

Title 17 – Tax

Chapter 6 – Fish Tax

Sec.

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Legislative History

Enacted:

Fish Tax, Ord. 182 (9/30/03), BIA (10/7/03).

Repealed and Superseded:

Fishing Ordinance, Ord. 77 (6/4/91), Enacting Res. 91-6-54, BIA (8/19/91) (superseding and replacing all previous fishing related ordinances, including but not limited to Ordinances 28, 30, 31, 37, and 45).
Amending §§ 19 and 20 of Ord. 45 and Increasing the Fish Tax, Ord. 86-55, Res. 86-5-27 (5/1/86), BIA (5/22/86).
Amending § 19 of Ord. 45, Ord. 85-5-35 (5/15/85).
Amending §§ 19, 20, and 21 of Ord. 45, Res. 83-5-55 (5/31/83).
Amending §§ 19, 20, and 21 of Ord. 45, Res. 85-5-926 (5/4/82).
Fishing Ord., Ord. 45 (7/25/78), BIA (11/20/78) (superseding and replacing all previous fishing related ordinances except for ordinance 37, the Fishing Instructor Ordinance).

17-06.010 Title.

This Chapter may be referred to as the “Fish Tax Code.”

[History] Ord. 182 (9/30/03).

17-06.020 Authority.

This Chapter is enacted pursuant to the authority provided by Art. VI, Section 1(h), (k), and (l) of the Constitution for the Swinomish Indian Tribal Community, as most recently amended.

[History] Ord. 182 (9/30/03).

17-06.030 Definitions.

- (A) For the purposes of this Chapter, the following words and phrases shall have the following meanings, unless explicitly stated otherwise.
- (1) **“Fish”** (noun) means anadromous and non-anadromous fish, shellfish, and all other fishery resources.
 - (2) **“Fish”** (verb) means the attempt to, or the act of, capturing, taking, or otherwise harvesting any fish by any method.
 - (3) **“Fish Buyer”** means any person duly authorized to buy fish harvested in the exercise of treaty fishing rights from tribal members according to the terms of Chapter 18-03, Fishing, of the Swinomish Tribal Code.
 - (4) **“Gross sales”** means the total of all sales, before any deductions of any kind.
- (B) All other words and phrases shall have their ordinary and customary meanings.

[History] Ord. 182 (9/30/03).

17-06.040 Fish Tax.

All tribal fishers who sell fish to fish buyers shall pay a tax (“fish tax”) to the Swinomish Indian Tribal Community of three percent (3%) on all gross sales of fish harvested in the exercise of treaty fishing rights and sold to fish buyers.

[History] Ord. 182 (9/30/03); Ord. 77 (6/4/91).

17-06.050 Collection and Remittance.

- (A) All tribal fishers who sell fish to fish buyers shall pay the tax to fish buyers.
- (B) All fish buyers shall collect the tax established in Section 17-06.040 at the time of sale and remit it to the Tribe no later than the 4th day of every month. The monies remitted by the buyer shall include all monies collected up to and through the 30th day of the previous month.
- (C) Remittance of fish taxes shall be the sole responsibility of the buyer and shall not depend upon billing or accounting statements that may be furnished to the buyer at the discretion of the Tribe.

[History] Ord. 182 (9/30/03); Ord. 77 (6/4/91).

17-06.060 Enforcement and Penalties.

- (A) All fish buyers who fail to remit the fish tax shall be fined one hundred dollars (\$100) per day from the date the tax was due. The tax is due whether or not it is collected.
- (B) Each day that the fish tax remains unpaid shall constitute an additional separate violation.
- (C) All buyers who fail to remit the fish tax shall pay interest on the unremitted tax at the rate of one and one-half (1.5%) percent per month.

[History] Ord. 182 (9/30/03); Ord. 77 (6/4/91).

17-06.070 Repealer.

This Ordinance hereby repeals and supersedes all terms and provisions of Ordinance Nos. 77 and 96 that are inconsistent with or duplicative of the terms and provisions of this Chapter. Those provisions include the following: 11-8.010(C)(1) – (3), 11-8.020(A), (C), (G)(1) and (G)(4).

[History] Ord. 182 (9/30/03).

17-06.080 Severability.

[Reserved]