

Washoe Tribe of Nevada and California

Law & Order Code

TITLE 14 – EXCISE TAX ON LIQUOR

14-10-330 Excise Tax on Liquor: Levy and Collection; Amount

Except as otherwise provided in this Title, an excise tax is hereby levied and shall be collected respecting all liquor and upon the privilege of importing, possessing, storing or selling liquor, according to the following rates and classifications.

1. On liquor containing more than 22 percent of alcohol by volume, \$1.90 per wine gallon or proportionate thereof.
2. On liquor containing more than ¼ percent up to and including 22 percent of alcohol by volume, 50 cents per wine gallon or proportionate part thereof.
3. On liquor containing from one-half of 1 percent up to and including 14 percent of alcohol by volume, 30 cents per wine gallon or proportionate part thereof.
4. On all malt beverage liquor brewed or fermented and bottled in or outside the tribal territory, 6 cents per gallon.

14-10-333 Additional Excise Tax Levied on Certain Liquor; Limitations on Levy, Collection of Tax

1. In addition to the excise tax provided by 14-10-330, there is hereby levied and shall be collected upon all liquor containing more than 22 percent of alcohol by volume imported into the tribal territory after July 1, 1965, an excise tax in the amount of \$1.50 per wine gallon.
2. The tax imposed by subsection 1 shall not be levied or collected unless the federal gallonage tax imposed by 26 U.S.C. §5001 is reduced to \$9.00 per gallon and shall not be levied or collected on any liquor for which a federal gallonage tax of \$10.50 per gallon has been paid.

14-10-335 Excise Tax Not imposed on Beer Sales by Licensed Wholesale Dealers to Armed Forces Instrumentalities; Refunds, Credits

1. No tax shall be imposed upon the sale of beer by licensed wholesale dealers to the following instrumentalities of the Armed Forces of the United States, organized under Army, Air Force or Navy regulations, and located within the Tribal territory:
 - (a) Army, Navy or Air Force exchanges.
 - (b) Officers', noncommissioned officers' and enlisted men's clubs or messes.
2. If any wholesale dealer pays the tax on beer sold to one of the instrumentalities of the Armed Forces of the United States enumerated in subsection 1 after July 1, 1963, the taxpayer may obtain a credit or refund with respect to the tax so paid in the manner provided by the tribal finance department.

14-10-340 Liquor Sold to Permissible Persons Exempt from Tax

It is hereby declared to be the intent of this Title that no excise tax shall be imposed on liquor sold to permissible persons, and the tribal finance department in computing the excise tax to be paid on liquor shall make rules for refunds or credits to be allowed to any importer making a satisfactory showing of such sales.

14-10-350 Importer's Bond; Waiver of Requirement

1. Each licensed importer shall furnish a bond to the Washoe Tribe conditioned for the payment of all excise taxes due or to become due from him under the provisions of this Title. Each bond shall be in a principal sum equal to the greatest excise tax paid by the importer in any quarter of the preceding year, or if such standard is not available, then in a sum required from a licensee operating under conditions deemed comparable by the tribal finance department. In no case shall a bond be for an amount less than \$1,000. When cash or a certificate of deposit or investment certificate is used, the amount required shall be rounded off to the next larger integral multiple of \$100.
2. The bond or undertaking shall be acceptable to and approved by the tribal finance department, and a deposit of cash or negotiable United States Government bonds may be accepted in lieu of an undertaking. The finance department shall deposit all such United States Government bonds and cash deposits with the tribal treasurer as custodian thereof.
3. Notwithstanding any other provision of this section, upon application and a satisfactory showing therefore, the finance department may, from time to time, increase or decrease the amount of the required bond, having consideration for the amount of importations made by the importer.

4. Notwithstanding any other provision of this section, the finance department may waive the requirement of a bond pursuant to this section whenever a licensed importer has maintained a satisfactory record of payment of excise taxes for a period of not less than 5 consecutive years.

14-10-360 Finance Department Rules for Taxpayers' Reports, Claims

The Finance Department shall make all necessary and convenient rules:

1. Prescribing the form of reports and claims made by taxpayers.
2. If, after such tax is paid on any such liquor, satisfactory evidence is presented to the finance department that such imports have been actually exported and sold outside the tribal territory not in conflict with the law of the place of sale, the finance department shall direct that a refund or finance department shall direct that a refund or credit of the tax so paid shall be made to the taxpayer. The taxpayer shall report all such exports and report all such imports, and pay the tax on such imports monthly, on forms and subject to regulations prescribed by the finance department.
3. The excise tax imposed by this Title is due and payable on or before the 20th day of the following month. If all such taxes are paid on or before the 15th day of the following month, a discount in the amount of 3 percent of the tax shall be allowed to the taxpayer. If such tax is not paid when due there shall be added thereto a penalty of 5 percent, together with interest thereon at the rate of 1 percent per month, or any fraction there, from the date due until paid. The finance department may, for good cause, extend for not more than 15 days after the due date the time for paying the tax if a request for such an extension of time is received by the finance department on or before the due date. If such extension is granted, interest shall accrue from the original due date.
4. The finance department shall allow refunds or credits on any shipments lost, stolen or damaged in transit, or damaged or spoiled on the premises, and may require all claims in connection therewith to be sworn to and make ratable tax adjustments, credits or refunds in the premises to effectuate the purposes of this Title.

11-10-380 Liquor Subject to Personal Property Tax

Upon payment of the excise tax imposed by this Title, liquors shall not be subject to any further tax except a general personal property tax.