
Finance and Taxation

(amended as of 9/20/19)

CHICKASAW NATION CODE

TITLE 10

"10. FINANCE AND TAXATION"

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SECTION 10-101.1 **RESERVED.**

(PR22-019, 7/28/05; PR29-006, 8/17/12)

SECTION 10-101.2 **NEED EXISTS.**

The Chickasaw Tribal Legislature finds that a need exists to provide for the uniform regulation of fiscal and financial controls regarding funds utilized and generated by the Chickasaw Nation.
(TL11-003, 12/17/93; PR29-006, 8/17/12)

SECTION 10-101.3 **AUTHORITY.**

The basis for authority of this Act is Article VI, Section 1, and Article VII, Section 4 of the Constitution of the Chickasaw Nation. The Chickasaw Tribal Legislature, with the adoption of this Act, hereby repeals all previous resolutions and laws which pertain to financial control and regulation relating to the government of the Chickasaw Nation, with the exception of Permanent

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Resolution Number 90-13(A), the requirements of which shall remain in effect unless or until specifically repealed by Act of the Chickasaw Tribal Legislature. (TL11-003, 12/17/93; PR29-006, 8/17/12)

SECTION 10-101.4 DEFINITIONS.

For the purpose of this Act:

1. "The Chickasaw Nation" shall mean the government instituted in the Constitution of the Chickasaw Nation;
2. "Chickasaw Tribal Legislature," or "Legislature" shall mean that body of not more than 13 members, as created by Articles V, VI, VII, VIII and IX of the Constitution of the Chickasaw Nation;
3. "Governor" shall mean the chief executive officer of the Chickasaw Nation, as created by Articles X and XI of the Constitution, or whenever proper to so interpret, it may also mean the Lieutenant Governor, when acting in behalf of the Governor in accordance with Article X, Section 2 and Article XI, Section 5 of the Constitution;
4. "Executive Department" shall mean that department of the tribal government created by the Constitution and/or referenced in Articles V, X and XI;
5. "Appropriation" shall mean designating or denoting the use or application of a Fund;
6. "Claim" shall mean the right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmeasured, disputed, undisputed, legal, equitable, secured or unsecured, which is the right to an equitable remedy for breach of performance if such breach give rise to a right of payment, by or through which claimant obtains possession or enjoyment of privilege or thing;
7. "Payroll" shall mean wages or salaries paid to employees or officials of the Chickasaw Nation;
8. "Tribal Budget" shall mean that Budget containing only Trust Funds devised by the Governor in accordance with the requirements of the Constitution;

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9. "Consolidated Governmental Budget" shall mean that budget containing the budgeted annual expenditures from the Tribal General Fund, Enterprise Fund and Trust Funds held in the name of the Chickasaw Nation, as devised by the Governor;

10. "Trust Funds" shall mean those Funds held by the United States of America for and in the name of the Chickasaw Nation and which are administered by the United States of America and any of its agencies for the benefit of the Chickasaw Nation;

11. "Funds" shall mean available money set aside for a particular purpose.

12. "Imprest Funds" shall mean those Funds, either in cash or in a bank account, established to manage small day to day or incidental expenses, the balance of which being replenished periodically upon substantiation of the distributions made.

13. "Change Fund" shall mean an amount of cash held by a department or business and used to give change to customers when they are paying for goods or services.

14. "Deposited Funds" are those Funds deposited in a financial institution that is insured by the Federal Deposit Insurance Corporation or a like federal insurance program including checking accounts, savings accounts, time deposits (certificates of deposit) and money market savings accounts.

15. "Invested Funds" are those Funds invested to allow for maximized earnings within acceptable risk limits.

16. "Contractual or Fiduciary Funds" shall include grants and other federal funding, the Chickasaw Nation self-insurance Fund and other accounts with Funds from assets that the Chickasaw Nation holds as a trustee and that it cannot use to fund its own programs.

(PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.5 APPROVED DEPOSITORIES REQUIRED.

