

set for a hearing before the Tax Commission on a date no later than 30 days from the Commission's receipt of an accusation or adoption of the resolution. Notice of the time, date, and place of the hearing shall be given to the licensee and the public in the same manner as set forth in section 505. The notice shall state that the licensee has the right to file a written response to the accusation or resolution, verified under oath and signed by the licensee, no later than ten (10) days prior to the hearing date.

**515—Hearing.** Any hearing held on any accusation shall be held under such rules and regulations as the Tax Commission may prescribe. Both the licensee and the person filing the accusation shall have the right to present witnesses to testify and to present written documents in support of their positions to the Tax Commission. The Commission shall render its decision within sixty (60) days after the date of the hearing. The decision of the Commission shall be final. Except that any person so aggrieved may file action in the Tribal Court provided that all administrative remedies have been exhausted.

**516—Delivery of License.** Upon revocation of a license, the enterprise shall forthwith deliver up the license to the Tax Commission.

**517—Transferability of Licenses.** Alcohol Beverage licenses shall be issued to a specific licensee for use at a single business location (business enterprise) and shall not be transferable for use by any business or location. Separate licenses shall be issued for each of the premises of any business establishment having more than one address.

**518—Posting of License.** Every licensee shall post and keep posted its license(s) in a conspicuous place(s) on the licensed premises.

#### Chapter VI—Powers of Enforcement

**601—Tax Commission Authority.** In furtherance of this Ordinance, the Tax Commission shall have exclusive authority to administer and implement this Ordinance and shall have the following powers and duties hereunder:

(a) To publish and enforce rules and regulations governing the sale, manufacture, distribution, and possession of Alcohol Beverages within the Tribal lands of the Cheyenne and Arapaho Tribes of Oklahoma;

(b) To employ such persons as may be reasonably necessary to perform all administrative and regulatory responsibilities of the Tax Commission hereunder. All such employees shall be Tribal employees;

(c) To issue licenses permitting the sale, manufacture, distribution, and possession of Alcohol Beverages within the Tribal lands;

(d) To give reasonable notice and to hold hearings on violations of this Ordinance, and for consideration of the issuance or revocation of licenses hereunder;

(e) To bring such other actions as may be required to enforce this Ordinance;

(f) To prepare and deliver such reports as may be required by law or regulation; and

(g) To collect taxes, fees, and penalties as may be required, imposed, or allowed by law or regulation, and to keep accurate books, records, and accounts of same.

**602—Right of Inspection.** Any business premises licensed to manufacture, distribute, or sell alcohol pursuant to this Ordinance shall be open for inspection by the Tax Commission for the purpose of insuring the compliance or noncompliance of the licensee with all provisions of this Ordinance and any applicable Tribal law or regulation.

**603—Limitation on Powers.** In the exercise of its powers and duties under this Ordinance, members of the Tax Commission shall not, whether individually or as a whole,

(a) Accept any gratuity, compensation or other thing of value from any Alcohol Beverage wholesale, retailer, or distributor, or from any applicant or licensee of the Tribes;

(b) Waive the sovereign immunity of the Cheyenne and Arapaho Tribes of Oklahoma, or of any agency, commission, or entity thereof without the express written consent of the Business Committee.

#### Chapter VII—Taxes

**701—Excise Tax.** There is hereby levied and shall be collected a tax on each retail and wholesale sale of Alcohol Beverages on Tribal land in the amount of one percent (1%) of the retail sales price. All taxes from the sale of such Alcohol Beverages shall be paid into a separate account under exclusive authority of the Tax Commission. This tax may be adjusted as requested by the Tax Commission and approved by the Business Committee.

**702—Taxes Due.** All taxes for the sale of Alcohol Beverages under this Ordinance are due on the 15th day of the month following the end of the calendar quarter for which taxes are due.

**703—Delinquent Taxes.** Past due taxes shall accrue interest at the rate of two percent (2%) per month until paid.

**704—Reports.** Along with the payment of taxes imposed hereby, the licensee shall submit a quarterly report and accounting of all income from the sale or distribution of Alcohol Beverages, and for the taxes collected.

**705—Audit.** All licensees are subject to the review or audit of its books and records relating to the sale of Alcohol Beverages hereunder by the Tax Commission. Such review or audit may be performed periodically by Tax Commission's agents or employees at such times as in the opinion of the Tax Commission such review or audit is appropriate to the proper enforcement of this Ordinance.

#### Chapter VIII—Rules, Regulations, and Enforcement

**801—Sale or Distribution Without License.** Any person who sells or offers for sale or distribution any Alcohol Beverage in violation of this Ordinance, or who operates a business on Tribal land and has Alcohol Beverage(s) for sale in his possession without a license shall be in violation of this Ordinance.

**802—Unlawful Purchase.** Any person who purchases any Alcohol Beverage on Tribal lands from a person or business who is not licensed by the tribes to sell Alcohol Beverages shall be in violation of this Ordinance.

**803—Intent to Sell.** Any person who keeps or possesses, or causes another to keep or possess, upon his person or any premises within his control, an Alcohol Beverage, with the intent to sell or to distribute same contrary to the provisions of this Ordinance, shall be in violation of this Ordinance.

**804—Sale to Intoxicated Person.** Any person who knowingly sells an Alcohol Beverage to a person who is intoxicated shall be in violation of this Ordinance.

**805—Public Conveyance.** Any person engaged in the business of carrying passengers for hire, and every agent, servant, or employee of such person who shall knowingly permit any person to drink an Alcohol Beverage in any such public conveyance shall be in violation of this Ordinance.

**806—Age of Consumption.** No person under the age to twenty-one (21) years shall possess or consume any Alcohol Beverage on Tribal lands.

**807—Serving Underage Person.** No person shall serve an Alcohol Beverage to a person under the age of 21 or permit any such person to consume alcohol on the premises or on any premises under his control. Any licensee violating this section shall be guilty of a separate violation of this Ordinance for each and every drink served and/or consumed.

**808—False Identification.** Any person who purchases or who attempts to