

The Chippewa Cree Tribe of the Rocky Boy's Reservation

one: (406) 395-4478 or 4210 - Finance Office
(406) 395-4282 or 4321 - Business Committee

RR 1 #544
Box Elder, MT 5952,

AN ORDINANCE

NO 2-06

AMENDING THE LAW & ORDER CODE OF THE CHIPPEWA CREE TRIBE, ADOPTING AMENDMENTS TO, "TITLE X, TOBACCO CODE" TO THE LAW & ORDER CODE OF THE CHIPPEWA CREE TRIBE PROVIDING FOR REGULATION AND TAXES ON TOBACCO PRODUCTS;

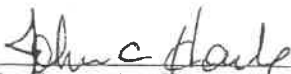
WHEREAS; the Chippewa Cree Tribe is a Federally Recognized Tribe as defined by the Indian Reorganization Act of June 18, 1934 and under its Constitution and By-laws "Article VI Powers of the Committee," the Business Committee has full power and authority to enact resolutions and ordinances providing for the maintenance of Law & Order on the Rocky Boy's Indian Reservation, and;

WHEREAS; it is the intent of the Chippewa Cree Tribe to establish a Tobacco Code for the purpose of monitoring and regulating business activities on the Rocky Boy's Indian Reservation, and;

NOW THEREFORE BE IT ORDAINED; that the Chippewa Cree Tribe Business Committee hereby amends the Law & Order Code of Chippewa Cree Tribe by adopting amendments to "Title X, Tobacco Code"; as herein attached, and;

BE IT FURTHER BE IT ORDAINED; that the Clerk of Court or the Tribal Secretary Treasurer will cause to be printed copies of this amendment and make them available to present and future users of the Law & Order Code.

I, undersigned, as Secretary/Treasurer of the Business Committee of the Chippewa Cree Tribe hereby certify that the Business Committee of the Chippewa Cree Tribe hereby certify that the Business Committee is composed of nine (9) members of whom nine (9) members constituting a quorum were present at the meeting thereof, duly and specially called, noticed, convened and held this 6th day of January, 2006, and that the foregoing Ordinance was duly adopted at said meeting by the affirmative vote of Eight (8) members for and zero (0) against, and that the Ordinance has not been rescinded or amended in any way.


John C. Houle, Chairman
Chippewa Cree Tribe

Janice Myers, Secretary/Treasurer
Chippewa Cree Tribe

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SECTION ONE DEFINITIONS

- I. **Definitions** - As used in this chapter, unless otherwise noted, the following definitions apply:
- A. "Tobacco" means cigarettes, cigars, chewing tobacco, snuff, and any ingredient use to make such.
 - B. "State" means the state of Montana, Department of Revenue.
 - C. "Agreement" means the Cigarette Cooperative Agreement, Chippewa Cree Tribe and the State of Montana.
 - D. "Distributor" means any person who maintains a valid license with the state; or engages in the wholesale distribution of tobacco within the exterior boundaries of the reservation.
 - E. "Retailer" means any person who maintains a valid Business license to sell tobacco products within the exterior boundaries of the reservation.
 - F. "Import" means to receive into any person possession or custody first after its arrival and coming to rest at a destination within the Rocky Boy's Reservation of any tobacco product shipped or transported into this reservation from a point of origin outside this reservation.
 - G. "Person" means any person, firm, association, joint stock company, syndicate or corporation.

SECTION TWO LICENSES

- I. **License:**
- A. **Application** - All distributors and retailers shall obtain from the Chippewa Cree Tribe an annual Business License to sell tobacco products within the exterior boundaries of the Rocky Boy's Reservation.
 - B. **Fee** - As set by Resolution No. 92-91 or as amended, a fee schedule for the purchase of a Chippewa Cree Business License shall result in the retailer's establishment being subject to closure.

SECTION THREE TAX RATES

I. Tax Rates:

- A. A Tax of \$1.70 per pack of cigarettes containing 20 or less cigarettes per pack is hereby imposed upon all packs sold within the exterior boundaries of the Rocky Boy Reservation. In all packs of cigarettes containing more than 20 per pack, each cigarette shall have a tax of 8.5 cents thereon.
- B. A tax of .85 per ounce of moist snuff and 50% of the purchase price on all cigars is hereby imposed upon these types of tobacco sold at a retail outlet within the exterior boundaries of the Rocky Boy's Reservation.

SECTION FOUR STATEMENT AND PAYMENTS

I. Statement and Payments:

- A. Every person or retailer authorized to sell cigarette within the exterior boundaries of the Rocky Boy's Reservation shall submit a monthly statement indicating the total retail sales of tobacco sold for the previous month. Such statement shall indicate the type and amount of tobacco sold and any other pertinent information the Business Committee by the 20th day of the month following the tax period addressed.
- B. Accompanying such statement shall be the payment of tax which the retailer owes to the Chippewa Cree Tribe.

