

**Dry Creek Rancheria
Band of Pomo Indians**

Tax Code

(Recodified as previously adopted by the Tribe on 05/19/07;
Amended April 26, 2025)

TITLE 1. TRIBAL TAX CODE

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CHAPTER 1. TITLE AND PURPOSE

SECTION 1. Short Title.

This Ordinance shall be known as the "**Dry Creek Tribal Tax Code of 2025**"

SECTION 2. Statement of Purpose

This Ordinance is adopted by the Dry Creek Rancheria Band of Pomo Indians, pursuant to its inherent powers as a sovereign, federally recognized Indian tribe. This Ordinance does not constitute a general waiver of tribal sovereign immunity. This Ordinance shall be strictly construed to provide the exclusive process for the imposition and collection of tribal tax and the establishment of a Tribal Taxing Authority, as provided herein.

CHAPTER 2. DEFINITIONS

SECTION 1. Definitions

The following definitions shall apply to all sections of this Ordinance unless explicitly stated otherwise.

“Board of Directors” means the body elected by the **Tribal Council** from the Tribe's general membership and to which all powers and responsibilities that are vested in the **Tribal Council** may be delegated pursuant to Article IV of the Tribe’s Articles of Association.

“Business” means any Person engaged in an activity with the object or result of gain, benefit, or advantage for the Person so engaged, either directly or indirectly and, where appropriate to the context in which the term is used, the activity itself.

“Consumer” means any person who Purchases any property from any Business doing business on the Rancheria or Indian Country, where the Purchase occurs on the Rancheria or within Indian Country.

(1) For purposes of this Ordinance, a Business shall be considered to be "doing business on the Rancheria or within Indian Country," when such Business is:

(a) Physically so located; or

(b) Has an agent, other than an independent agent, so located who negotiates a Sale to a Consumer within the boundaries of the Rancheria or Indian Country; or

(c) Is so located, and does not have an agent, other than an independent agent, that is so located, but delivers the Purchased item within the boundaries of the Rancheria or Indian Country.

(2) For purposes of this Ordinance a Purchase "occurs on the Rancheria or within Indian Country" when Property is Purchased:

(a) From a Business physically located on the Rancheria or within Indian Country

(b) From a Business physically located outside the boundaries of the Rancheria or Indian Country, but the property is delivered to the Consumer on the Rancheria or Indian Country by the Business directly or through a third party, such as a common carrier, where delivery is made "F.O.B. destination."

"County" means Sonoma County, California.

"Indian Country" means lands legally held by the United States of America in trust for the benefit of the Tribe and land owned by the Tribe that otherwise satisfies the definition of "Indian Country" under 18 U.S. Code Section 1151.

"Person" includes but is not limited to any individual, firm, limited liability company, partnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, assignee for the benefit of creditors, trustee, trustee in bankruptcy, syndicate, the United States, the State of California, any County, city, municipality, district, or other political subdivision of the State of California, joint powers authority, another state or its political subdivisions, the Tribe, or any of its political subdivisions, or any other group or combination acting as a unit.

"Purchase or Purchased" means and includes any Property acquired in a transaction that is within the definition of a Sale.

"Rancheria" means the Indian lands near Geyserville, California, legally held by the United States of America in trust for the benefit of the Tribe and commonly known as the Dry Creek Rancheria.

"Retailer" includes every Person who makes a Sale, other than a sale for resale. A Person who makes a sale for resale will not be considered a Retailer if such person has received and retains for the period required by the Tribal Taxing Authority a Resale Certificate in such form as the Tribal Taxing Authority may, by regulations, prescribe.

"Sale or Sold" means and includes:

- (1) Any transfer of title or possession, exchange, or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration;
- (2) The producing, fabricating, processing, printing, or imprinting of property for a consideration;
- (3) The furnishing and distributing of Property for a consideration by social clubs and fraternal organizations to their members or others;
- (4) The furnishing, preparing, or serving of food, meals, or drinks for a consideration;
- (5) A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the Sales Price;
- (6) Any lease of Property in any manner or by any means whatsoever, for a consideration.

