



Soboba Band of Luiseño Indians

P.O. BOX 487 • SAN JACINTO, CA 92581 • TELEPHONE (951) 654-2765

RES. NO. GCR15-TTCODE-37

RESOLUTION

RE: RESOLUTION TO ADOPT A TRIBAL TAX CODE

WHEREAS, the Soboba Band of Luiseño Indians ("Tribe") exercises inherent tribal governmental authority and sovereignty, and is responsible for the general welfare of its membership; and

WHEREAS, the Soboba Band of Luiseño Indians, is organized under the Tribal Constitution enacted October 2, 1993; and

WHEREAS, the Soboba General Council is the governing body of the Tribe pursuant to Article 3 of the Tribal Constitution; and

WHEREAS, the Tribe desires to exercise its sovereign authority by adopting a Tribal Tax Code assessing taxes on various transactions conducted on the Soboba Reservation; and

WHEREAS, the Soboba General Council has reviewed and is prepared to adopt the attached Tribal Tax Code

NOW THEREFORE BE IT RESOLVED THAT, the General Council of the Soboba Band of Luiseño Indians hereby adopts the attached Tribal Tax Code, and authorizes the Soboba Tribal Council to take all necessary and reasonable actions to implement its provisions.

CERTIFICATION

We, the elected members of the Soboba Tribal Council of the Soboba Band of Luiseño Indians do hereby certify that the foregoing Resolution was adopted by the Soboba General Council at a duly held meeting convened on August 8, 2015 on the Soboba Indian Reservation by a Vote of 59 FOR, 0 AGAINST, 1 ABSTAINING, and such a Resolution has not been rescinded or amended in any way.

Isaiah Vivanco, Vice-Chairman

Edward Soza, Treasurer

Rosemary Morillo, Chairwoman
Monica Herrera, Secretary
Ernie Salgado Jr., Sergeant at Arms



Tribal Tax Code

Adopted August 8, 2015

SOBOBA BAND OF LUISEÑO INDIANS

TRIBAL TAX CODE

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CHAPTER 1. TITLE AND PURPOSE

SECTION 1. Short Title

This law shall be known as the "Soboba Tribal Tax Code."

SECTION 2. Statement of Purpose

This Code is adopted by the Soboba Band of Luiseño Indians pursuant to its inherent powers as a sovereign, federally recognized Indian tribe. The Code shall be strictly construed to provide the exclusive process for the imposition and collection of tribal taxes and the establishment of a Tribal Taxing Authority. Nothing herein shall be construed to constitute a waiver of tribal sovereign immunity.

CHAPTER 2. DEFINITIONS

SECTION 1. Definitions

The following definitions shall apply to all sections of this Code unless explicitly stated otherwise.

(A) "Business" means any Person engaged in an activity with annual gross revenues of six hundred dollars (\$600) or greater, with the object or result of any direct or indirect gain, benefit, or advantage for the Person so engaged, and where appropriate to the context in which the term is used, the activity itself.

(B) "City" means the city (or cities) within the exterior boundaries of which Tribal Lands are located.

(C) "Consumer" means any Person who Purchases any property from any Business doing business on Tribal Lands, where the Purchase occurs on Tribal Lands.

(1) A Business shall be considered to be doing business on Tribal Lands when such Business:

(a) Is physically so located; or

(b) Has an agent, other than an independent agent, so located who negotiates a Sale to a Consumer on Tribal Lands; or

(c) Is not so located, and does not have an agent, other than an independent agent, that is so located, but delivers the Purchased item on Tribal Lands.

(2) A Purchase occurs on Tribal Lands when Property is Purchased:

(a) From a Business physically located on Tribal Lands; or

(b) From a Business not physically located on Tribal Lands, but the property is delivered to the Consumer on Tribal Lands by the Business directly or through a third party, such as a common carrier, where delivery is made "F.O.B. destination."