SECTION FIVE PENALTY FOR FAILURE TO FILE STATEMENT

- I. Penalty for failure to file statement - Failure to pay Taxes when due.
 - A. Failure to file statement - Any retailer who fails to file a statement as required by this ordinance shall pay a penalty of 12% of the total tax due plus interest at the rate of 2% per month based upon the total tax due together with penalty assessed. Interest shall be computed from the taxes were due until paid. The Business Committee may waive the penalty, but not the interest, if reasonable cause is found for not paying the interest.

**SECTION SIX
PURCHASE OF CIGARETTES AND TOBACCO PRODUCTS**

I. Purchase of Cigarettes and Tobacco products:

All cigarettes sold by retailers shall be purchased from a distributor licensed by the State of Montana. The distributor shall collect the state tax on cigarettes and other tobacco products.

**SECTION SEVEN
UNSTAMPED CIGARETTES**

I. Unstamped cigarettes:

The Chippewa Cree Business Committee, by this ordinance, prohibits the sale of unstamped cigarettes and hereby requires those retailers selling cigarettes or other tobacco products to sell at or above the minimum prices that are set by state law.

II. Penalty for Violation- Selling Unstamped Cigarettes:

Any person or retailer who violates this ordinance shall be assessed a fine of \$5,000.00 and will be prohibited from doing business within the exterior boundaries of the Rocky Boy's Reservation.

**SECTION EIGHT
DISPOSITION OF TAX PAYMENTS**

I. Disposition of Tax Payments:

All monies derived from the cigarette tax shall be deposited by the Secretary/Treasurer in the general account to be used for Tribal Governmental purposes.

TITLE X - TOBACCO

S 101 Definitions - As used in this chapter, unless otherwise noted, the following definitions apply:

1. "Tobacco" means cigarettes, cigars, chewing tobacco, snuff, and any ingredient used to make such.
2. "State" means the state of Montana, Department of Revenue.
3. "Agreement" means the Cigarette Cooperative Agreement, Chippewa Cree Tribe and the State of Montana.
4. "Distributor" means any person who maintains a valid license with the state; or engages in the wholesale distribution of tobacco within the exterior boundaries of the reservation.
5. "Retailer" means any person who maintains a valid Business license to sell tobacco products with the exterior boundaries of the reservation.
6. "Import" means to receive into any person possession or custody first after its arrival and coming to rest at a destination within the Rocky Boy's Reservation of any tobacco product shipped or transported into this reservation from a point of origin outside this reservation.
7. "Person" means any person, firm, association, joint stock company, syndicate or corporation.

S 102 License

(a) Application

All distributors and retailers shall obtain from the Chippewa Cree Tribe an annual Business License to sell tobacco products within the exterior boundaries of the Rocky Boy's Reservation.

(b) Fee

As set by Resolution No. 92-91 or as amended, a fee schedule for the purchase of a Chippewa Cree Business License has been set. Failure to purchase a Business license shall result in the retailer's establishment being subject to closure.

S 103 Tax Rates

(1) A tax of \$1.70 per pack of cigarettes containing 20 or less cigarettes per pack is hereby imposed upon all packs sold within the exterior boundaries of the Rocky Boy's Reservation. In all packs of cigarettes containing more than 20 per pack, each cigarettes shall have a tax of 8.5 cents thereon.

(2) A tax of .85 per ounce for moist snuff and 50% of the purchase price on all cigars is hereby imposed upon these types of tobacco sold at a retail outlet within the exterior boundaries of the Rocky Boy's Reservation.

S 104 Statement and Payments

(1) Every person or retailer authorized to sell cigarette within the exterior boundaries of the Rocky Boy's Reservation shall submit a monthly statement indicating the total retail sales of tobacco sold for the previous month. Such statement shall indicate the type and amount of tobacco sold and any other pertinent information the Business Committee may prescribe. Such statements are due to the Secretary/Treasurer of the Business Committee by the 20th day of the month following the tax period addressed.

(2) Accompanying such statement shall be the payment of tax which the retailer owes to the Chippewa Cree Tribe.

S 105 Penalty for failure to file statement - Failure to pay Taxes when due.

(1) Failure to file statement.

Any retailer who fails to file a statement as required by this ordinance shall pay a penalty of 12% of the total tax due plus interest at the rate of 2% per month based upon the total tax due together with the penalty assessed. Interest shall be computed from the date the taxes were due until paid. The Business Committee may waive the penalty, but not the interest, if reasonable cause is found for not paying the interest.

S 106 Purchase of cigarettes and Tobacco Products

All cigarettes sold by retailers shall be purchased from a distributor licensed by the State of Montana. The distributor shall collect the state tax on cigarettes and other tobacco products.

S 107 Unstamped cigarettes

The Chippewa Cree Business Committee, by this ordinance, prohibits the sale of unstamped cigarettes and hereby require those retailers selling cigarettes or other tobacco products to sell at or above minimum prices that are set by state law.

S 108 Penalty for Violation - Selling Unstamped cigarettes

Any person or retailer who violates this ordinance shall be assessed a fine of \$5,000.00 and will be prohibited from doing business within the exterior boundaries of the Rocky Boy's Reservation.

S 109 Disposition of tax payments

All monies derived from the cigarette tax shall be deposited by the Secretary/Treasurer in the general account to be used for Tribal Governmental purposes.

