



NCA 16-163

CLASSIFICATION: #36. TAXATION AND REVENUE

A LAW OF THE MUSCOGEE (CREEK) NATION AMENDING TITLE 36 § 4-106, ENTITLED "EXEMPTIONS" AND CREATING A NEW CHAPTER 9 IN TITLE 36, ENTITLED "RESORT FEE CODE"

Be It enacted by the National Council of the Muscogee (Creek) Nation:

SECTION ONE. FINDINGS. The National Council finds that:

A. The Nation desires to assess a Resort Fee on the Nation's Resort Facilities to cover the cost of amenities.

B. Resort Fees are common and used widely throughout the United States. The Nation's Code needs to be amended to allow for the collection of the fee.

SECTION TWO. AMENDMENT. These amendments shall be codified in Title 36 of the Code of Laws of the Muscogee (Creek) Nation; provided that for purposes of codification of said amendment and its inclusion in pocket parts of the Code of Laws of the Muscogee (Creek) Nation, the Attorney General is hereby 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 to 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 THREE. AMENDMENT. MCNCA Title 36 §4-106. is hereby amended, by adding a new subparagraph 22., to be read as follows:

§ 4-106. Exemptions

22. Sales to consumers purchasing Hotel Rooms, Conference rooms and Convention facilities at any of the Nation's gaming properties.

SECTION FOUR. AMENDMENT. MCNCA Title 36 is hereby amended, by adding a new Chapter 9., to be read as follows:

CHAPTER 9. RESORT FEE

9-101. Resort Fee

A. The Tax Commissioner shall collect a Resort Fee in the amount of six percent (6%) on the purchase price of all Hotel Rooms at any of the Nation's Gaming Properties. The Hotel Resort Fee is not applicable to Complimentary Rooms utilized as marketing tools for the operation of Gaming.

B. The Tax Commissioner shall collect a Resort Fee in the amount of six percent (6%) on the purchase price of all Conference and Convention Facilities at any of the Nation's Gaming Properties. The Resort Fee is not applicable to Complimentary Facilities utilized as marketing tools for the operation of Gaming.

SECTION FIVE. 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 24th day of September, 2016.

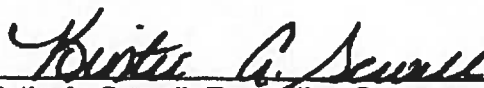
IN WITNESS WHEREOF, the Speaker of the Muscogee (Creek) National Council has hereto attached his signature.



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

CERTIFICATION

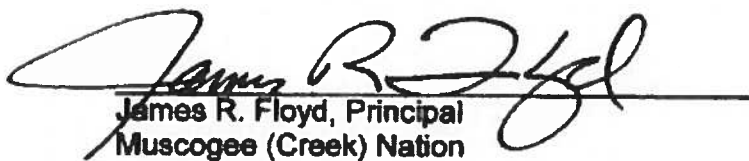
I, the undersigned, certify that the foregoing is a true extract from the minutes of the Muscogee (Creek) National Council comprised of Sixteen members with **Fifteen** members attending this meeting on the 24th day of September, 2016 and that the above is in conformity with the provisions therein adopted by a vote of 14 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.



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

APPROVAL

I, the Principal Chief of the Muscogee (Creek) Nation, hereby affix my signature on this 29th day of September, 2016 to the above Law, NCA 16-163 authorizing it to become a Law under Article VI., Section VI., of the Constitution of the Muscogee (Creek) Nation.


James R. Floyd, Principal
Muscogee (Creek) Nation