Any Funds in the custody of the Chickasaw Nation shall be deposited in an approved depository effected in accordance with the provisions of this Title. There shall be a sufficient number of depositories as may be necessary for the efficient regulation and management of tribal business. Said depositories shall be approved by the Governor and based upon sound financial advice. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

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SECTION 10-101.6 **FIDUCIARY DELEGATED.**

Any Funds deposited by the Chickasaw Nation shall be under the control of the Governor, in accordance with Article X, Section 1, and Article XI, Section 1 of the Constitution. The Legislature may from time to time establish laws and regulations governing said Funds. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.7 **SECURED DEPOSITS REQUIRED.**

A. No Funds under the control of the Chickasaw Nation shall be deposited in any financial institution unless said institution is insured by the Federal Deposit Insurance Corporation or a like federal insurance program.

B. No Funds in excess of the amount insured by FDIC shall be deposited in a single financial institution unless said Funds are collateralized either by bonds with a minimum of an AA rating, or local, state, U.S. Government and Chickasaw Nation securities.

C. In the event that Deposited Funds in a single institution amount to more than the amount insured by the FDIC and said Funds are collateralized, the financial institution shall secure and pledge to the Chickasaw Nation joint custody receipts for the full amount of said Funds. (TL11-003, 12/17/93; PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.8 **JUDGMENT FUNDS INVESTMENT.**

Any investment of Funds derived as a result of a court judgment shall be made in accordance with federal and tribal laws existing at the time of such investment of judgment Funds. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.9 **TRUST FUNDS INVESTMENT.**

The Governor may recommend to the Secretary of the U.S. Department of the Interior preferred financial institutions for the investment of its Trust Funds. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.10 **INVESTED FUNDS.**

Funds from tribal operations may be invested by the Governor or his delegate in accordance with applicable sections of this Title. Tribal Funds invested pursuant to this Section shall be for a period deemed appropriate by the Governor, insofar as such time does not affect the cash needs of

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a program, a department or a business. Invested Funds are exempt from the requirements of Section 10-101.7. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.11 **CONTRACTUAL AND FIDUCIARY FUNDS.**

Contractual and Fiduciary Funds shall be deposited, managed and invested in full consideration of the purpose, terms and distributional requirements of the Fund or award and in accordance with federal and tribal laws existing at the time of creation or award. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.12 **RECOGNIZED ACCOUNTING STANDARDS.**

Generally accepted accounting principles, established by the Governmental Accounting Standards Board and/or the Financial Accounting Standards Board shall be used in accounting and reporting for the financial activities of the various entities of the Chickasaw Nation, unless they conflict with applicable legal requirements. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.13 **MONTHLY FINANCIAL STATEMENTS.**

At the first regular session of the Legislature each month, the Governor or his delegate shall submit a combined financial statement which shall contain a combined balance sheet and profits/losses statement, plus a combined report on the net income total for all businesses. Such reports shall also include, but not be limited to, the Tribal Budget, tribal general fund expenditure reports, reports on expenditures for the Legislative Department and reports on the balance in the General Fund, which will include all cash reserves. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.14 **RECORDS RETENTION PROGRAM.**

The Governor or his delegate shall develop and maintain a fiscal records retention program. Said records retention program shall identify the records to be retained, the length of time the records are to be retained and the method of record destruction for those records not retained. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.15 **VERIFIED CLAIMS.**

All appropriate Claims against the Chickasaw Nation and against its Funds shall be verified by the claimant and shall be approved by a Chickasaw Nation representative who has personal knowledge of receipt of the goods or services before the same are paid. (PR22-019, 7/28/05; PR29-

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006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.16 **CLAIM PROCESSING POLICIES.**

The Governor shall devise policies and procedures covering the processing of Claims against the Chickasaw Nation. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.17 **IMPREST FUNDS.**

