

**ELEVENTH LEGISLATURE  
OF THE  
CHEYENNE AND ARAPAHO TRIBES  
SPECIAL SESSION  
JANUARY 12, 2026  
CONCHO, OK**

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**RESOLUTION:** A Resolution to Amend the General Taxation Act.

**RESOLUTION NO:** 11L-SS-2026-0112-002

**DATE INTRODUCED:** January 6, 2026

**SPONSOR:** Kendrick Sleeper, District A2

**CO-SPONSOR:** Rector Candy, District A4

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**SUBJECT:** A Resolution to Amend the General Taxation Act.

**WHEREAS:** The Cheyenne and Arapaho Tribes (“Tribes”) are a federally recognized tribe with their own form of self-government organized under a constitution approved by Tribal membership on April 4, 2006, and approved by the Secretary of the Interior; and,

**WHEREAS:** Article VI, Section 5(a) of the Constitution provides that Legislative power shall reside with the Legislature; and

**WHEREAS:** Article VI, Section 5(a) of the Constitution vests legislative power in the Tribes’ Legislature to make laws and resolutions that are necessary and proper for the good of the Tribes; and

**WHEREAS:** Article VI, Section 5(a) of the Constitution requires “Laws and resolutions which have been enacted shall remain valid until amended or repealed;” and

**WHEREAS:** The Legislature has the Constitutional obligation and public responsibility to the Tribes to oversee the Tribes’ operations in order to establish and promote justice, establish guidance and direction for the government and advance the general welfare of the Tribes; and

**NOW THEREFORE BE IT RESOLVED,** that the Legislature of the Cheyenne and Arapaho Tribes hereby states that the previously titled “General Revenue and Taxation Law” shall now be referred to as the “General Taxation Act (2026)” and shall be cited as 4 CAC §4.400.

**NOW THEREFORE BE IT RESOLVED,** that the Legislature of the Cheyenne and Arapaho Tribes, pursuant to its Constitutional authority, adopts the General Taxation Act (2026) with amendments to §4.716, §4.717, and §4.718, as attached herewith.



Kendricks Sleeper  
Speaker of the Eleventh Legislature  
Cheyenne and Arapaho Tribes



**ATTEST:**

I, Jodi White Buffalo, Legislative Clerk, hereby certify that the foregoing is a True and Accurate Copy of the Original Bill No. 11L-SS-2026-0112-002 which was acted upon by the Legislature of the Cheyenne and Arapaho Tribes in the Eleventh Legislature Special Session, by a roll call vote on the 12th day of January 2026.

**VOTE RECORD:**

DISTRICT	LEGISLATOR	YES	NO	ABSTAIN	ABSENT
A1	Pamela Sutton	✓			
A2	Kendricks Sleeper	✓			
A3	Travis Ruiz				✓
A4	Rector Candy	✓			
C1	Bruce Whiteman, Jr.	✓			
C2	Milan Roman Nose, Jr.	✓			
C3	Thomas Trout	✓			
C4	Mariah Youngbull	✓			
<b>TOTAL</b>		<b>7</b>			<b>1</b>
<b>Passes (X) Fails ( ) Tabled ( ) Allowed to Die ( ) No Action ( )</b>					

  
Jodi White Buffalo, Legislative Clerk  
Eleventh Legislature, Cheyenne and Arapaho Tribes

**ATTEST:**

Pursuant to Article VI, Section 7, subsection (a)(iv) of the Tribes Constitution reads in part: "All Bills passed by the Legislature shall be presented to the Governor for signature or veto. All laws shall take effect thirty days after signature by the Governor or veto override by the Legislature unless any Member of the Tribes submits to the Coordinator of the Office of Tribal Council a petition signed by at least one hundred fifty Members of the Tribal Council seeking to repeal the law or resolution at the next Tribal Council meeting. If the Tribal Council fails to repeal such law or resolution at the next Tribal Council where the matter has been properly placed on the agenda for the Tribal Council meeting, such law or resolution shall become effective immediately."

Pursuant to Article VII, Section 4, subsection (g) of the Tribes Constitution reads: "The Governor shall have the power to sign any enactment passed by the Legislature into law or to veto any enactment passed by the Legislature within ten days of passage with a written explanation of any objections; and if the Governor takes no action within ten days, then the enactment shall become law in accordance with this Constitution."

{  APPROVED

{  VETOED: Attachment \_\_\_\_; Governor's written explanation of any objections.

On the 12 day of June, 2026.

  
\_\_\_\_\_  
Reggie Wassana, Governor  
Cheyenne and Arapaho Tribes

**TRANSMITTAL OF DOCUMENTS:**

**From the Legislative Branch to the Office of Records Management**

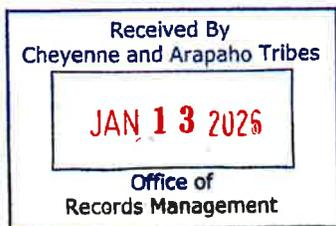
**ATTEST:**

Pursuant to Article VI, Section 7, subsection (a)(v), of the Tribes Constitution reads, "The Office of Records Management shall compile all Laws and Resolutions into a comprehensive Code in an orderly manner that shall be published annually."

Office of Records Management Staff, hereby certify that the foregoing is a True and Accurate Original Resolution No. 11L-SS-2026-0112-002.

Space below is reserved for Stamp:

Received (Date) Office of Record Management



Signature: Cheryl Blind

Print Name: Cheryl Blind

Title: Director

Date: 1/13/2026

Office of Records Management  
Department of Administration, Executive Branch  
Cheyenne and Arapaho Tribes

**CHEYENNE AND ARAPAHO TRIBAL CODE (CAC)**  
**TITLE 4 – GENERAL TAXATION ACT**  
**SECTION 4.400 – ENACTED BY LEGISLATURE: January 12, 2026**  
**CITE AS: 4 CAC §4.400**

**SUBJECT**

This Act repeals and replaces General Revenue and Taxation Law (2022), General Revenue and Taxation Law (2018), General Revenue and Taxation Law (1988) or any other prior Taxation Ordinance, Code, Bill or Act previously enacted by the Cheyenne and Arapaho Tribes.

**FINDINGS**

The Cheyenne and Arapaho Tribes are a federally recognized Indian tribe, organized under a Constitution approved by Tribal membership on April 4, 2006 and approved by the Secretary of the Interior; and

- (a) Article VI, Section 5(a) and (c) in the Constitution provides that “Legislative power shall be vested in the Legislature” and “[t]he Legislature shall have the power to make laws and resolutions in accordance with the Constitution which are necessary and proper for the good of the Tribes... Laws and resolutions which have been enacted shall remain valid until amended or repealed [;]” and
- (b) The Office of Records Management is created pursuant to Constitutional Article VII, and the Office of Records Management “shall compile all laws and Resolutions into a comprehensive Code in an orderly manner that shall be published annually.” Constitution Article VI, Section 7(a)(v).

**A LAW OF THE CHEYENNE AND ARAPAHO TRIBES ENACTING A REVISED GENERAL TAXATION ACT AND CODIFYING SAID LAW IN TITLE 4 OF THE CHEYENNE AND ARAPAHO CODE.**

**SUBSTANTIAL PROVISIONS**

The Legislature of the Cheyenne and Arapaho Tribes hereby creates and adopts the following GENERAL TAXATION ACT.

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## §4.401 Authority

- (a) The Cheyenne and Arapaho Tribes are duly recognized by the United States Secretary of the Interior as a self-governing, Sovereign Nation, that is a federally recognize Indian Tribe with all rights, privileges, and powers attended thereto as a sovereign government, and organized in accordance with Title 25 of the United States Code, Section 450, the “Indian Self-Determination and Education Assistance Act,” and Article XVII of the Tribe’s Constitution and By-Laws and Section 3 of the Oklahoma Indian Welfare Act of June 26, 1936 (49 Stat. 1967), under an amended Constitution ratified on April, 2006 and approved by the Secretary of Interior on May 17, 2006; and
- (b) Article VI, Section 5, subsection (a) of the Constitution grants that the Legislative power shall be vested in the Legislature; and
- (c) Article VI, Section 5, subsection (a) of the Constitution further grants that the Legislature shall have the power to make laws and resolutions in accordance with the Constitution which are necessary and proper for the good of the Tribes; and
- (d) Article VI, Section 5, subsection (a) of the Constitution further grants that all actions by the Legislature shall be embodied in a written law or resolution; and
- (e) Article VI, Section 5, subsection (a) of the Constitution further grants that laws and resolutions which have been enacted shall remain valid until amended or repealed.
- (f) Article VI, Section 5, subsection (g) of the Constitution further created, ordained, and chartered with respect to the Cheyenne and Arapaho Tribes a public body politic to be known as the “Cheyenne and Arapaho Tax Commission”, a regulatory commission which shall be located in the Executive Branch of the Cheyenne and Arapaho Tribes and subject to the laws of the Tribes, possessing all powers, duties, rights, and functions hereinafter defined, and as are now or as may hereafter be conferred upon it by law.

