



Walker River Paiute Tribe

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**RESOLUTION OF THE GOVERNING BODY
OF THE
WALKER RIVER PAIUTE TRIBE
RESOLUTION NO. WR-46-2020**

BE IT RESOLVED BY THE TRIBAL COUNCIL OF THE WALKER RIVER PAIUTE TRIBE THAT:

WHEREAS, the governing body of the Walker River Paiute Tribe (“Tribe”) is organized under the provisions of the Indian Reorganization Act of June, 1934, as amended, to exercise certain rights of home rule and to be responsible for the promotion of the economic and social welfare of its members; and

WHEREAS, the Tribe’s Constitution and By-Laws create the foundation for the governance of the Tribe and the framework for all Tribal operations and authorizes the Walker River Paiute Tribal Council to act on behalf of the Walker River Paiute Tribe and to promulgate ordinances for the purpose of safeguarding the peace and safety of residents of the Reservation; and

WHEREAS, the Tribal Council has recognized that marijuana use has expanded throughout the United States, including Nevada, and such use has many benefits to those utilizing marijuana; and

WHEREAS, states and other tribes that have approved the use and sale of marijuana have adopted comprehensive laws and regulations to ensure marijuana is grown, sold and used in a responsible and safe manner; and

WHEREAS, the Tribal Council previously determined that it is in the Tribe’s best interests to enact an ordinance approving the use of marijuana under a controlled and regulated system on the Reservation; and

WHEREAS, the Tribal Council has recognized the need to amend the ordinance to better address the process for determining and collecting taxes on marijuana sales, including the process for calculating the tax on wholesale sales and imposing a tax on retail recreational sales;

NOW, THEREFORE, BE IT RESOLVED, that the Walker River Paiute Tribal Council hereby approves the following amendment to Section 23.870 of Title 23 titled “Use of Marijuana” of the Tribe’s Law and Order Code, which shall supersede and replace all prior versions of Section 23.870, and which shall go into effect immediately; a version of this Section is attached to this Resolution that shows the changes to the

original version (italicized words added and crossed out words deleted from the existing section).

SECTION 23.870 Imposition of tax on wholesale sales of marijuana by marijuana cultivation facility; imposition of tax on retail sales of marijuana.

1. An excise tax is hereby imposed and must be collected by the Tribe respecting wholesale sales of marijuana on Tribal lands by a marijuana cultivation facility at a rate of 15 percent of the fair market value at wholesale of the marijuana. The tax imposed pursuant to this section:

- (a) Is the obligation of the marijuana cultivation facility; and
- (b) Is separate from and in addition to any general sales and use taxes that apply to retail sales of tangible personal property.
- (c) The Tribe shall impose and maintain a Tribal Tax on all sales of marijuana occurring on Tribal lands that that is equal to or greater than the sales tax imposed by the State of Nevada for sales within its jurisdiction.

(1) The Tribal Tax shall be calculated based on the fair market value at wholesale for marijuana, which shall be the actual sales price the buyer pays to the seller in an arm's length transaction. If no consideration is paid to the cultivation facility upon the transfer of marijuana to the facility for the production of edible marijuana products or marijuana infused products or the marijuana dispensary, the product sold at the dispensary must be priced in a manner that realizes the amount of this wholesale tax for the Tribe.

(2) The inventory of marijuana, edible marijuana products and marijuana infused products must be segregated at the marijuana dispensary according to whether the products are intended for sale for the medical use of marijuana or for general use in order to allow for the separate tax systems. The inventory control Section 23.356 system shall account for both types of uses.

2. An excise tax is hereby imposed and must be collected by the Tribe on marijuana or marijuana products by a retail marijuana store at the rate of 10 percent of the sales price of the recreational marijuana or marijuana products. The tax imposed pursuant to this section:


- (a) Is the obligation of the retail marijuana store; and
- (b) Is separate from and in addition to any general sales and use taxes that apply to retail sales of tangible personal property.

BE IT FURTHER RESOLVED, that the Tribal Chairman or her designee is hereby authorized to effectuate any and all administrative actions necessary for the implementation of this resolution and the approved amendment to Title 23 of the Law and Order Code.

BE IT FINALLY RESOLVED, that nothing in this resolution shall be construed as a waiver of the sovereign immunity of the Tribe.

CERTIFICATION

It is hereby certified that the foregoing resolution of the Walker River Paiute Tribal Council of the Walker River Paiute Tribe composed of seven members of whom 5 constituting a quorum were present at a Tribal Council meeting held on the 9th day of April, 2020 adopted the foregoing resolution by the affirmative vote of 5 FOR, 0 AGAINST, and 0 ABSTENTIONS; pursuant to the authority contained in the Constitution and By-Laws of the Walker River Paiute Tribe of Nevada.



Gina L. Wachsmuth, Tribal Council Secretary
WALKER RIVER PAIUTE TRIBE

**REVISED VERSION OF SECTION 23.870
SHOWING AMENDMENTS**

(Italicized words added and crossed out words deleted from the existing Section.)

SECTION 23.870 Imposition of tax on wholesale sales of marijuana by marijuana cultivation facility; *imposition of tax on retail sales of marijuana.*

1. An excise tax is hereby imposed and must be collected by the Tribe respecting wholesale sales of marijuana on Tribal lands by a marijuana cultivation facility at a rate of 15 percent of the fair market value at wholesale of the marijuana. The tax imposed pursuant to this section:

~~1.~~(a) Is the obligation of the marijuana cultivation facility; and

~~2.~~(b) Is separate from and in addition to any general sales and use taxes that apply to retail sales of tangible personal property.

~~3.~~(c) The Tribe shall impose and maintain a Tribal Tax on all sales of marijuana occurring on Tribal lands that that is equal to or greater than the sales tax imposed by the State of Nevada for sales within its jurisdiction.

(a1) ~~The Tribal Council or its designee shall utilize the fair market value at wholesale calculation adopted by the State of Nevada as a basis for this tax. The Tribal Tax shall be calculated based on the fair market value at wholesale for marijuana, which shall be the actual sales price the buyer pays to the seller in an arm's length transaction.~~ If no consideration is paid to the cultivation facility upon the transfer of marijuana to the facility for the production of edible marijuana products or marijuana infused products or the marijuana dispensary, the product sold at the dispensary must be priced in a manner that realizes the amount of this wholesale tax for the Tribe.

(b2) The inventory of marijuana, edible marijuana products and marijuana infused products must be segregated at the marijuana dispensary according to whether the products are intended for sale for the medical use of marijuana or for general use in order to allow for the separate tax systems. The inventory control Section 23.356 system shall account for both types of uses.

2. *An excise tax is hereby imposed and must be collected by the Tribe on marijuana or marijuana products by a retail marijuana store at the rate of 10 percent of the sales price of the recreational marijuana or marijuana products. The tax imposed pursuant to this section:*

(a) Is the obligation of the retail marijuana store; and

(b) Is separate from and in addition to any general sales and use taxes that apply to retail sales of tangible personal property.