

**The BIG VALLEY BAND of POMO INDIANS of the BIG VALLEY RANCHERIA
WHOLESALE CANNABIS TAX ORDINANCE**

Pursuant to the authority vested in the Big Valley Band of Pomo Indians of the Big Valley Rancheria by Article IV, Section (f) of the Tribe's Constitution, and the powers delegated to the Tribal Business Committee pursuant to General Community Council Resolution No. 030197-4, the Tribal Business Committee hereby establishes a wholesale cannabis tax on the Rancheria.

ARTICLE I

PURPOSE

Wholesale cannabis taxes earned on the Rancheria will provide funds for the purposes of general municipal operations, maintenance, equipment, extensions and enlargement of municipal services and facilities, capital improvements and tribal government programs and services, as well as economic development.

ARTICLE II

DEFINITIONS

For purposes of this Ordinance, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

- 1) "Administrator" means the Tribal Treasurer and/or Fiscal Officer designated by this ordinance to administer and enforce the provisions of this ordinance.
- 2) "Cannabis and cannabis product" means and includes any smokable, usable, or edible product of any species of the cannabis plant including cannabis suitable for smoking in pipes or rolling into cigarettes, and any articles or products made from cannabis, including edibles, oils, or any other extracted materials.
- 3) "Person" means and includes any natural individual, company, partnership, firm, joint venture, association, corporation, estate, trust, political entity, tribal economic enterprise or other identifiable entity to which these rules may be applied.
- 4) "Retailer" means and includes any person who comes into possession of cannabis or cannabis products for the purpose of selling or who sells them at retail, any person not coming within the definition of a wholesaler.
- 5) "Sale" or "sales" means and includes all sales, barter, exchanges or other transfers of ownership of cannabis or cannabis products from one person to another, or the use or consumption within the tribal jurisdiction in the first instance of cannabis or cannabis products from outside the tribal jurisdiction upon which the tribal tax has not been paid.
- 6) "Use" means and includes the exercise of any right or power over cannabis or cannabis products incident to ownership except sales of cannabis or cannabis products in the regular course of business.
- 7) "Wholesaler" means and includes any jobber or person organized and existing or doing business primarily to sell cultivated cannabis or related cultivation products to

retailers and who renders such services to retailers both on and off the Rancheria pursuant to Tribal law.

- 8) "Within the Tribal jurisdiction" means all geographical areas within the territorial jurisdiction for the Big Valley Rancheria as defined by 18 USC §1151.

ARTICLE III

IMPOSITION OF TAX

- 1) There is hereby levied and there shall be collected as hereinafter provided a Big Valley Wholesale Cannabis Tax upon the sale and distribution of wholesale cannabis and cannabis products within the jurisdiction of the Big Valley Rancheria. This tax shall be in the amount of 8.75% of the wholesale sales price.
- 2) All taxes levied hereunder shall be added to the wholesale price of the cannabis or cannabis product sold to the retailer and shall be collected upon sale from a wholesaler to a retailer.

ARTICLE IV

COLLECTION AT SOURCE

- 1) Every wholesaler that operates within the tribal jurisdiction from which distribution of cannabis or cannabis products from wholesaler to retailer will be made, shall, upon withdrawal from storage, and prior to sale and distribution, or transfer of possession or ownership of any such cannabis or cannabis product to a retailer, cause the cannabis or cannabis product to have affixed thereto such stamp or stamps as are required by Tribal law.
- 2) Every retailer or agent of retailer who comes into possession or ownership of any cannabis or cannabis product which does not have affixed thereto the proper stamps, shall within seventy-two (72) hours of receipt thereof excluding Sundays and legal holidays, and prior to making any sale or distribution for consumption, cause the same to have affixed thereto such stamp or stamps as are required by Tribal law.
- 3) The following cannabis or cannabis products are excluded from this Ordinance and shall not be subject to the imposition of the wholesale cannabis tax: possession, gift, or use of noncommercial privately produced cannabis cultivated (i) by an entity other than a Tribally-licensed wholesaler, or (ii) for personal use and not commercial purpose within the jurisdiction of the Tribe. It shall constitute prima facie evidence that cannabis is intended for retail or commercial use, and not personal use, if cannabis is sold within the Tribe's jurisdiction without stamps or collection of the tax.