“Sales Price” shall include:

- (1) The total amount in money paid or agreed to be paid or charged to the Consumer for any item of Property in a Sale between the transferor and the transferee, excluding any separately itemized charges for installing or servicing property; and
- (2) The fair market value of any Property received in exchange for any item of property in a sale between the transferor and transferee.

(3) "Sales Price" shall not include:

- (a) Property received in like-kind exchanges, within the meaning of Section 1031 of the Internal Revenue Code of 1986 as amended;
- (b) Property received as a result of involuntary conversion or the exercise of eminent domain, within the meaning of Section 1033 of the Internal Revenue Code of 1986, as amended; and
- (c) Property received in tax-free reorganizations, to the extent of tax-free treatment, under Section 368 of the Internal Revenue Code, as amended.

“Tangible Personal Property or Property” means all property that may be seen, weighed, measured, felt, or touched, or which is in any other manner perceptible to the senses, except land and improvements.

“**Tribal Council**” means Tribe's voting members.

“Tribal Taxing Authority” means the Dry Creek Rancheria Taxing Authority, which shall consist of persons who shall be appointed by the Board of Directors to serve in this official capacity.

“Tribe” means the Dry Creek Rancheria Band of Pomo Indians, a federally recognized Indian tribe.

CHAPTER 3. TRIBAL SALES TAX

SECTION 1. Imposition and Rate of Tax

Any Business doing business within the boundaries of the Rancheria, or Indian Country, shall pay a Sales Tax to the Tribal Taxing Authority equal to the equivalent sales tax or taxes imposed by the State of California and/or the County on the Sales Price of any tangible personal property subject to this Ordinance (hereafter "Property") sold to any Consumer.

SECTION 2. Tax Rate Conformity

(A) The rate of the Sales Tax shall be equal to, and at no time shall exceed, the equivalent tax or taxes imposed by the State of California (pursuant to the California Sales and Use Tax Law, Part I of Division 2 of the California Revenue and Taxation Code) and/or the County (pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law, Parts 1.5 and 1.6 of Division 2 of the California Revenue and Taxation Code).

(B) Upon a change in the rates of sales tax imposed by the State of California and/or the County, the rate of the Tribal Sales Tax enumerated in Section 2(A) shall automatically adjust upward or downward to equal the equivalent tax or taxes imposed by the State of California and/or the County.

SECTION 3. Tax Scope Conformity

(A) Except as otherwise provided in this Chapter, the scope of the Sales Tax shall mirror the equivalent tax or taxes imposed by the State of California (pursuant to the California Sales and Use Tax Law, Part I of Division 2 of the California Revenue and Taxation Code) and/or the County (pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law, Parts 1.5 and 1.6 of Division 2 of the California Revenue and Taxation Code).

(B) Upon a change in the scope of sales tax imposed by the State of California and/or the County, the rate of the Tribal Sales Tax enumerated in Section 2(A) shall automatically conform in its scope to the equivalent tax or taxes imposed by the State of California and/or the County.

SECTION 4. Payment of Tax

Any Business subject to the Tribal Sales Tax shall make a return and remittance to the Tribal Taxing Authority on forms prescribed and furnished by the Tribal Taxing Authority in connection with all Sales subject to the Sales Tax on or before the 30th day of the month

following each quarter of each year, or at such other times as the Tribal Taxing Authority may require or permit.

SECTION 5. Receipts

The amount of the tax collected pursuant to this Chapter shall be separately stated on all documentation pertaining to the Sale, including receipts.

SECTION 6. Governmental Purchaser Exemption

Notwithstanding Section 3 above (including any subsequent change in the scope of the sales tax imposed by the State of California and/or the County the Sales Tax shall not be imposed on any purchase of Property by a tribal, state, local, or federal government, or any political subdivision, agency, or instrumentality thereof, including any separate legal entity wholly owned by a tribal, state, local, or federal government.

