REGULATIONS OF THE
FOREST COUNTY POTAWATOMI COMMUNITY
TAX COMMISSION

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REGULATIONS OF THE
FOREST COUNTY POTAWATOMI COMMUNITY
TAX COMMISSION

Pursuant to Sections 1.3, 2.2, and 9.1 of the Forest County Potawatomi Community Tax Ordinance, the following Tax Regulations have been adopted by the Forest County Potawatomi Community Tax Commission for its proper functioning, to interpret and execute its authority, to interpret and enforce the Tax Ordinance, to establish the manner and means for compliance with the Tax Ordinance, and to set forth the requirements for the administration of taxes and the general tasks and responsibilities of the Tax Commission and its officers.

REGULATION 1: GENERAL

1.1 Title

These Tax Regulations shall be entitled the Forest County Potawatomi Community Tax Regulations (the "Tax Regulations").

1.2 Authority

These Tax Regulations are enacted by the Forest County Potawatomi Community Tax Commission pursuant to Sections 1.3, 2.2, and 9.1 of the Forest County Potawatomi Community Tax Ordinance.

1.3 Tax Administration Rules and Regulations

[RESERVED]

1.4 Purpose

These Tax Regulations have been adopted by the Tax Commission to interpret and enforce the Tax Ordinance, to establish the manner and means for compliance with the Tax Ordinance, and to set forth the requirements for the administration of taxes and the general tasks and responsibilities of the Tax Commission and its officers.

1.5 Definitions

Unless otherwise defined in these Tax Regulations, capitalized terms shall have the meaning given them in the Tax Ordinance.

1.5.1 "Business" means and includes any activity engaged in by any Person or caused to be engaged in by any Person with the object of gain, benefit, or advantage, whether direct or indirect.

1.5.2 “Casual Sale” means:

1.5.2.1 Sale of tangible personal property by the owner or the rendering, furnishing or performing of a non-recurring service by the provider, if at the time of sale the seller is not engaged for profit in the business of selling tangible personal property or services;

1.5.2.2 The sale of all or substantially all of the tangible personal property or services held or used by a retailer in the course of the retailer’s trade or business when the retailer sells or otherwise transfers the trade or business to another person who shall engage in a similar trade and business; and

1.5.3 “Consumer” means and includes any Person who receives Services or comes into possession of Property or Motor Vehicle Fuel from a Seller doing business on Tribal Lands where the purchase occurs on Tribal Lands.

1.5.4 “Control” means the right or any kind of ability to direct the performance or activity of another Person, direct or indirect, whether legally enforceable or not and however such right may be exercisable or exercised.

1.5.5 “Fraud” has the same meaning as that established in the interpretation of Section 7206 of the United States Internal Revenue Code of 1986, as amended and renumbered.

1.5.6 “Gross Receipts” is defined to mean and include the total amount of cash, credit and other consideration received in connection with the Sale, Lease or Rental, as the case may be, from Sales at retail of Property, or Services, valued in money, whether received in money or otherwise, without any deduction for the following: (i) the cost of the Property sold; (ii) the cost of materials used, labor or service cost, interest paid, losses or any other expense; (iii) the cost of transportation of the Property prior to its Sale to the Consumer; or (iv) any tax included or added to the purchase price.

The term “Gross Receipts” does not include (i) cash or term discounts allowed and taken on Sales; (ii) such part of the sales price as is refunded in cash or credit as a result of Property returned or adjustments in the sales price after the Sale has been completed, provided that the Seller has included the refunded receipts in a prior return made by the Seller and has paid Tax thereon; and provided further that that the Seller has returned to the Consumer in cash or credit any and all tax previously paid by the Consumer on the amount of such refund at the time of the Sale; or (iii) in all transactions in which Property is traded toward the purchase of Property of greater value, the Gross Receipts shall include only the difference between the full purchase price of the Property of greater value and the amount allowed for the Property traded.

1.5.7 “Hotel” means a building or a group of buildings in which the public may obtain accommodations for consideration, including, without limitation, such

establishments as inns, motels, tourist homes, tourist houses or courts, lodging houses, rooming houses, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations furnished by any hospitals, assisted living facilities or nursing homes.

1.5.8 “Individual” means a natural person.

1.5.9 “Interest Rate” means the rate of interest charged on under or over payments in accordance with Section 6621 of the United States Internal Revenue Code of 1986, as amended and renumbered.

1.5.10 “Levy” means seizure and distraint by any means.

1.5.11 “Motor Vehicle Fuel Retailer” means and includes any Person who, in the ordinary course of business, sells Motor Vehicle Fuel to a Person, whether the sale would be described as a "wholesale" or "retail" sale.

1.5.12 “Operator” means any Person who is the proprietor of a Hotel within the jurisdiction of the Forest County Potawatomi Community, whether in the capacity of owner, operator, manager, lessee, sublessee, licensee, or who otherwise controls the same.

1.5.13 “Person” is defined to include but is not limited to any individual, firm, co-partnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, assignee for the benefit of creditors, trustee, trustee in bankruptcy, syndicate, the United States, the State of Wisconsin, any county, city, municipality, district, or other political subdivision of the State of Wisconsin, another state or its political subdivisions, the community, or any of its political subdivisions, or any other group or combination acting as a unit.

1.5.14 “Property” is defined to mean and include all tangible personal property of every kind and description, including without limitation, goods of every kind and description, food and beverages, except property upon which some other tax is expressly imposed in lieu of the Tax imposed by this Tax Ordinance.

1.5.15 “Related Persons” means two or more Businesses owned or controlled, directly or indirectly by the same person and as applied to individuals, means two or more individuals who have a legal relationship arising out of marriage, adoption or blood through the third degree of kinship.

1.5.16 “Refund Interest Rate” means the rate of interest charged on over-payments in accordance with Section 6621A of the United States Internal Revenue Code of 1986, as amended and renumbered.

1.5.17 “Rent” means the price paid by a Person for a room in a Hotel. The term “Rent” does not include the cost of food served by the Hotel or the cost of

personal services performed for the Person by the Hotel, except for those services related to cleaning and readying the room for use, possession or occupancy.

