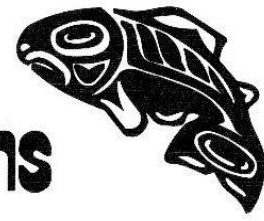


# Puyallup Tribe of Indians



## \*\*\*NOTICE\*\*\*

TO: PUYALLUP TRIBAL MEMBERS  
FROM: PUYALLUP TRIBAL COUNCIL  
DATE: 06/13/2024  
SUBJECT: BUSINESS CODE

The purpose of the Puyallup Tribe's Business Code PTC 3.04 is to encourage and regulate business activity operating under the purview of the Puyallup Tribe.

The Puyallup Tribal Constitution Article VI, Section 1(l) of the Constitution and Bylaws of the Puyallup Tribe authorizes the Tribal Council to, safeguard and promote the peace, safety, morals, and general welfare of the Puyallup Reservation by regulating the conduct of trade and the use and disposition of property upon the reservation.

The Puyallup Tribal Council finds it is necessary to amend laws to meet the evolving needs of the Tribe and the Puyallup Tribal community.

Tribal Council posts this legislation at appropriate locations in compliance with Section 2.12.040 of the "Code Adoption, Revision, and Distribution" Ordinance. **The Code is a draft and shall be posted for 30 days for public comment through July 13, 2024, and will be sent to Tribal Council for consideration prior to final review and adoption.**

The amended Business Code as proposed will be posted for public comment at the following locations: Puyallup Tribal Administration Building, Puyallup Tribal Court, Puyallup Tribe's House of Respect, and the Kwawachee Counseling Center.

Comments must be forwarded to the Puyallup Tribal Council's Secretary at [CouncilOffices@puyalluptribe-nsn.gov](mailto:CouncilOffices@puyalluptribe-nsn.gov)

The draft legislation can be viewed on the Tribe's website: [www.PuyallupTribe-nsn.gov](http://www.PuyallupTribe-nsn.gov)  
Additional copies are available upon request by contacting Lydia Butler-Smith in the Law Offices at: 253- 573-7800 Ext. 7877



# Puyallup Tribe of Indians



**PUYALLUP TRIBAL COUNCIL  
RESOLUTION NO. 120624  
Page 1 of 2**

**WHEREAS**, the Puyallup Tribe has existed since creation as the aboriginal people who are the owners and guardians of their lands and waters; and

**WHEREAS**, the Puyallup Tribe is an independent sovereign nation, having historically negotiated with several foreign nations, including the United States in the Medicine Creek Treaty; and

**WHEREAS**, the Puyallup Tribal Council is the governing body of the Puyallup Tribe in accordance with the authority of its sovereign rights as the aboriginal owners and guardians of their lands and waters, reaffirmed in the *Medicine Creek Treaty*, and their *Constitution and ByLaws*, as amended and approved by the Tribe and the Assistant Secretary of the Interior; and

**WHEREAS**, Article VI, Section 1(l) of the Constitution and Bylaws of the Puyallup Tribe authorizes the Tribal Council to, safeguard and promote the peace, safety, morals, and general welfare of the Puyallup Reservation by regulating the conduct of trade and the use and disposition of property upon the reservation; and

**WHEREAS**, Article VI, Section 1(m) of the Constitution and Bylaws of the Puyallup Tribe authorizes the Tribal Council to, charter subordinate organizations for economic purposes and to regulate the activities of all cooperative associations of members of the Puyallup Tribe by ordinance; and

**WHEREAS**, the purpose of the Puyallup Tribe’s *Business Code PTC 3.04* is to encourage as well as regulate business activity operating under the purview of the Puyallup Tribe; and

**WHEREAS**, it is necessary at times to amend the Business Code in order to meet the needs of the Puyallup Tribal community.

**This Resolution amends the *Business Code PTC 3.04*. The purpose of these amendments is to update policies, procedures, and laws as they relate to the Puyallup Tribe’s taxation of businesses operating under the purview of the Puyallup Tribe.**

**NOW THEREFORE BE IT RESOLVED**, that the *Business Code PTC 3.04* is amended as attached.

**NOW THEREFORE BE IT FURTHER RESOLVED**, that the Tribal Council posts this legislation at appropriate locations in compliance with Section 2.12.040 of the “Code Adoption, Revision, and Distribution” Ordinance and seeks public comment within 30 days.

**NOW THEREFORE BE IT FURTHER RESOLVED**, that at the end of the 30 day comment period, unless comments are received and changes made as a result of any comments received, this Code shall take immediate effect as herein adopted.

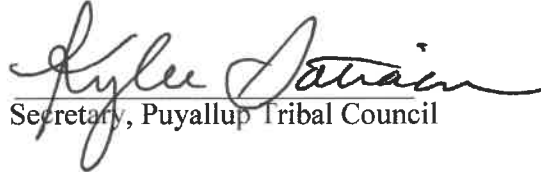
**NOW THEREFORE BE IT FURTHER RESOLVED**, that the amended *Business Code PTC 3.04* is adopted as attached:

[AMENDED REGULATION AND ORDINANCE ATTACHED AT THE END OF THIS DOCUMENT]


**NOW THEREFORE BE IT FINALLY RESOLVED**, by the Tribal Council that it authorizes the Tribal Council Chairman (Bill Sterud), and in his absence, the Vice-Chairwoman (Sylvia P. Miller), to execute this Resolution and other such required implementing documents as are required on behalf of the Tribe.