It is hereby authorized that the various agencies and businesses may maintain an Imprest Fund. The Imprest Fund shall be used to pay small invoices that would be impractical to be paid by the regular system. The Governor shall determine what agencies/businesses need Imprest Funds and the amounts of such Funds. Reimbursement of the Imprest Fund shall be made by filing Claims and attaching the invoices paid by the Fund. Where bank accounts are involved, bank statements shall be mailed directly to the chief financial officer. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.18 **CHANGE FUND.**

There is hereby created in the various agencies and businesses a Change Fund for those agencies/businesses that make change. The Governor or his delegate shall determine which agencies/businesses need Change Funds and the amount of said Funds to be included in each Fund. (PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

SECTION 10-101.19 **AUDITS PERFORMED BY CPA.**

A. The services of a CPA firm shall be obtained to perform auditing of all accounts, Funds and accounting systems of the Chickasaw Nation on an annual basis. Such audit shall include all accounts and financial activities of all agencies of the Chickasaw Nation and be performed in accordance with generally accepted auditing standards, Government Auditing Standards issued by the comptroller general of the United States, and applicable Office of Management and Budget Circulars as may be issued subsequent to the effective date of this Section's adoption.

B. The Governor or his delegate may submit to the Legislature financial statements which are independently audited by a licensed certified public accountant and related reports developed in accordance with generally accepted auditing standards and applicable legal requirements, as soon after the end of the fiscal year as they are available from the auditors.

C. Select audits shall be performed upon submission to the Governor of a resolution

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adopted by the Legislature, which specifically requests the audit and lists the account or accounts to be included in that audit. The audit findings shall be provided to the Governor and to the Legislature, as soon as that document is made available by the auditors.

(PR22-019, 7/28/05; PR29-006, 8/17/12; PR33-001, 12/18/15)

**CHAPTER 2
BUDGETING AND APPROPRIATIONS**

Section 10-201.1	Appropriations Not Required.
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Section 10-201.13	Finalization of Hearing Record.

SECTION 10-201.1 APPROPRIATIONS APPROVAL NOT REQUIRED.

A. All Appropriations of Funds other than those contained in the approved Tribal Budget as stipulated in Article XI, Section 4 of the Constitution shall be provided for by law, in resolution adopted by the Legislature, as budgeted for by the Governor. Said resolution shall include the source of Funds, the amount of Funds and the purpose for which the Funds are being appropriated.

B. Any Appropriations measure containing tribal Trust Funds shall, upon the enactment of said resolution and its being signed into law by the Governor, be transmitted by him to the secretary of the U.S. Department of the Interior or his delegee for approval.

C. Any Funds received by the Chickasaw Nation the use of which is determined by the granting or contracting agency shall be used only for those purposes and under those conditions for which said Funds are made available. Said Funds shall not be appropriated by the Legislature, but shall be subject to review by the Legislature through the audits provided by the Governor.
(PR22-019, 7/28/05; PR29-006, 8/17/12)

**SECTION 10-201.2 CONSOLIDATED GOVERNMENTAL BUDGET
FORMULATION.**

A. Each year the Consolidated Governmental Budget shall be formulated. This Budget shall contain the budgeted annual expenditures from the general Fund and Trust Funds

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(Tribal Budget) for the Executive, Legislative and Judicial Departments of government. The Budget shall identify the individual sources of Funds and expenditures for each branch of government. Said sources of revenue may be based upon estimates and/or projections. The budgeted expenditures formulated as provided for in this section shall not exceed total estimated revenues plus any reserves which are not restricted. Approval of the Budget by the Legislature, in accordance with Article VII, Section 9 of the Constitution, approves the expenditure of those Funds subject to their availability.

B. Upon completion, the Governor shall present the Consolidated Governmental Budget to the full Legislature for consideration and passage.

C. The Legislature shall be responsible for proposing legislation to adopt the Budget. Any rejection, amendment or alteration of that Budget shall be based upon material changes in real or estimated revenues, in surplus Funds, reserves and/or in expenditures that affect the total amounts budgeted. Any amendments provided for in this section shall be presented to the full Legislature for consideration and passage, and shall not be effective until signed by the Governor. (PR21-016, 4/16/04; PR21-022, 5/21/04; PR22-019, 7/28/05; PR23-006, 6/16/06; PR29-006, 8/17/12)

SECTION 10-201.3

DEPARTMENT BUDGET AUTHORITY.