## §4.402 Short Title

This enactment, known as the General Taxation Act, shall also be known as “The 2022 Cheyenne and Arapaho General Taxation Act”.

## §4.403 Purpose

It being necessary to strengthen the Tribal government of the Cheyenne and Arapaho Tribes by licensing and regulating certain conduct within the Tribal jurisdiction, to provide financing for expenses of the Tribal government operations, and services in order for the Cheyenne and Arapaho Tribes to efficiently exercise its confirmed governmental responsibilities within Indian country, subject to the jurisdiction of the Cheyenne and Arapaho Tribes, the purpose of this Act is to provide simple, fair, straight-forward, and efficient laws for the licensing and regulation of certain conduct, and the levy and collection of certain revenue and taxes.

## §4.404 Use of Tax Revenues

- (a) All tax revenues shall be deposited into the Tribal Treasury for appropriation by law in the annual budget pursuant to Article VI, Section 5, subsection (d) and Article VII, Section 4, subsection (a) of the Cheyenne and Arapaho Tribes’ Constitution. Said funds shall be appropriated to provide essential Tribal government services, including, but not limited to:
  - (1) Police and fire protection;
  - (2) Establishment of tribal courts;

- (3) Road Construction, repair and maintenance;
  - (4) Water, sewage, and garbage disposal
  - (5) Education of children
  - (6) Public health;
  - (7) Industrial assistance and advancement and development of tribal enterprises to address chronic unemployment and chronic poverty among tribal members;
  - (8) Public recreation;
  - (9) Acquisition of land and general administration of Indian property; and
  - (10) Other essential tribal services;
- (b) Except in emergency situation requiring immediate and unforeseen expenditure of funds to protect the public safety, health, or welfare, tax monies shall not be appropriated for expenditure during the fiscal year in which they are collected, but may be appropriated and expended during the next fiscal year or any succeeding fiscal year after collection.

## CHAPTER ONE: TAX COMMISSION

### §4.405 Tax Commission Created

Pursuant to Article VI, Section 5, subsection (g) of the Constitution of the Cheyenne and Arapaho Tribes, there is hereby created, ordained, and chartered with respect to the Cheyenne and Arapaho Tribes a public body to be known as the "CHEYENNE and ARAPAHO TAX COMMISSION," a regulatory commission which shall be located in the Executive Branch of the Cheyenne and Arapaho Tribes and subject to the laws of the Tribes, possessing all powers, duties, rights, and functions hereinafter defined, and as are now or as may hereafter be conferred upon it by law.

### §4.406 Composition of the Tax Commission

- (a) The members of the Cheyenne and Arapaho Tax Commission shall consist of the Treasurer of the Cheyenne and Arapaho Tribes, who shall serve as the Chairperson of the Commission; and four (4) additional at large members who shall be selected by nomination by the Governor, subject to the confirmation by the Legislature.
- (b) The Chairperson of the Tax Commission and two (2) at large Tax Commission members shall serve a four (4) year staggered term on odd numbered years, or until a successor is sworn into office.
- (c) The other two (2) at large Tax Commission members shall serve a four (4) year staggered term on even numbered years, or until a successor is sworn into office.

### §4.407 Temporary Appointments

Whenever it is in the best interest of the Cheyenne and Arapaho Tribes to do so, the Governor may make such temporary appointments as shall be useful or necessary for the effective operation of the Tax Commission and implementation of the Tribal tax laws. Temporary appointments shall not be a substitute for confirmation by the Legislature.

### §4.408 Seal

The Cheyenne and Arapaho Tax Commission is authorized and directed to acquire and use a seal which shall be circular in form, with the words "TAX COMMISSION –CHEYENNE-ARAPAHO TRIBES OF OKLAHOMA" around the edge thereof, and the word "seal" in its center. The seal shall be impressed upon the originals or certified copies of all licenses,

orders, rules, and other official documents of the Commission as evidence of their authenticity and authority.

## §4.409-§4.410 Reserved

### §4.411 General Powers of the Tax Commission

The Tax Commission shall generally be charged with the administration and enforcement of all tribal tax laws. Incidental to the administration or enforcement of the tribal tax laws the Tax Commission shall have the power to:

- (a) Assess, collect, and issue receipts for such taxes as are imposed by resolution of the Legislative Branch of the Cheyenne and Arapaho Tribes and to bring actions on behalf of the Tribes in the tribal Court for the collection of tribal taxes, penalties and interest, and the enforcement of the tribal tax laws, all such actions shall be styled: The Cheyenne and Arapaho Tribes ex rel. Tax Commission vs. \_\_\_\_\_.
- (b) Administer oaths, conduct hearings, and, by subpoena, to compel the attendance of witnesses and the production of any books, records, and papers of any taxpayer relating to the enforcement of the tribal tax laws;
- (c) Make, or cause to be made by its agents or employees, an examination or investigation of the place of business, equipment, facilities, tangible personal property, and the books, records, papers, vouchers, accounts, documents, and financial statements of any taxpayer, upon reasonable notice, during normal business hours, at any other time agreed to by said taxpayer, or at any time pursuant to a search warrant signed by the tribal Court;
- (d) Examine, under oath, either orally or in writing any taxpayer or any agent, officer, or employee of any taxpayer, or any other witness in respect to any matter relative to the tribal tax laws;
- (e) Make, or cause to be made by its agents or employees, the administration and enforcement of all of the Cheyenne and Arapaho Tribes' Corporation Act, §15.100 et. al, Limited Liability Company Act, §15.200 et. al, and Tribal Business Partnership Act §15.300 et. al. Incidental to the administration of said codes, the Tax Commission shall have the power to:
  1. Assess, collect and issue receipts for any fees as are imposed by law and, through the Attorney General, to bring actions on behalf of the Cheyenne and Arapaho Tribes in the tribal court for the collection of any penalties, interest, fees or taxes owed; involuntary dissolution of a corporation, limited liability company, or corporation; or to seek enforcement of the tribal laws. All such actions shall be styled: The Cheyenne and Arapaho Tribes ex rel. Tax Commission vs. \_\_\_\_\_;
  2. Administer oaths, conduct hearings, and by subpoena, to compel the attendance of witnesses and the production of any books, records, and papers of any corporation, limited liability company or partnership, incorporated under the Cheyenne and Arapaho Tribes' jurisdiction, for the purpose of enforcement of the tribal laws;
  3. Make, or cause to be made by its agents or employees, an examination or investigation of the business, equipment, facilities, tangible personal or

office property, and the books, records, papers, vouchers, accounts, documents, and financial statements of any taxpayer, upon reasonable notice, during normal business hours, at any other time agreed to by said taxpayer, or at any time pursuant to a search warrant signed by the tribal court;

4. Examine, under oath, either orally or in writing any taxpayer or any agent, officer, or employee of any taxpayer, or any other witness in respect to any matter relative to the Cheyenne and Arapaho Tribes' Business Corporation Codes, Limited Liability Codes, and Partnership Codes;
- (f) Exercise all other authority delegated or conferred upon it by law, or as may be reasonably necessary in the administration or enforcement of any tribal tax laws, Corporation Code, L.L.C. Code, and/or Partnership Code.

[May 23, 2019: Additional powers granted to administer and enforce the Corporation Act, L.L.C. Act, and/or Partnership Act in addition to the powers granted to administer and enforce the Taxation Act.]

## §4.412 Rulemaking Authority

- (a) The Tax Commission shall have the authority to prescribe, promulgate and enforce written rules and regulations not inconsistent with this Act to provide for its internal operational procedures; or to interpret or apply any tribal tax laws as may be necessary to ascertain or compute the tax owing by any taxpayer, or for the filing of any reports or returns required by any tribal tax laws, or as shall be reasonably necessary for the efficient performance of its duties, or as may be required or permitted by law.
- (b) No rule or regulation of the Tax Commission shall be of any force or effect until and unless a certified copy of said rule or regulation bearing the signatures of at least two members of the Tax Commission and the official seal of the Tax Commission shall have been filed for record in the Office of Records.
  - (a) Proposed regulations shall at a minimum be published on the Cheyenne and Arapaho Tribe's website and provided to the Governor, Legislature, Tribal Council Coordinator and Court Administrator at least sixty (60) days prior to final consideration and adoption by the Tax Commission.
  - (b) No regulation of the Tax Commission shall be of any force or effect, until and unless: (1) a certified copy of said regulation bearing the signature of at least two (2) members of the Tax Commission, and (2) the official seal of the Tax Commission shall have been filed for record in the office of the Clerk of the Tribal court.
    - (c) The tribal Court shall take judicial notice of all rules of the Tax Commission promulgated pursuant to this Act.

[March 29, 2022: Specific deadlines and requirements for Tax Commission Rule & Regulation promulgation.]

