

TITLE 13. TAX ADMINISTRATION CODE

Chapter 13.2

DEFINITIONS

Sections:

13.2.1 Definitions.

13.2.1 Definitions. The following definitions apply for purposes of this title.

(a) "Director of finance" means of the Suquamish Indian Tribe's director of finance or any permanent or interim successor.

(b) "Director of revenue department" or "director" means the director of the Suquamish Tribe's revenue department, any person appointed on an interim basis to fulfill the director's function, or any successor.

(c) "Immediate family" means, in the context of recusal of a tax commissioner as set forth in §13.5.2 of this title, an individual's natural or adopted son, natural or adopted daughter, mother, father, husband, or wife.

(d) "Indian" means any person who is:

(1) An enrolled member of a federally-recognized Indian tribe, band, village, community, or pueblo;

(2) Recognized by the Suquamish Tribe as an Indian person under tribal law;

(3) Recognized by the Secretary of Interior as eligible to hold restricted trust property on the reservation;

(4) Recognized as an Indian for the purpose of receiving any services or benefits the United States provides to Indian persons on account of their status as Indians; or

(5) Any person subject to federal criminal jurisdiction as an Indian.

(e) "Person" means an individual, a receiver, an assignee, a firm, a joint venture, club, company, joint stock company, business trust, a trustee in bankruptcy, an association, a society, a partnership, a trust, an estate, a corporation, a municipal corporation, the State of Washington or any political subdivision or instrumentality of the State of Washington, the United States or any political subdivision or instrumentality of the United States, an Indian tribe or political subdivision or instrumentality of that Indian tribe, or any other public or private entity.

(f) "Reservation" means all lands within the Port Madison Indian Reservation, as enlarged.

(g) "Substantial contractual relationship" means, in the context of recusal of a tax commissioner as set forth in §13.5.2 of this title, any contractual relationship which might affect, or appear to a reasonable member of the Suquamish tribal community to affect, a tax commissioner's fairness and impartiality.

(h) "Substantial ownership interest" means, in the context of recusal of a tax commissioner as set forth in §13.5.2 of this title, any ownership interest which might affect, or appear to a reasonable member of the Suquamish tribal community to affect, a tax commissioner's fairness and impartiality, including ownership of more than ten percent of a taxable entity.

(i) "Suquamish Tribal Code" means the statutes of the Suquamish Indian Tribe, including the Suquamish tribal tax administration code, as well as any amendments to those statutes.

(j) "Suquamish Tribal Council" or "Tribal Council" means the properly elected, governing body of the Suquamish Indian Tribe established according to the Constitution and Bylaws of the Suquamish Indian Tribe.

(k) "Suquamish Tribal Court" or "Tribal Court" means the trial and appellate courts of the Suquamish Indian Tribe.

(l) "Suquamish tribal tax administration code" or "tribal tax administration code" means the statutes and provisions contained in the Suquamish Tribal Code Title 13, as well as any amendments to that title.

(m) "Suquamish Tribal Tax Commission" or "tax commission" means the five-member commission established by §13.5.1 of this title.

(n) "Taxpayer" means any person who has paid or is or may be obligated to pay a tax to the Suquamish Tribe.

(o) "Tax refund accounts" means the accounts established by §13.4.2 of this title.

(p) "Tax revenue accounts" means the accounts established by §13.4.1 of this title.

(q) "Tribal administrator" or "administrator" means the Suquamish Tribe's chief administrative officer or employee or any successor.

(r) "Tribal member" means any enrolled Suquamish tribal member.

(s) “Tribal tax ordinances” or “tax ordinances” means the Suquamish Tribal Code provisions, as well as any amendments and additions to them, that implement the Suquamish Tribe’s authority to impose taxes. (Res. 94-178, passed Dec. 19, 1994)

Note1: Subsections in this chapter have been renumbered for consistency, as follows. (Res. 2016-097, passed Jul. 11, 2016)

All Arabic numerals (1, 2, 3, etc.) used as subsection headings have been changed to lower case letters (a, b, c, etc.)

All lower case letters have been changed to Arabic numerals

Example: What was previously 3.2.1(4)(a) is now 3.2.1(d)(1)

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.