

TITLE 12. TAXES

Chapters:

- 12.1 Fishing Tax
- 12.2 Hotel and Occupancy Tax
- 12.3 Retail Sales Tax

Chapter 12.1

FISHING TAX

Sections:

- 12.1.1 Commercial Fishing Tax.
- 12.1.2 Collection.

12.1.1. Commercial Fishing Tax. (a) Tribal fishers fishing commercially under authority of this title shall pay the following taxes to the Tribe: An amount equal to five percent (5%) of the gross sales price of any commercial catch.

(b) The Tribal Council has authority to modify the rate of the commercial fishing tax as it deems appropriate. (Res. 2003-104 (part), passed Aug. 11, 2003)

12.1.2. Collection. (a) The Tribe shall provide each commercial fisherman who owes tax pursuant to this chapter with monthly invoices showing the amount of tax and interest due.

(b)(1) Tribal commercial fishermen shall remit the tribal tax to the tribal fisheries office within thirty (30) days of the date of the invoice on which the tax first appears. Tax remaining unpaid thereafter shall begin to accumulate interest at the rate of one and one-half percent (1.5%) per month, compounded monthly, on the unpaid balance.

(2) A penalty of one hundred dollars (\$100) shall be imposed upon every fisherman who fails to pay taxes due under this chapter in full by January 31 of the calendar year following the year in which the sale occurred which gave rise to the tax liability.

(c) A tribal fisherman shall be solely responsible for the payment of the tax imposed by this chapter and may not authorize a buyer to collect and remit the tax on the fisherman's behalf.

(d) No tribal member may be issued an annual validation sticker, as provided in STC §14.1.14(c), unless he or she has paid in full all commercial fish tax, interest, and penalties incurred during any prior fishing season.

(e) If a member contests the amount of fish tax or penalties alleged to be owing, he or she may appeal to the Suquamish Tribal Court. The Court shall have exclusive

jurisdiction to resolve such disputes. Said appeal shall be an appeal of the administrative decision and record as previously developed. (Res. 2003-104 (part), passed Aug. 11, 2003)