A. For each of the Executive, Legislative and Judicial Departments, the budget ceiling for each respective Department shall be the total of all line items in that Department's budget. Each Department has the latitude to create line items, eliminate line items and move Funds between line items.

B. Budgets for each authority, board and commission are included by the Governor in the Consolidated Governmental Budget submitted to the Legislature. Boards, authorities and commissions may exceed a line item in an amount up to 10% of that line item amount; provided, however, that any changes between line items must be approved and authorized by the Governor. In all cases, the total budget amount shall not be exceeded by any board, authority or commission without a budget modification or amendment approved by the Legislature.

C. Unincorporated enterprises of the Chickasaw Nation are required to provide each year, as a supplement to the Consolidated Governmental Budget, a financial plan for the upcoming year. The plan is management's best estimate of revenues and expenditures for the period covered by the plan. It is recognized that as demands for services rise, so do costs. It is also recognized that opportunities for new business arise and, as the business climate changes, changes to the financial plan will occur. Changes during the year require the approval of the

Governor.

(PR22-019, 7/28/05; PR23-006, 6/16/06; PR29-006, 8/17/12)

SECTION 10-201.4 DEVELOPMENT BUDGET.

Projects intended to develop tribal real property shall be contained in a Development Budget, devised by the Governor and submitted to the Legislature apart and separate from the Consolidated Governmental Budget. The Governor may submit modifications or amendments as special need or circumstances dictate.

1. The Budget shall include a scope of work and projected time frame for completion of any work involved, as well as justification for that work. An estimate of cost shall be provided for each project and shall be identified as to source of funding.

2. When the Legislature shall have approved the Development Budget, the requirements of Section 18.100.6(B) shall be deemed to have been met, and authorization shall be granted for the performance of activities and authorization for expending Funds to complete the projects identified in the Development Budget. Completion of a project may not be limited to a single fiscal year; approval of a project includes approval until such time as the project is completed. (PR35-002, 5/25/18)

3. Total expenditures for any single project may not exceed more than 10% over the budgeted amount of that project; however, should it become apparent that completion of the project shall exceed such amount, the Governor shall submit a revised project budget to the Legislature for approval.

4. A report of all ongoing projects approved in the Development Budget shall be provided to the Legislature by the Governor on a monthly basis. Such report shall include the status of each project, the status of each project budget's expenditures to-date and the balance of each project's allocated expenditure. As a project is completed, it shall be removed from that report; as new projects are added, they shall be included on the report to the Legislature.

5. As a report indicates the completion of a project, the project shall be removed from the Development Budget. When a new project is proposed, the Governor shall submit a budget revision to the Legislature for its approval. Once approved, the new project will be added to the Development Budget and, until the project's completion, its progress shall be reported monthly by the Governor to the Legislature.

(PR22-019, 7/28/05; PR29-006, 8/17/12)

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6. Buildings which are ancillary to a previously approved construction budget, including, but not limited to, buildings used for maintenance or storage, the funding for which is not deriving from the Development Budget and such building is less than one thousand square feet, shall not be subject to this Section. (PR36-009, 9/22/2019).

SECTION 10-201.5 **LEGISLATIVE REVIEW OF BUDGET.**

The Executive Department shall deliver fifteen (15) copies of the Budgets to the Legislative Office. Once the Budgets are delivered to the Legislative Office the Chairperson of the Legislature shall distribute them to each member of the Legislature. Included with each Legislator's copy of the Budgets shall be the time frame for the Legislative review of the Budget, which shall include a schedule of public hearings to be held and conducted by the Finance Committee. (PR16-006, 2/24/99; PR29-006, 8/17/12)

SECTION 10-201.6 **PUBLIC HEARINGS.**

A. The Finance Committee shall hold hearings open to the public regarding the Consolidated Governmental Budget.

B. The Finance Committee shall conduct hearings open to the public regarding the proposed Consolidated Governmental Budget no later than 90 days prior to the beginning of the budget year.