1.5.18 "Sale," "Sale, Lease or Rental," "Retail Sale," "Sale at Retail," or equivalent terms include any one or all of the following: transfer of ownership of, title to, possession of, or enjoyment of Property, Motor Vehicle Fuel, or Services for use or consumption, but not for resale of Property or Services. Sale does not include:

1.5.18.1 The transfer of Property where the transferee does not intend to and does not use or consume the transferred Property and instead offers such transferred Property for resale;

1.5.18.2 The transfer of Property to a corporation, a limited liability company or a partnership upon its organization solely in consideration for the issuance of its stock in the corporation, a membership interest in the limited liability company or a partnership interest in the partnership;

1.5.18.3 The transfer of Property to a corporation or a limited liability company, solely in consideration for the issuance of its stock in the corporation or a membership interest in the limited liability company, pursuant to a merger or consolidation;

1.5.18.4 The distribution of Property by a corporation to its stockholders as a dividend or in whole or partial liquidation;

1.5.18.5 The distribution of Property by a limited liability company to its members or a partnership to its partners, in whole or partial liquidation;

1.5.18.6 Repossession of Property by the Seller from the purchaser when the only consideration is cancellation of the purchaser's obligation to pay the remaining balance of the purchase price;

1.5.18.7 The transfer of Property in a reorganization, as defined in §368 of the Internal Revenue Code of the United States, in which no gain or loss is recognized for income tax purposes; or

1.5.18.8 Any transfer if all or substantially all of the Property held or used by a Person in the course of an activity requiring a Sales Tax registration certificate, if after the transfer the real or ultimate ownership of the property is substantially similar to that which existed before the transfer. For purposes of this paragraph "substantially similar" means 80% or more of the ownership.

1.5.19 "Service" is defined to mean all acts or services rendered, furnished or performed, except services performed on tangible personal property delivered outside the jurisdiction of the Tribe, services used in processing tangible personal

property for use in taxable retail sales or services, or services for an employer for a valuable consideration. The tax shall be due and collectible when the service is rendered, furnished or performed for the ultimate user thereof.

1.5.20 "Seller" means and includes any Person who in the ordinary course of Business sells, leases or rents any Property or performs or furnishes Services to a Person, whether the sale or service would be described as a "wholesale" or "retail" sale.

1.5.21 "Tax Ordinance" means the Forest County Potawatomi Community of Wisconsin Tax Ordinance, as amended.

1.5.22 "Tribal Lands" means all of the land within the jurisdiction of a federally recognized Indian tribe, including: all lands located within the exterior boundaries of a reservation, any other lands the legal title to which is held in trust by a federal government for the benefit of said tribe and any tribally-owned fee land.

1.5.23 "Tribal Motor Vehicle Fuel Tax Rate" means the current rate of tax applicable to the sale of Motor Vehicle Fuel within the State of Wisconsin.

1.5.24 "Tribal Tax Rate" means the rate equal to the Applicable Wisconsin Sales Tax Rate that would apply to the same transaction if such transaction were consummated on the State Land in the same county that the Tribal Land is located.

1.6 Liability for Taxes

Taxes assessed under this Tax Ordinance are the liability of the Taxpayers.

1.7 Abatement Request/Authority to Abate

A request for abatement of any tax imposed under the Tax Ordinance must be in writing. The written request for abatement must be submitted to the office of the Executive Director, state the abatement sought, and contain a complete statement of the facts relied on. The Tax Commission may abate any part of an assessment which it determines was incorrectly, erroneously, or illegally made, as long as such abatement is made in response to a written request before any court acquires jurisdiction in the matter.

1.8 Closing Agreements

The Tax Commission may enter into a closing agreement in accordance with Section 1.8 of the Ordinance, provided that:

1.8.1 A closing agreement entered into after a court acquires jurisdiction over the matter must be made part of a stipulated order or judgment disposing of the case.

1.8.2 As a condition of the closing agreement, the Tax Commission may require the provision of security for payment of any Taxes due in connection with such agreement.

1.8.3 The closing agreement is conclusive as to the liability or non-liability for payment of Taxes for the assessment dates or periods referred to in the agreement, except upon a showing of fraud, malfeasance, or misrepresentation or intentional concealment of a material fact.

1.9 Confidentiality Rule

1.9.1 Public Information. Nothing in this section is intended to prevent the publication or disclosure of the names and addresses of Taxpayers or general information which is otherwise in the public record or generally available to the public upon the making of a reasonable inquiry.

1.9.2 Non-Disclosure. Information supplied by a Taxpayer in response to a request or included in any Return required to be filed under this Tax Ordinance, or obtained in the course of an examination, shall not be disclosed to third parties without the Taxpayer's consent.

1.9.3 Lawful Exceptions. It shall be unlawful for an employee or former employee of the Tax Commission to reveal to any Person, other than an employee or legal counsel of the Tax Commission, any information contained in the Return of any Taxpayer or any other information about any Taxpayer acquired as a result of his or her employment by the Tax Commission, except:

1.9.3.1 To the Taxpayer or an authorized representative of the Taxpayer;

1.9.3.2 To a Person authorized by the Tax Commission to obtain such information for use in connection with the government function of the Tax Commission.

1.9.3.3 In any administrative or judicial proceeding to enforce any act or collect Taxes or in any matter in which the Taxpayer has put its own liability for Taxes at issue;

1.9.3.4 In compliance with an order of any court of competent jurisdiction in which the information sought is material to the inquiry;

1.9.3.5 In recording tax liens on the property of the taxpayer or collecting Taxes by levy upon the property or rights to property of a Taxpayer;

1.9.3.6 In statistical releases which do not identify a specific Taxpayer or otherwise disclose the information therein as being applicable to any single Taxpayer.

1.9.4 Fine or Penalty. Any employee or other Person who violates any of the provisions of this paragraph shall be subject to a civil fine of up to $500 per infraction.

1.9.5 Compliance. The Tax Commission will establish procedures for ensuring compliance with this paragraph and may issue rulings to further restrict the disclosure of information.

1.10 Examination and Audits

Pursuant to Section 1.10 of the Tax Ordinance, the Tax Commission may make an inquiry and may proceed:

1.10.1 To examine any books, records, papers, documents, or other data which may be relevant and material to the inquiry; and

1.10.2 To summon the Person liable for the Tax or required to perform the act, a related Person or any officer or employee or agent of the Person, or any person having possession, custody or care of the books of account containing entries relating to the Business of the Person liable for Tax or required to perform the act, or any other person the Tax Commission may deem proper, to appear before the Tax Commission at the time and place named in the summons and to produce such books, records, papers, documents or other data, and to give such testimony, under oath, as may be relevant or material to the inquiry.

1.11 Notice Deemed Effective

Notice shall be deemed effective immediately upon receipt by certified or registered mail return receipt requested or through personal service upon the Person or registered Agent of the person. If notice cannot be served through these methods, the notice may be posted at the last known address of the Person and after thirty (30) days of posting of said notice it shall be deemed effective.