(D) "County" means the county within the exterior boundaries of which Tribal Lands are located.

(E) "Person" includes but is not limited to any individual, firm, limited liability company, 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 California, any county, city and county, municipality, district, or other political subdivision of the State of California, joint powers authority, another state or its political subdivisions, the Tribe, or any of its political subdivisions, or any other group or combination acting as a unit.

(F) "Property" means Tangible Personal Property.

(G) "Purchase or Purchased" means any Property acquired in a Sale.

(H) "Retailer" means every Person who makes a Sale, other than a sale for resale. A Person who makes a sale for resale will not be considered a Retailer if such person has received and retains for the period required by the Tribal Taxing Authority a resale certificate in such form as the Tribal Taxing Authority may, by regulations, prescribe.

(I) "Sale" or "Sold" means:

(1) Any transfer of title or possession, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of Tangible Personal Property for a consideration;

(2) The producing, fabricating, processing, printing or imprinting of Property for a consideration;

(3) The furnishing and distributing of Property for a consideration by social clubs and fraternal organizations to their members or others;

(4) The furnishing, preparing or serving of food, meals or drinks for a consideration;

(5) A transaction whereby the possession of Property is transferred but the seller retains the title as security for the payment of the Sales Price; or

(6) Any lease of Property in any manner or by any means whatsoever for a consideration.

(J) "Sales Price" means:

(1) The total amount in money paid or agreed to be paid or charged to the Consumer for any item of Property in a Sale between the transferor and the transferee, excluding any separately itemized charges for installing or servicing property; and

(2) The fair market value of any Property received in exchange for any item of Property in a Sale between the transferor and transferee.

(3) "Sales Price" shall not include:

(a) Property received in like-kind exchanges, within the meaning of Section 1031 of the Internal Revenue Code of 1986 as amended;

(b) Property received as a result of involuntary conversion or the exercise of eminent domain, within the meaning of Section 1033 of the Internal Revenue Code of 1986, as amended; or

(c) Properly received in tax-free reorganizations, to the extent of tax-free treatment, under Section 368 of the Internal Revenue Code, as amended.

(K) "Tangible Personal Property" or "Property" means all things that may be seen, weighed, measured, felt or touched, or which are in any other manner perceptible to the senses, except land and fixtures.

(L) "Transfer of Possession" means transactions found by the Tribal Taxing Authority to be in lieu of a transfer of title, exchange or barter.

(M) "Tribal Lands" means the Indian lands in or near San Jacinto, California, held by the United States of America in trust for the benefit of the Tribe, and other lands owned by the Tribe that satisfy the definition of "Indian Country" under 18 U.S. Code Section 1151.

(N) "Tribal Taxing Authority" means the Soboba taxing authority created by this Code.

(O) "Tribe" or "Tribal" means the Soboba Band of Luiseño Indians, a federally recognized Indian tribe.

CHAPTER 3. TRIBAL SALES TAX

SECTION 1. Imposition and Rate of Tax

Any Business doing business on Tribal Lands shall pay a sales tax to the Tribal Taxing Authority equal to the equivalent sales or use tax or taxes of the State of California, County and City on the Sales Price of any Tangible Personal Property sold to any Consumer.

SECTION 2. Tax Rate Conformity

(A) The rate of the sales tax shall be equal to the equivalent tax or taxes imposed by the State of California (pursuant to the California Sales and Use Tax Law, Part I of Division 2 of the California Revenue and Taxation Code) and the County and City (pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law, Parts 1.5 and 1.6 of Division 2 of the California Revenue and Taxation Code).

(B) Upon a change in the rates of sales tax imposed by the State of California, County and/or City, the rate of the Tribal sales tax shall automatically adjust upward or downward to equal the equivalent tax or taxes imposed by the State of California, County, and/or City.