## §4.413 Forms

The Tax Commission may prepare and make available to the public such standard forms as are or may be necessary to carry out its functions and which are not otherwise provided for by this Act.

## §4.414 Tax Stamps and Licenses

- (a) The Tax Commission shall provide for the form, size, color, and identifying characteristics of all licenses, permits, tax stamps, tags, receipts, or other documents

or things evidencing receipt of any. license or payment of any tax or fee administered by the Tax Commission or otherwise showing compliance with the tax laws of the Cheyenne and Arapaho Tribes.

- (b) Such stamps or licenses shall contain at least the following information:
- (1) The words: "Cheyenne and Arapaho Tribes"
  - (2) The words: "Tax Commission"
  - (3) The monetary amount for which the tax or license was issued.
  - (4) Wording which indicates the type of tax imposed
  - (5) If the instrument is a license, permit, or receipt, wording indicating the type of license, permit, or receipt, its effective dates, and the name and address of the taxpayer to whom issued.
- (c) The Tax Commission shall provide for the manufacture, delivery, storage, and safeguarding of such stamps, licenses, permits, tags, receipts, or other documents and shall safeguard such instruments against theft and counterfeiting.
- (d) When the Tax Commission deems it necessary to do so, it may allow the use of metering devices in lieu of paper stamps under such rules and regulations as it shall prescribe.
- (e) The Tax Commission may exchange new stamps for damaged, out of date, or other unusable stamps under such rules and regulations as the Tax Commission shall prescribe.

## §4.415 Records

- (a) The Tax Commission shall keep and maintain accurate, complete, and detailed records which reflect all taxes, penalties, and interest levied, due, and paid, all licenses issued, and each and every official transaction, communication, and action of the Tax Commission.
- (b) Except as provided in paragraph (d) of this section, such records shall be made public record pursuant to Article VII, Section 1, subsection (d) of the Cheyenne and Arapaho Tribe's Constitution, and maintained at the Tribal headquarters in the Treasurer's office, with a copy of the original at the Office of Records Management, and shall not be removed from said building, absent a Tribal Resolution enacted pursuant to Article VI, Section 7 – The Legislative Process of the Cheyenne and Arapaho Tribe's Constitution.
- (c) Such records shall be subject to audit at any time upon the direction of the Governor and shall be audited not less than once each year by a qualified independent auditor.
- (d) Any record of the Tax Commission, (except the record of an official decision or opinion rendered upon an administrative appeal), which relates to the individual business or personal activities of a named particular taxpayer or taxpayers shall not be open to public inspection and shall be released only to the taxpayer involved, tribal officials who have a legitimate official need for such records, or upon order of the tribal Court for good cause shown.
- (e) Any record of the Tax Commission which does not relate to the individual business or personal activities of a named particular taxpayer or taxpayers, and all decisions or opinions rendered upon an administrative appeal, shall be public records of the Cheyenne and Arapaho Tribes and shall be available for public inspection during regular

business hours. Copies of such records may be obtained by payment of such copying cost as may be established by rule of the Commission, provided, that names and other identification of any taxpayer appearing in such record shall be rendered unreadable prior to issuance of such copy unless the provisions of subsection (d) above would allow release of such information.

### §4.416 Bookkeeping

There shall be established and kept such financial record books as may be necessary and proper under generally applicable accounting standards to adequately account for all funds and monies received by the Tax Commission on behalf of the Cheyenne and Arapaho Tribes. Separate books shall be maintained for each type of tax imposed by this Act.

### §4.417 Treasury Tax Account and Deposits

- (a) Pursuant to Article VII, Section 4, subsection (d) of the Cheyenne and Arapaho Tribe's Constitution, there is hereby authorized and directed to be established an account in some federally insured financial banking institution to be known as the "Cheyenne and Arapaho Treasury Tax Account."
- (b) The Treasury Tax Account shall be an interest bearing account and the funds therein may be invested and reinvested as may be recommended by the Tax Commission and approved by the Legislative Process of the Cheyenne and Arapaho Tribes, pursuant to Article VI, Section 7 of the Tribe's Constitution.
- (c) No monies shall be released or expended from the Treasury Tax Account except upon a written appropriations resolution of the Legislature, pursuant to Article VI, Section 7 – The Legislative Process of the Cheyenne and Arapaho Tribes' Constitution, allocating a specific amount of the monies contained therein for the use of a particular department, agency, or program of the Tribes. Expenditures from this account including refunds to taxpayers pursuant to §4.456 of this Act, shall be made only by direct transfer to the account of the receiving department, agency, or program named in such appropriation resolution, and as contained and authorized by the annual appropriations ceiling resolution.
- (d) All tax monies, license fees, penalties, interest, service fees or charges or other monies collected by the Tax Commission in the administration and enforcement of this Act, except as otherwise specifically authorized by law, shall be deposited in the Treasury Tax Account created in subpart (a) of this section.

[March 29, 2022: Removed references to the Business Committed and cited Constitutional provisions citing similar language]

### §4.418 Tax Suspense Account

- (a) Whenever tax money is deposited with the Tax Commission under written protest, such money shall not be deposited into the Treasury Tax Account, but shall be held in a special Tax Suspense Account to await the final determination of the protest.
- (b) If the protest is determined to be in favor of the protester, then the protester's money that was deposited into the Tax Suspense Account shall be returned to him by the Tax Commission as provided by law.
- (c) If the protest is determined to be in favor of the Tax Commission, then the money deposited in the Tax Suspense Account shall be transferred by the Tax Commission to the Treasury Tax Account in payment of the taxes, penalties, or interest found to be due.

## §4.419-§4.420 Reserved

### §4.421 Tax Commission Employees and Expenses

- (a) The Tax Commission may employ such employees and incur such expenses as may be necessary for the proper discharge of its duties, subject to the limitations and restrictions herein set out.
- (b) The Tax Commission shall, to the maximum extent feasible, utilize regular Tribal staff in exercising the duties and responsibilities as set forth in this Act, and may delegate to the tribal Staff by rule such of its functions as may be necessary to efficiently administer this Act, provided that the Tax Commission's rule-making authority may not be delegated.
- (c) The Governor shall be authorized and directed to cause such regular staff assistance as if feasible to be given to the Tax Commission.
- (d) The total amount dispersed by the Tax Commission in any one calendar year for the payment of salaries, expenses, and incidentals shall not exceed the amount appropriated therefore. The Tax Commission shall submit to the Executive Branch, a line item proposed operating budget for the next calendar year not later than the 15<sup>th</sup> day of June each year.

[April 26, 2022: Subsection (c): "Business Manager" amended to "Governor"]

### §4.422 Bonds

- (a) The Tax Commission may require each of its employees who shall be required to handle public monies, revenue, tax stamps, or who shall be responsible therefore, to give bonds for the honest and faithful performance of their duties, in such amounts as may be fixed by the regulations of the Tax Commission.
- (b) The premiums on any bonds required by this Section of the Tax Commission members and its employees shall be paid from funds authorized in the Tax Commission annual budget.

### §4.423 Nepotism

- (a) It shall be unlawful for the Tax Commission to employ, appoint, or elect any person related to any member of the Tax Commission, by blood or marriage within the third (3<sup>RD</sup>) degree, to any office or position of profit within the Tax Commission, or to any position as an outside or independent contractor. This Section shall not prohibit any officer, appointee, or employee already in the service of the Tax Commission from continuing and being promoted therein after the appointment or election of a relative to membership on the Tax Commission as provided by law.
- (b) Each member of the Tax Commission who approves, votes for, or authorized any employment, appointment, or election that is in violation of this Section, and the person employed, appointed, or elected who is in violation of this Section, shall be jointly and severally liable to the Cheyenne and Arapaho Tribes for any and all salaries, wages, commissions, bonuses, fees, expenses, reimbursements, or other thing of value received by virtue of the unlawful appointment of the person so employed, appointed, or elected.
- (c) If it is in the best interests of the Cheyenne and Arapaho Tribes, the Executive Branch may, by written Executive Order explaining the reasons therefore, provide a waiver of

this section in individual cases at the request of the Tax Commission.

[April 26, 2022: Subsection (c) "Business Committee" changed to "Executive Branch"]

## §4.424-§4.430 Reserved

## §4.431 Collection of Taxes

The Tax Commission is hereby authorized to bring any necessary action in any appropriate Court for the collection of any taxes, penalties or interest assessed and unpaid. Such action shall be civil in nature and all penalties and interest shall be in the form of civil damages for non-payment. Any civil remedies, including but not limited to garnishment, attachment, and execution, shall be available for the collection of any monies due the Cheyenne and Arapaho Tribes. The Tax Commission may request the Office of the Tribal Attorney, the Office of the Attorney General or any other outside counsel designated by the Governor to bring any necessary action for the collection of any taxes, penalties, or interest assessed and unpaid with the approval of the Governor previously obtained. In all other cases, the Tax Commission shall be represented in the tribal Court by the Office of the Tribal Attorney, Office of the Attorney General, or an attorney designated by the Office of Tribal Attorney or Office of the Attorney General.