SECTION 7. Exemptions

The Tribe has determined that sales to enrolled members of the Dry Creek Rancheria, Band of Pomo Indians shall be exempt from the Tribal Sales Tax if they provide proof of Tribal enrollment at the time of sale. Tribal members may not transfer their exemption to non-tribal members.

CHAPTER 4. TRIBAL CIGARETTE TAX AND TRIBAL TOBACCO PRODUCTS TAX

SECTION 1. Definitions

(A) "Cigarettes" means any roll for smoking made wholly or in part of tobacco, regardless of size or shape or whether or not the tobacco is favored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of non-tobacco paper or any other substance or material except tobacco.

(B) "State Tobacco Tax" means the California cigarette tax and the California tax on other tobacco products.

(C) "Tobacco Products" include all forms of cigars, smoking tobacco, chewing tobacco, and snuff, as well as other products containing at least fifty percent (50%) tobacco.

(D) "Wholesaler" means a person who sells Cigarettes and Tobacco Products for resale on the Rancheria.

SECTION 2. Imposition and Rate of Taxes

(A) A Tribal Cigarette Tax is hereby imposed on the sale of Cigarettes sold within the Rancheria. The Tribal Cigarette Tax shall be equal to the amount of tax imposed on cigarette sales in the State of California pursuant to California Revenue and Taxation Code Sections 30101 *et seq.* and corresponding regulations.

(B) A Tribal Tobacco Products Tax is hereby imposed on the sale of Tobacco Products sold within the Rancheria. The Tribal Tobacco Products Tax shall be equal to the amount of tax imposed on Tobacco Products sales in the State of California pursuant to California Revenue and Taxation Code Sections 30101 *et seq.* and corresponding regulations.

(C) Upon a change in the rates of Cigarette and/or Tobacco Products taxes in the State of California, the rate of the Tribal Cigarette and Tobacco Products Taxes enumerated in Sections 2 (A) and (B), above, shall automatically adjust upward or downward to equal the equivalent tax or taxes imposed by the State of California. Any such adjustment shall take effect thirty (30) days after the change in the rates of State tax takes effect.

(D) The tax imposed in this Chapter is payable in addition to any other applicable tribal tax.

(E) Any Cigarettes or Tobacco Products that would not be subject to California tax pursuant to California Revenue and Taxation Code Sections 30101 *et seq.* if those Sections applied, may be subject to Tribal tax under this Chapter.

SECTION 3. Advance Payment Required

All applicable taxes under this Chapter shall be paid prior to the sale, distribution, or transfer of possession of Cigarettes or Tobacco Products, and every wholesaler or retailer of Cigarettes or Tobacco Products shall cause the same to have affixed such stamps or approved impressions as are required by the Tribal Taxing Authority.

SECTION 4. Affixing Stamps—Notification to Tribal Taxing Authority

(A) Wholesalers and retailers receiving unstamped Cigarettes or Tobacco Products must notify the Tribal Taxing Authority within seventy-two (72) hours of receipt thereof and provide an invoice or other satisfactory evidence of unstamped Cigarettes or Tobacco Products. Advance payment of taxes may be based on such evidence.

(B) Such tax shall be evidenced by stamps which shall be furnished by and purchased from the Tribal Taxing Authority or by an impression of such tax by the use of a metering device when authorized in writing by the Tribal Tax Authority, and said stamps or impressions shall be securely affixed to one end of each package in which Cigarettes or Tobacco Products are contained or from which they are consumed. A package contains more than ten and not more than twenty cigarettes.

(1) Every Retailer who has received Cigarettes or Tobacco Products shall, within seventy-two (72) hours, excluding Sundays and holidays, from the time such Cigarettes or Tobacco Products come into his or her possession, and before making any sale or distribution for consumption thereof, affix stamps upon all packages.