1.12 Enforcement

The Tax Commission shall have full power to collect all Taxes under this Tax Ordinance, including the power to attach and seize the assets of a Seller or taxpayer or any property subject to lien, and all other powers available to the Tribe for collection of debts owed to the Tribe. The Tax Commission shall also have the authority to levy civil fines in accordance with these Regulations and may bring suit or other enforcement proceedings in the Tribal Court of the Tribe.

1.13 Record Keeping

Every Taxpayer shall keep full and true records relating to Returns required to be filed and Taxes required to be paid for each Period, and shall make these records available at the request of the Tax Commission. Records required to be kept under § 1.13 of the Tax Ordinance and this Regulation must be preserved for seven (7) years

beyond the time the payment of the Tax is made or the Return is filed, or if no payment is due or no return is filed, then seven (7) years beyond the end of a Period to which the records relate.

1.14 Powers of Attorney

1.14.1 Attorney-in-fact means an agent authorized by a principal under a power of attorney to perform certain specified act(s) or kinds of act(s) on behalf of the principal.

1.14.2 Form 2848, “Power of Attorney and Declaration of Representative” means the form promulgated by the Tax Commission that must be used by a taxpayer who wishes to appoint an Individual to represent the Person before the Tax Commission.

1.14.2.1 Signatures on Form 2848 are required by the following Individual for a properly executed Form 2848:

1.14.2.1.1 Husband and wife

1.14.2.1.1.1 Joint representation requires signatures by both parties

1.14.2.1.1.2 Individual representation requires the signature of the spouse to be represented.

1.14.2.1.2 Corporation requires the signature of an officer of the corporation that has the authority to legally bind the corporation.

1.14.2.1.3 Association requires the signature of an officer of the association that has the authority to legally bind the association.

1.14.2.1.4 Individual requires the signature of the individual to be represented.

1.14.3 Recognized representative means a person who is:

1.14.3.1 Appointed as an attorney-in-fact under a power of attorney, and a

1.14.3.2 Member of the following categories that files a Form 2848

1.14.3.2.1 Certified public accountant

1.14.3.2.2 Attorney admitted to practice before the Tribal Court

1.14.3.2.3 Officer of the taxpayer’s organization

1.14.3.2.4 Full time employee of the taxpayer

1.14.3.2.5 Immediate family member of the taxpayer (i.e. spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother or sister)

1.14.3.2.6 Return preparer.

1.14.4 Revocation, change in representation and substitution or representative.

1.14.4.1 By the taxpayer:

1.14.4.1.1 Filing a new power of attorney automatically revokes a prior power of attorney.

1.14.4.1.2 Filing a statement of revocation that provides the effective date of the revocation.

1.14.4.2 By the recognized representative through the filing of a statement of revocation that provides the effective date of the revocation along with proof of service of the statement of revocation upon the taxpayer.

REGULATION 2: TAX COMMISSION REGULATIONS AND FILING PROCEDURES

2.1 Tax Commission Established

[RESERVED]

2.2 Duties of Tax Commission

2.2.1 Duties. The Tax Commission from time to time shall submit to the Executive Council proposed resolutions to lay and collect Taxes to be imposed within the Tribe's lands pursuant to the Tax Ordinance. In addition, the Tax Commission shall, from time to time, oversee tax policy and the administration of the tax laws and present its recommendations regarding tax policy of the Tribe to the Executive Council.

2.2.2 Power to Collect Taxes. The Tax Commission shall have full power to collect all Taxes under this Tax Ordinance, including the power to attach and seize the assets of a Seller or taxpayer or any property subject to lien, and all other powers available to the Tribe for collection of debts owed to the Tribe.

2.2.3 Enforcement. The Tax Commission may bring suit or other enforcement proceedings in the Tribal Court of the Tribe or any other court of competent jurisdiction. Any such enforcement action shall not constitute a waiver of sovereign immunity, and the Tax Commission shall not, under any

circumstances, be compelled to assert a claim for taxes in litigation by counterclaim or otherwise.

2.3 Tax Commission Membership

To qualify for appointment to the Tax Commission, a candidate must be an enrolled member of the Tribe and possess minimum qualifications as follows:

2.3.1 Bachelor's degree from four-year college or university with major in business, accounting, finance or other related field or three to five years related experience and/or training in federal, state, local or Tribal tax work and effective customer service, or equivalent combination of education and experience;

2.3.2 Possess any other skills or qualities the Executive Council deems necessary for the prospective Commissioners to fully implement and enforce the Tax Ordinance;

2.3.3 Ability to work with mathematical concepts;

2.3.4 Not operate or own a business subject to Potawatomi taxes;

2.3.5 Have no prior record of conviction of, or entry of a plea of guilty or no contest to a felony, financial related offense, fraud or misrepresentation, or violation of the Tax Ordinance; and

2.3.6 Not be serving on the Executive Council of the Tribe at the time of his or her appointment to, or during his or her term of office on the Tax Commission.

2.3.7 Ability to respond effectively to inquiries orally and in writing. Ability to make effective presentations to Executive Council, General Council, and tribal members. Ability to plan, organize, direct and motivate the activities of others.

2.4 Appointment and Removal of Commissioners

2.4.1 Appointment. The Executive Council shall select and appoint Tax Commissioners in accordance with Section 2.3 of these Regulations.

2.4.2 Term. Each Tax Commissioner shall serve for three (3) years or until his or her resignation or removal, provided that the terms of the initial Tax Commissioners shall be staggered so that one of the Tax Commissioner's terms expires in each calendar year.

2.4.3 Removal of a Commissioner. The Executive Council may remove a Tax Commissioner for cause, including malfeasance, dereliction or neglect of duty, unexcused failure to attend three consecutive meetings of the Tax Commission, failure to continue to meet the qualifications for appointment to the Tax Commission, conviction of a felony in any tribal, county, state or federal court, while in office any willful and persistent misconduct reflecting on the dignity and

integrity of the Tribe or failure to comply with any provisions of the Constitution, the Tax Ordinance, the Tax Regulations, and any other applicable laws or regulations.

2.4.4 Vacancy; Interim Appointment. A vacancy on the Tax Commission, whether caused by death, incapacity, disqualification, resignation, or removal shall be filled by the Executive Council in accordance with these Regulations.

2.5 Conduct of Tax Commission Business

2.5.1 Chairman. The Tax Commissioners shall appoint one Tax Commissioner to serve as Chairman of the Tax Commission until a new Chairman is appointed by the Tax Commissioners.

2.5.2 Meetings. Meetings of the Tax Commission shall be called on ten (10) days advance notice by the Chairman of the Tax Commission, the Executive Director, or by unanimous written action of all the Tax Commissioners.

2.5.3 Quorum. The presence at any meeting of two Tax Commissioners shall constitute a quorum for transaction of Commission business.