[April 22, 2022: "The Tax Commission may request the Office of the Tribal Attorney, the Office of the Attorney General or any other outside counsel designated by the Governor to bring any necessary action for the collection of any taxes, penalties, or interest assessed and unpaid with the approval of the Governor previously obtained. In all other cases, the Tax Commission shall be represented in the tribal Court by the Office of the Tribal Attorney, Office of the Attorney General, or an attorney designated by the Office of Tribal Attorney or Office of the Attorney General."]

## §4.432 Other Remedies

- (a) In addition to the remedies available for the collection of monies, the Tax Commission is authorized to bring an action in any appropriate Court to enjoin the beginning or operation of any unlicensed business, activity, or function when tribal law requires a license be issued for such business, activity, or function.
- (b) In addition to the remedies available for the collection of monies, the Tax Commission, by and through the members and staff assigned thereto, is authorized, when accompanied by a police officer, to seize any property which is declared contraband by any section of this Act, or upon which any tax levied is in excess of 60 days past due under the same condition, limitations and exceptions as evidence of crimes may be searched for and seized, provided, that within ten (10) days of such seizure, the Tax Commission shall cause to be filed an action against said property alleging the nonpayment of tax or other lawful reason for such seizure and forfeiture, and upon proof, the court shall order such property forfeited for nonpayment of taxes and title thereto vested in the Cheyenne and Arapaho Tribes, provided further, that any person claiming ownership, the right to possession or other interest in said property may intervene in said action and raise any defenses which he may have, and such persons shall be served with process if they are known prior to the beginning of the action, provided further, that such persons may redeem said property at any time prior to the entry of a final judgment of forfeiture by depositing all taxes, penalties, and interest assessed or owing with the Court.

## §4.433 Inventory of Seized Property

Whenever any authorized person shall seize any property pursuant to §4.432 of this Act he shall inventory and appraise such property and leave a copy thereof with the person from whom it was seized, or, if such person cannot be found, at the place from which said property was seized, and deliver a copy of said inventory to the Tax Commission, the Office of the Tribal Attorney and the Office of Attorney General.

[April 26, 2022: “tribal attorney” amended to “the Office of the Tribal Attorney and the Office of the Attorney General”.]

## §4.434 Public Sale of Forfeited Property

- (a) Upon a final order of forfeiture entered by the Tribal Court, the Tax Commission shall circulate an inventory of said property to all divisions of the tribal government. Any agency of the tribal government may submit a request to the Governor that such portion of said property as they can use be retained for the benefit of the Cheyenne and Arapaho Tribes. The Governor shall determine which property will be retained and shall order the Tax Commission to conduct a public sale of the remainder, or to destroy any property which is illegal to possess in all circumstances.
- (b) The property to be sold shall be sold at public auction at the tribal headquarters of the Cheyenne and Arapaho Tribes. Not less than twenty (20) days’ notice of such sale shall be posted in the tribal Administrative headquarters building and published at least twice in a newspaper of general circulation in the Concho, Oklahoma area not less than ten (10) days prior to said sale. All funds received at said sale after payment of the cost of said sale shall be deposited in the Treasury Tax Account.
- (c) The Tax Commission may conduct such sales at such times as it deems sufficient property has accumulated to make such sale profitable and shall conduct such sales upon the direction of the Governor.
- (d) The seizure, forfeiture, and sale of contraband property shall not reduce or eliminate the tax liability of any person from whom such property was seized. The seizure, forfeiture, and sale of any other property shall reduce the tax liability of the person from whom such property was seized, provided that such person shall not receive any credit for any excess monies derived from such sale.

[April 26, 2022: Subsection (c) “Business Committee” changed to “Governor”]

## §4.435 Exempt Property

The following property shall be exempt from garnishment, attachment, execution and sale for the payment of taxes, penalties, and interest due the Cheyenne and Arapaho Tribes:

- (a) Three-fourths (3/4) of the net wages earned per week by the person or an amount equivalent to forty (40) times the federal minimum hourly wages per week, whichever is greater.
- (b) One automobile of fair market value equity not exceeding Two Thousand Dollars (\$2,000.00).
- (c) Tools, equipment, utensils, or books necessary to the conduct of the person’s business but not including stock or inventory.

(d) Actual Trust or Restricted title to any lands held in trust by the United States or subject to restrictions against alienation imposed by the United States but not including leasehold and other possessory interests in such property.

(e) Any dwelling used as the actual residence of the taxpayer including up to five acres of land upon which such dwelling is located whether such dwelling is owned or leased by the taxpayer.

(f) Household goods, furniture, wearing apparel, personal effects but not including televisions, radios, phonographs, tape recorders, more than two (2) firearms, works of art, and other recreational or luxury items.

(g) One horse, one bridle, and one saddle.

(h) All implements of husbandry used upon the homestead.

(i) All ceremonial or religious items.

[April 27, 2022: Subsection (b) amended to “Two Thousand Dollars (\$2000).]

## §4.436-4.450 Reserved

## §4.451 Administrative Appeals

Any taxpayer against whom the Tax Commission has assessed taxes, penalties, or interest pursuant to a taxation act of the Cheyenne and Arapaho Tribes, or who has paid under written protest any taxes, penalties, or interest assessed by the Tax Commission who believes those taxes, penalties, or interest to be wrongfully assessed or collected, may appeal in writing for a full hearing before the Tax Commission under such rules and regulations as the Tax Commission may prescribe.

## §4.452 Limitations on Administrative Appeals

Any administrative appeal as provided for in §4.451 of this Act must be begun by filing a written request for a hearing with the Tax Commission within ninety (90) days of the assessment or payment of the taxes, penalties, or interests in controversy, provided that failure to file an administrative appeal shall not prevent the taxpayer from defending any collection action by the Tax Commission in the tribal Court.

## §4.453 Exhaustion of Administrative Remedies

- (a) “Exhaustion of Administrative Remedies”, shall mean a final decision of an appeal pursuant to §4.451 of this Act.
- (b) Administrative Remedies shall be deemed exhausted, by law, if the Tax Commission shall fail to schedule and hold a hearing on the merits of the administrative appeal within ninety (90) days after receipt of a written request for a hearing unless a delay is requested or approved by the taxpayer.
- (c) Administrative Remedies shall be deemed exhausted, by law, if the Tax Commission shall fail to issue a written decision on said appeal within thirty (30) days of the

hearing on the merits of the taxpayer's administrative appeal.

[March 29, 2022: Subsection (a) is an incomplete statement “A final decision of an appeal...” added additional language for clarification purposes. Modification of Subsection (b) and Subsection (c) amended to include “Administrative Remedies shall be deemed exhausted, by law, if the...” for additional clarification and specificity.]

## §4.454 Suits Against the Tax Commission

The Tax Commission, as a governmental agency of the Cheyenne and Arapaho Tribes, its Commissioners, and employees shall be immune from any suit in law or equity while performing their lawful duties within the scope of authority delegated to them PROVIDED, that any taxpayer or other person against whom the Tax Commission has assessed taxes, penalties, or interest or who has paid under written protest any taxes, penalties, or interest may bring an action in the tribal Court after Exhaustion of Administrative Remedies as provided in §4.453, to enjoin the Tax Commission from collecting any taxes, penalties, or interest assessed, or for the recovery of any taxes, penalties, or interest paid under written protest which the tribal Court finally determines to have been wrongfully assessed or collected.

## §4.455 Limitations on Suits Against the Tax Commission

- (a) Any suit against the Tax Commission authorized by §4.454 must be commenced by filing a petition in the tribal Court within thirty (30) days after the date of Exhaustion of their Administrative Remedies, as provided in §4.453.
- (b) In no event shall the Court be authorized to award or order the payment of damages or to fashion any remedy except to enjoin the collection or order the return of the amount of the taxes, penalties or interest in controversy unless an additional remedy is specifically provided by this Act.
- (c) All amounts found to be wrongfully collected and refundable shall earn simple interest at five percent (5%) per annum until refunded with interest beginning on the date determination of wrongful collection is made.

## §4.456 Refunds to Taxpayers Under §4.451

- (a) Whenever any taxpayer shall establish in administrative or Court proceedings that they are entitled to a refund of any taxes, penalties, or interest previously paid, the Tax Commission shall immediately cause a certified copy of the order and transcript of any administrative action, or judgment of the Court to be provided to the Governor.
- (b) Upon receipt of such administrative order and transcript, or judgment of the tribal Court, the Governor shall have the “authority to pay” to the account of the Tax Commission such amounts, as may be necessary to pay such refund, from otherwise unappropriated money in the Treasury Tax Account. The Tax Commission shall thereafter issue a refund to the taxpayer. Notwithstanding §4.404 appropriations for refunds due may be made from the current collections of the Tax Commission.
- (c) When it appears reasonably certain that the taxpayer to whom a refund is due will incur further tax liability within the next twelve months after such refund is due in an amount in excess of such refund, the Tax Commission, in lieu of subsections (a) and (b) of this section, may credit the amount of such refund, with lawful interest, against the future liability of the taxpayer, provided, that any amounts not used within twelve months shall be refunded at the request of the taxpayer.