SECTION 5. Exemptions

The Tribe has determined that sales to enrolled members of the Dry Creek Rancheria, Band of Pomo Indians shall be exempt from the Cigarette Tax and Tribal Tobacco Products Tax if they provide proof of Tribal enrollment at the time of sale. Tribal members may not transfer their exemption to non-tribal members.

CHAPTER 5. TRIBAL OCCUPANCY TAX AND RESORT FEE

SECTION 1. Definitions

For purposes of this Chapter:

(A) “Complimentary” means any provision of goods or services, including Rooms, without charge. For the purpose of this Tribal Occupancy Tax, any Rooms provided on a Complimentary basis are subject to the Tribal Occupancy Tax.

(B) “Gross Receipts” means the total amount charged for Occupancy of a Room.

(C) “Hotel” means any building regularly used and kept open as such for the lodging of guests.

(D) “Occupancy” means the use or possession, or the right to the use or possession, of any Room or the right to the use or possession of the furnishings or the services and accommodations accompanying the use and possession of such Room or Rooms.

(E) “Operator” means any person renting Rooms or selling or providing Occupancy-related goods or services on the Dry Creek Rancheria or Indian Country.

(F) “Room” means any room or rooms of any kind in any part or portion of a Hotel, campground or lodging house or other form of lodging let out for use or possession for lodging purposes.

SECTION 2. Imposition and Rate of Occupancy Tax

(A) A tax is hereby imposed on the Gross Receipts collected for use and Occupancy of any Room or Rooms in a Hotel located on the Dry Creek Rancheria or Indian Country, at a rate equal to the highest rate of tax collected by the State and/or the County.

(B) Upon a change in the rate of hotel occupancy tax in the State and/or County, the rate of the Tribal Hotel Occupancy Tax enumerated in Section 2(A) above, shall automatically adjust upward or downward to equal the equivalent tax or taxes imposed by the State and/or County.

Any such adjustment shall take effect thirty (30) days after the change in the rate of State and/or County hotel occupancy tax takes effect.

(C) Enrolled members of the Dry Creek Rancheria, Band of Pomo Indians shall be exempt from payment of the Hotel Occupancy Tax if they provide proof of Tribal enrollment at the time of sale. Tribal members may not transfer their exemption to non-tribal members.

SECTION 3. Payment of Tax

(A) The tax shall be imposed upon the Person to whom the Room is provided and collected by the Operator.

(B) The base for calculating the Tribal Occupancy Tax on Complimentary Rooms is the rate for which such room would be let out were it not let out on a complimentary basis. The tax for Complimentary Rooms shall be imposed on the Operator and shall become due upon departure of the Person to whom the Complimentary Room was let.

(C) Each Operator shall collect the tax imposed by the provisions of this Chapter to the same extent and at the same time as the Gross Receipts for Occupancy are collected. The amount of the tax shall be separately stated from the Gross Receipts on all documentation pertaining to the Occupancy, including receipts.

(D) Payment of the Tribal Occupancy Tax must be received by the Tribal Tax Authority on or before the last day of the calendar month following the month in which the Tribal Occupancy Tax becomes due and owing.

SECTION 4. Resort Fee

(A) There is hereby levied a hotel use tax of 12% of the Gross Receipts on every Person who uses or occupies a Room furnished in a Hotel ("Resort Fee").

(B) Each Operator shall collect the Resort Fee imposed by the provisions of this Section of this Chapter to the same extent and at the same time as the Gross Receipts for Occupancy are collected. The amount of the Resort Fee shall be separately stated from the Gross Receipts on all documentation pertaining to the Occupancy, including receipts.