2.5.4 Written Action. Any action which might be taken at a meeting of the Tax Commission may be taken without a meeting if authorized by a writing signed by all Commissioners. A written action is effective when signed by all three Commissioners unless a different effective time is provided in the written action.

2.5.5 Meetings by Remote Communication. The Tax Commissioners may participate in a meeting of the Tax Commission by means of telephone conference or similar communications equipment which permits all Commissioners participating in the meeting to authenticate themselves and to hear one another. Participation in a meeting pursuant to this Section shall constitute presence in person at such meeting.

2.5.6 Record of Proceedings. The Chairman shall choose one Commissioner or a designee to keep a record of proceedings for each meeting of the Tax Commission.

2.5.7 Compensation. The policy for compensation of Tax Commissioners shall be promulgated by the Executive Council of the Tribe.

2.5.8 Conduct of Meetings. Meetings shall be run in an informal manner with Robert's Rules of Order acting as a guide for proper conduct of the meetings. All Commissioners are allowed to vote and make motions. Seconds for proposed motions are not required.

2.6 Office of the Executive Director

2.6.1 Authority of Executive Director. In addition to such other powers or duties as may be delegated by the Tax Commission, the Executive Director shall assist the Tax Commission in implementing and administering the Tax Ordinance. Essential duties and responsibilities of the Executive Director position include:

2.6.1.1 To draft rules, regulations and requirements for the administration of the daily functions of the Office of the Tax Commission;

2.6.1.2 To review tax returns filed and handle transfer of funds;

2.6.1.3 To inspect or investigate property, examine books, records, information or evidence deemed pertinent in the case of tax audits;

2.6.1.4 To assess against a Taxpayer liability for Tax, interest, penalties or costs when Tax payments are not made;

2.6.1.5 To collect any taxes due or assessed under the Tribe's tax Ordinance;

2.6.1.6 To monitor the Commission's budget;

2.6.1.7 To maintain the confidentiality of information pertaining to the Office of the Tax Commission;

2.6.1.8 To assist taxpayers with inquiries and forms;

2.6.1.9 To draft and prepare correspondence;

2.6.1.10 To direct departmental projects as assigned;

2.6.1.11 To serve as liaison to other local offices, state and federal agencies as related to the Tax Ordinance; and

2.6.1.12 To supervise employees working in the office of the Tax Commissioner, including training, assigning, and directing work, appraising performance, addressing complaints and resolving problems.

2.6.2 Hours and Compensation. The work plan and proposed compensation for the Executive Director shall be developed by the Tax Commission, subject to the approval of the Executive Council of the Tribe.

2.7 Investigations; Deficiency and Refund Determination

2.7.1 Investigative Authority. For purposes of enforcing the provisions of this Tax Ordinance, the Tax Commission is authorized to inspect property, to examine and require the production of any pertinent books, records, information

or evidence, to require any person to testify under oath concerning the subject matter of an inquiry, and to make a permanent record of the proceeding. As a means for accomplishing the foregoing, the Tax Commission is vested with the power to issue subpoenas and summonses.

2.7.2 Access to Information; Investigative Authority. Upon request of the Tax Commission, a Taxpayer subject to Tax shall make the Taxpayer's books and records available for audit by the Tax Commission and shall supply such additional information as may be requested by the Tax Commission to assess the Tax due under the Tax Ordinance. Failure to comply with any such request shall be treated as a failure to file a return for purposes of assessing a penalty upon the Taxpayer.

2.7.3 Office Audit. The Tax Commission may, by office audit, determine the Tax payment required or the refund due to any Taxpayer under the Tax Ordinance. The determination may be made upon the basis of the facts contained in a Return being reviewed or upon the basis of other information within the Tax Commission's possession. The Tax Commission's determination shall be presumed to be correct and the burden of proving by a preponderance of the evidence that the determination is incorrect shall be upon the Taxpayer challenging the Tax Commission's determination.

2.7.4 Field Audit. The Tax Commission may, by field audit, determine the Tax payment required or the refund due to any Taxpayer under this Tax Ordinance. The determination may be made upon the basis of the facts contained in the Return being reviewed or upon the basis of other information within the Tax Commission's possession. The determination may be made on the basis of sampling, whether or not the Person being audited has complete records of transactions, and whether or not the Taxpayer consents to the audit. The Tax Commission may examine and inspect the books, records, memoranda and property of any Person in order to verify the Tax liability of that Taxpayer or of another Person. The Tax Commission may subpoena any Person to give testimony under oath before it and to produce whatever books, records or memoranda are necessary in order to enable the Tax Commission to verify the Tax liability of that Taxpayer or of another Taxpayer. The Tax Commission's determination shall be presumed to be correct and the burden of proving it to be incorrect shall be upon the Taxpayer challenging the Tax Commission's determination, and such proof must be by a preponderance of the evidence.

2.8 Tax Commission's Right to Offset

The Tax Commission shall have the right to offset any taxes owed by the Taxpayer against any payments owed by the Tribal Government to the Taxpayer. Furthermore, any outstanding balance of taxes owed by the Taxpayer may be certified as a Tribal Government debt and submitted to the Tax Refund Intercept Program whereby the Taxpayer's state and federal tax refunds, if any, would be intercepted to offset the Tribal Government debt.

2.9 Finality of Tax Commission's Determination

Any Tax Commission determination that a Taxpayer has not petitioned for a redetermination within 30 days after a notice of determination was sent by the Tax Commission shall be deemed final and the Taxpayer shall have no further rights of appeal. However, if the Taxpayer timely files for a redetermination in accordance with these Regulations, the Taxpayer has preserved the right to appeal the Tax Commission's final determination in accordance with these Regulations and the Tribal Court Rules.

2.10 Tax Regulations

2.10.1 Promulgation of Tax Regulations. Following their adoption or amendment by the Tax Commission, Tax Regulations shall be promulgated by publication in a manner that the Tax Commission concludes is likely to ensure notice to affected persons. The published notice shall identify or otherwise describe the subject regulations which shall become effective thirty (30) days after the first publication of notice or on the dates otherwise specified therein; provided, however, that the Executive Council shall have the authority to require further consideration of a regulation prior to it becoming effective. A copy of the Tax Regulations shall be filed and made available for public inspection at the office of the Executive Director and shall be mailed to any Person within two (2) tribal business days of the Executive Director's receipt of the Person's written request.

2.10.2 Public Rulings and Advice. The Tax Commission from time to time may publish general rules, procedures, and advice for the information and guidance of Taxpayers.