[April 26, 2022: “Business Committee” changed to “Governor” in subsection (a) and subsection (b).]

## §4.457-§4.460 Reserved

### §4.461 Taxes Erroneously Paid to be Refunded

Taxes erroneously paid due to a mistake of fact or Law may be refunded upon application even though no written protest was made at the time of payment. The taxpayer shall file an application for refund with the Tax Commission and may appeal the determination of the Commission to the tribal Court.

### §4.462 Refunds to Taxpayers under §4.461

- (a) Whenever any taxpayer shall establish in administrative or Court proceedings that they are entitled to a refund of any taxes, penalties, or interest erroneously paid under a mistake of fact or law, the Tax Commission shall immediately cause a certified copy of the administrative order and transcript, or judgment of the Court to be provided to the Governor.
- (b) Upon receipt of such administrative order and transcript, or judgment of the tribal court, the Governor shall request an appropriation from the Legislature for the refund of the money erroneously paid due to a mistake of fact or law. If the Legislature has authorized a ceiling amount for Governor appropriations, the Governor may appropriate refunds up to the ceiling amount.
- (c) When it appears reasonably certain that the taxpayer to whom a refund is due will incur further tax liability within the next twelve months after such refund is due in an amount in excess of such refund, the Tax Commission, in lieu of subsections (a) and (b) of this section, may credit the amount of such refund, with lawful interest, against the future liability of the taxpayer, provided, that any amounts not used within twelve months shall be refunded at the request of the taxpayer.

[April 26, 2022: Subsection (a) and Subsection (b) “Business Committee” amended to “Governor”]

## §4.463-§4.490 Reserved

### §4.491 Forgery of Stamps, Et cetera.

Any person who falsely or fraudulently forges, knowingly misapplies or permits to be misapplied or counterfeits any stamps, tags, licenses, or other instrument evidencing payment of taxes prescribed for use in this Act or who shall use, pass, tender as true, or otherwise be in possession of any unauthorized, false, altered, forged, counterfeited, or previously used instrument for the purpose of evading the payment of taxes imposed by this Act shall forfeit a civil penalty of not more than five hundred dollars (\$500.00) for each violation of this Act. Each such counterfeited, embezzled, stolen, converted, misapplied or forged stamp or other instrument shall constitute a separate violation.

[April 26, 2022: Removed reference to §4.493 and added the language “of not more than five hundred (\$500.00) for

each violation” for clarification.]

## §4.492 Offenses

Any natural Indian person who violates any provision of this Act for the purpose of evading the payment of taxes imposed by this Act shall be guilty of an offense and shall be punished by imprisonment in the tribal jail for a term not to exceed six (6) months or a fine not to exceed Five Hundred (\$500.00) Dollars or by both such fine and imprisonment.

## §4.493 General Penalties

Any person who files any false report or return, or who fails to file any report or return, or who otherwise violates any of the provisions of this Act for the purpose of evading the payment of taxes imposed by this Act shall forfeit a civil penalty of not more than five hundred dollars (\$500.00) for each such violation in addition to any other penalties prescribed by law.

## §4.494 Referrals for Federal Prosecution

It shall be the duty of all members of the Tax Commission, any police officer, the Office of Attorney General, and the Office of Tribal Attorney, upon receiving reliable information that probable cause may exist to believe that any person has violated §4.491 of this Act to report the facts and circumstances known to him to the appropriate federal officials and to request that a federal investigation be commenced to determine whether 18 USC Section 1163 has been violated.

## §4.495 Banishment

Any person or any corporation, partnership, association, company, firm, joint venture, estate, or trust who violates any Section of this Act for the purpose of evading payment of taxes imposed by this Act, in addition to any civil penalties or the civil penalties of seizure and forfeiture imposed by this Act, may be banished and excluded from carrying on any business within the jurisdiction of the Cheyenne and Arapaho Tribes for a period not to exceed five (5) years, by order of the Tribal court, provided, that such banishment as may be imposed may be suspended by the Judge of the Tribal court conditioned upon strict compliance with all acts and laws of the Cheyenne and Arapaho Tribes. An order of banishment not suspended, shall by operation of law cancel all permits, licenses, and other authority of the person or any corporation, partnership, association, company, firm, joint venture, estate, or trust to carry on any business within the Tribal jurisdiction during its term.

## §4.496 Cancellation of Leases Upon Banishment

Whenever any person or business is banished and excluded from the jurisdiction of the Cheyenne and Arapaho Tribes and the order of banishment is not suspended, and such person or business holds a lease to realty within the jurisdiction of the Cheyenne and Arapaho Tribes for other than residential purposes, said lease may be canceled by the lessor within sixty (60) days of the order of banishment at his/her option by sending written notice to lessee or his/her attorney by registered or certified mail, return receipt requested, at his/her last known address. A true and correct copy of the notice of lease cancellation shall be delivered by certified mail, return receipt requested, to the Superintendent of the Concho Agency of the Bureau of Indian Affairs, the Governor of the Cheyenne and Arapaho Tribes, the Legislature of the Cheyenne and Arapaho Tribes, and the Tax Commission of the Cheyenne and Arapaho Tribes at the same time the

notice is sent to the lessee. Such cancellation shall entitle lessor to full use and possession of the premises and render the lease absolutely void from that date forward and shall relieve lessor and lessee from all future obligations under such lease, provided that such cancellation shall not relieve lessor or lessee from any obligation incurred prior to the date of cancellation.

[April 26, 2022: "Business Committee" changed to "Governor".]

## §4.497 Interest

All taxes, fees, and/or other charges, of the Cheyenne and Arapaho Tribes not paid when due shall bear interest at the rate of twenty percent (20%) per annum from the date said taxes, fees, penalty, interest and other charges become due until the date paid, being 1.6667% per month of the total accumulative taxes, fees, penalty, interest and other charges owed until paid.

## §4.498 Commencement of Actions

Filing a written request for refund with the Tax Commission shall commence an action for a refund within the meaning of the Civil Statute of Limitations if such request be diligently prosecuted according to law.

## §4.499 Civil Penalties

- (a) For the purposes of this section, all provisions contained herein shall conform with all existing rights, duties, offenses and procedures consistent with the civil codes and procedures, criminal codes and procedures, and the Cheyenne and Arapaho Constitution wherever applicable. Nothing within this General Taxation Act shall be read inconsistent with any other provision of the said codes or the Cheyenne and Arapaho Constitution (2006).
- (b) A civil penalty shall be imposed by the Tax Commission upon any person who commits any offense detailed in this section. The Tax Commission shall provide notice in the form of an invoice and are subject to all rights of appeal and payment under protest.
- (c) A civil penalty shall be imposed by the Tax Commission upon any person who commits any of the following offenses:
  1. **Forgery.** Any person who falsely or fraudulently forges, knowingly misapplies or permits to be misapplied or counterfeits any stamps, tags, licenses, or other instrument evidencing payment of taxes prescribed for use in this Act or who shall use, pass, tender as true, or otherwise be in possession of any unauthorized, false, altered, forged, counterfeited, or previously used instrument for the purpose of evading the payment of taxes imposed by this Act shall forfeit a civil penalty of five hundred dollars (\$500.00). Each such counterfeited, misapplied or forged stamp or other instrument shall constitute a separate violation.
  2. **Fraud.** Any person who provides a false material representation made as a positive assertion which is either known to be false or is made recklessly without knowledge of the truth, with the intention that it be acted upon, and which is relied on by the Tax Commission has committed the crime of fraud shall forfeit a civil penalty of five hundred dollars (\$500.00).
  3. **Open Account.** Any person who fails to timely provide payment for any fees owed to the tax commission shall be subject to a civil penalty of fifty dollars (\$50.00) in the form of a collection fee for the first offense; one-hundred dollars (\$100.00) in the

form of a collection fee for the second offense; and a one-hundred fifty (\$150.00)  
dollar collection fee for any subsequent offense.

[March 30, 2022: Civil Penalties and punishments added.]