SECTION 5. Rooms Exempt from Resort Fee

A Person operating a Hotel on Tribal and Trust Lands shall not collect the Resort Fee on the following:

- (A) any room provided on a Complimentary basis located on Tribal and Trust Lands;
- (B) any room which is paid for by the Tribe; or
- (C) any room which is occupied by an enrolled member of the Dry Creek Rancheria, Band of Pomo Indians. if they provide proof of Tribal enrollment at the time of sale. Tribal members may not transfer their exemption to non-tribal members.

SECTION 6. Monthly Return.

The Operator shall file a monthly return with the Tribal Taxing Authority by the 15th day of the succeeding month. The monthly return shall be filed on a form prescribed by the Tribal Taxing Authority. The Operator shall remit payment for the Occupancy Tax and Resort Fee owed with the return. The monthly return shall be signed by an authorized signatory of the Operator.

SECTION 7. Annual Return.

The Operator shall file an annual return with the Tribal Taxing Authority by April 15th of the succeeding year. The annual return shall be filed on a form prescribed by the Tribal Taxing Authority. The Operator shall remit any final liability for the Occupancy Tax and Resort Fee with the return. The annual return shall be signed by the authorized signatory of the Operator.

CHAPTER 6. TRIBAL FOOD AND BEVERAGE TAX

SECTION 1. Definitions

For purposes of this Chapter:

(A) “Sale and Selling” include the furnishing, preparing, or service for a consideration of food, meals, or drinks.

(B) “Sales Price” means the total amount for which food and beverages are sold.

SECTION 2. Imposition and Rate of Tax

The Tribal Food and Beverage Tax shall apply to the Sale of food and beverage in any location on the Dry Creek Rancheria or Indian Country only to the extent that the Sales Tax is not otherwise applicable. The Tribal Food and Beverage Tax is hereby imposed on applicable food and beverages at a rate equal to that of the Sales tax imposed under Chapter 3.

SECTION 3. Payment of Tax

(A) The Tribal Food and Beverage Tax shall be imposed upon the Person purchasing the food and/or beverage and collected by the provider thereof at the same time that payment for the food/beverage is collected.

(B) The amount of the tax collected pursuant to this Chapter shall be separately stated on all documentation pertaining to the sale of food and/or beverages, including receipts.

(C) Payment of the Tribal Food and Beverage Tax must be received by the Tribal Tax Authority on or before the last day of the calendar month following the month in which the Tribal Food and Beverage Tax becomes due and owing.

SECTION 4. Exemptions

The Tribe has determined that sales of food and beverages to enrolled members of the Dry Creek Rancheria, Band of Pomo Indians shall be exempt from the Tribal Food and Beverage Tax if they provide proof of Tribal enrollment at the time of sale. Tribal members may not transfer their exemption to non-tribal members.

SECTION 5. Monthly Return.

The Operator shall file a monthly return with the Tribal Taxing Authority by the 15th day of the succeeding month. The monthly return shall be filed on a form prescribed by the Tribal Taxing Authority. The Operator shall remit payment for the Tribal Food and Beverage Tax owed with the return. The monthly return shall be signed by an authorized signatory of the Operator.

SECTION 6. Annual Return.

The Operator shall file an annual return with the Tribal Taxing Authority by April 15th of the succeeding year. The annual return shall be filed on a form prescribed by the Tribal Taxing Authority. The Operator shall remit any final liability for the Tribal Food and Beverage Tax with the return. The annual return shall be signed by the authorized signatory of the Operator.

CHAPTER 7. TRIBAL ADMISSIONS TAX

SECTION 1. Definitions

For purposes of this Chapter:

(A) "Admission Charge" means the amount assessed for the right or privilege to have access to a place or location where amusement, entertainment, or recreation is provided.

SECTION 2. Imposition and Rate of Tax

There is hereby imposed a tax of five percent (5%) on the Admission Charge to any place of amusement, entertainment, or recreation located within the Dry Creek Rancheria or Indian Country, except that no tax shall be imposed with respect to any Admission Charge:

(A) When the Admission Charge is less than one dollar;

(B) When the Tribal Taxing Authority in its sole discretion has specifically exempted the event with respect to which the Admission Charge is imposed.