SECTION 3. Tax Scope Conformity

(A) Except as otherwise provided in this Chapter, the scope of the sales tax shall mirror the equivalent tax or taxes imposed by the State of California (pursuant to the California Sales and Use Tax Law, Part I of Division 2 of the California Revenue and Taxation Code) and the County and City (pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law, Parts 1.5 and 1.6 of Division 2 of the California Revenue and Taxation Code).

(B) Upon a change in the scope of the equivalent tax or taxes imposed by the State of California, County and/or City, the rate of the Tribal sales tax shall automatically conform in its scope to the equivalent tax or taxes imposed by the State of California, County, and/or City.

SECTION 4. Payment of Tax

Any Business subject to the Tribal sales tax shall make a return and remittance to, on forms prescribed and furnished by, the Tribal Taxing Authority, which must be received by the Tribal Tax Authority on or before the last day of the calendar month following the month in which the tax becomes due and owing, or at such other times as the Tribal Taxing Authority may require or permit.

SECTION 5. Receipts

The amount of the tax collected pursuant to this Chapter shall be separately stated on all documentation pertaining to Sale, including receipts.

SECTION 6. Governmental Purchaser Exemption

Notwithstanding Section 3 (including any subsequent change in the scope of the equivalent tax or taxes imposed by the State of California, County or City), the Tribal sales tax shall not be imposed on any purchase of Property by a tribal, state, local or federal government, or any political subdivision, agency or instrumentality thereof, including any separate legal entity wholly owned by a tribal, state, local or federal government.

CHAPTER 4. TRIBAL CIGARETTE TAX AND TRIBAL TOBACCO PRODUCTS TAX

SECTION 1. Definitions

(A) “Cigarettes” means any roll for smoking made wholly or in part of tobacco, regardless of size or shape or whether or not the tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of nontobacco paper or any other substance or material except tobacco.

(B) “Tobacco Products” include all forms of cigars, smoking tobacco, chewing tobacco and snuff, as well as other products containing at least fifty percent (50%) tobacco.

(C) “Wholesaler” means a person who sells Cigarettes or Tobacco Products for resale on Tribal Lands.

SECTION 2. Imposition and Rate of Taxes

(A) A Tribal cigarette tax is hereby imposed on the sale of Cigarettes sold on Tribal Lands. The Tribal cigarette tax shall be equal to the amount of tax imposed on cigarette sales in the State of California pursuant to California Revenue and Taxation Code Section 30101 *et seq.* and corresponding regulations.

(B) A Tribal tobacco products tax is hereby imposed on the Sale of Tobacco Products sold on Tribal Lands. The Tribal tobacco products tax shall be equal to the amount of tax imposed on Tobacco Products sales in the State of California pursuant to California Revenue and Taxation Code Sections 30101 *et seq.* and corresponding regulations.

(C) Upon a change in the rates of Cigarette and/or Tobacco Products taxes in the State of California, the rate of the Tribal cigarette and tobacco products taxes shall automatically adjust upward or downward to equal the equivalent tax or taxes imposed by the State of California. Any such adjustment shall take effect thirty (30) days after the change in the rates of the state tax or taxes takes effect.

(D) The tax imposed in this Chapter is payable in addition to any other applicable Tribal tax.

(E) Any Cigarettes or Tobacco Products that would not be subject to California tax pursuant to California Revenue and Taxation Code Sections 30101 *et seq.* if those sections applied shall not be subject to tax under this Chapter.

SECTION 3. Advance Payment Required

All applicable taxes under this Chapter shall be paid prior to the sale, distribution or transfer of possession of Cigarettes or Tobacco Products, and every wholesaler or retailer of Cigarettes or Tobacco Products shall cause the same to have affixed such stamps or approved impressions as are required by the Tribal Taxing Authority.

SECTION 4. Affixing Stamps—Notification to Tribal Taxing Authority

(A) Wholesalers and retailers receiving unstamped Cigarettes or Tobacco Products must notify the Tribal Taxing Authority within seventy-two (72) hours of receipt thereof and provide an invoice or other satisfactory evidence of unstamped Cigarettes or Tobacco Products. Advance payment of taxes may be based on such evidence.