#### CERTIFICATION

I, Kylee Satiacum, Secretary of the Puyallup Tribal Council of the Puyallup Reservation do hereby certify that the above Resolution was duly adopted at a Regular Meeting of the Puyallup Tribal Council held on the Puyallup Indian Reservation on the 12 day of June, 2024, a quorum being present with a vote of 5 FOR, 0 AGAINST, 0 ABSTAINING, and 1 NOT VOTING its adoption.

  
Secretary, Puyallup Tribal Council

ATTEST:

  
\_\_\_\_\_  
Bill Sterud, Chairman or  
Vice-Chairwoman, Sylvia P. Miller  
Puyallup Tribal Council

**3.04.275 Tribal tax – Convenience and grocery stores, golf courses, hotels, sale of merchandise, restaurants.**

(a) (1) There is levied and shall be collected from any ~~corporation~~ business owned ~~and operated by the Tribe, or Tribal entities, or any businesses otherwise subject to Puyallup Tribal Jurisdiction, by the Tribe~~ a gross proceeds tax for the act or privilege of engaging in the business of operating a convenience and grocery store, ~~or~~ engaging in the business of operating a golf course, engaging in the business of operating a hotel, engaging in the sale of merchandise at retail, or engaging in the business of operating a restaurant.

(2) There is levied and shall be collected by any ~~corporation~~ business owned ~~and operated by the Tribe, or Tribal entities, or any businesses otherwise subject to Puyallup Tribal Jurisdiction by the Tribe,~~ a tax imposed on admission charges paid for entry into a golf course, including fees for playing the golf course or using the driving range.

(3) There is levied and shall be collected by any business owned by the Tribe, or Tribal entities, or any businesses otherwise subject to Puyallup Tribal Jurisdiction, a tax imposed on the lodging at any hotel that falls under this code.

(b) As used in this section:

(1) “Gross proceeds” means the same as defined in PTC [3.04.020](#).

(2) “Convenience and grocery store” means a business making sales of items such as groceries, sundries, health and beauty products, household items, beer, wine, or spirits.

(3) “Golf course” means a recreational site for the business of selling opportunities to play nine or 18 holes of golf, use a driving range, rent golf equipment, purchase meals, and other similar activities and for sales of goods related to golf such as clothing, equipment, sundries, books, knick-knacks, and food and beverages.

(4) “Hotel” means any building held out to the public to be an inn, hotel or public lodging house or place where sleeping accommodations are offered.

(5) “Sale of merchandise at retail” means any sale of tangible personal property (including produced, fabricated, or imprinted) to all persons irrespective of the nature of their business.

(6) “Restaurant” means any establishment that prepares and sells food and beverages to retail customers for ‘immediate’ consumption, regardless of whether the food or beverages are consumed on the business’s premises, but excluding convenience and grocery stores, and qualified exempt restaurants present in a gaming facility.

(c) (1) The tax under subsection (a)(1) of this section shall be equal to the gross proceeds of the business multiplied by the rate of ~~nine and one half ten~~ percent (10%), subject to the exclusions from gross proceeds under subsection (d) of this section.

(2) The admissions tax under subsection (a)(2) of this section shall be equal to five percent of the charge to use the golf course.

(3) The lodging tax under subsection (a)(3) of this section shall be equal to fourteen and thirty percent (14.3%) of the total cost of the lodging at the hotel.

(d) The following amounts shall be excluded from gross proceeds under this section: sales made at wholesale, sales made to Tribal members, sales made to the Tribe or a subdivision or enterprise of the Tribe, sales of food, sales of cigarettes, sales of fuel, sales of lottery tickets, sales of spirits at convenience and grocery stores, and sales of car washes. PTC [3.04.310](#) regarding tax credits for employment of Tribal members is not applicable to the tax imposed under this section.

(e) For the purposes of this section, food purchased from convenience and grocery stores does not include beer and wine, tobacco, packaged beverages such as soda in cans or bottles, sports drinks, energy drinks, juice with less than 50 percent juice, bottled tea, and bottled coffee.

(f) For the purposes of this section, food purchased from a restaurant includes all prepared food, beer, wine, and spirits.

(g) Taxes imposed under subsections (a)(1) and (a)(2) of this section shall not apply to Puyallup Tribal Members in their individual capacity who provide their valid Puyallup Tribal Enrollment Identification card.

(h) Tribal-Member owned businesses within the jurisdiction of the Puyallup Tribe are exempt from paying taxes described in this section.

(i) The mandatory imposition of taxes under subsection (a)(1) of this section may be waived at Puyallup Tribal Council's discretion for certain Puyallup Tribal business enterprises if the Puyallup Tribal Council deems waiver to be in the best interest of the Tribe.

