

TITLE 13. TAX ADMINISTRATION CODE

Chapter 13.3

GENERAL PROVISIONS

Sections:

- 13.3.1 Tribal Council Determines and Adjusts All Tax Rates.
- 13.3.2 Sovereign Immunity of Suquamish Tribe.
- 13.3.3 Savings Clause.
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13.3.1. Tribal Council Determines and Adjusts All Tax Rates. Unless the Suquamish Tribal Code expressly provides otherwise, the Suquamish Tribal Council will determine all tax rates and adjustments to those tax rates after taking into account the tribal tax commission's recommendations, if any. (Res. 94-178, passed Dec. 19, 1994)

13.3.2. Sovereign Immunity of Suquamish Tribe. Except for the judicial remedy provided in §13.8.6, nothing in this title of the Suquamish Tribal Code constitutes, or may be construed to constitute, a waiver of the Suquamish Tribe's sovereign immunity or any constituent part or officer of the Tribe, including, but not limited to, any actions undertaken by the Suquamish Tribal Council, the tribal tax commission, the tribal administrator, the director of the department of revenue, the director of finance, and the Tribal Courts in:

- (a) Recommending or imposing specific tax ordinances;
- (b) Setting or adjusting tax rates;
- (c) Reviewing any decision affecting any taxpayer; or

(d) Administering, implementing, and enforcing any provision of the tribal tax administration code or tax ordinances. (Res. 94-178, passed Dec. 19, 1994)

13.3.3 Savings Clause. If any provision of the tribal tax administration code or tax ordinance is determined to be invalid, all remaining provisions of the tribal tax administration code and tax ordinances will remain in full force and effect. (Res. 94-178, passed Dec. 19, 1994)

13.3.4. Scope and Applicability of Title. This title governs the collection, accounting, expenditure, and administration of all tribal taxes unless specifically provided otherwise by tribal resolution. (Res. 94-178, passed Dec. 19, 1994)

Note 1: Subsections 13.3.2(1)-(4) renumbered 13.3.2(a)-(d) 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.