C. All such hearings shall be conducted at a location(s) designated by the Finance Committee Chairman. Notice of the date, time and place of the hearing together with the proposed budget summary, shall be published in the *Chickasaw Times* and newspapers of general circulation in the areas where such hearings are to be held not less than ten (10) days before the date of any such hearing.

D. The Committee shall make available copies of the proposed budget for review at the Legislative Office. A summary of the Consolidated Tribal Budget will be available at each public hearing.

E. At the public hearings on the Budget, any Chickasaw citizen may present to the committee comments, questions and recommendations or information on any part of the proposed Budget. The Finance Committee Chairman or other member of the Finance Committee as designated by the Committee Chairman shall provide a brief explanation of significant schedules and/or line items.
(PR16-006, 2/24/99; PR21-021, 5/21/04; PR29-006, 8/17/12)

SECTION 10-201.7 CONDUCT OF HEARINGS.

Hearings shall be conducted in full accordance with the rules of the Legislature adopted for the purpose of such hearings or in accordance with the provisions of Robert's Rules of Order if no such rules are adopted by the Legislature. Minutes of each hearing shall be taken and copies provided to the Governor, to any Legislator or person who requests to be provided a copy. (PR16-006, 2/24/99; PR29-006, 8/17/12)

SECTION 10-201.8 TESTIMONY AT HEARINGS.

A. Any Chickasaw citizen may address the Finance Committee at any hearing conducted in accordance with this Chapter. A person interested in addressing the Finance Committee shall only be allowed time on the agenda if he has notified the Chairman of his desire to speak and provides an agenda within five (5) days of the date and time of the scheduled hearing at which he wishes to speak. Notification of a desire to speak shall be made in writing. The Chairman shall have the right to limit the number of persons and/or the length of time of those speaking before the Committee if more than one speaker wishes to address the same specific part or parts of the Budget. Comments shall be limited to one appearance not exceeding ten (10) minutes per speaker.

B. Written comments may be provided by any Chickasaw citizen without that citizen also having to orally address the Finance Committee. In the case of a citizen providing only written comments, a copy of the comments shall be presented to the Finance Committee Chairman by the person offering comments prior to the hearing's commencement. (PR16-006, 2/24/99; PR21-021, 5/21/04; PR29-006, 8/17/12)

SECTION 10-201.9 TESTIMONY FROM THE EXECUTIVE DEPARTMENT.

A. Oral and/or written comments may be provided during such hearings by the Executive Department on any or on every part of the Budget to be presented at any such hearing. Representatives of the Executive Department shall be selected by the Governor to provide information, answer questions and provide comments before the Finance Committee. The Committee Chair of the Finance Committee shall be notified of the names of all representatives and potential alternates so selected no later than five (5) days prior to the date scheduled for the hearing and their names shall be placed on the list of those to provide comments.

B. The provisions of Section 10-201.10 (A), (B) and (C) shall apply to

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representatives of the Executive Department referred to in this Section 10-201.9.
(PR16-006, 2/24/99; PR29-006, 8/17/12; PR35-003, 7/20/18)

SECTION 10-201.10 **TESTIMONY ALLOWED.**

A. Allowed testimony shall be limited to the contents of the Consolidated Governmental Budget. Comments which are disparaging or pointed toward any person or collection of persons shall not be allowed by the chairman and, upon the second occurrence of such comments by any one speaker, the chairman shall cause the speaker's time to be expired and he shall be removed from the chamber.

B. Oral comments shall be entered into the record of the hearing.

C. Written comments shall be included in the records of the hearings.
(PR16-006, 2/24/99; PR29-006, 8/17/12)

SECTION 10-201.11 **QUESTIONING OF WITNESSES.**

A. Any person who appears before the Finance Committee to offer comments may be questioned by any member of the Finance Committee immediately following the conclusion of the person's comments.