2.10.3 Inconsistent Provisions. These Tax Regulations are provided for the purpose of proper interpretation of the Tax Ordinance and for the application of uniform standards in each component of the Tax Ordinance. In the event of any conflict or inconsistency between these Tax Regulations and the Tax Ordinance, the terms of the Tax Ordinance shall control.

2.11 General Information Authority

The Tax Commission shall, to the extent it deems practical, make inquiries of any and all Persons owning or having the possession and/or management of any Property to which the Tribal Tax Ordinance applies and to any and all Persons who may be liable for any Tribal Tax to determine the Tax Commission's authority to tax and to determine the amount of tax to assess.

2.12 Returns; Filing and Payment Requirements

2.12.1 Information Included in Returns. Forms to be filed pursuant to the Tax Ordinance shall be provided by the Tax Commission, and the information to be included in or filed with the forms shall be prescribed in instructions and other rules.

2.12.2 Place and Manner of Filing and Payment. Taxpayers and other Persons making filings and payments under the Tax Ordinance must deliver such filings and payments to the Office of the Executive Director, with any payment clearly identifying the Taxpayer, the type of Return, the assessment date or Period. The check or other remittance must be made payable to the order of the Forest County Potawatomi Community and any payment received by the Tax Commission shall be applied, first in satisfaction of any penalty, then to interest and lastly, to the Tax due from the Taxpayer. The Tax Commission shall report to the Taxpayer the resulting status of the Taxpayer's accounts and shall issue a notice of assessment for any unpaid Tax, interest, or penalty.

2.12.3 Extension of Time For Filing and Payment. A Taxpayer may file a written request for a one-month extension of the time for filing a Return. The extension will be granted or denied in the sole discretion of the Tax Commission.

2.12.4 Due Dates and Time Determinations. The following rules shall apply in the determination of dates and time.

2.12.4.1 Due Dates. Due dates are those stated in the applicable Tax Ordinance chapter or specified in instructions, forms and notices of the Tax Commission. If a due date falls on a Saturday, Sunday, or a legal holiday (including Tribal holidays and any administrative closures), then the due date will become the next working day. When a holiday falls on a Saturday or Sunday, it is observed on the adjacent Friday or Monday.

2.12.4.2 Action by Mail. When a Taxpayer elects to act by mail rather than another manner of delivery, the date of the action shall be deemed to be the postmark date.

2.12.5 Interest Rates and Application. Interest is imposed on any unpaid tax at the Interest Rate.

2.12.5.1 Duration of Accrual. Interest is computed from the date the Tax was first due (without regard to any extension or stay of time) to the date payment is received.

2.12.5.2 Interest on Refunds. Interest shall be remitted to a Taxpayer on any overpayment of Tax from the date the payment was received to the date a refund is made and interest shall be computed at the Refund Interest Rate.

2.12.6 Designation of Individual. Each Taxpayer must designate and provide the mailing address of an Individual for the purposes of notice, together with such other information as may be required by forms and instructions. The Taxpayer has the burden of updating/changing the designation of an Individual for purposes of notice.

REGULATION 3: ASSESSMENTS AND NONCOMPLIANCE PENALTIES

3.1 Failure to File or Pay

3.1.1 Taxes imposed by this Tax Ordinance shall be delinquent if not paid on or before the due date of the Return.

3.1.2 If the Tax Commission determines that a Person failed to file a Return, failed to pay any Tax imposed by the Tax Ordinance, or filed a Return with the intent to defeat or evade Tax required to be paid, the Tax Commission may estimate the amount of Taxes due under the Tax Ordinance. The estimate shall be made for the period covered by the determination, and shall be based upon any information which is, or may come into, the Tax Commission's possession. Upon the basis of this estimate the Tax Commission shall compute and determine the amount required to be paid to the Tax Commission, adding to the sum computed a penalty of 25% of the Tax due for the Period, but not less than $25.00, plus additional interest and penalties pursuant to these Regulations.

3.2 Consequences for Violation of Tax Ordinance

3.2.1 Interest. Unpaid Taxes shall bear interest at the Interest Rate from the end of the applicable Period until paid to the Tax Commission.

3.2.2 Penalties.

3.2.2.1 Delinquent Returns. Delinquent Returns shall be subject to an additional penalty of 2% of the tax due, for each full month the Return or payment is overdue. If an incorrect Return is filed and it is determined that a deficiency exists, the amount of the deficiency shall be subject to a penalty of 2% of the deficiency and shall accrue interest at the Interest Rate from the end of the applicable Period until paid to the Tax Commission.

3.2.2.2 Failure to Pay. A taxpayer failing to pay an amount of tax by the time due will be assessed a penalty of 10% of the amount of the underpayment.

3.2.2.3 Underpayment. An additional penalty will be assessed of 0.5% of the underpayment for each full month payment is overdue.

3.2.2.4 Intentional Disregard Penalty. Any Taxpayer who is under-assessed by reason of incomplete or incorrect Returns, or any Taxpayer who understates Tax imposed, through intentional disregard of the rules and regulations, will be assessed a penalty of $1,000, plus 25% of the underpayment of Tax.

3.2.2.5 Fraud Penalty. If any part of an under-assessment or understatement of Tax is shown to be due to Fraud, a Taxpayer will be assessed a penalty of 100% of the underpayment of Tax.

3.2.2.6 Party of Fraud. Any Person who assists a Taxpayer, either directly or indirectly, in the Fraud will be subject to the same penalty as the Taxpayer and shall be assessed and collected as a Tax imposed by the Tax Ordinance.

3.2.3 Charges for Administrative Costs. Any Taxpayer who fails to file a Return or pay any Taxes when due may be charged for administrative costs incurred in enforcing the provisions of the Tax Ordinance, including attorney's fees and other costs of collection.

3.2.4 Interference with Administration.

3.2.4.1 Unlawful Acts. It is unlawful for any Person:

3.2.4.1.1 To forcibly, or by bribe, threat or other corrupt practice, obstruct or impede the due administration of any Tax; or

3.2.4.1.2 To willfully fail to comply with a subpoena duly issued pursuant to the Tax Ordinance; or

3.2.4.1.3 To commit Fraud, or knowingly to assist another in the commission of Fraud, with the intent to evade or defeat the assessment or collection of any Tax, interest, penalty, or costs imposed or assessed; or

3.2.4.1.4 With knowledge and intent, to falsely verify by written declaration any Return, form, or other document.

3.2.4.2 Penalty for Violation. Any person who violates any of the provisions of this subsection may be ordered to pay a fine not to exceed $5,000 per violation.

