

CHAPTER 16B
MOTOR FUELS EXCISE TAX ACT

16B-1 TITLE

This Chapter shall be known as the Motor Fuels Excise Tax Act.

16B-2 DEFINITIONS

16B-2.01 For purposes of this Chapter, unless otherwise required by the context, the following words and phrases shall each have the designated meaning as follows:

(1) "Motor Fuels" shall mean gasoline, special fuels, or any other fuels suitable and used for the operation or propulsion of a self-propelled vehicle designed for operation or required to be licensed or registered for operation, upon a highway.

(2) "Distributor" shall mean those businesses, entities, or individuals that deliver fuel to a Retailer.

(3) "Retailer" shall mean any business, entity, individual, or enterprise engaged in the retail sale of fuel to the public located on Kootenai Lands.

(4) "Kootenai Lands" shall mean those lands within Bonner or Boundary County, Idaho, held in trust by the United States government for the benefit of the Kootenai Tribe of Idaho or its members.

(5) "Motor Fuels Tax Agreement" shall mean the Kootenai Tribe-State of Idaho Motor Fuels Tax Agreement dated 30 November 2007.

16B-3 TAX IMPOSED; RATE OF TAX

16B-3.01 A motor fuels excise tax is imposed on every gallon of motor fuel distributed to a Retailer that is not subject to the State of Idaho motor fuels tax imposed pursuant to the Motor Fuels Tax Agreement.

16B-3.02 The rate of tax imposed under this Chapter shall be equivalent to the State of Idaho tax per gallon of fuel received as provided in title 63, section 2402 of the Idaho Code.

16B-4 COLLECTION AND REMITTANCE OF TAX

16B-4.01 Distributors shall collect the tax imposed under this Chapter and the amount of tax shall be added to the price of the fuel received by a Retailer from the Distributor and clearly identified.

16B-4.02 Distributors shall remit to the Finance Department on the first working day of each month the tax imposed under this Chapter on all fuel that was delivered to a Retailer from that Distributor during the immediately preceding month, along with a report containing the following information:

- (1) Name of the Retailer,
- (2) Date on which motor fuels were delivered,
- (3) Quantity of motor fuels,
- (4) Amount of tax due under this Chapter, and
- (5) Any credits that may be allowed pursuant to Tribal Council approval

16B-5 PERFORMANCE BOND FOR EXCISE TAX

16B-5.01 The Distributor shall, if required by the Council or its authorized representative, furnish a satisfactory bond to the Tribe in the amount of \$10,000 or less, but sufficient to guarantee payment of the excise tax.

16B-6 CONSENT TO JURISDICTION

16B-6.01 Delivery of motor fuels by a Distributor to a Retailer shall be deemed consent to civil and regulatory jurisdiction of the Tribe and the Kootenai Tribal Court.