**§4.500 Reserved**

## CHAPTER TWO: TOBACCO TAX

### §4.501 Definitions

- (a) The term "cigarette" is defined to mean and include all rolled tobacco or any substitute therefore, wrapped in paper or any substitute therefore and weighing not to exceed three (3) pounds per thousand (1000) cigarettes.
- (b) The term "person" is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, or political entity of other identifiable entity to which this Act can be applied.
- (c) The term "wholesaler" is defined to mean and include any jobber or person organized and existing or doing business primarily to sell cigarettes or tobacco products to and render services to retailers and who renders such services to retailers within the jurisdiction of the Cheyenne and Arapaho Tribes, that at least 75% of the whole gross sales within the jurisdiction of the Tribe are made at wholesale. Irrespective of the foregoing requirements, any jobber or a person who is recognized and licensed as a wholesaler in the jurisdiction wherein said jobber or person resides, is incorporated, or has its principle place of business shall be a wholesaler as defined by this Act, and any operator of four (4) or more cigarette vending machines shall be a wholesaler as defined by this Act.
- (d) The term "retailer" is defined to mean and include any person who comes into possession of cigarettes or tobacco products for the purpose of selling, or who sells them at retail, any person not coming within the definition of a wholesaler, having possession of more than one thousand (1000) cigarettes, and any person operating one, two, or three vending machines.
- (e) The term "consumer" is defined to mean and include any person who receives or comes into possession of cigarettes or tobacco products for the purpose of consuming or otherwise disposing of them in any way except by an exchange for value.
- (f) The term "Tax Commission" is defined to mean and include the Tax Commission of the Cheyenne and Arapaho Tribes.
- (g) The term "sale" or "sales" is defined to mean and include all sales, barter, exchanges or other transfers of ownership of cigarettes or tobacco products from one person to another, or the use or consumption within the tribal jurisdiction in the first instance of cigarettes or tobacco products from outside the tribal jurisdiction upon which the tribal tax has not been paid.
- (h) The term "stamp" is defined to mean and include the stamp or stamps produced by the Tax Commission by which the tax levied hereunder is paid.
- (i) The term "tobacco product" is defined to mean and include any smokable product of any species of the tobacco plant, including smoking tobacco suitable for smoking in pipes or rolling into cigarettes, any roll of tobacco for smoking irrespective of size or shape or adulteration which has a wrapper made chiefly of tobacco and includes but is not limited to those items commonly known as cigars, cheroots, or stogies, and any articles or products made from tobacco or any substitute therefore except cigarettes, but not including chewing tobacco of any description including snuff.
- (j) The term "vending machines" is defined to mean and include any electrical machine or mechanical device by means of which cigarettes, or tobacco products, are sold or dispensed.
- (k) The term "use" is defined to mean and include the exercise of any right or power over cigarettes or tobacco products incident to the ownership thereof except sales of cigarettes or tobacco products in the regular course of business.
- (l) The term "within the tribal jurisdiction" shall mean all geographical areas within the territorial jurisdiction for the Cheyenne and Arapaho Tribes as defined by 18 U.S.C. §1151.

### §4.502 Tax on Cigarettes

There is hereby levied upon the sale, use, gift, possession or consumption of

cigarettes within the tribal jurisdiction a tax of five cents (\$.05) for each package of cigarettes containing twenty (20) cigarettes or less. On any individual package containing more than twenty (20) cigarettes there is hereby levied a tax of five cents (\$.05) plus an additional five cents (\$.05) for each additional twenty (20) cigarettes or fraction thereof.

### §4.503 Tax on Tobacco Products

There is hereby levied upon the sale, use, gift, possession, or consumption of tobacco products within the tribal jurisdiction a tax of fifteen percent (15%) of the factory list price exclusive of any trade discount, special discounts, or deals.

### §4.504 Tax in Lieu of Other Taxes

The taxes levied by §4.502 and §4.503 of this Act on cigarette, and tobacco products respectively shall be in lieu of all other forms of tax including sales and other general taxes imposed by law.

### §4.505 Tax Paid Once

Such taxes pursuant to §4.502 and §4.503 shall be paid only once on any cigarettes and/or tobacco products sold, used, received, or possessed within the tribal jurisdiction.

### §4.506 Evidence of Tax

Payment of the tobacco tax shall be evidenced by stamps applied to each taxable package containing tobacco which shall be furnished by and purchased from the Tax Commission or by an impression of such stamp by use of a metering device approved by the Tax Commission.

### §4.507 Impact of Tax

The impact of the taxes imposed by this chapter is declared to be on the consumer, user, or possessor and when such tax is paid by any other person the payment shall be considered an advance payment and shall be added to the price to be recovered from the ultimate user, possessor, or consumer. Every wholesaler who has paid such taxes shall, and every retailer who has paid such taxes may show the amount of such taxes as a separate item on any invoices which they may issue.

### §4.508 Affixing the Tax Stamp

- (a) Every wholesaler who shall operate within the tribal jurisdiction a warehouse, supply house, storage house, truck or other point from which distribution of cigarettes, or tobacco products to retailers or vending machines will be made shall upon withdrawal from storage, and prior to placing in a vending machine or making any sale, distribution, or transfer of possession or ownership of any such cigarettes, or tobacco products, cause the same to have affixed thereto such stamp or stamps as are required by this Act.
- (b) Every retailer who comes into possession or ownership of any cigarettes, or tobacco products from any source which does not have affixed thereto the proper stamps, shall within seventy-two (72) hours of receipt thereof excluding Sundays and legal

- holidays and prior to making any sale or distribution for consumption, cause the same to have affixed thereto such stamp or stamps as are required by this Act.
- (c) Every consumer who shall come into possession or ownership of cigarettes, or tobacco products from any source which does not have affixed thereto the proper stamp or stamps shall within seventy-two (72) hours and prior to the consumption, gift, or other use thereof cause the same to have affixed thereto such stamps or stamps as are required by this Act.

#### §4.509 Exclusions from Taxation

- (a) Notwithstanding the provisions of paragraph (c) of §4.508 of this Act or any other provision of law, any natural person who shall come into possession or ownership of cigarettes or tobacco products outside the territorial jurisdiction of the Cheyenne and Arapaho Tribes for personal use and consumption only, and upon which is affixed evidence showing that any taxes imposed by the jurisdiction from which said cigarettes or tobacco products were acquired to have been paid shall have exempted from payment of taxes pursuant to this Act the following amounts of each of the following in possession and/or ownership at any one time:
- (1) Cigarettes - one thousand (1000) individual cigarettes
  - (2) Cigars - five hundred (500) individual cigars
  - (3) Other tobacco products - no more than two pounds' total
- (b) Notwithstanding the provisions of Paragraph (c) of §4.508 of this Act or any other provision of law, possession, gift, or use of noncommercial privately produced tobacco for religious or ceremonial use shall be exempt from taxation. Provided, that if such tobacco is sold, such sale shall be prima facie evidence that the tobacco is not intended for religious or ceremonial use.

#### §4.510 Unstamped Tobacco Contraband

- (a) Any unstamped cigarettes or tobacco products found in the custody or control of any person upon which a tax stamp is required to have been placed by this Act and any vehicles or tangible personal property including vending machines used in their transportation, storage, consumption, or concealment are hereby declared to be contraband and subject to seizure forfeiture and sale.
- (b) The forfeiture provisions of this section with regard to vehicles and other personal property shall apply only to persons in possession of cigarettes or tobacco products with the intent to sell, barter, give away, or exchange the same for value, provided, that possession of more than one thousand (1000) cigarettes or five hundred (500) cigars, or two (2) pounds of tobacco products shall create a rebuttable presumption and be prima facie evidence that such cigars, cigarettes, or tobacco products are possessed with the intent to sell, barter, give away, or exchange the same for value.

#### §4.511 Records

The Tax Commission shall promulgate rules requiring that all wholesalers and retailers of tobacco within the tribal jurisdiction shall maintain for not less than three years

complete and adequate records, including invoices, of all tobacco received and sold or otherwise disposed of, and tax stamps purchased. The Tax Commission may inspect said records at any time to determine whether sufficient stamps have been purchased to account for all tobacco received and sold or otherwise disposed of by said wholesaler or retailer.

## §4.512 Reports

Every wholesaler or retailer of tobacco shall submit quarterly reports to the Tax Commission on forms prescribed and furnished by the Tax Commission disclosing the opening and closing inventories of unstamped tobacco, stamped tobacco, tobacco stamps, purchases of tobacco including the invoice number, name and address of seller, date and amount of each type of tobacco purchased and such other information pertinent to their business done within the tribal jurisdiction as the Tax Commission shall require; and sales of tobacco, including, if sold for resale, invoice number, name and address of buyer, date and amount of each type of tobacco sold and such other information pertinent to their business done within the tribal jurisdiction as the Tax Commission shall require.

## §4.513 Wholesale and Retail Stocks to be Separate

Every person who is both a wholesaler and retailer of tobacco shall keep separate records, make separate reports, and keep all stock of tobacco separated and identifiable for the wholesale and retail portions of his business.

## §4.514-§4.550 Reserved

## §4.551 Wholesaler Licensing

Every wholesaler of tobacco must apply for and receive from the Tax Commission a "Tobacco Wholesaler License" prior to establishing any place of business, warehouse, or wholesale outlet for the sale of Tobacco within the tribal jurisdiction. Forms for such application and license shall be provided by the Tax Commission.

