



**NCA 18-024**

**CLASSIFICATION: #36. TAXATION AND REVENUE**

**A LAW OF THE MUSCOGEE (CREEK) NATION AMENDING MCNCA TITLE 36, CHAPTER 4, ENTITLED "SALES TAX CODE"**

**Be it Enacted by the National Council of the Muscogee (Creek) Nation:**

**SECTION ONE. AMENDMENT.** This amendment shall be codified in Title 36, Chapter 4 of the Code of Laws of the Muscogee (Creek) Nation; provided that for purposes of codification said amendment and its inclusion in pocket parts of the Code of Laws for the Muscogee (Creek) Nation, the Attorney General is authorized (1) to approve any changes related to the manner in which sections, articles, chapters and sub-chapters are designated consistent with the format in the Code of Laws published in 2010 by West Publishing Company; (2) to include footnoted references to the legislative history in said pocket parts of the Code of Laws and; (3) to note in said pocket parts any editorial correction of minor clerical or grammatical errors in the following amendment, without further National Council approval:

**SECTION TWO. AMENDMENT.** MCNCA Title 36, § 4-105 is hereby amended to read as follows:

§ 4-105. Exemptions

The following are hereby specifically exempted from the tax levied pursuant to this Sales Tax Code:

1. Sales of tobacco otherwise subject to taxation under laws of the Muscogee (Creek) Nation;
2. Sales of Motor fuels;
3. Sales of drugs or medicines prescribed for the treatment of human beings by a person licensed to prescribe the medicines or drugs;
4. Sales of prosthetic devices to an individual for use by the individual (for use in this paragraph, "prosthetic device" means a device which replaces a missing part of the human body and shall include any supplies physically connected to the device);
5. Medical, dental, optical or other health related goods provided by the Muscogee (Creek) Nation Division of Health Administration;
6. Sales of eyeglasses, contact lenses and hearing aids prescribed for human beings by a person licensed to prescribe such items;

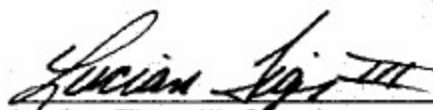
7. Sales of prepared food and drink products by the Elderly Nutrition Program of the Muscogee (Creek) Nation;
8. Sales of bingo cards and pull tabs or electronic simulation of same;
9. Sales of food by the Eufaula Dormitory;
10. Sales of event tickets and concessions at extra-curricular events sponsored by the Eufaula Dormitory;
11. Sales of food or food products for home consumption which are purchased in whole or in part with coupons or debit cards issued pursuant to the federal food program as authorized by §§ 2011 through 2036 of Title 7, Chapter 51 of the United States Code, as to that portion purchased with such coupons. The exemption provided for such sales shall be inapplicable to such sales upon the effective date of any federal law that removes the requirement of the exemption as a condition of participation by the state in the federal food stamp program;
12. Sales of eligible vehicle as that term is defined by § 3-102 of this Title;
13. Sales of goods or items of value derived directly from the Muscogee (Creek) Nation territorial jurisdiction including but not limited to livestock, timber, fish and crops for human or animal consumption;
14. Sales of crude petroleum or natural or casing head gas from wells located on tribal property;
15. Sales by any individual enrolled citizen of the Muscogee (Creek) Nation, chartered community, church or ceremonial ground (not including business enterprises of the Nation and not including business enterprises of chartered communities) who/which conduct sales within the Muscogee (Creek) Nation territorial jurisdiction, this exemption shall exist only for those holding temporary sales license and shall not exceed more than (30) thirty days total per calendar year;
16. Sales to the Muscogee (Creek) Nation or any office, board, agency, division, school or enterprise thereof and sales to any chartered community of the Muscogee (Creek) Nation;
17. Sales to any other federally recognized Indian Tribe or any office, board, agency, division or enterprise thereof;
18. Sales to the United States government, public school district or public institute of higher education;
19. Sales to any city or county government, public school district or public institute of higher education;
20. Sales for resale, provided that the purchaser must provide the vendor with proper identification and proof of intent to resell the item(s) purchased upon such forms as the Tax Commissioner prescribes;
21. Sales by any charitable or non-profit organization as identified by their official status granted by the Internal Revenue Service; **and**
22. **Sales of tangible personal property or services to: a) persons who are citizens of the Muscogee (Creek) Nation and have been**

honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and who have been certified by the United States Department of Veterans Affairs or its successor to be in receipt of disability compensation at the one-hundred-percent rate and the disability shall be permanent and have been sustained through military action or accident or resulting from disease contracted while in such active service and registered with the veterans registry created by the Oklahoma Department of Veterans Affairs; provided, that if the veteran has previously received the sales tax exemption pursuant to this subparagraph, no registration with the veterans registry shall be required; or b) the surviving spouse of the person in subparagraph a of this paragraph if the person is deceased and the spouse has not remarried. Sales for the benefit of an eligible person to a spouse of the eligible person or to a member of the household in which the eligible person resides and who is authorized to make purchases on the person's behalf, when such eligible person is not present at the sale, shall also be exempt for purposes of this paragraph. The Muscogee (Creek) Nation Tax Commission shall issue a separate exemption card to a spouse of an eligible person or to a member of the household in which the eligible person resides who is authorized to make purchases on the person's behalf, if requested by the eligible person. Sales qualifying for the exemption authorized by this paragraph shall not exceed Twenty-Five Thousand Dollars (\$25,000.00) per year per individual while the disabled veteran is living. Sales qualifying for the exemption authorized by this paragraph shall not exceed One Thousand Dollars (\$1,000.00) per year for the unremarried surviving spouse. Upon request of the Muscogee (Creek) Nation Tax Commission, a person asserting or claiming an exemption authorized by this paragraph shall provide a statement, executed under oath, that the total sales amounts for which the exemption is applicable have not exceeded Twenty-Five Thousand Dollars (\$25,000.00) per year per living disabled veteran or One Thousand Dollars (\$1,000.00) per year for an unremarried surviving spouse. If the amount of such exempt sales exceeds such amount, the sales tax in excess of the authorized amount shall be treated as a direct sales tax liability and may be recovered by the Muscogee (Creek) Nation Tax Commission in the same manner provided by law for other taxes, including penalty and interest. The Muscogee (Creek) Nation Tax Commission shall promulgate any rules necessary to implement the provisions of this section.

**SECTION THREE. EFFECTIVE DATE.** This Act shall become effective immediately upon proper approval and execution in accordance with the requirements of the Muscogee (Creek) Nation Constitution.

**ENACTED** by the Muscogee (Creek) National Council on this 24<sup>th</sup> day of February, 2018.

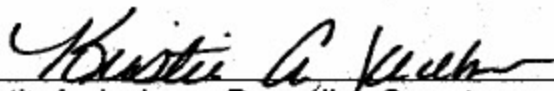
**IN WITNESS WHEREOF**, the Speaker of the Muscogee (Creek) National Council has hereto attached his signature.



\_\_\_\_\_  
Lucian Tiger III, Speaker  
National Council  
Muscogee (Creek) Nation

**CERTIFICATION**

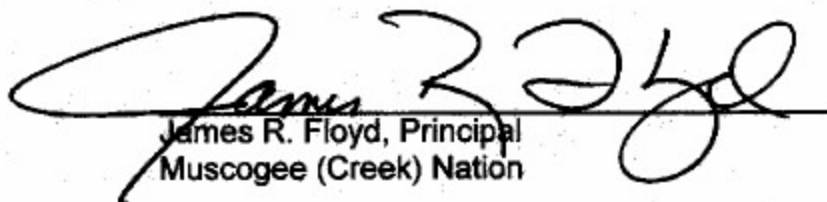
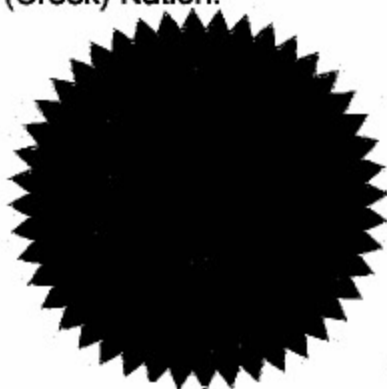
I, the undersigned, certify that the foregoing is a true extract from the minutes of the Muscogee (Creek) National Council comprised of Sixteen members with **Sixteen** members attending this meeting on the 24<sup>th</sup> day of February, 2018 and that the above is in conformity with the provisions therein adopted by a vote of 15 in favor, 0 against, and that said Law has not been rescinded or amended in any way and the above is the signature of the Speaker of the National Council.



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Kristie A. Jackson, Recording Secretary  
Muscogee (Creek) National Council

**APPROVAL**

I, the Principal Chief of the Muscogee (Creek) Nation, hereby affix my signature on this 1st day of March, 2018 to the above Law, **NCA 18-024** authorizing it to become a Law under Article VI., Section VI., of the Constitution of the Muscogee (Creek) Nation.



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James R. Floyd, Principal  
Muscogee (Creek) Nation



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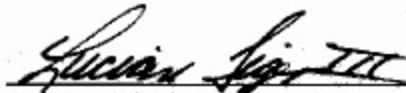
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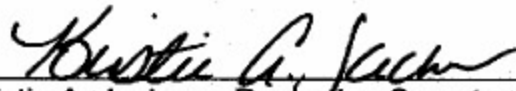
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Lucian Tiger III, Speaker  
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Muscogee (Creek) National Council

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James R. Floyd, Principal  
Muscogee (Creek) Nation

