.00"; and

That the above amendment to Ordinance No. 31 takes effect on April 1, 2017; and

That the amended Ordinance No. 31 be filed with the Nevada Department of Taxation within 30 days of the effective date of this amendment.

CERTIFICATION

I, the undersigned Secretary of the Reno-Sparks Tribal Council, hereby certify that the Tribal Council, composed of nine (9) members, of whom five (5), constituting a quorum, and of which six (6) were present at a duly called meeting convened and held on February 27, 2017, and that the foregoing resolution was duly adopted by a vote of five (5) for, zero (0) against, and one (1) abstaining, pursuant to authority contained in the Constitution and Bylaws of the Reno-Sparks Indian Colony.



ROBIN M. EAGLE, Secretary
Reno-Sparks Tribal Council