3.2.5 Unlawful Acts Proceedings. The money penalties for Unlawful Acts will be imposed only by resolution of the Tax Commission and upon a notice sent to the Taxpayer or other Person which provides a time, not less than fourteen (14) days after the date of the notice, when the Person may appear before the full Tax Commission to show cause why the penalty should not be imposed. Such show cause hearing shall be recorded. The full Tax Commission shall issue findings of fact and a final determination. Enforcement or collection is stayed until the conclusion of the appeal to the Tax Commission and/or an appeal to the Tribal Court, if an appeal is filed in accordance with these Regulations and the Tribal Court Rules.

3.3 Assessment Powers

The Tax Commission is empowered to determine and assert against a Taxpayer any and all liability for tax, interest, penalties or costs when tax payments are deficient or not made in accordance with these Regulations.

3.4 Examination Procedure

3.4.1 Overpayment. When it appears that a Taxpayer has made an overpayment, the Tax Commission shall issue a notice to determine and remit a refund.

3.4.1.1 Claim for Refund. Any Taxpayer making an overpayment may, within one (1) year after the overpayment was made, file a written claim for refund with the Tax Commission, except that no claim for refund need be filed if the basis for the refund has already been established under an appeal under the Tax Ordinance. A claim may take the form of an amended Return for the Period for which the overpayment was made. The Return must contain a clear statement of the amount of the refund being claimed and the facts or other basis for determining an overpayment.

3.4.1.2 Determination. The Tax Commission will respond to any properly filled claim for refund within six (6) months of its filling. If the Tax Commission determines, either on a claim for refund under this subsection or in an appeal on a claim or from an assessment, that the Taxpayer has made an overpayment, the Tax Commission shall refund the overpayment and applicable Interest to the Taxpayer.

If the Tax Commission determines, either on a claim for refund under this subsection or in an appeal on a claim or from an assessment, that the Taxpayer has not made an overpayment, the Tax Commission shall issue that decision in writing. The Taxpayer may appeal this decision to a hearing before the full Tax Commission by a written request for a hearing sent to the Tax Commission within fourteen (14) days of the refund determination being issued by the Tax Commission. A hearing shall be held within sixty (60) days in which the Taxpayer may state their case for a refund. Such hearing shall be recorded. The Tax Commission shall issue a findings of fact and final determination on the refund. The Taxpayer is afforded an appeal to the Tribal Court in accordance with these regulations and the Tribal Court rules after this final determination is issued.

3.4.1.3 Order of Court. Where the action of the Tax Commission on a claim for refund under this paragraph, or in the appeal on a claim or from an assessment, is then appealed to Tribal Court, the Tax Commission shall make a determination on the refund of the overpayment based on the recommendation of the Tribal Court in that appeal.

3.4.1.4 Application to Unpaid Taxes. If the taxpayer entitled to a refund owes unpaid Taxes, the refund shall be offset and reduced by such unpaid amounts.

3.5 Notice Requirements

A notice of assessment (or refund) requires the payment of the amount assessed (or remittance of the refund) by a time not less than thirty (30) days after the date of the notice. The Taxpayer must comply with (or accede to) the terms of the notice and, within the time allowed in the notice, may request a redetermination.

3.6 Refund and Abatement Powers

The Tax Commission is empowered to provide a refund upon an overpayment and an abatement upon the compromise of a liability in accordance with the terms of a Closing Agreement.

REGULATION 4: COLLECTION AND APPEALS

4.1 Collection Powers

The Tax Commission has the power and authority to collect any Taxes assessed under the Tax Ordinance.

4.2 No Waiver of Sovereign Immunity

Nothing in the Tax Ordinance or in these Tax Regulations, nor any action of the Tax Commission shall be considered a waiver of the Tribe's Sovereign Immunity.

4.3 Delinquent Liabilities

All Taxes, interest penalties, and costs assessed are a debt due and owing to the Tribe from the Taxpayer or other Person. If an assessment is not paid when due, the Tax Commission may bring an action against the delinquent party for the collection of the liability, interest, penalties, costs and any other lawful charges thereon. In such action, the Tax Commission shall have the benefit of all applicable laws providing remedies against property or rights to property, real or personal, of the Person liable for the assessment.

4.4 Demand for Collection

A notice of assessment requires the collection of the amount by the date therein and any amount of Taxes reported in a Return filed by a Taxpayer or otherwise due pursuant to the terms of the Tax Ordinance and these Regulations and not paid by the due date are collectible as of that date without further notice. Absent a stay granted pursuant to this Tax Ordinance, the amount of the notice or the reported amount not

paid is a delinquent liability and is subject to a demand for payment issued to the delinquent Taxpayer to commence a collection action.

4.5 Limitations of Actions

4.5.1 Return filed. Any unpaid Tax as may be determined by the Tax Commission must be assessed within six years after the return was filed.

4.5.2 Fraudulent Filing. If the Taxpayer filed a false or fraudulent return with the intent to evade Tax, no period of limitation shall apply.

4.5.3 No Return Filed. Where the Taxpayer has not filed a return, no period of limitation shall apply.

4.5.4 Suspension of Limitations. The running of any period of limitation is suspended during any time that the Tax Commission is barred from assessment or collection by:

4.5.4.1 The duration of a prohibition by any court of competent jurisdiction;

4.5.4.2 The duration of any appeal to or from a determination of the Tax Commission; or

4.5.4.3 Any duration agreed to between a Taxpayer and the Tax Commission.

4.6 Administrative Appeal

4.6.1 Procedure for Hearing. The Taxpayer may appeal a decision of the Tax Commission to a hearing before the full Tax Commission by a written request for a hearing sent to the Tax Commission within fourteen (14) days of the decision being issued by the Tax Commission and must file a deposit check for the challenged amount with the appeal request for the appeal request to be filed. A hearing shall be held within sixty (60) days in which the Taxpayer may state their case. This hearing shall be recorded. The Tax Commission shall issue a findings of fact and final determination. The Taxpayer is afforded an appeal to the Tribal Court in accordance with these regulations and the Tribal Court rules after this final determination is issued.

4.6.2 Stay of Payment of Taxes. Automatic stay shall be granted from collection actions upon a properly filed appeal to the Tax Commission.

4.7 Appeal to Tribal Court

Upon a final determination of the Tax Commission, the Taxpayer may then appeal to the Tribal Court in accordance with these Regulations and the Tribal Court Rules. The request for appeal must be filed with the Tribal Court within thirty (30) days after issuance of the Tax Commission's order. No suit to restrain the assessment or

collection of the Taxes imposed by the Tax Ordinance shall be maintained in any court other than the Tribal Court, by any person, whether or not such Person is the one against whom such Taxes were assessed.

4.8 Jurisdiction of Tribal Court

The Tribal Court is vested with exclusive jurisdiction.