(B) Payment of the Tribal tax shall be evidenced by stamps which shall be furnished by and purchased from the Tribal Taxing Authority or by an impression of such tax by the use of a metering device when authorized in writing by the Tribal Tax Authority, and said stamps or impressions shall be securely affixed to one end of each package in which Cigarettes or Tobacco Products are contained or from which they are consumed. A package of Cigarettes contains more than ten and not more than twenty Cigarettes.

(C) Every Retailer who has received Cigarettes or Tobacco Products shall, within seventy-two (72) hours, excluding Sundays and holidays, from the time such Cigarettes or Tobacco Products come into his or her possession, and before making any sale or distribution for consumption thereof, affix stamps upon all packages.

CHAPTER 5. TRIBAL HOTEL OCCUPANCY TAX

SECTION 1. Definitions

(A) "Complimentary" means any provision of goods or services, including Rooms, without charge. Any Rooms provided on a Complimentary basis are subject to the Tribal hotel occupancy tax.

(B) "Gross Receipts" means the total amount charged for Occupancy of a Room.

(C) "Hotel" means any building regularly used and kept open for the lodging of guests.

(D) "Occupancy" means the use or possession, or the right to the use or possession, of any

Room in a Hotel or the right to the use or possession of the furnishings or the services and accommodations accompanying the use and possession of such Room.

(E) "Operator" means any person renting Rooms or selling or providing Occupancy- related goods or services on Tribal Lands.

(F) "Room" means any space of any kind in any part or portion of a Hotel let out for use or possession for lodging purposes.

SECTION 2. Imposition and Rate of Tax

(A) A tax is hereby imposed on the Gross Receipts collected for use and Occupancy of any Room in a Hotel located on Tribal Lands equal to the equivalent tax or taxes imposed by the County and City.

(B) Upon a change in the rate of the hotel occupancy tax or taxes imposed by the County and City, the rate of the Tribal hotel occupancy tax shall automatically adjust upward or downward to equal the equivalent tax or taxes imposed by the County and City. Any such adjustment shall take effect thirty (30) days after the change in the rate of the County or City hotel occupancy tax takes effect.

SECTION 3. Payment of Tax

(A) The Tribal hotel occupancy tax shall be imposed upon the Person to whom the Room is provided and shall be collected by the Operator.

(B) The base for calculating the Tribal hotel occupancy tax on Complimentary Rooms is the rate for which such room would be let out were it not let out on a Complimentary basis. The tax for Complimentary Rooms shall be imposed on the Operator and shall become due upon departure of the Person to whom the Complimentary Room was let.

(C) Each Operator shall collect the tax imposed by the provisions of this Chapter to the same extent and at the same time as the Gross Receipts for Occupancy are collected. The amount of the tax shall be separately stated from the Gross Receipts on all documentation pertaining to the Occupancy, including receipts.

(D) Payment of the Tribal hotel occupancy tax must be received by the Tribal Tax Authority on or before the last day of the calendar month following the month in which the tax becomes due and owing.

CHAPTER 6. TRIBAL FOOD AND BEVERAGE TAX

SECTION 1. Definitions

(A) "Sale" and "Selling" means the furnishing, preparing or service of food, meals or drinks for a consideration.

(B) "Sales Price" means the total amount for which food and/or beverages are sold.

SECTION 2. Imposition and Rate of Tax

A Tribal food and beverage tax is hereby imposed on the Sale of food and beverages on Tribal

Lands at a rate equal to that of the Tribal sales tax imposed under Chapter 3 and only to the extent that the Tribal sales tax is not otherwise applicable.