(k) For taxes imposed on lodging as described in subsections (a)(1) and (c)(3) of this section, promotional gifts and vouchers issued by the Emerald Queen Casino Resort that allow free accommodations will be exempt from this tax.

(lf) The tax imposed by subsection (a)(1) of this section is imposed on the privilege of engaging in business, but shall be added as a component of the amount charged to the customer. The amounts added on under subsection (a) of this section shall be noted with the designation "Tribal tax" on the receipt provided to the customer at the time of the retail sale. (l) Taxes imposed under this section shall be paid to the Tribe on a monthly basis. Payment shall be accompanied by a form prepared by the taxpayer that includes the amount subject to tax and the amount of tax due. Taxes imposed under this section are due within 25 days after the end of the month in which the taxable activities occur. The Tribal corporation shall maintain records in accord with its record retention policy, but for no less than three years in accord with PTC [3.04.340](#).

(mg) The tax on convenience stores imposed by this section shall apply retroactively to all affected transactions occurring on and after September 1, 2014; and the taxes imposed on golf course activities shall apply retroactively to all affected transactions occurring on and after September 9, 2016. [Res. 071223 (12/07/23); Res. 111016A (10/11/16); Res. 100516B (05/10/16)]

**3.04.275 Tribal tax – Convenience and grocery stores, golf courses, hotels, sale of merchandise, restaurants.**

(a) (1) There is levied and shall be collected from any business owned by the Tribe, or Tribal entities, or any businesses otherwise subject to Puyallup Tribal Jurisdiction, a gross proceeds tax for the act or privilege of engaging in the business of operating a convenience and grocery store, engaging in the business of operating a golf course, engaging in the business of operating a hotel, engaging in the sale of merchandise at retail, or engaging in the business of operating a restaurant.

(2) There is levied and shall be collected by any business owned by the Tribe, or Tribal entities, or any businesses otherwise subject to Puyallup Tribal Jurisdiction, a tax imposed on admission charges paid for entry into a golf course, including fees for playing the golf course or using the driving range. (3) There is levied and shall be collected by any business owned by the Tribe, or Tribal entities, or any businesses otherwise subject to Puyallup Tribal Jurisdiction, a tax imposed on the lodging at any hotel that falls under this code.

(b) As used in this section:

(1) “Gross proceeds” means the same as defined in PTC [3.04.020](#).

(2) “Convenience and grocery store” means a business making sales of items such as groceries, sundries, health and beauty products, household items, beer, wine, or spirits.

(3) “Golf course” means a recreational site for the business of selling opportunities to play nine or 18 holes of golf, use a driving range, rent golf equipment, purchase meals, and other similar activities and for sales of goods related to golf such as clothing, equipment, sundries, books, knick-knacks, and food and beverages.

(4) “Hotel” means any building held out to the public to be an inn, hotel or public lodging house or place where sleeping accommodations are offered.

(5) “Sale of merchandise at retail” means any sale of tangible personal property (including produced, fabricated, or imprinted) to all persons irrespective of the nature of their business.

(6) “Restaurant” means any establishment that prepares and sells food and beverages to retail customers for ‘immediate’ consumption, regardless of whether the food or beverages are consumed on the business’s premises, but excluding convenience and grocery stores, and qualified exempt restaurants present in a gaming facility.

(c) (1) The tax under subsection (a)(1) of this section shall be equal to the gross proceeds of the business multiplied by the rate of ten percent (10%), subject to the exclusions from gross proceeds under subsection (d) of this section.

(2) The admissions tax under subsection (a)(2) of this section shall be equal to five percent of the charge to use the golf course.

(3) The lodging tax under subsection (a)(3) of this section shall be equal to fourteen and thirty percent (14.3%) of the total cost of the lodging at the hotel.



(d) The following amounts shall be excluded from gross proceeds under this section: sales made at wholesale, sales made to Tribal members, sales made to the Tribe or a subdivision or enterprise of the Tribe, sales of food, sales of cigarettes, sales of fuel, sales of lottery tickets, sales of spirits at convenience and grocery stores, and sales of car washes. PTC [3.04.310](#) regarding tax credits for employment of Tribal members is not applicable to the tax imposed under this section.

(e) For the purposes of this section, food purchased from convenience and grocery stores does not include beer and wine, tobacco, packaged beverages such as soda in cans or bottles, sports drinks, energy drinks, juice with less than 50 percent juice, bottled tea, and bottled coffee.

(f) For the purposes of this section, food purchased from a restaurant includes all prepared food, beer, wine, and spirits.

(g) Taxes imposed under subsections (a)(1) and (a)(2) of this section shall not apply to Puyallup Tribal Members in their individual capacity who provide their valid Puyallup Tribal Enrollment Identification card.

(h) Tribal-Member owned businesses within the jurisdiction of the Puyallup Tribe are exempt from paying taxes described in this section.

(i) The mandatory imposition of taxes under subsection (a)(1) of this section may be waived at Puyallup Tribal Council's discretion for certain Puyallup Tribal business enterprises if the Puyallup Tribal Council deems waiver to be in the best interest of the Tribe.

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