

2022 Annual Tax Commission Report

Pyramid Lake Tax Code

Adopted by the Pyramid Lake Tribal Council pursuant to Article VI, Section 1 (b) of the Constitution of the Pyramid Lake Paiute Tribe. The Pyramid Lake Paiute Tribe adopted a Tax Scheme conducive to economic development in the private sector, which at the same time ensures that tax payers who receive government services on the Pyramid Lake Paiute Reservation contribute their fair shares. The Pyramid Lake Tax Code was updated in March 2022.

The Pyramid Lake Tax Commission consists of five appointed Tax Commissioners who serve three-year staggered terms. The Tax Commission is vested with powers to adopt rules and regulations necessary to implement the Pyramid Lake Tribal Tax Code, recommend to Tribal Council taxes to be levied, oversee and appoint Tax staff, to adhere to all procedures, rules and regulation of the Pyramid Lake Tax Code.

The Tax Department’s duties are to oversee the general assessment, levy and collection of taxes in accordance with the Tax Code and all rules and regulations that are in place on the Pyramid Lake Paiute Reservation. The Tax Department collects Tax Revenue in one year and the Tribal Council allocates to tribal departments the following year through resolution. The Tribal Departments that receive tax funds use it to support the tribal membership, the tax payers and visitors on the Pyramid Lake Paiute Reservation.



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Truckee River

2020 Tax Annual Report

For 2020, due to the COVID pandemic; all programs were put either on limited working hours or laid off of work for several months beginning the month of May 2020. All our tax payers were working at limited capacity for most of 2020, which could take a slight downfall to our tax revenue in the next few years. The severity of the pandemic put a lot of strain on all our tribal programs that either receive tax funds or that bring in tribal funds for the Pyramid Lake Paiute Tribe. Some of the tax funded programs are still not functioning at full capacity because of the pandemic. Due to all the uncertainty from the pandemic, the Tribe had to figure a different way to fund more tribal programs with Tax funds.

2020 Tax Revenue

Possessory Interest Tax	\$903,760
Sales Tax	\$311,051
Mineral Severance Tax	\$173,251
Use Tax	\$113,399
Cigarette & OTP Tax	\$92,078
Transient Lodging Tax	\$49,052
Fuel Tax	\$26,825
<u>Misc. Taxes*</u>	<u>\$15,196</u>
	\$1,684,612

*Misc. Taxes—Interest, Seller Permits, Fines & Penalties, Admin Fuel Refund & Program Generated Income

2020 Tax Funded Programs

Lake Maintenance	\$66,135
Rangers	\$144,087
Johnson O'Malley Program	\$11,338
Parks & Recreation	\$27,818
Law Enforcement	\$413,492
<u>Tax Department</u>	<u>\$334,040</u>
	\$996,910



Stone Mother

2021 Tax Annual Report

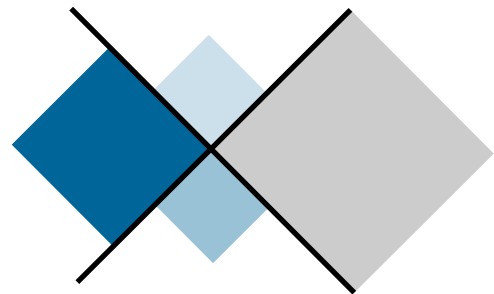
In 2021, everything was starting to run smoothly again after the COVID pandemic. Still a lot of uncertainty but departments were getting back to work with some minor adjustments.

In order to accommodate funding tribal programs with Tax Funds, the Finance Department had to adjust the way funding worked for 2021. Rather than using specific program allocations a percentage approach was used for the Tribe as a whole. So for 2021, Tax revenue funded 31% of the total Tribal Budget, which was \$1,547,589.

