

TITLE 16. GENERAL REVENUE AND TAXATION CODE

CHAPTER 1. ADMINISTRATION

16 M.P.T.L. ch. 1 § 1

§ 1. Office of Revenue and Taxation

The Office of Revenue and Taxation under the control of the tribal Finance Committee is responsible for administering the General Revenue and Taxation Code of the Mashantucket Pequot Tribal Nation. Among other powers, the Office of Revenue and Taxation may issue regulations and make rulings necessary to carry out the Tribe's revenue laws, examine the records of any person liable for sales tax, and require reports from sellers as necessary to enforce the tax.

Contact Information: The mailing address of the Office of Revenue and Taxation is, 110 Pequot Trail, P.O. Box 3008, Mashantucket, CT 06338-3008. The telephone number is (860)396-3042.

16 M.P.T.L. ch. 1 § 2

§ 2. Records and Record Keeping

a. The method of accounting used for financial statement purposes must be used to comply with the General Revenue and Taxation Code unless permission is granted by the Office of Revenue and Taxation.

b. Every seller, retailer and person liable to collect any taxes or fees has to keep records for a period of at least three years from the date the return was filed. All of these records are subject to audit.

16 M.P.T.L. ch. 1 § 3

§ 3. Collections and Remittance

a. Retailers are responsible for collecting and remitting sales taxes. Retailers are collection agents and, as such, must register with the Office of Revenue and Taxation, unless the retailer is wholly owned and operated by the Mashantucket Pequot Tribal Nation. A collection agent means any person responsible to collect taxes pursuant to the General Revenue and Taxation Code. A collection agent is liable for uncollected taxes, and therefore, is a taxpayer. The Office of Revenue and Taxation is authorized to issue registration procedures, forms, and instructions to administer the General Revenue and Taxation Code.

b. All sellers liable for collecting and remitting sales tax must file periodic returns as provided by the Office of Revenue and Taxation.

CHAPTER 2. HOTEL OCCUPANCY

16 M.P.T.L. ch. 2 § 1

§ 1. Definitions

- a. "Complimentary" or "Comp" means any provision of goods or services, including rooms, as evidenced by a reward point charge or other similar credit system. For the purpose of this tax any rooms or services provided on a comp basis are considered sales.
- b. "Hotel" means any building regularly used and kept open as such for the feeding and lodging of guest.
- c. "Gross Receipts" mean the total amount charged for the room and any occupancy-related services. Gross Receipts are deemed to have been received on a daily basis as rooms are rented or services are provided.
- d. "Occupancy" means the use or possession, or the right to the use or possession, of any room or rooms in a hotel or lodging house or the right to the use or possession of the furnishings or the services and accommodations accompanying the use and possession of such room or rooms.
- e. "Retailer" means any person selling goods or services on the Mashantucket Pequot Tribal Nation's Reservation.
- f. "Room" means any room or rooms of any kind in any part or portion of a hotel or lodging house let out for use or possession for lodging purposes.

16 M.P.T.L. ch. 2 § 2

§ 2. Imposition and Rate of Tax

- a. For the privilege of the use and occupation of a Room in a Hotel located on the Mashantucket Pequot Reservation for a consideration, a tax is hereby imposed on all use and occupancy of any Room or Rooms and Occupancy-related services at a rate of 15% with respect to each use and occupancy of any Room or Rooms in a hotel or lodging house.
- b. The tax shall be imposed upon the Person for whom the Room, goods or services are provided and collected by the provider of the Room, goods or services.

CHAPTER 3. FOOD AND BEVERAGE

16 M.P.T.L. ch. 3 § 1

§ 1. Definitions

- a. "Person" means and includes any individual, firm, association, corporation, unincorporated entity, or any other group or combination acting as a unit.

b. "Meals" means food products which are furnished, prepared or served in such forms and in such proportions that they are ready for immediate consumption.

c. "Sale" and "Selling" mean and include the furnishing, preparing, or serving for a consideration of food, meals or drinks.

d. "Sales Price" means the total amount for which goods or service is sold or the total amount received for any service rendered, whether paid in money or otherwise, without deduction on account except for any item, good or service exempt from taxation. Such total amounts include all of the following:

1. any services that are a part of the sale; and
2. any amount for which credit is given to the purchaser by the seller unless provided otherwise by regulation; and
3. all receipts, cash, credits and property of any kind.