4.8.1 Persons. Over any and all Persons subject to the Tax Ordinance.

4.8.2 Subjects. To hear and determine any challenge to the validity of the Tax Ordinance, either generally or as applied to any Person, subject to compliance with these Regulations and the Tribal Court Rules.

4.8.3 Review on Appeal. Review of Tax Commission actions shall be on the record created during the Tax Commission hearing process under these Regulations and not de novo and shall be limited to the determination of whether the action of the Tax Commission was not supported by the evidence, was arbitrary and capricious, an abuse of discretion, beyond the Tax Commission's authority, or otherwise contrary to Tribal Law.

4.8.4 Actions of the Tribal Court. The Tribal Court shall be empowered to affirm, reverse with recommendations or to remand the matter to the Tax Commission for further action. The Tribal Court may also stay the effect of an order or action of the Tax Commission pending the final determination of the appeal. The Tribal Court shall not order monetary damages as no waiver of sovereign immunity has been given by the Tribe.

REGULATION 5: TAX RECEIPTS; EFFECTIVE DATES

5.1 Tax Receipts and Disbursements

Except as otherwise provided herein, all monies received by the Tax Commission as Taxes shall be deposited immediately into the Tribal Tax Fund.

5.2 Duties of Tribal Treasurer

Except as otherwise herein, taxes collected under this Ordinance shall be paid into the Tribal Tax Fund.

5.3 Effective Date

August 1, 2014

REGULATION 6: SALES TAX CODE: PURPOSE

The purpose of the Sales Tax Code is to provide a revenue generating income source to strengthen tribal self-government and to assure security for the future of the health, welfare, and general well-being of Tribal members. The revenue generated hereunder shall be deposited into the Tribal Tax Fund and used for governmental purposes of the Tribe, including the repayment of debt incurred for governmental purposes, as determined at the discretion of the Executive Council.

REGULATION 7: IMPOSITION OF SALES TAX

7.1 Imposition of Sales Tax on Sale of Personal Property

For the privilege of doing business within the Tribal Lands, a Sales Tax is imposed upon all sellers on the gross receipts from the Sale, Lease or Rental of Property, including accessories, components, attachments, parts, supplies and material, sold leased or rented on Tribal Lands, at the Tribal Tax Rate.

7.2 Imposition of Sales Tax on Services

For the privilege of doing business within the Tribal Lands, a Sales Tax is imposed upon all sellers on the gross receipts from selling, performing or furnishing Services on Tribal Lands, at the Tribal Tax Rate.

7.3 Collection from Consumer

A Seller shall collect taxes imposed by the Tax Ordinance from the Consumer.

REGULATION 8: EXEMPTIONS, RETURNS, AND PAYMENTS

8.1 Exemptions from Sales Tax

8.1.1 Nothing in the Sales Tax Code shall be construed as imposing a Tax on the purchase of Property or Services by the government of the Tribe, its agencies or any wholly owned subdivision or economic enterprise of the Tribal Government.

8.1.2 Nothing in the Sales Tax Code shall be construed as imposing a Tax on the purchase of Property or Services by an enrolled member of a federally recognized Tribe.

8.1.3 Nothing in the Sales Tax Code shall be construed as imposing a Tax on the transfer of Property for resale where the transferee does not intend to and does not consume or use the transferred Property.

8.1.4 Nothing in the Sales Tax Code shall be construed as imposing on the purchase of Property or Services by the federal government of the United States any tax prohibited by federal law.

8.1.5 Nothing in the Sales Tax Code shall be construed as imposing on the purchase of Property or Services by the State of Wisconsin a Tax prohibited by Wisconsin law, to the extent that Wisconsin law provides a substantially similar exemption for the Tribe and its Tribal Members.

8.1.6 Nothing in the Sales Tax Code shall be construed as imposing a Tax on the salary or wages of a Person engaged as an employee of a Business.

8.1.7 Nothing in the Sales Tax Code shall be construed as imposing a Tax on any transaction which is subject to the Hotel Tax.

8.1.8 Nothing in the Sales Tax Code shall be construed as imposing a Tax on any Casual Sales as such sales are defined in the Tax Regulations.

8.1.9 Nothing in the Sales Tax Code shall be construed as imposing a Tax on any Health Care Property or Services.

8.1.10 Nothing in the Sales Tax Code shall be construed as imposing a Tax on any Insurance Property or Services.

8.1.11 Nothing in the Sales Tax Code shall be construed as imposing a Tax on any enterprise wholly owned by the Tribe that is paying similar taxes to the State of Wisconsin.

8.1.12 Nothing in the Sales Tax Code shall be construed as imposing a Tax on any Class III or Class II wagering activity conducted pursuant to the Indian Gaming Regulatory Act.

8.1.13 Nothing in the Sales Tax Code shall be construed as imposing a Tax on any Pow Wow related Property or Services.

8.1.14 Nothing in the Sales Tax Code shall be construed as imposing a Tax on the purchase of Property or Services by any 501 (c)(3) non-profit.

8.1.15 Nothing in the Sales Tax Code shall be construed as imposing a Tax on any construction Property or Services when the ultimate owner of the building is exempt from Sales Tax.

8.1.16 Nothing in the Sales Tax Code shall be construed as imposing a Tax on any food and beverage Property or Service that is exempt from sales tax under the laws of the State of Wisconsin.

8.1.17 Nothing in the Sales Tax Code shall be construed as imposing a Tax on any Property sold or Service rendered from the Wgema Campus Project as this Project is determined to be an Economic Development Zone for the Tribe.

8.1.18 Nothing in the Sales Tax Code shall be construed as imposing a Tax on any Property sold from a vending machine located at any enterprise wholly owned by the Tribe.

8.1.19 The Tax Commission shall have the authority to recommend an exemption to the Tribe's Executive Council on a limited case-by-case basis for approval.

8.1.20 Nothing in the Sales Tax Code shall be construed as imposing a tax on the purchase of Property or Services by a federally recognized tribe if that tribe's law provides a substantially similar exemption for the Forest County Potawatomi Community and its Tribal Members.

8.1.21 Nothing in the Sales Tax Code shall be construed as imposing a tax on the purchase of Property or Services by an Educational Institution established under the laws of a State, the federal government or a federally recognized tribe.

8.2 Liability of Consumer for Sales Tax

If a Consumer represents that the Property purchased is eligible for exemption from Sales Tax and then uses the Property in a manner that is not exempt from Sales Tax, the Consumer shall be liable for the payment of the applicable Sales Tax based on the sales price of the Property.

