TITLE XXVII - CHITIMACHA TRIBAL TAX ORDINANCE

Title XXVII

***********	Pages 1 - 18 * * * * * * * * * * * * * * *
CHAPTER 1. GENERAL PROVISIONS	Title XXVII Pages 1-3
Sec. 101. Title	Title XXVII Page 1
Sec. 102. Purpose	Title XXVII Page 1
Sec. 103. Authority	Title XXVII Pages 1-2
Sec. 104. Jurisdiction	Title XXVII Page 2
Sec. 105. Severability	Title XXVII Page 2
Sec. 106. Construction	Title XXVII Page 2
Sec. 107. Amendments	Title XXVII Page 2
Sec. 108. Effect of Headings	Title XXVII Page 3
Sec. 109. Definitions	Title XXVII Page 3
CHAPTER 2. RETAIL SALES AND SERVICES TAX	Title XXVII Pages 4-6
Sec. 201. Definitions	Title XXVII Page 4

	Sec. 202. Imposition of Retail Sales Tax	Title XXVII Page 5
	Sec. 203. Exemptions for Retail Sales Tax	Title XXVII Page 5
	Sec. 204. Imposition of Services Tax	Title XXVII Page 5
	Sec. 205. Exemptions for Services Tax	Title XXVII Page 5-6
CHAPTER 3	S. USE TAX	Title XXVII Pages 6-7
	Sec. 301. Definitions	Title XXVII Page 6
	Sec. 302. Imposition of Use Tax	Title XXVII Page 6
	Sec. 303. Exemptions	Title XXVII Pages 6-7
	Sec. 304. Evidence of Use	Title XXVII Page 7
	Sec. 305. Receipt as Evidence	Title XXVII Page 7
	. CIGARETTE, TOBACCO PRODUCTS, AND DDUCTS TAX	Title XXVII Pages 7-9
	Sec. 401. Definitions	Title XXVII Pages 7-8
	Sec. 402. Imposition of Cigarette, Tobacco, and Vapor Products Tax	Title XXVII Page 8
	Sec. 403. Exemptions	Title XXVII Page 8
	Sec. 404. Unauthorized Sale of Cigarettes, Tobacco Products, and Vapor Products	Title XXVII Page 8

	Sec. 405. Addition of Tax to Retail Selling Price	Title XXVII Page 9
CHAPTER 5	. MOTOR VEHICLE FUEL TAX	Title XXVII Pages 9-10
	Sec. 501. Definitions	Title XXVII Page 9
	Sec. 502. Imposition of Motor Vehicle Fuel Tax	Title XXVII Page 9
	Sec. 503. Exemptions	Title XXVII Pages 9-10
	Sec. 504. Unauthorized Sale of Motor Vehicle Fuel	Title XXVII Page 10
	Sec. 505. Addition of Tax to Retail Selling Price	Title XXVII Page 10
CHAPTER 6	. BUSINESS INCOME TAX	Title XXVII Pages 10-11
CHAPTER 6	Sec. 601. Definitions	
CHAPTER 6		Pages 10-11 Title XXVII
CHAPTER 6	Sec. 601. Definitions	Pages 10-11 Title XXVII Page 10 Title XXVII
CHAPTER 6	Sec. 601. Definitions Sec. 602. Imposition of Business Income Tax	Pages 10-11 Title XXVII Page 10 Title XXVII Page 10 Title XXVII
	Sec. 601. Definitions Sec. 602. Imposition of Business Income Tax Sec. 603. Exemptions	Pages 10-11 Title XXVII Page 10 Title XXVII Page 10 Title XXVII Page 11 Title XXVII

	Sec. 702. Imposition of Real Property Tax	Title XXVII Page 11
	Sec. 703. Exemptions	Title XXVII Page 12
CHAPTER 8	. HOTEL OCCUPANCY TAX	Title XXVII Page 12
	Sec. 801. Definitions	Title XXVII Page 12
	Sec. 802. Imposition of Hotel Occupancy Tax	Title XXVII Page 12
	Sec. 803. Exemptions [Reserved from operation pending Further action by the Chitimacha Tribal Council]	Title XXVII Page 12
	. PROVISIONS APPLICABLE TO ALL TAXES Y THIS TITLE	Title XXVII Pages 12-14
	Sec. 901. Tax Liability	Title XXVII Page 12
	Sec. 901. Tax Liability Sec. 902. Quarterly Returns	
		Page 12 Title XXVII
	Sec. 902. Quarterly Returns	Page 12 Title XXVII Page 13 Title XXVII
	Sec. 902. Quarterly Returns Sec. 903. Exemption from Filing Quarterly Returns	Page 12 Title XXVII Page 13 Title XXVII Page 13 Title XXVII
	Sec. 902. Quarterly Returns Sec. 903. Exemption from Filing Quarterly Returns Sec. 904. Annual Returns	Page 12 Title XXVII Page 13 Title XXVII Page 13 Title XXVII Page 13 Title XXVII
	Sec. 902. Quarterly Returns Sec. 903. Exemption from Filing Quarterly Returns Sec. 904. Annual Returns Sec. 905. Penalties	Page 12 Title XXVII Page 13 Title XXVII Page 13 Title XXVII Page 13 Title XXVII Page 14 Title XXVII

	0. TAX COMMISSION [Reserved from operation ner action by the Chitimacha Tribal Council]	Title XXVII Pages 15-17
	Sec. 1001. Creation of Tax Commission	Title XXVII Page 15
	Sec. 1002. Powers of the Tax Commission	Title XXVII Pages 15-16
	Sec. 1003. Sovereign Immunity of the Tax Commission	Title XXVII Page 16
	Sec. 1004. Finality of Assessment	Title XXVII Pages 16-17
CHAPTER 1 COURT REV	1. ADMINISTRATIVE APPEAL AND TRIBAL IEW	Title XXVII Pages 17-18
	TEW	Pages 17-18 Title XXVII
	Sec. 1101. Administrative Appeal	Pages 17-18 Title XXVII Page 17 Title XXVII