B. The Committee Chair shall set aside on the agenda sufficient time for each member of the Finance Committee to question each witness. Such period shall be planned to allow for all members of the Finance Committee to have the opportunity to question each witness.
(PR16-006, 2/24/99; PR29-006, 8/17/12; PR35-003, 7/20/18)

SECTION 10-201.12 **CONCLUSION OF HEARING.**

A. Upon the presentation of comments by the last person scheduled by the Committee Chair to appear before the Finance Committee, the Committee Chair shall allow each member of the Finance Committee to make concluding remarks to all assembled for the hearing. No further questions from those making concluding remarks shall be allowed.

B. When the last person identified in (A) above shall have made his final remarks, the Committee Chair shall declare the hearing closed. No further entries into the record shall be allowed, except for those identified in Section 10-201.13.

(PR16-006, 2/24/99; PR29-006, 8/17/12; PR35-003, 7/20/18)

SECTION 10-201.13 **FINALIZATION OF HEARING RECORD.**

Once the hearing record has been finalized and all nonsubstantive changes made, a final copy of the minutes of the hearing shall be provided to the Governor and to each member of the Finance Committee who requests one. Any member of the Legislature requesting a final copy of the minutes shall also be provided one. (PR16-006, 2/24/99; PR29-006, 8/17/12; PR35-003, 7/20/18)

**CHAPTER 3
BONDS AND INDEBTEDNESS**

- Section 10-301.1 Officials and Employees Bonds, Required.
- Section 10-301.2 Bonds Purchased from Licensed Company.
- Section 10-301.3 Credit Extension Authorized.
- Section 10-301.4 Limited Waiver of Sovereignty, How Authorized.

SECTION 10-301.1 OFFICIALS AND EMPLOYEES BONDS, REQUIRED.

All officers, elected or appointed, and employees who are authorized to a position of trust over any land, property, accounts or monies, shall execute an official surety bond in a minimum amount of \$100,000. Said bonds shall inure to the benefit of and the costs of which shall be borne by the Chickasaw Nation. (TL11-003, 12/17/93; PR29-006, 8/17/12)

SECTION 10-301.2 BONDS PURCHASED FROM LICENSED COMPANY.

The bonding of officers as required in Section 10-301.1 of this Act shall be by a licensed insurance company, authorized to do business in the state of Oklahoma. (TL11-003, 12/17/93; PR29-006, 8/17/12; PR35-003, 7/20/18)

SECTION 10-301.3 CREDIT EXTENSION AUTHORIZED.

The credit of the Chickasaw Nation may be extended to any individual, company, corporation or association by resolution of the Legislature and concurrence of same by the Governor. Said resolution shall contain the name of the entity to which tribal credit is being pledged, the purpose of the credit, the amount of credit being pledged and the length of time the pledge of credit is to be in effect. (TL11-003, 12/17/93; PR29-006, 8/17/12)

SECTION 10-301.4 LIMITED WAIVER OF SOVEREIGNTY, HOW AUTHORIZED.

Any pledge of credit which requires the waiving of sovereignty of the Chickasaw Nation shall only be accomplished by resolution of the Legislature and concurrence of the Governor, and shall state the exact time the waiver is to be in effect, and such effective time shall rule past any change in the elected Legislature. Said resolution must contain the information required in Section 10-301.3 of this Act. (TL11-003, 12/17/93; PR29-006, 8/17/12)

**CHAPTER 4
INDIAN PROCUREMENT PREFERENCE**

(RESERVED)

**CHAPTER 5
SALES TAX**

(RESERVED)

(Repealed: PR22-021, 9/16/05)

**CHAPTER 6
OTHER TRIBAL TAXES AND FEES**

**ARTICLE A
MOTOR FUEL TAX
Repealed: (PR13-17, 8/16/96)**

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**ARTICLE B
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Section 10-602.2	Findings.
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Section 10-602.4	Authority, Amendment of Prior Law.
Section 10-602.5	Tax Rate Established.
Section 10-602.6	Effective Immediately.
Section 10-602.7	Repeal of Conflicting Law.