8.3 Sales Tax Returns and Payments

8.3.1 Content of Returns. The form of the required Return shall be provided by the Tax Commission. The Seller shall include the following information on the Sales Tax Return:

8.3.1.1 Applicable Period;

8.3.1.2 Name, address, and registration number of the Taxpayer;

8.3.1.3 Amount of Sales excluded from Gross Receipts;

8.3.1.4 Exempt Sales;

8.3.1.5 Amount of Tax owed;

8.3.1.6 Interest and Penalties;

8.3.1.7 Total amount due;

8.3.1.8 Certification of authenticity signed by the Person required to file the Sales Tax Return or by its duly authorized representative; and

8.3.1.9 Such additional information as the Tax Commission may require.

8.3.2 Method of Payment. Sellers who owe Taxes imposed by the Sales Tax Ordinance shall remit payment by mailing or delivering them to the Tax Commission or by other method as directed by the Tax Commission.

8.3.3 Reporting and Payment Date. Taxes imposed by the Sales Tax Ordinance for each Period are due and payable on a sliding scale based on monthly sales volume. Sales volume of $1 - $450 per month report on an annual basis; $451 - $3,600 per month report on a quarterly basis; $3,601 - $21,500 per month report on a monthly basis; and over $21,500 per month reports in a bi-monthly basis. Payment of Sales Taxes shall be accompanied by a Sales Tax Return required by the Tax Ordinance and these Regulations for the applicable Period.

8.3.4 Extension of Time for Reporting. The Tax Commission may, for good cause and in its sole discretion, extend the time for filing any Sales Tax Return required by the Sales Tax Ordinance for a period of up to one (1) month. The extension may be granted at any time upon the Taxpayer filing a request for extension prior to the due date.

REGULATION 9: ADMINISTRATIVE PROCEDURES

9.1 Administrative Procedures

[RESERVED]

REGULATION 10: HOTEL OCCUPANCY TAX CODE

10.1 Title

Sections 10 through 13 shall be entitled the Forest County Potawatomi Community Hotel Occupancy Tax Regulations (“Hotel Occupancy Tax Regulations”).

10.2 Purpose

The purpose of sections 10 through 13 is to provide a revenue-generating income source to strengthen tribal self-government and assure security for the future health, welfare, and general well-being of its members.

10.3 Allocation of Tax Revenue

The revenue generated by the Hotel Occupancy Tax shall be allocated entirely to the Elderly Department and used solely by the Elderly Department unless an alternative use is approved by the General Council.

REGULATION 11: IMPOSITION OF TAX

11.1 Imposition of Tax

A Tax is imposed on a Person who, under a lease, concession, permit, right of access, license, contract, or agreement pays for the use or possession or for the right to use, possess or occupy a room or space in a Hotel costing $20 or more per day.

11.2 Rate of Tax

The Hotel Occupancy Tax shall be imposed at the Tribal Tax Rate.

11.3 Collection of Tax

Every operator shall collect for the Commission the Tax at the time the Rent is paid. Those Persons paying the tax shall receive a receipt of payment from the Operator.

REGULATION 12: EXEMPTIONS, RETURNS AND PAYMENTS

12.1 Exemptions from Hotel Occupancy Tax

12.1.1 Nothing in the Hotel Occupancy Tax Code shall be construed as imposing a Tax on the government of the Tribe, its agencies or any wholly owned subdivision or economic enterprise of the Tribal Government.

12.1.2 Nothing in the Hotel Occupancy Tax Code shall be construed as imposing a Tax on an enrolled member of the Tribe.

12.1.3 Nothing in the Hotel Occupancy Tax Code shall be construed as imposing on the federal government of the United States, a tax prohibited by federal law.

12.1.4 Nothing in this Hotel Occupancy Tax Code shall be construed as imposing on the State of Wisconsin a tax prohibited by Wisconsin law, to the extent that Wisconsin law provides a substantially similar exemption for the Tribe and its Tribal Members.

12.1.5 Nothing in this Hotel Occupancy Tax Code shall be construed as imposing a tax on any person staying at an economic enterprise wholly owned by the Tribe that is located on fee lands and paying a similar tax to the State or local governments.

12.1.6 Nothing in this Hotel Occupancy Tax Code shall be construed as imposing a tax on any 501(c)(3) Non-profit organizations.

12.2 Return and Payment

12.2.1 An Operator required to collect the Tax imposed by the Tax Code shall pay the Tax Commission the Tax collected during the preceding Period (monthly), not later than 30 days following the end of the preceding Period. At the same time, the Operator shall file with the Tax Commission a Return, which shall include:

12.2.1.1 The total amount of the Rent payments made at the Operator's Hotel during the preceding period; and

12.2.1.2 The amount of the Tax required to be collected and due by the Operator during the preceding period; and

12.2.1.3 The signature of the Operator and that of its agent if the Operator has not personally made the Return; and

12.2.1.4 The Period which the Return covers; and

12.2.1.5 Other information that the Tax Commission requires to be in the return; and

12.2.1.6 An acknowledgement that the Tax Commission shall be authorized to assess against an Operator responsible for the collection of taxes under the Tax Code, and that assessments are presumed to be correct.

12.2.2 When it appears that the Return filed by an Operator does not reflect the Tax due under the Tax Code, the Tax Commissioners shall assess the Operator for the deficiency, interest, penalties and costs and the Operator shall be liable for the same.

12.2.3 If no return is timely filed, the Commission shall make an estimate of the Tax due and assess the Operator responsible for collecting the Tax due under the Tax Code for that Tax, including interest, penalties and costs. This assessment is binding on the Operator unless shown to be clearly erroneous.

12.2.4 If an Operator fails to provide information within its possession or control that is relevant to a determination of taxes due and which it is required to provide under the Tax Code, the Tax Commission shall make an estimate of the Tax due and shall assess the Operator for that tax, including interest, penalties and costs. Such assessment is binding on the Operator unless it is shown that the assessment, on the basis of the best information available to the Tax Commission, was clearly erroneous or unless the Commission for other good cause shown relieves the Operator from the operation of this Section.

12.2.5 After a Return is due, the Tax Commission may make any examination of the records and accounts of the Person making the Return that it deems necessary for determining the correctness of a Return or to determine the amount of Tax due if no Return is filed for a Period. The Tax computed on the basis of such examination shall be the Tax due. If the Tax due is found to be greater than the tax paid, such deficit shall be paid within ten days after receipt of notice. Such notice shall be given either personally or sent by registered mail to the address listed on the Return or to the Operator's last known address if no Return is filed. If the Tax paid is greater than the Tax found to be due, the excess paid shall be refunded to the address listed on the Return.

REGULATION 13: ADMINISTRATIVE REGULATIONS

13.1 Administrative Regulations

[RESERVED]