

TITLE 13. TAX ADMINISTRATION CODE

Chapter 13.4

TAX REVENUE AND REFUND ACCOUNTS ESTABLISHED

Sections:

- 13.4.1 Tax Revenue Accounts.
- 13.4.2 Tax Refund Accounts.

13.4.1. Tax Revenue Accounts. The Tribal Council will establish one or more interest-bearing accounts in one or more federally-insured deposit-taking institutions, and these accounts will be considered the tax revenue accounts. (Res. 94-178, passed Dec. 19, 1994)

13.4.2. Tax Refund Accounts. The Tribal Council will establish one or more interest-bearing accounts in one or more federally-insured deposit-taking institutions, and these accounts will be considered the tax refund accounts. At any time when the balance of this account is less than five thousand dollars (\$5,000), then five percent (5%) of received tax payments will be deposited into the tax refund accounts. The tax commission may authorize deposits to create a balance in excess of five thousand dollars (\$5,000) as needed. (Res. 94-178, passed Dec. 19, 1994)

Note: 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.