SECTION 3. Payment of Tax

- (A) The Tribal food and beverage tax shall be imposed upon the Person purchasing the food and/or beverage and collected by the provider thereof at the same time that payment for the food and/or beverage is collected.
- (B) The amount of the tax collected pursuant to this Chapter shall be separately stated on all documentation pertaining to the sale of food and/or beverages, including receipts.
- (C) Payment of the Tribal food and beverage Tax must be received by the Tribal Tax Authority on or before the last day of the calendar month following the month in which the tax becomes due and owing.

CHAPTER 7. TRIBAL ADMISSIONS TAX

SECTION 1. Definitions

- (A) "Admission Charge" means the amount assessed for the right or privilege of access to a place or location where amusement, entertainment or recreation is provided.

SECTION 2. Imposition and Rate of Tax

A Tribal admissions tax is hereby imposed equal to ten percent (10%) of the Admission Charge to any place of amusement, entertainment or recreation located on Tribal Lands, except that no tax shall be imposed:

- (A) When the Admission Charge is less than one dollar; or
- (B) When the Tribal Taxing Authority in its sole discretion has specifically exempted the event with respect to which the Admission Charge is imposed.

SECTION 3. Payment of Tax

- (A) The tax shall be imposed upon the Person receiving the right or privilege of admission and collected by the provider of the event at the same time that admission fees are collected.
- (B) The amount of the tax shall be separately stated on all documentation pertaining to the Admission Charge, including receipts.
- (C) Payment of the Tribal admissions tax must be received by the Tribal Tax Authority on or before the last day of the calendar month following the month in which the tax becomes due and owing.

CHAPTER 8. TRIBAL POSSESSORY INTEREST TAX

SECTION 1. Definitions

- (A) "Possessory Interest" means the interests and/or rights in real property within Tribal Lands obtained by a Lessee who enters into any business lease, agricultural lease, grazing

lease, oil and gas lease, or other leasehold estate.

(B) "Lessee" means any Person who has obtained a Possessory Interest in any Tribal lands. This term does not apply to a sub-lessee where the Lessee retains an interest in the leasehold estate.

SECTION 2. Imposition and Rate of Tax

(A) There is hereby imposed on the annual rental or lease fee paid for any Possessory Interest a tax equal to the equivalent tax or taxes imposed by the County and City.

(B) Upon a change in the rate of the possessory interest tax or taxes imposed by the County and City, the rate of the Tribal possessory interest tax shall automatically adjust upward or downward to equal the equivalent tax or taxes imposed by the County and City. Any such adjustment shall take effect thirty (30) days after the change in the rate of the County and/or City possessory interest tax takes effect

SECTION 3. Exemption

There is hereby exempted from the tax imposed by this Chapter all Possessory Interests acquired or retained by the Tribe, a political subdivision of the Tribe or an agency or instrumentality thereof, including any separate legal entity wholly owned by the Tribe.

SECTION 4. Discretionary Exemption

The Tribal Taxing Authority shall have the discretionary authority to specifically exempt any tax due on a Possessory Interest assessed under this Chapter.

SECTION 5. Payment of Tax

(A) The tax shall be imposed on the Lessee.

(B) Payment of the Tribal possessory interest tax must be received by the Tribal Tax Authority on or before the last day of the calendar month following the month in which the tax becomes due and owing.

CHAPTER 9. PAYMENT AND PROCEDURAL MATTERS

SECTION 1. Civil Action for Tax, Penalty and Interest

If a taxpayer fails to pay a tax, penalty or interest when due, after a demand for payment by the Tribal Taxing Authority the amount of such tax, penalty and/or interest may be recovered in a civil action brought by the Tribal Taxing Authority on behalf of the Tribe in the Intertribal Court of Southern California or in any other court of competent jurisdiction. Failure to pay a tax when due shall be subject to a penalty of ten percent (10%) for the first year or part thereof, and six percent (6%) for each additional year or part thereof. The Tribal Taxing Authority may by regulations adjust the rate of penalties and/or assess a reasonable rate of interest on past dues taxes and penalties, which also may be collected pursuant to this Section.