SECTION 3. Payment of Tax

(A) The tax shall be imposed upon the Person receiving the right or privilege of admission and collected by the provider of the event at the same time that admission fees are collected.

(B) The amount of the tax shall be separately stated on all documentation pertaining to the Admission Charge, including receipts.

(C) Payment of the Tribal Admissions Tax must be received by the Tribal Tax Authority on or before the last day of the calendar month following the month in which the Tribal Admissions Tax becomes due and owing.

SECTION 4. Exemptions

The Tribe has determined that sales to enrolled members of the Dry Creek Rancheria, Band of Pomo Indians shall be exempt from the Tribal Admission Tax if they provide proof of Tribal enrollment at the time of sale. Tribal members may not transfer their exemption to non-tribal members.

SECTION 5. Monthly Return.

The Operator shall file a monthly return with the Tribal Taxing Authority by the 15th day of the succeeding month. The monthly return shall be filed on a form prescribed by the Tribal Taxing Authority. The Operator shall remit payment for the Tribal Admissions Tax owed with the return. The monthly return shall be signed by an authorized signatory of the Operator.

SECTION 6. Annual Return.

The Operator shall file an annual return with the Tribal Taxing Authority by April 15th of the succeeding year. The annual return shall be filed on a form prescribed by the Tribal Taxing Authority. The Operator shall remit any final liability for the Tribal Admissions Tax with the return. The annual return shall be signed by the authorized signatory of the Operator.

CHAPTER 8. TRIBAL POSSESSORY INTEREST TAX

SECTION 1. Definitions

For purposes of this Chapter:

(A) "Possessory Interest" means and includes the interests and rights in real property within the Dry Creek Rancheria or Indian Country obtained by every Lessee who enters into any business lease, agricultural lease, grazing lease, oil, and gas lease, or other leasehold estate.

(B) "Lessee" means and includes any Person who has obtained directly from the owner any Possessory Interest in any lands held in trust by the United States for the benefit of any Indian or tribal owner or owners, or held by any Indian or tribal owner or owners in fee. This term does not apply to a sublessee where the lessee retains an interest in the leasehold estate.

SECTION 2. Imposition and Rate of Tax

There is hereby imposed a tax equal to five percent (5%) of the annual rental or lease fee paid for any Possessory Interest.

SECTION 3. Exemption

There is hereby exempted from the tax imposed by Chapter 9 all Possessory Interests acquired or retained by the Tribe, a political subdivision of the Tribe, or an agency or instrumentality thereof, including any separate legal entity wholly owned by the Tribe.

SECTION 4. Payment of Tax

(A) The tax shall be imposed on the Lessee.

(B) Payment of the Tribal Possessory Interest Tax must be received by the Tribal Tax Authority on or before the last day of the calendar month following the month in which the Tribal Possessory Interest Tax becomes due and owing.

SECTION 5. Discretionary Exemption

The Tribal Taxing Authority shall have the discretionary authority to specifically exempt any tax due on a Possessory Interest assessed under this Chapter.

CHAPTER 9. PAYMENT AND PROCEDURAL MATTERS

SECTION 1. Payment

Each Person and Business shall pay tax as required under this Ordinance. Failure to pay tax as required herein shall render such Person or Business liable to the Tribal Taxing Authority.

SECTION 2. Civil Action for Tax and Penalty

In any case of failure of any taxpayer to pay the tax or penalty when due under this Ordinance, after a demand for payment by the Tribal Taxing Authority, the amount of such tax penalty may be recovered in a civil action of debt, and the Tribal Taxing Authority is hereby authorized to bring such an action on behalf of the Tribe in Tribal Court and/or in any court of competent jurisdiction against any such taxpayer.

