

GAMING COMMISSION REGULATIONS

AUTHORIZING THE IMPOSITION OF A GAMING TAX

**Coyote Valley Gaming Commission
Coyote Valley Band of Pomo Indians**

Chapter 11

GAMING TAX

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11.010 Definitions. As used in this Chapter, the following terms shall have the following meanings:

1. "Gaming Facility" means any premises, building, or structure wherein or whereupon any gaming is conducted.

2. "License" or "Gaming License" means any license issued by the Commission pursuant to Chapter 2 of the Commission's Regulations which authorizes any person or Gaming Facility named therein to engage in gaming.

3. "Licensee" means any person to whom a valid gaming license has been issued.

4. "Licensed Gaming Facility" means any Gaming Facility which has been licensed by the Commission to conduct gaming in or upon any premises, and includes all buildings, improvements, equipment or facilities used or maintained in connection with such gaming, regardless of whether the person or entity conducting the gaming is licensed or whether the person licensed is a Class A, B or C licensee.

11.020 Applicability.

1. A gaming tax is hereby levied, which shall be a percentage of all gross gaming revenue generated from each licensed Gaming Facility located on the Coyote Valley Indian Reservation.

The exact amount of the percentage shall be determined from time to time by the Commission through the adoption of an appropriate resolution.

11.030 Exceptions. A licensed gaming facility is not subject to the tax if the gross gaming revenue generated from the facility is produced as a result of gaming conducted for a charitable nonprofit purpose.

11.040 Computation of tax.

1. The tax will be applied to one hundred percent (100%) of the gross gaming revenue from all gaming conducted at any licensed gaming facility located within the boundaries of the Coyote Valley Indian Reservation.

2. The tax shall be paid on all cash and credit gaming transactions.

11.050 Payment of tax.

1. The General Manager, and in the event that there is no General Manager, the Chief Financial Officer, of the licensed gaming facility is responsible for the computation and payment of the tax to the Commission.

2. The tax imposed shall be paid by the licensed gaming facility, which shall be responsible for the collection and remittance of the tax, based upon the financial records of the licensed gaming facility.

3. The tax shall be collected and remitted to the Commission on the first day of each month that the licensed gaming facility is conducting gaming on the premises, utilizing forms which have been approved by the Commission for that purpose.

11.060 Records.

1. Accurate detailed records of the amount of the tax imposed by this Chapter shall be kept and maintained for a period of five years by the licensed gaming facility from the date of the filing of the return required by Section 11.050 above.

2. The records shall be kept and made available at any reasonable time for inspection and audit by the Commission.

11.070 Penalty for willful evasion. Any licensee who willfully fails to report, pay, or truthfully account for the tax required by this Chapter shall be liable for a penalty in the amount of the tax evaded or not paid.

11.080 Violation of Chapter. A violation of any of the provisions of this Chapter by any licensee shall subject the license holder to suspension or revocation of his or her gaming license.

11.090 Use of tax revenues. The tax revenues paid to the Commission under this Chapter shall be used by the Commission solely for the purposes of operating the Commission and carrying out its duties as provided in the Coyote Valley Gaming Ordinance, in accordance with an annual budget prepared by the Commission and approved by the Commission and the Coyote Valley Tribal Council.

CERTIFICATION

The foregoing Regulations comprising Chapter 11 were adopted at a regular meeting of the Coyote Valley Gaming Commission held on _____, 1997, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Chairman of the Coyote Valley
Gaming Commission

ATTESTED:

Secretary of the Coyote Valley Gaming Commission