

Copy to
C.M.
Office

APR 15 1981

April 10, 1981

Dear Sir;

In accordance with the Oneida Tobacco Ordinance which was signed May 10, 1976 and in compliance with Section 5 which states in part:

Any enrolled member of the Oneida Tribe of Indians of Wisconsin may apply upon an application form provided by the Oneida Tribal Business Committee for a tobacco outlet license.

Section 6 states in part:

Upon approval of an application, the Oneida Tribal Business Committee shall issue the applicant a tobacco outlet license for a five-year period.

The State of Wisconsin has authorized myself to sell untaxed cigarettes to both Indian and non-Indians without collecting the Wisconsin Occupational Tax, if I can obtain them, (see attached letter)

Section 8 states in part:

There is being levied and there shall be collected as herein after, provided, a tax upon the sale, use, consumption, handling, possession or distribution of all cigarettes in the amount of three cents per package.

Section 8 further eludes to license fee as to no cost to tribal members during business previously selling cigarettes on the reservation; it states in part:

The excise tax levied hereunder shall be a tax upon distribution of cigarettes and other tobacco products by the tribe only and shall not constitute an assessment or license fee upon enrolled members of the tribe doing business, within the reservation or obtaining special rights or privileges.

I would like however to pay the tribe as equal sum for the cost necessary to issue a license, not to exceed the cost of cigarette license issued by the town \$10.00. A letter of authorization will be sufficient.

Sincerely,

Lena M. Cornelius

Lena M. Cornelius



State of Wisconsin \ DEPARTMENT OF REVENUE

July 25, 1979

OFFICES AT
4622 UNIVERSITY AVENUE
(608) 266-6701

ADDRESS MAIL TO
EXCISE TAX BUREAU
POST OFFICE BOX 8905
MADISON, WISCONSIN 53708

Mrs. Lena M. Cornelius
1920 Freedom Road
MILWAUKEE, WISCONSIN 53211

Dear Mrs. Cornelius:

Your letter of July 19, 1979 asked whether you, as an Indian, can sell untaxed cigarettes in your store.

Wisconsin's cigarette tax cannot be imposed on cigarette sales made by Indians on Indian reservations.

However, there presently is no exemption under which a Wisconsin supplier can sell untaxed cigarettes to you or to any other Indian, as indicated in my letter of July 10, the Wisconsin Department of Revenue is now working on a rule which would authorize the sale of untaxed cigarettes to Indians by Wisconsin permittees. This means that until the rule is adopted, we will collect the Wisconsin cigarette tax from any Wisconsin permittee on sales made to Indians.

In summary, you can sell untaxed cigarettes in your store if you can obtain them. If a Wisconsin permittee sells you cigarettes, we will collect the Wisconsin cigarette tax from that supplier.

Sincerely,

J. K. Leidiger, Director
Excise Tax Bureau

JKL:1sw