Any Business or Person subject to tax under this Ordinance who fails to pay the tax when due shall be subject to a penalty of ten percent (10%) for the first year or part thereof, and six percent (6%) for each additional year or part thereof.

The rate of penalties and interest may be adjusted by the Tribal Taxing Authority.

SECTION 3. Preservation of Records

Every person subject to tax under this Ordinance shall maintain books and records in connection with such tax for three (3) years from date of payment. Such three (3) year period shall constitute thirty-six (36) consecutive months, beginning with the month including the date of the Sale or transaction to which the record relates.

The burden to maintain books and records is upon the Business. If the Business does not maintain books and records, or does not maintain adequate books and records, the Tribal Taxing Authority may use other methods to reconstruct any amount subject to tax. The Tribal Taxing Authority shall not act in an arbitrary and capricious manner in so doing.

In the absence of books and records, or if such books and records are inadequate, the determination of the amount subject to tax by the Tribal Taxing Authority shall be presumed correct.

SECTION 4. Overpayment

If it shall appear subsequent to the receipt of tax proceeds by the Tribal Taxing Authority that an amount of tax penalty or interest has been paid which was not due or was greater than that required to be paid under the provisions of this Ordinance, whether as a result of a mistake of fact or of law, then such amount shall be credited against any additional tax due, or to become due, under this Ordinance from the Person who made the overpayment, or such amount shall be refunded to such Person by the Tribal Taxing Authority, provided that a claim for refund shall be filed with the Tribal Taxing Authority within three (3) years of collection of the overpayment by the Tribal Taxing Authority or said claim shall be forever barred. Such three (3) year period shall constitute thirty-six (36) consecutive months, beginning with the month including the date of the collection of the overpayment.

SECTION 5. Tribal Taxing Authority

(A) Authority. The Tribal Taxing Authority shall administer and enforce provisions of this Ordinance. The Tribal Taxing Authority shall act as a branch of the Tribe's government for this purpose and shall exercise all of the powers of the Tribe's government necessary or convenient to the administration and enforcement of this Ordinance.

(B) Powers. In order to administer and enforce the provisions of this Ordinance, the Tribal Taxing Authority shall have the following powers:

(1) To appoint one or more officials to act as tax officials and to specify that said officials have the right to assess and collect taxes according to regulations adopted by the Tribal Taxing Authority and approved by the Tribe in accordance with its Articles of Association.

(2) To adopt regulations governing taxpayer reporting responsibilities, procedures for enforcing compliance with reporting responsibilities, procedures for assessing tax liability, procedures for collecting taxes that are due but unpaid, and procedures for remitting collected taxes to the Tribe. Said regulations shall only become effective thirty (30) days after the Tribal Taxing Authority provides a copy of the proposed regulations to the Board of Directors, and the Board of Directors reviews and approves the regulations. If the Board of Directors disapproves any portion of the proposed regulations, it shall specify its objections

and explain how the regulation can be changed to meet its approval. If the Tribal Taxing Authority makes the requested changes, the regulations shall become effective thirty (30) days after a copy of the revised regulations is provided to the Board of Directors and the Board of Directors reviews and approves the regulations.

(a) Such regulations shall, at a minimum, provide the taxpayer with prior notice of assessed tax liability and an opportunity for a hearing before the Tribal Taxing Authority. All hearing decisions of the Tribal Taxing Authority shall be final for the Tribe.

(b) Such regulations shall protect the taxpayer from paying both state or local tax with respect to the same Sale by providing a procedure whereby taxpayers can establish, to the satisfaction of the Tribal Taxing Authority, that it has done everything legally required under state and local law to exempt the Sale or transaction from state and local tax and that the State tax authorities nevertheless have assessed and demanded payment of the tax with respect to the Sale or transaction. If the taxpayer makes such a showing within reasonable time limits established by the Tribal Taxing Authority's regulations, the Tribal Taxing Authority, at its option, shall waive the tax, refund the tax if already collected or enter an agreement with the taxpayer under which the taxpayer assigns its rights to the Tribal Taxing Authority and the Tribal Taxing Authority agrees to indemnify and hold the taxpayer harmless from any costs associated with opposing the state or local tax and any state or local tax liability in order that the Tribal Taxing Authority can legally challenge the state's or local authority's jurisdiction to impose its tax with respect to the Sale or transaction.