SECTION 10-602.1 TITLE.

Be it enacted by the Tribal Legislature of the Chickasaw Nation assembled, that this Act may be cited as the “Chickasaw Gaming Tax Act of 1985.” (TL2-005, 6/21/85; PR29-006, 8/17/12)

SECTION 10-602.2 FINDINGS.

The Legislature finds that:

1. The protection of the Chickasaw people is the primary purpose of our form of representative government;
2. it is necessary to adopt strict controls over the operation of Gaming Operations conducted on Indian-owned land not under jurisdiction of the State of Oklahoma but which is inside the Chickasaw Nation;
3. taxation is an effective form of control.
(TL2-005, 6/21/85; PR29-006, 8/17/12)

SECTION 10-602.3 DEFINITIONS.

For the purpose of this Act:

1. “Gaming Operations” means any and all forms of playing involving wagering, betting, gambling or offers of any form of reward for participating in such operations, whether such reward is cash, prizes or other types of remuneration, which are conducted by any person or persons, corporation, firm or other entity which is not a recognized, legal part, portion or division of the Chickasaw Nation tribal government, provided such operations are conducted on Indian-owned land within the external

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boundaries of the Chickasaw Nation and not under state jurisdiction;

2. “Jurisdictional Boundaries” shall mean the external boundaries of the Chickasaw Nation as specifically stated in the Preamble to the Constitution of the Chickasaw Nation, as adopted by the people on August 27, 1983, and shall include all land area inside those boundaries;

3. “Net Profit” shall mean all income remaining after expenses have been paid, but said expenses shall not include any payments made to any management firm, corporation, or person or persons who shall operate, conduct or otherwise control any Gaming Operations held inside the Jurisdictional Boundaries of the Chickasaw Nation.
(TL2-005, 6/21/85; PR29-006, 8/17/12)

SECTION 10-602.4 AUTHORITY, AMENDMENT OF PRIOR LAW.

A. Authority

The basis for the authority of taxation is included in Article VI, Section 1, and Article VII, Section 4, of the Constitution of the Chickasaw Nation, wherein the Tribal Legislature is granted the power and authority to enact rules and regulations pertaining to the Chickasaw Nation.

B. Amendment of Prior Law

In accordance with the Constitution, the Tribal Legislature, with the adoption of this Act, hereby:

1. Modifies Enactment No. 1, adopted by the Tribal Legislature on October 1, 1984, in the following manner: delete the second paragraph of Section 4. Operations; and

2. establishes the authority to assess and levy taxes on certain Gaming Operations provided: the Tribal Legislature shall adopt adequate legislation to establish Chickasaw Nation Tax Commission to oversee and perform taxation duties as shall be devised by the Legislature.

(TL2-005, 6/21/85; PR29-006, 8/17/12; PR35-003, 7/20/18)

SECTION 10-602.5 TAX RATE ESTABLISHED.

The tax rate for all Gaming Operations conducted inside the Jurisdictional Boundaries of

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the Chickasaw Nation on Indian-owned land, not conducted by the Chickasaw Nation itself, shall be levied at the rate of sixty (60) percent of the Net Profit of such gaming activities and operations.

(TL2-005, 6/21/85; PR29-006, 8/17/12; GR35-003, 7/20/18)

SECTION 10-602.6 **EFFECTIVE IMMEDIATELY.**

The provisions of this Act shall be placed into immediate effect upon signing by the Governor, and the Tribal Legislature shall have sixty (60) days in which to devise and adopt the legislation called for in Section 10-602.4 above. (TL2-005, 6/21/85; PR29-006, 8/17/12; GR35-003, 7/20/18)

SECTION 10-602.7 **REPEAL OF CONFLICTING LAW.**

Any existing legislation which conflicts with the provisions of this Act, is hereby repealed. (TL2-005, 6/21/85; PR29-006, 8/17/12)

**CHAPTER 7
TAX COLLECTION AND ENFORCEMENT**

(RESERVED)