16 M.P.T.L. ch. 3 § 2

§ 2. Imposition and Rate of Tax

a. For the sale of food and beverage in any location on the Mashantucket Pequot Reservation, a tax is hereby imposed at a rate of 6.35% of the total sales price.

b. For the sale of Meals sold at an eating establishment, caterer or grocery store and alcoholic and non-alcoholic beverages dispensed at bars and soda fountains, a tax is hereby imposed at a rate of 1% of the total sales price, in addition to the tax imposed at Section 2(a) of this Chapter 3.

c. The tax shall be imposed upon the Person purchasing the goods or services and collected by the provider of the goods or services.

CHAPTER 4. RETAIL

16 M.P.T.L. ch. 4 § 1

§ 1. Definitions

a. "Person" means and includes any individual, firm, association, corporation, unincorporated entity, or any other group or combination acting as a unit.

b. "Sale" and "Selling" mean and include the sale or lease for a consideration of tangible personal property.

c. "Sale Price" means the total amount for which goods are sold or leased whether paid in money or otherwise, without deduction on account except for any item, good or service exempt from taxation. Such total amounts include all of

the following:

1. any amount for which credit is given to the purchaser by the seller unless provided otherwise by regulation; and
2. all receipts, cash, credits and property of any kind.

16 M.P.T.L. ch. 4 § 2

§ 2. Imposition and Rate of Tax

a. For the Sale of tangible personal property in any location on the Mashantucket Pequot Reservation, a tax is hereby imposed at a rate of 7.35% of the total sales price.

b. The tax shall be imposed upon the Person purchasing the goods and collected by the provider of the goods.

CHAPTER 5. ADMISSIONS

16 M.P.T.L. ch. 5 § 1

§ 1. Definitions

a. "Person" means and includes any individual, firm, association, corporation, unincorporated entity, or any other group or combination acting as a unit.

b. "Admissions Charge" means the amount assessed for the right or privilege to have access to a place or location where amusement, entertainment or recreation is provided.

16 M.P.T.L. ch. 5 § 2

§ 2. Imposition and Rate of Tax

a. There is hereby imposed a tax of 10% on the Admission Charge to any place of amusement, entertainment or recreation located within the Mashantucket Pequot Reservation, except that no tax shall be imposed with respect to any Admission Charge

1. when the Admission Charge is less than one dollar;
3. to any event at the Mashantucket Pequot Museum and Research Center; and
3. to Mashantucket Pequot bingo events.

b. The tax shall be imposed upon the Person receiving the right or privilege of admission and collected by the provider of the event.

CHAPTER 6. REAL ESTATE HOME OWNERSHIP

16 M.P.T.L. ch. 6 § 1

§ 1. Imposition and Rate of Tax

a. In lieu of the monthly administrative fee (presently \$75) charged to each homeowner, there is hereby imposed a Real Estate Home Ownership Tax at a rate of \$900 per annum, payable at the rate of \$75 per month.

b. The Real Estate Home Ownership Tax shall be payable by every homeowner on the Mashantucket Pequot Nation's Reservation incident to his/her ownership interest in a home under any Tribal Housing Program.

c. The tribal court shall have jurisdiction over all actions brought by the Mashantucket Pequot Tribal Nation to collect unpaid Real Estate Home Ownership Taxes, provided the action is brought within six (6) years of the homeowner's first non-payment of the Real Estate Home Ownership Tax.

16 M.P.T.L. ch. 6 § 2

§ 2. Effective Date

The Real Estate Home Ownership tax shall be effective January 1, 1998.

CHAPTER 7. PERSONAL PROPERTY TAXES (RESERVED)

16 M.P.T.L. ch. 7.

CHAPTER 8. ENVIRONMENTAL FEES

16. M.P.T.L. ch. 8 § 1

§ 1. Definitions

a. "Single-use bag" means a plastic bag with a thickness of less than four mils that is provided by a retail outlet to a customer at the point of sale. "Single-use bag" does not include:

1. A bag provided to contain meat, seafood, loose produce or other unwrapped food items;
2. A newspaper bag; or
3. A laundry or dry-cleaning bag.

b. "Retail Outlet" means any retailer that maintains a retail store within the Mashantucket Pequot Reservation and sells tangible personal property directly to the public.

16. M.P.T.L., ch. 8 § 2

§ 2. Imposition of Fee and Ban

Beginning on August 1, 2019, and ending June 30, 2021, each Retail Outlet shall charge a fee of ten cents for each Single-use bag provided to a customer at the point of sale. On and after July 1, 2021, no owner or operator of a Retail Outlet shall provide or sell a single-use bag to a customer. The Office of Revenue and Taxation, in consultation with the Natural Resources Department, shall modify the General Revenue and Taxation Regulations to carry out the provisions of this Chapter 8.