SECTION 2. Preservation of Records

(A) Every Person subject to tax under this Code shall maintain books and records in

connection with such tax for three (3) years from date of payment. Such three (3) year period shall constitute thirty-six (36) consecutive months, beginning with the month including the date of the Sale or transaction to which the books and records relate.

(B) The burden to maintain books and records is upon the Business. If the Business does not maintain books and records, or does not maintain adequate books and records, the Tribal Taxing Authority may use other reasonable methods to reconstruct any amount subject to tax.

(C) In the absence of books and records, or if such books and records are inadequate, the determination of the amount subject to tax by the Tribal Taxing Authority shall be presumed correct.

SECTION 3. Overpayment

If it shall appear subsequent to the receipt of tax proceeds by the Tribal Taxing Authority that an amount of tax, penalty or interest has been paid which was not due or was greater than that required to be paid under the provisions of this Code, whether as a result of a mistake of fact or of law, then such amount shall be credited against any additional tax due, or to become due, under this Code from the Person who made the overpayment, or such amount shall be refunded to such Person by the Tribal Taxing Authority, provided that a claim for refund shall be filed with the Tribal Taxing Authority within three (3) years of collection of the overpayment by the Tribal Taxing Authority, or said claim shall be forever barred. Such three (3) year period shall constitute thirty-six (36) consecutive months, beginning with the month including the date of the collection of the overpayment.

SECTION 4. Tribal Taxing Authority

(A) Authority. The Tribal Taxing Authority shall administer and enforce this Code. The Tribal Taxing Authority shall act as a branch of the Tribe's government for this purpose and shall exercise all of the powers of the Tribe's government necessary or convenient to the administration and enforcement of this Code.

(B) Composition. On the effective date of this Code, the Soboba Tribal Council shall act as the Tribal Taxing Authority and shall continue to serve in that capacity until it delegates such functions to another existing or new Tribal entity as the Soboba Tribal Council in its sole and absolute discretion shall determine.

(C) Powers. In order to administer and enforce the provisions of this Code, the Tribal Taxing Authority shall have the following powers:

(1) To appoint one or more officials to act as tax officials and to specify that said officials have the right to assess and collect taxes according to regulations adopted by the Tribal Taxing Authority.

(2) To adopt regulations governing taxpayer reporting responsibilities, procedures for enforcing compliance with reporting responsibilities, procedures for assessing tax liability, procedures for collecting taxes that are due but unpaid, and procedures for remitting collected taxes to the Tribe. Regulations shall become effective immediately unless the Soboba Tribal Council has delegated the functions of the Tribal Tax Authority to another existing or new Tribal entity, in which case the regulations shall

become effective thirty (30) days after the regulations are approved by the Soboba Tribal Council.

(a) Such regulations shall provide the taxpayer with prior notice of assessed tax liability and an opportunity for a hearing before the Tribal Taxing Authority. All hearing decisions of the Tribal Taxing Authority shall be final.

(b) Such regulations shall protect the taxpayer from paying both state or local tax with respect to the same Sale by providing a procedure whereby taxpayers can establish, to the satisfaction of the Tribal Taxing Authority, that it has done everything legally required under state and local law to exempt the Sale or transaction from state and local tax and that the state tax authorities nevertheless have assessed and demanded payment of the tax with respect to the Sale or transaction. If the taxpayer makes such a showing within reasonable time limits established by the Tribal Taxing Authority's regulations, the Tribal Taxing Authority, at its option, shall waive the tax, refund the tax if already collected, or enter an agreement with the taxpayer under which the taxpayer assigns its rights to the Tribal Taxing Authority and the Tribal Taxing Authority agrees to indemnify and hold the taxpayer harmless from any costs associated with opposing the state or local tax and any state or local tax liability to enable the Tribal Taxing Authority to challenge the state or local authority's jurisdiction to impose its tax with respect to the Sale or transaction.

