## Pyramid Lake Paiute Tribal Council

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**RESOLUTION NO.: PL 015-19** 

## RESOLUTION OF THE PYRAMID LAKE PAIUTE TRIBE OF THE PYRAMID LAKE INDIAN RESERVATION

- WHEREAS, the Pyramid Lake Paiute Tribe is organized pursuant to the provisions of the Indian Reorganization Act of June 18, 1934, and possesses attributes of sovereignty over both its members and its territory including the sovereign authority to tax; and,
- WHEREAS, in accordance with its Constitution and By-Laws, the Tribe is governed by its Tribal Council; and
- WHEREAS, the Tribal Council created the Tax Commission to administer the provisions of the Tribal Tax Code, forwarding the recommendations to the Tribal Council as necessary for the proper administration of the Tribe's tax structure; and
- WHEREAS, the Tax Commission has reviewed the Pyramid Lake Tribal Code Title 2 Taxation and recommended changes as outlined below, with the recommended changes having been posted for public comment; and
- WHEREAS, The Tribal Council has determined it necessary to amend the existing Pyramid Lake Tribal Code Title 2 Taxation to increase the percentage of the gross receipts on the rental of transient lodging on the reservation to 10%.
- NOW, THEREFORE, BE IT RESOLVED, that the Pyramid Lake Paiute Tribal Council hereby accepts the recommendations of the Tax Commission and adopts the following amendments to the Pyramid Lake Tribal Code Title 2 Taxation:
  - 210.001 Mandatory Tax on Revenues from Rental of Transient Lodging: Imposition and Collection; Schedule of Payment; and Interest for Late Payment.
    - (1) There is hereby imposed a tax at the rate of 10% of the gross receipts from the rental of transient lodging on the reservation upon all persons in the business of providing lodging. This Tax is imposed regardless of the existence or nonexistent of any other license fee or tax imposed on the revenues from rental of transient lodging.
- **BE IT FINALLY RESOLVED**, that the Tribal Chairman or his authorized delegate is hereby authorized and directed to incorporate the terms of this amendment into the existing Pyramid Lake Tribal Code, Title 2 Taxation to be effective immediately.

## **CERTIFICATION**

It is hereby certified that the foregoing Resolution of the Pyramid Lake Paiute Tribal Council, governing body of the Pyramid Lake Paiute Tribe, composed of 10 members, of whom <u>nine (9)</u>, constituting a quorum were present at the meeting duly held on <u>15<sup>th</sup></u> day of <u>February</u>, <u>2019</u> was adopted by the affirmative vote of <u>eight (8)</u> FOR, and <u>zero (0)</u> AGAINST, with <u>zero (0)</u> ABSTENTIONS, pursuant to the authority contained in the Constitution and By-Laws of the Pyramid Lake Paiute Tribe.

Brenda A. Henry, Tribal Secretary Pyramid Lake Paiute Tribal Council