



# Council of the Cherokee Nation

Cherokee Nation Tribal  
Council  
17763 S. Muskogee Ave.  
Tahlequah, OK 74464

## Legislation Text

File #: 08-049, Version: 1

### **A RESOLUTION AUTHORIZING THE NEGOTIATION AND EXECUTION OF LEASES OF TRIBAL LAND ON GAMING PROPERTIES AND AUTHORIZING POTENTIAL SUSPENSION OF CHEROKEE NATION SALES TAX COLLECTION FOR NON-INDIAN LESSEES**

**WHEREAS**, the Cherokee Nation since time immemorial has exercised its sovereign power of self-government on behalf of the Cherokee people;

**WHEREAS**, the Cherokee Nation is a federally recognized Indian Nation with a historic and continual government to government relationship with the United States of America;

**WHEREAS**, Cherokee Nation Enterprises, L.L.C. is the gaming and entertainment arm of the Cherokee Nation, and often enters partnerships for business purposes on tribal land where gaming facilities are located;

**WHEREAS**, it is necessary to expedite business transactions involving leases on tribal land where gaming facilities are located.

**BE IT RESOLVED BY THE CHEROKEE NATION**, in order to improve efficiency and promote favorable lease terms, grants authority to issue leases on tribal land for a reasonable term and price to business entities for the purpose of enhancing the gaming facility located on such tribal land, and that Chad Smith, Principal Chief (or his designee), is authorized to negotiate and execute all official matters in this regard without further Council action, provided that each lease agreement shall be subject to approval of the Cherokee Nation Enterprises Board of Directors; and

**BE IT FURTHER RESOLVED BY THE CHEROKEE NATION**, that except for the identity of the lessee and the location of the leased property, these leases and related agreements are excepted from the definition of "public record" in the "Freedom of Information and Rights of Privacy Act of 2001," LA 25-01, Title 75-1-04 D; and

**BE IT FINALLY RESOLVED BY THE CHEROKEE NATION**, that if there is a question as to the proper jurisdiction for sales taxes payable by non-Indian business entities located on Cherokee Nation Indian country, that the non-Indian business entity may pay sales taxes to either jurisdictional authority under protest. If the business chooses to pay sales taxes to a jurisdiction other than Cherokee Nation, then upon written notice, the Cherokee Nation Tax Commission may suspend the collection of sales taxes pursuant to LA \_\_ - \_\_. If the sales tax dispute is resolved exclusively in favor of the Cherokee Nation taxation authority, the aforementioned suspension shall be removed and any taxes paid by such non-Indian business entity to the other jurisdiction which are refunded shall be remitted to the Cherokee Nation Tax Commission (up to the amount which the Cherokee Nation Tax Commission could have collected but for the suspension).