CHAPTER 9. TAX AGREEMENTS

16 M.P.T.L. ch. 9 § 1

§ 1. Title; Authority; Purpose

This chapter may be cited as the "Mashantucket Pequot Economic Incentive Law." This chapter is adopted pursuant to the inherent authority of the Mashantucket Pequot Tribal Council, the lawful governing body of the Mashantucket Pequot Tribe, in furtherance of its responsibility for enacting laws that promote the health, welfare and economic security of the Tribe. The Tribal Council has determined that to encourage economic development on and investment within the Reservation, and to counterbalance certain inequities Native American Tribes face which impede economic development on Native American reservations, the Tribe should have the ability to enter into agreements allowing for tax abatements, credits, or other arrangements to: encourage economic development and diversification on the Reservation; create employment opportunities on the Reservation for Tribal Members, other Native Americans, and their families; encourage tourism to the Reservation; and generate revenue to fund government services.

16 M.P.T.L. ch. 9 § 2

§ 2. Definitions

For purposes of this chapter:

a. "Person" means and includes any individual, firm, association, corporation, limited liability company, trust, joint venture, partnership, unincorporated entity, or any other group or combination acting as a unit.

b. "Mashantucket Pequot Reservation" or "Reservation" means the "reservation" as that term is defined in 25 U.S.C. § 1752(7), together with any lands held by the United States government in trust for the Tribe and all other lands subject to the jurisdiction of the Tribe.

c. "Tax" means any sales, use, gross receipts, environmental, ad valorem, excise, or other tax, fee, duty, assessment, levy, or charge of any kind imposed by the Tribe pursuant to this Title or any other Title of the Mashantucket Pequot Tribal Laws.

d. "Tribe" means the Mashantucket (Western) Pequot Tribe also known as the Mashantucket Pequot Tribal Nation.

§ 3. Tax Agreements to Encourage Economic Development

a. The Tribe, by passage of a resolution of the Tribal Council, may enter into a written agreement with any Person proposing to engage in economic development activity within the Reservation, whereby the Tribal Council agrees to certain tax abatement if the Tribal Council determines that such tax abatement shall result in the creation of employment opportunities, increased visitation to businesses, or positive economic development for the Tribal community. Tax abatement may take the form of a reduction, deferral, credit, exemption, refund, fixed assessment, or other tax arrangement, whether addressing taxes in whole or in part and whether on a temporary or permanent basis, as the Tribal Council deems appropriate to fulfill the purposes of this Law.

b. The provisions of subsection (a) of this section shall only apply if the Tribal Council decides that the following conditions exist:

1. the party proposing such agreement is investing money into economic development on the Reservation;
2. the proposed development will produce increased opportunities for employment on the Reservation; or
3. the proposed development will produce increased visitation to businesses located on the Reservation.

§ 4. Regulations

The Office of Revenue and Taxation shall issue regulations to carry out the provisions of this Chapter 9, including with respect to filing requirements for tax returns subject to any tax abatement.

Historical and Statutory Notes

Derivation.

Effective May 16, 1982, TCR051682-01 adopted a motor vehicle tax for the benefit of MPTN in lieu of collecting and paying automobile taxes to the town of Ledyard. Effective July 1, 1998, TCR070198-03 enacted Title 16. "General Revenue and Taxation Code"

Amendments.

Effective July 23, 2009, TCR072309-06 of 09 amended 16 M.P.T.L. by increasing the hotel occupancy tax rate by 1% to 13% in ch. 2 §2(a) and the retail tax rate in ch. 4 §2(a).

Effective July 1, 2011, TCR060211-01 of 03 amended 16 M.P.T.L. by increasing the hotel occupancy tax rate 15% in ch. 2 §2(a), increasing the food and beverage tax rate to 6.35% in ch. 3 §2(a), and increasing the retail sales tax rate to 7.35% in ch. 4 §2(a).

Effective April 9, 2015, TCR040915-01 of 07, amended 16 M.P.T.L to reserve "Chapter 7. Personal Property Taxes."

Effective June 30, 2016, TCR063016-02, amended 16 M.P.T.L. by adding (c) to Chapter 6, granting tribal court jurisdiction to collect unpaid Real Estate Home Ownership Taxes, as long as action is brought within 6 years of the first non-payment.

Effective October 1, 2019, TCR072519-02 of 02 amended 16 M.P.T.L. by adding the meals and beverages tax rate of 1% ch. 3 §2(b).

Effective September 12, 2019, TCR091219-08 of 10 amended 16 M.P.T.L. by adding a new Chapter 8. to address an environmental fee and ban on single-use plastic bags.

Effective April 28, 2022, TCR042822-04 of 04 amended 16 M.P.T.L. by adding a new Chapter 9. Entitled "Mashantucket Pequot Economic Incentive Law" offering economic incentives including but not limited to tax abatements and credits.