

Quinault Indian Nation



Title 53

Fish Tax

TABLE OF CONTENTS

TITLE 53	1
FISH TAX	1
53.01.010 Five Percent Tax	1
53.02.010 Collection of Tax	1
53.03.010 Regulations	1
53.04.010 Tax on Outside Sales - Remittance to Nation .	1
53.05.010 Tax - Uses	2
53.06.010 Budget; Uses of Tax Proceeds by Percentage . .	2
53.07.010 Failure to Pay Tax; Notice to Taxpayer	2
53.08.010 Penalty - Failure to Pay	3
53.09.010 Repeal of Earlier Tax - Off-Reservation . . .	3
53.10.010 Effective Date	3

TITLE 53

FISH TAX

53.01.010 Five Percent Tax

There is hereby established a tax on the harvest of fish by members of the Quinault Indian Nation, in the amount of 5 percent (5%) of the price paid for said fish by the first purchaser thereof.

53.02.010 Collection of Tax

The tax imposed by this Title shall be collected by the Quinault Tribal Enterprise on each sale of fish by a member of the Quinault Nation to the Enterprise. The tax shall be withheld from the proceeds of the sale and separately stated on the fish receiving ticket recording the sale.

53.03.010 Regulations

The Quinault Business Committee shall adopt regulations governing the remittance of tax. The tax shall be held in a special segregated account subject to the control of the Business Committee. Taxes collected by the Quinault Tribal Enterprise more than 30 days before the following dates shall be remitted to the Quinault Business Committee on April 30, August 30, and December 31.

53.04.010 Tax on Outside Sales - Remittance to Nation

On all sales of fish to persons other than the Quinault Tribal Enterprise, the individual

fishermen shall be responsible for paying the tax imposed by this Title directly to the Quinault Nation within 10 days of sale.

53.05.010

Tax - Uses

The tax imposed by this Title shall be appropriated by the Quinault Business Committee for the following fishery related activities: a) litigation, b) lobbying, c) enhancement, and d) management.

53.06.010

Budget; Uses of Tax Proceeds by Percentage

(a) The Business Committee shall prepare an annual budget for the expenditure of the tax imposed by this Title prior to the annual General Council meeting, provided that, the Business Committee may amend the budget, from time to time, as it deems necessary.

(b) Seventy percent of the funds generated by the tax shall be available to the Business Committee for the purposes identified in 53.05.010 of this Title. Thirty percent of the revenue generated through taxation of fish harvested in each tribal fishery shall be made available to the fishery committee regulating such fishery to be used for enhancement, management or enforcement.

53.07.010

Failure to Pay Tax; Notice to Taxpayer

The Quinault Fisheries Division shall notify the Business Committee whenever it has reason to

believe that any fisherman has failed to pay the tax imposed herein. The Business Committee shall notify the fisherman of the alleged delinquency. The notice required may either be personally served or served by first class mail addressed to the last address provided by the fisherman to the Quinault Fish and Game Commission.

53.08.010

Penalty - Failure to Pay

Any person who fails to pay the tax within 30 days of service of a notice of delinquency shall be subject to and shall pay, in addition to the tax due, a civil penalty of \$100.00. The Tribe may deduct the tax owing and penalty from any money owing to the Tribe. Alternatively, the Tribe may seek a civil judgment for the tax owing and penalty, plus costs and reasonable attorney fees in connection with said collection action. Upon continued failure to pay a judgment, the Tribe may suspend the fishing privileges of the delinquent taxpayer.

53.09.010

Repeal of Earlier Tax - Off-Reservation

The tax imposed on the off-reservation harvest of fish by Resolution No. 76-77 is hereby repealed.

53.10.010

Effective Date

This Title shall be effective 10 days after its approval.

NOTE:

Resolution Number 89-1 of the General Council required that retroactive to September 1, 1989, 100 percent (100%) instead of the present 30 percent (30%) of the current 5 percent (5%) fish tax be used by the Fish Committees and the Fish Committees be allowed to use the fish tax any way they deem fit and without interference from the Business Committee, provided a budget will be approved by the fishermen from their respective rivers until all employees of the Nation are leveled a 5 percent income tax on their gross income, including the Tribe's share of paid benefits.