ARTICLE V

DUTIES OF ADMINISTRATOR

- 1) It shall be the duty of the administrator to receive the tax imposed by this Ordinance in the manner prescribed herein; to keep an accurate record thereof; and to report all monies so received to the Tribal Business Committee.
- 2) It shall be the duty of the administrator to enforce payment of all taxes owing on the Rancheria, to keep accurate records for a minimum of five (5) years showing the amount due and to show the dates and amounts of payments thereof.
- 3) The administrator is charged with the enforcement of the provisions of this Ordinance, and is empowered, subject to approval by the Business Committee, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of wholesale taxes, disallowance of deductions and the administration and enforcement of this Ordinance.

ARTICLE VI

INTEREST AND PENALTIES

- 1) All taxes imposed and all moneys withheld or required to be remitted under this Ordinance that remain unpaid after becoming due and owing shall bear interest at the rate of one percent (1%) per month or a fraction of the month thereof. This applies to all those using cannabis within the jurisdiction that do not fall within the exceptions set forth in Article IV Section (3), and the tax shall be due and owing as of the date of consumption or sale.
- 2) If any person liable to pay any tax neglects or refuses to pay the tax after demand, that person shall be barred from conducting business or employment within the jurisdiction of the Tribe.
- 3) Any person aggrieved by an action of this Ordinance may, within seven (7) days of the action complained of, petition the Tribal Business Committee in writing for reversal of the actions imposed. Upon receipt of any such petition, the Tribal Business Committee shall schedule a hearing on the petition to occur within 30 days. Petitioner shall receive at least 14 days notice in writing of such hearing and shall be accorded due process at the same.

ARTICLE VII

LICENSING AND PERMITS

- 1) Every wholesaler of cannabis or cannabis products must hold a valid license issued by the Tribal Cannabis Regulatory Authority and must hold such a license prior to establishing any place of business, warehouse, or wholesale outlet for the sale of cannabis or cannabis products within the Tribe's jurisdiction. The rules, regulations and requirements of wholesaler shall be as set forth in the Tribal Cannabis Ordinance.

ARTICLE VIII

SAVINGS PROVISION

If any provision of the Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provisions or application, and, to this end, the provisions of this Ordinance are severable.

ARTICLE IX

NO WAIVER OF SOVEREIGN IMMUNITY

Nothing in this Ordinance shall provide or be interpreted to provide a waiver of the sovereign immunity from suit of the Tribe or that of its governmental officers, agencies, agents, employees, or enterprises for any purpose.

ARTICLE X

AMENDMENT OR REPEAL OF PLAN

This Ordinance, and any section, part, and word thereof, may be amended or repealed only by a majority vote of the General Community Council of the Big Valley Band of Pomo Indians, or as delegated to the Tribal Business Committee by the General Community Council.

ARTICLE XI

EFFECTIVE DATE

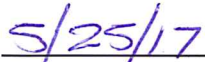
This Ordinance shall be effective immediately upon adoption by the Tribal Business Committee of the Big Valley Band of Pomo Indians.

CERTIFICATION

The signatures below certify that the above resolution was adopted at a duly called meeting, at which a quorum was established on _____, by a vote of _____ FOR, _____ OPPOSED and _____ ABSTAINING.

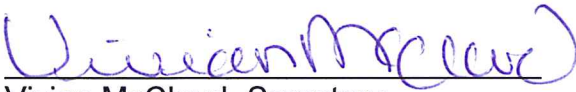


Anthony Jack, Chairman




Date

Attest:



Vivian McCloud, Secretary



Date