(c) Such regulations shall provide that one means of collecting taxes that are due but unpaid is to set off the uncollected taxes against any debts owed by the Tribal Taxing Authority or the Tribe or any branch of the Tribe's government to the taxpayer. The Tribal Tax Authority shall adopt regulations that include procedures for implementing such a set off. For purposes of collecting such taxes and only to the extent necessary for that purpose, the Tribe assigns to the Tribal Taxing Authority any debts that it now owes or may incur in the future to any taxpayer.

(3) To take any other action necessary to administer or enforce this Code, including filing in its own name or the Tribe's name in any court of competent jurisdiction to collect sales taxes that are due but unpaid, provided that this power does not expressly or impliedly waive the Tribe's or the Tribal Taxing Authority's sovereign immunity for suit or subject the Tribal Taxing Authority or the Tribe to any cross-claim, counter-claim, third party claim, or other countersuit.

(D) Confidentiality. It shall be unlawful for any employee or former employee of the Tribal Taxing Authority to reveal to any individual other than another employee or legal counsel of the Tribal Taxing Authority any information contained in the return of any Person or Business or any other information about any Person or Business acquired as a result of such individual's employment by the Tribal Taxing Authority, except:

(1) To an authorized representative of the Business;

(2) To an employee of the Tribe or member of the Soboba Tribal Council

authorized by the Tribal Taxing Authority to obtain information for use in connection with the governmental function of such employee or member of the Soboba Tribal Council, provided that it shall be unlawful for the employee or member of the Soboba Tribal Council to reveal said information, except as permitted in this section;

- (3) To an authorized representative of another Indian tribe or state, provided that the receiving tribe or state has entered into a written agreement with the Tribal Taxing Authority to use the information for tax purposes only and that the receiving tribe or state has enacted a confidentiality law similar to this Section;
- (4) To an authorized representative of a Federal agency, pursuant to the terms of a reciprocal agreement for the exchange of such information;
- (5) In any administrative or judicial proceeding to collect taxes, or in any matter where the Person or Business has put its own liability for taxes or the amount thereof at issue;
- (6) In compliance with the order of a court of competent jurisdiction;
- (7) In recording tax liens on the property of a Business or collecting taxes by levy upon the property of the Business;
- (8) In statistical releases not identifying the information provided as to any particular Person or Business;
- (9) To the purchaser or intended purchaser of a Business or the property of a Business the amount and basis of any unpaid taxes for which the seller is liable;
- (10) To a tribal law enforcement agency, or the law enforcement agencies of any municipality, city, county, state or the United States of America, upon a showing of proper jurisdiction.

For purposes of this Section, employees of the Tribal Taxing Authority shall include any Person for whose services the Tribal Taxing Authority has contracted, provided that such Person shall agree in the contract for services to abide by the provisions of this Section.

SECTION 5. Effective Date

This Code shall become effective immediately upon approval by the Tribe's General Council, provided that Chapters Four, Five, Seven and Eight shall be implemented only after regulations are duly adopted by the Tribal Taxing Authority.

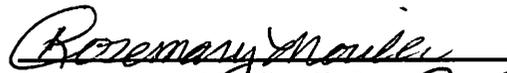
CERTIFICATION

We, the elected members of the Soboba Tribal Council of the Soboba Band of Luiseño Indians do hereby certify that the foregoing Resolution was adopted by the Soboba

General Council at a duly held meeting convened on August 8, 2015, on the Soboba Indian Reservation by a vote of 59 FOR, 0 AGAINST, and 1 ABSTAINING, and such Resolution has not been rescinded or amended in any way.



Isaiah Vivanco, Vice-Chair



Rosemary Morillo, Chairwoman



Edward Soza, Treasurer

Monica Herrera, Secretary



Ernie Salgado Jr., Sergeant at Arms