## §4.552 Tobacco Wholesaler License

The Tobacco Wholesaler License shall be valid for one calendar year from the date of issuance and shall be non-transferable and non-assignable. A separate license shall be required for each separate location at which a wholesaler may establish a place of business, warehouse, or wholesale outlet. The license shall be conspicuously posted in a public area in each such place of business, warehouse, or wholesale outlet. A license fee of fifty dollars (\$50.00) shall be paid for each new or renewal license issued.

## §4.553-§4.560 Reserved

## §4.561 Retailer Licensing

Every retailer of tobacco must apply for and receive from the Tax Commission a

"Tobacco Retailer License" prior to establishing any place of business or retail outlet for the sale of tobacco within the tribal jurisdiction. Forms for such application and license shall be provided by the Tax Commission.

## §4.562 Tobacco Retailer License

The Tobacco Retailer License shall be valid for one calendar year from the date of issuance and shall be non-transferable and non-assignable. A separate license shall be required for each separate location at which a retailer may establish a place of business or retail outlet. The license shall be conspicuously posted in a public area in each such place of business or retail outlet. A license fee of fifty dollars (\$50.00) shall be paid for each new or renewal license issued.

## §4.563-§4.570 Reserved.

## §4.571 Vending Machine Permits

- (a) Every wholesaler or retailer of tobacco must apply for and receive from the Tax Commission a "Tobacco Vending Machine Permit" prior to operating any vending machine within the tribal Jurisdiction. Forms for such applications and permits shall be provided by the Tax Commission.
- (b) The Vending Machine Permit shall be valid for one calendar year from the date of issuance and shall be non-transferable and non-assignable. A separate permit shall be required for each separate vending machine. The permit shall be attached to the vending machine in such a manner as to be clearly visible to the public and to persons purchasing tobacco therefrom. A fee of twenty dollars (\$20.00) shall be paid for each new or renewal permit issued.
- (c) Any operating vending machine from which tobacco may be purchased not having a Tobacco Vending Machine Permit attached thereto is contraband within the tribal jurisdiction and is subject to seizure and sale as provided by law.

## §4.572-4.600 Reserved

# CHAPTER THREE: SALES AND LEASE TAX

## §4.601 Definitions

- (a) The term "person" is defined to mean and include any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity or other identifiable entity to which this Act can be applied.
- (b) The term "retailer" is defined to mean and include any person who in the ordinary course of business sells any property to another, whether such sale would be described as a "wholesale" or "retail" sale.
- (c) The term "consumer" is defined to mean and include any person who receives or comes into possession of property from a retailer by means of a sale of such property.
- (d) The term "property" is defined to mean and include all tangible personal property of every kind and description. For the purpose of this Chapter, the term "property" shall not include any natural or artificial gas, electricity, water, or any other utility or public service by telephone and telegraph companies to subscribers or users including transmission of messages, whether local or long distance, or services and rental charges having any connection with the transmission of any messages.
- (e) The term "Tax Commission" is defined to mean and include the Cheyenne and Arapaho Tax Commission.
- (f) The term "sale" or "sales", and their derivatives, is defined to mean and include all sales, barter, trades, exchanges, or other transfer of ownership for value of property from a retailer to any person no matter how characterized.
- (g) The term "within the tribal jurisdiction" shall mean all geographical areas within the territorial jurisdiction for the Cheyenne and Arapaho Tribes as defined by 18 U.S.C. §1151.

[April 27, 2022: Subsection (g) added to clarify the term "within the tribal jurisdiction".]

## §4.602 Tax on Sales

There is hereby levied upon the sale of property within the tribal jurisdiction a tax of three percent (6%) of the actual sales price thereof exclusive of any rebates. If a sale is consummated by trades, barter, or exchange for anything other than money, the tax shall be computed at the fair market value of the property sold.

## §4.603 Tax on Leases

There is hereby levied upon the lease of property within the tribal jurisdiction a tax of three percent (3%) of the actual sales price thereof exclusive of any rebates. If a lease is consummated by trades, barter, or exchange for anything other than money, the tax shall be computed at the fair market value of the property sold.

[May 23, 2019: New Section]

## §4.604 Impact of Tax

- (a) **Sales.** The impact of the taxes imposed by §4.602 is declared to be on the consumer and shall be added to the purchase price of the property sold and recovered from the consumer.
- (b) **Leases.** The impact of the taxes imposed by §4.603 is declared to be on the lessor and shall be added to the rate of the lease of the property and recovered from the lessor.

## §4.605 Payment of Tax

- (a) Every retailer shall submit to the Tax Commission within fourteen (14) calendar days after the end of each calendar month a report on, such form as the Tax Commission may prescribe showing the sales and gross amount of sales taxes collected during that calendar month.
- (b) Every retailer shall pay the gross sales taxes collected during a calendar month to the Tax Commission at the same time as the report for that calendar month is submitted.

## §4.606 Records

Every retailer shall maintain for not less than three (3) years complete and adequate records including invoices showing all property received and sold or otherwise disposed of, the price at which sold, and the amount of sales taxes collected and paid.

## §4.607 Penalties

- (a) Every retailer who shall fail to collect the taxes or to report collection of taxes imposed by this article, shall be liable for the full amount of the taxes owed plus interest at the statutory rate from the date taxes are due until paid.
- (b) Willful failure to collect or pay over the taxes imposed by this article or willful failure to report as described in §4.605 shall make the retailer liable for an additional penalty of one hundred percent (100%) of the taxes due plus interest at the statutory rate from the date taxes are due until paid.

## §4.607-§4.700 Reserved

# CHAPTER FOUR: OIL AND GAS SEVERANCE TAX

## §4.701 Tax Levied on Oil

- (a) There is hereby levied a tax equal to 7.085% of the gross market value of all petroleum or other crude, condensate, or mineral oil produced, severed, saved, and removed from any land within the jurisdiction of the Cheyenne and Arapaho Tribes.
- (b) The term “within the jurisdiction of the Cheyenne and Arapaho Tribes” shall be defined as those areas that have been validly set apart for the use of the Cheyenne and Arapaho Tribes and include, but are not limited to:
  - (1) all land within the limits of the Cheyenne and Arapaho Tribes’ reservation;
  - (2) rights-of-way running through the reservation;
  - (3) all dependent Indian communities within the borders of the United States whether within the original or subsequently acquired territory thereof, and whether within or without the limits of a state;
  - (4) all Indian allotments, the Indian titles to which have not been extinguished, including rights-of-way running through the same;
  - (5) lands held by the federal government in trust for the Cheyenne and Arapaho Tribes that exist inside and/or outside of formal reservations;
  - (6) lands owned by the Cheyenne and Arapaho Tribes;
  - (7) lands privately owned by a nonmember of the Cheyenne and Arapaho Tribes within the limits of the Indian Reservation and receiving benefit from governmental services provided by the Tribes; and
  - (8) any and all lands described as “Indian country” as defined in 18 U.S.C. §1151 and 40 C.F.R. §171.3.

[March 30, 2022: subsection (b) added to clearly define the Jurisdiction of the Tribes, language added from 18 USC §1151 and 40 CFR §171.3]

## §4.702 Tax Levied on Gas

There is hereby levied a tax equal to 7.085% of the gross market value of all gas, natural gas, methane gas, casinghead gas, processed gas, associated liquid products and other valuable hydrocarbon substances produced, severed, saved, and removed from any land within the jurisdiction of the Cheyenne and Arapaho Tribes.

[March 30, 2022: Added the term “associated liquid products”.]

## §4.703 Due Date of Tax

The taxes imposed by this Chapter shall be due on or before the last day of the second month following the month of severance of the substances produced, severed, saved or removed from the land and shall be payable monthly as provided by §4.704 of this Chapter.

- (a) For example: Payment would be required to be made on or before the last day of March for substances produced, severed, saved or removed from the land between January 1 and January 31.

[March 30, 2022: Added the language “on or before the last day of the second month following severance of the substances are” to replace “at the time the taxed substances are” to allow for easier calculation, reduction in submission from each operator, and easier accounting for both operator and Tax Commission. Example also added.]

## §4.704 Payment of Tax

Payment of severance taxes herein imposed shall be made monthly on or before the last day of the second month following severance of the substances are produced, severed, saved or removed from the land. Any payment not made when payable as provided herein shall incur a penalty of five percent (5%) of the amount of the total taxes due for each respective month of which taxes have yet to be paid, and shall bear interest at the statutory rate of 20% per annum from the date due until paid, as defined in Section 4.497.

- (b) For example: Payment would be required to be made on or before the last day of March for substances produced, severed, saved or removed from the land between January 1 and January 31.

[March 30, 2022: Added the language “on or before the last day of the second month following severance of the substances are” to replace “at the time the taxed substances are” to allow for easier calculation, reduction in submission from each operator, and easier accounting for both operator and Tax Commission. Also added “compound” and “of 20% per annum” to clarify the type of interest incurred. Example also added.]

