

TITLE 13. TRIBAL TAX ADMINISTRATION CODE

Chapters:

- 13.1 Legislative Findings and Purposes
- 13.2 Definitions
- 13.3 General Provisions
- 13.4 Tax Revenue and Refund Accounts Established
- 13.5 Tribal Tax Commission Established
- 13.6 Powers/Duties and Administrative Procedures of the Tax Commission, Director of Department of Revenue, and Director of Finance
- 13.7 Administrative Remedies
- 13.8 Judicial Remedies

Chapter 13.1

LEGISLATIVE FINDINGS AND PURPOSES

Sections:

- 13.1.1 The Treaty of Point Elliott and the Port Madison Indian Reservation.
- 13.1.2 Sovereignty of the Suquamish Indian Tribe.
- 13.1.3 Constitutional Powers Delegated by the Suquamish People to the Suquamish Tribal Council.
- 13.1.4 Benefits of Tribal Governance.
- 13.1.5 Need for Tax Revenues to Secure the Benefits of Tribal Governance.

13.1.1. The Treaty of Point Elliott and the Port Madison Indian Reservation. The Treaty of Point Elliott created and reserved the Port Madison Indian Reservation as a permanent homeland for the Suquamish people's exclusive use and occupancy and forbade any nonmember from residing upon that reservation without permission of the Suquamish Indian Tribe and the Superintendent or agent. In implementing the Treaty, the reservation was enlarged by executive action in 1864. Pursuant to the Treaty, the Suquamish Indian Tribe held equitable title to lands within the Port Madison Indian Reservation, and the United States held legal title to those lands in trust for the Tribe's benefit. The Treaty allowed portions of the tribal lands within the reservation to be assigned to tribal members as their permanent homes, provided that they personally occupy the assigned lands and, if they failed to do so, the assignment could be terminated. The majority of tribal lands within the reservation were assigned to tribal members pursuant to authority in the Treaty. Despite the provisions of the Treaty, officers of the United States have taken certain actions, including the purported removal of restrictions against alienation, which have resulted in the sale of certain tribal lands within the reservation to nonmembers. This has caused many tribal members to leave the reservation; contributed to the loss of Suquamish culture; resulted in poverty; complicated the management of tribal lands and the reservation environment; and inhibited the orderly development of the reservation's communities, the exercise of tribal

governmental authority, and the development of tribal revenue sources within the reservation. (Res. 94-178, passed Dec. 19, 1994)

13.1.2 Sovereignty of the Suquamish Indian Tribe. The Suquamish Tribe is a sovereign, federally-recognized Indian tribe which has retained all inherent powers and aspects of governmental sovereignty — including the power to require licenses, impose taxes, and generally regulate commerce within the Port Madison Indian Reservation — except where the exercise of inherent sovereign powers has been limited by applicable federal law. (Res. 94-178, passed Dec. 19, 1994)

13.1.3 Constitutional Powers Delegated by the Suquamish People to the Suquamish Tribal Council. The Constitution and Bylaws of the Suquamish Indian Tribe, as amended, set forth certain requirements for tribal membership and establish the Suquamish Tribal Council as the Tribe's duly-elected governing body with such duties and powers as are delegated pursuant to Article III of the Tribal Constitution. Among the constitutional duties and powers tribal members have delegated to the Suquamish Tribal Council are the power to pass ordinances that protect life and property and govern the conduct of all persons on property within the Tribe's jurisdiction to the fullest extent allowed under applicable federal law and ordinances that promote the social and economic welfare of the Suquamish people, and the power to negotiate with federal, state, and local governments on behalf of the Tribe. These constitutional powers include the power to enact ordinances that levy and collect taxes and the power to negotiate agreements with other governments regarding the collection and distribution of the Tribe's tax revenue and that of those other governments. (Res. 94-178, passed Dec. 19, 1994)

13.1.4 Benefits of Tribal Governance. One of the essential powers of any sovereign government is to provide public benefits to the persons subject to its jurisdiction. Public benefits are benefits that, when provided by or for one person, benefit the entire community. Among the benefits the Suquamish tribal government provides to persons within or engaged in commerce within the Port Madison Indian Reservation, including tribal members and others, are the following:

- (a) Maintenance of law and order, public safety, and the administration of justice;
- (b) Regulation of commerce;
- (c) Comprehensive planning and community development and conservancy initiatives, including the orderly development and protection of the reservation's lands, resources, and communities; fire prevention and suppression programs; road construction, maintenance, and repair; and water supply, sewage, and water treatment services;
- (d) Employment and contracting programs;

(e) Fisheries planning, enhancement, management, and law enforcement programs; and

(f) Health protection, education, welfare programs, and environmental services, including protection and monitoring of water quality, air quality, and solid waste management. (Res. 94-178, passed Dec. 19, 1994)

13.1.5 Need for Tax Revenues to Secure the Benefits of Tribal Governance. The exercise of the Tribe's sovereign authority to regulate commercial and other activities, including the sovereign authority to tax persons residing on or doing business within the reservation, as this tribal tax administration code and tax ordinances require, is necessary and essential for the Tribe to:

(a) Provide adequate levels of tribal governmental services;

(b) Regulate commerce within the reservation, including commerce with tribal members and that which utilizes lands owned by the Tribe or its members;

(c) Protect and assure the orderly development of the reservation's lands, resources, and communities;

(d) Coordinate management and planning activities with federal, state, and local authorities;

(e) Reduce the weight of tribal dependency upon federal support;

(f) Preserve Suquamish culture; and

(g) Protect the Tribe, its members, and the general public from conduct which threatens or has a direct effect on the Tribe's political integrity, economic security, health, or welfare. (Res. 94-178, passed Dec. 19, 1994)

Note 1: Subsections 13.1.4(1)-(6) renumbered 13.1.4(a)-(f) for consistency; subsections 13.1.5(1)-(7) renumbered 13.1.5(a)-(g) for consistency. (Res. 2016-097, passed Jul. 11, 2016)

Note 2: Resolution 2017-195, passed Sep. 25, 2017, made changes to the language, but not the content, throughout this chapter, to increase clarity and ease of reading.