(c) One means of collecting taxes that are due but unpaid is to set off the uncollected taxes against any debts owed by the Tribal Taxing Authority or the Tribe or any branch of the Tribe's government to the taxpayer. The Tribal Tax Authority will adopt regulations that include procedures for implementing such a set off. For purposes of collecting such taxes only and only to the extent necessary for that purpose, the Tribe assigns to the Tribal Taxing Authority any debts that it now owes or may incur in the future to any taxpayer.

(d) To take any other action necessary to administer or enforce this Ordinance, including filing in its own name or the Tribe's name in any court of competent jurisdiction to collect sales taxes that are due but unpaid; provided that this power does not expressly or impliedly waive the Tribe's or the Tribal Taxing Authority's sovereign immunity for suit or subject the Tribal Taxing Authority or the Tribe to any cross-claim, counter-claim, third party claim, or other countersuit.

(C) Confidentiality. It shall be unlawful for any employee or former employee of the Tribal Taxing Authority to reveal to any individual other than another employee or legal counsel of the Tribal Taxing Authority, any information contained in the return of any Person or Business or any other information about any Person or Business acquired as a result of such individual's employment by the Tribal Taxing Authority, except:

- (1) To an authorized representative of the Business;
- (2) To an employee of the Board of Directors or member of the Board of Directors authorized by the Tribal Taxing Authority to obtain information for use in connection with the governmental function of such employee or member of the Board of Directors, provided that it shall be unlawful for the employee or member of the Board of Directors to reveal said information, except as permitted in this section;
- (3) To an authorized representative of another Indian tribe or state, provided that the receiving tribe or state has entered into a written agreement with the Tribal Taxing Authority to use the information for tax purposes only and that the receiving tribe or state has enacted a confidentiality statute similar to this Section;
- (4) To an authorized representative of a Federal agency, pursuant to the terms of a reciprocal agreement for the exchange of such information;
- (5) In any administrative or judicial proceeding to enforce any act to collect taxes, or in any matter where the Person or Business has put its own liability for taxes or the amount thereof at issue;
- (6) In compliance with any court of competent jurisdiction in which the information sought is material to the inquirer;
- (7) In recording tax liens on the property of a Business or collecting taxes by levy upon the property of rights of the Business;
- (8) In statistical releases not identifying the information provided as to any single Person or Business;
- (9) To the extent of revealing to the purchaser or intended purchaser of a Business or the property of a Business, the amount, and basis of any unpaid taxes for which the seller is liable;
- (10) To a tribal law enforcement agency, or the law enforcement agencies of any municipality, city, County, state, or the United States of America, upon a showing of proper jurisdiction.

For purposes of this Section, employees of the Tribal Taxing Authority shall include any person for whose services the Tribal Taxing Authority has contracted, provided that such person shall agree in the contract for services to abide by the provisions of this Section.

SECTION 6. Effective Date and Repealer

This Ordinance shall become effective as of April 26, 2025 upon approval of the Tribe in accordance with its Articles of Association and shall remain in effect until repealed by the Tribe.

CERTIFICATION

The undersigned hereby certify that the foregoing ordinance was duly enacted at a duly held Regular General Meeting of the **Tribal Council** on April 26, 2025, by the vote of the **Tribal Council** of Dry Creek Rancheria Band of Pomo Indians. The motion carried unanimously and this ordinance has not been amended in any manner.


ATTEST



Chris Wright, Chairman

4-26-2025

Date



Lisa Lellis, Secretary/Treasurer

4-26-2025

Date