## §4.705 Payment Bonds

- (c) Whenever any operator shall habitually fail or refuse to file any required report or pay the tax due on or before the last lawful date for payment, the Tax Commission, upon notice and hearing, may require the operator to post a cash or surety bond to guarantee payment of taxes due.
- (d) Such bond may be in an amount determined by the Tax Commission to be sufficient to guarantee timely payment of the taxes imposed by this Chapter provided, that the amount of such bond shall not exceed the total estimated taxes which will be due in the twelve-month period immediately following the giving of such bond.
- (e) An order of the Tax Commission requiring a bond pursuant to this section may be reviewed by the tribal Court in the same manner that an assessment of taxes may be reviewed.

## §4.706 Incidence of Tax-Forfeiture for Nonpayment

- (a) **Incidence of the tax.** The incidence of the tax herein imposed shall be upon any owner of an interest or person claiming ownership of an interest (“working interest owner”) in substances described in Sections 4.701 and 4.702 and shall be liable for the taxes imposed in the General Revenue and Taxation Act (2022). The taxes herein imposed shall be a lien upon the interest of the working interest owner from which the taxable substances were produced. Such lien may be foreclosed and the interest of the working interest owner may be forfeited and sold as possessory interest for nonpayment of taxes. Payment of tax shall be made as herein provided by the working interest owner(s) based on that owner’s proportionate gross working interest in or attributable to such described substances. The operator of any well or purchaser of oil and/or gas for any well may pay the tax on behalf of the working

interest owner(s) as a matter of internal policy or by agreement with such working interest owners.

- (b) **Joint and several liability.** All working interest owners, working interest owners' successors in interest, purchasers, unit operators or any other party having an interest in the removal of substances as described in Sections 4.701 and 4.702, severed, saved, and removed from any land within the jurisdiction of the Cheyenne and Arapaho Tribes shall be joint and severally liable for the payment of such tax, penalties, and/or interest associated with the removed substances.

1. The Tax Commission may bring claims for the full extent of any unpaid tax obligation, penalty and/or interest against any party collectively or individually. Such claims may also be brought against any and all parties having an interest in the removal of the substances produced on an individual basis.

- (c) **Notice.** At least thirty (30) days prior to commencement of any forfeiture proceedings, the Tax Commission shall serve notice to all persons known from tribal records, Bureau of Indian Affairs records, and/or public records to be interested in such leasehold of the amount of the taxes due and unpaid, the intent of the Tax Commission to institute forfeiture proceedings, and the right of any of such persons to pay the taxes due on behalf of the operator and recover such payment from him by civil suit. Such notice shall be served personally by the tribal or Bureau of Indian Affairs Police, or by certified United States mail, deliverable to addressee only return, receipt requested, or in any other manner in which a summons may be served. Publication service may be had upon order of the tribal Court for good cause shown. Publication notice shall be published at least once each full calendar week during the thirty-day waiting period in a newspaper in general circulation in [the tribal jurisdiction] County, Oklahoma and as may be further ordered by the Court.

[August 5, 2020: Inclusion of joint and several liability. March 30, 2022: Amended as follows: Subsection (a) Joint and several liability added. Section 407 added as subsection (b). Section 408 added as subsection (c) to consolidate sections 406-408 to add clarification and less ambiguity. \*\*\*REVISE THIS CAPTION\*\*\*]

## §4.707 and §4.708 Reserved

## §4.709 Measurement of Oil and Gas

- (a) All crude oil and liquid hydrocarbon substances normally measured in liquid form shall be measured and reported in units of barrels of 42 US gallons of 231 cubic inches per gallon corrected to standard temperature and other variables pursuant to the regulations of the United States Department of the Interior, Bureau of Land Management.
- (b) All natural gas and other vaporous hydrocarbon substances normally measured in gaseous form shall be measured at the wellhead and reported in units of one thousand cubic feet ("MCF") corrected to standard temperature of 60 degrees Fahrenheit and pressure of 14.73 pounds per square inch. The British thermal unit ("BTU") content shall be determined for a cubic foot of gas at a temperature of 60 degrees Fahrenheit and at an absolute pressure of 14.73 pounds per square inch on a dry basis.
- (c) Processed Natural Gas Liquids ("NGL's") shall be measured in U.S. gallons.

- (d) Reportable volumes shall be those established through measurement at the well head unless otherwise approved in writing by the Tax Commission or its authorized representative.
- (e) Metering devices measuring the flow of severed substances described in Sections 4.701 and 4.702 shall be accurate devices based upon the prevailing industry practice and acceptable to the Bureau of Land Management in the measurement of Indian lease production.

[April 27, 2022: Language added to specify measurement site, “at the wellhead” and reporting standard changed from “pursuant to the regulations of the United States Geological Survey” to “60 degrees Fahrenheit and pressure of 14.73 pounds per square inch. The British thermal unit (“BTU”) content shall be determined for a cubic foot of gas at a temperature of 60 degrees Fahrenheit and at an absolute pressure of 14.73 pounds per square inch on a dry basis”. Subsections (c), Subsection (d), and Subsection (e) added.]

## §4.710 Determination of Market Value

The actual sales price of any substances herein subject to taxation, at the discretion of the Tax Commission, may be considered as mere evidence of or conclusive evidence of, the market value of such substances. The Tax Commission shall have the authority to determine the minimum fair market value regardless of the actual sales price of such substances and, in doing so, may consider actual sales prices prevailing for like; substantially similar substances produced and sold in the area; prevailing market prices published in reputable trade journals of the oil and gas industry; the Office of Natural Resources Revenue reporting; or other sources commonly used within the oil and gas industry to determine the market value of the removed substances. Provided, that any person, firm, corporation, or association against whom additional taxes are assessed due to establishment of such minimum fair market values shall be entitled to a full and fair hearing before the Tax Commission and an appeal to the tribal Court, as is provided by law.

[March 30, 2022: “the Office of Natural Resources Revenue reporting; or other sources commonly used within the oil and gas industry to determine the market value of the removed substance” added to include additional resources commonly used within the industry.]

## §4.711 Tax Commission May Audit, Correct and File Reports

The Tax Commission shall have the power and authority to ascertain and determine whether or not any report herein required to be filed with it is a true and correct report of the gross products, and of the value thereof, of such person, firm, corporation, or association engaged in the mining or production of substances described in Sections 4.701 and 4.702. If any person, firm corporation or association has made an untrue or incorrect report of the gross production or value or volume thereof, or shall have failed or refused to make a required report, the Tax Commission shall, under rules and regulations prescribed by it, ascertain the correct amount of either, and compute said tax. In exercise of this authority, the Tax Commission is specifically authorized to obtain such records as may be available from the Bureau of Indian Affairs, Office of Natural Resources Revenue and the Bureau of Land Management, the Oklahoma Tax Commission and the Oklahoma Corporation Commission necessary for the purposes and to consider recognized trade journals in determining the

market value of produced substances. In the event the Tax Commission determines any taxes have been incorrectly paid or not paid in its entirety, any such taxes owed will incur associated penalty and interest as described in Section 4.704 of this chapter.

## §4.712 Operators Monthly Remittance Report Form

The operator's monthly severance tax remittance report shall be in substantially the following form:

## §4.713 Operators Monthly Remittance Report Instructions

The following instructions shall be, upon request, provided to remitter for their preparation of the Operators Monthly Remittance Report.

### I. GENERAL INSTRUCTIONS

#### A. Reporting Period:

Each Calendar month is a reporting and remitting period.

#### B. Who Must Report:

The working interest owner or its duly qualified successor in interest must report monthly on the Operator's Remittance Report and remains responsible for appropriate reporting and remittance of taxes. The unit operator or purchaser on behalf of the working interest owner or its duly qualified successor in interest may make reports and remit taxes to the Tax Commission. However, the reporting by the unit operator or purchaser does not relieve the working interest owner or successor from its liability for the taxes due.

#### C. What Wells Are Included in The Report:

All producing wells which include lands within the jurisdiction of the Cheyenne and Arapaho Tribes, as defined in §4.701(b) in this chapter, of which said lands are located within the well's spaced unit boundaries as determined by the Oklahoma Corporation Commission.

#### D. Due Date of Report and Remittance:

Severance tax reports and accompanying remittances are due in the Tax Commission Office, P.O. Box 68, Concho, Oklahoma 73022 on or before the last day of the second month following severance of the substances are produced, severed, saved or removed from the land. (For example: Payment would be required to be made on or before the last day of March for substances produced, severed, saved or removed from the land between January 1 and January 31.) There is no provision for an extension of time in which to file reports. Late payment will result in a penalty of five percent (5%) of the amount of the total taxes due for each respective month of which taxes have yet to be paid, and shall bear interest at the statutory rate of 20% per annum from the date due until paid, as defined in §4.497. Habitual failure to file timely reports may result in a requirement for a payment bond. FALSE OR