2021 Tax Revenue

Possessory Interest Tax	\$1,027,743
Sales Tax	\$392,115
Mineral Severance Tax	\$149,010
Use Tax	\$88,347
Cigarette & OTP Tax	\$83,287
Transient Lodging Tax	\$72,948
Fuel Tax	\$45,624
Misc. Taxes*	\$24,160
	<hr/>
	\$1,883,234

*Misc. Taxes—Interest, Seller Permits, Fines & Penalties & Souvenir License Plates



2022 DMV Tax Exempts

In 2022, the Tax Department staff processed 1,105 Nevada Department of Motor Vehicle Tax Exemption letters for Nevada tribal members that reside within the Pyramid Lake Paiute Reservation boundaries.

These tax exemptions give our tribal members the ability to save on the Governmental Service Tax which is based off the year of vehicle. In 2022 we were able to help our tribal members save \$59,627. This dollar amount is based on information received from tribal members so this number should be higher as some tribal members do not have the information available when requesting a tax exemption.

Information needed for a tax exemption:

Year, Make, Model, VIN, License Plate Number, Registered Owner Name, Physical and Mailing Address, Tribal enrollment number, and the government services tax amount.

Tribal Spousal Cards

Spousal cards are issued after a spousal application is filed along with a marriage certificate. All spousal cards have an expiration date and all local stores will no longer accept expired cards. If your spouse has lost their card and you would like to request a new card there is a \$10.00 replacement card fee. Contact the Tax Department to request an application for the spousal card.

2022 VITA Program

The Tax Department is a member of the Volunteer Income Tax Assistance Program (VITA) which allows the department to assist tribal members with free tax preparation and transmittal of their Federal Income Tax Return. In 2022, tax staff processed 118 tax returns. When we prepare tax returns there are certain VITA program guidelines that must be followed.

Sales Tax Exemption Request

When requesting a sales tax exempt letter for purchases that are going to be delivered to the reservation you will need to provide the Tax Department with your name and physical address where the items will be shipped too, your enrollment number and the name, address and phone number of the company you will be using.

2022 Tax Revenue

Possessory Interest Tax	\$1,055,493
Sales Tax	\$367,753
Mineral Severance Tax	\$199,194
Transient Lodging Tax	\$96,142
Cigarette & OTP Tax	\$94,752
Use Tax	\$87,397
Fuel Tax	\$66,503
Misc. Taxes*	\$23,247
	\$1,990,482

*Misc. Taxes—Interest, Program Generated Income, Seller Permits, Fines & Penalties & Souvenir License Plates

2022 Tax Funded Programs

Lake Maintenance	\$189,443
Rangers	\$310,411
Johnson O’Malley Program	\$2,625
Parks & Recreation	\$8,507
Law Enforcement	\$472,970
Tax Department	\$355,770
	\$1,339,726

Tax Revenue received in one year is allocated to Tribal programs the following year.

Tax Revenue

The Pyramid Lake Tax Commission collected the following taxes for the Pyramid Lake Paiute Tribe in 2022.

- ◇ Sales/Use Tax (8.265%)
- ◇ Regular Fuel Tax (0.7793769)
- ◇ Diesel Fuel Tax (0.6717839)
- ◇ Resource Extraction Tax (3%)
- ◇ Possessory Interest Tax (3%)
- ◇ Transient Lodging Tax (13%)
- ◇ Cigarette Tax (0.80)
- ◇ Other Tobacco Tax (0.30)

The tax payments are due monthly, quarterly or annually.

2022 Tax Commissioners

- ◆ Kathleen Wright-Bryan
- ◆ Carla Molino
- ◆ Denise Shaw
- ◆ Sherry Ely-Mendes
- ◆ Anita Dunn

Tax Staff

- ◆ Vernelda M. Frazier
- ◆ Alicia Querta
- ◆ Gina Wadsworth



Pyramid Lake Tax Dept. Pyramid Lake Tax Commission

Dedicated to serve the Community and Businesses by administering the Tax Code of the Pyramid Lake Paiute Tribe with integrity, efficiency, and consistency. As well as maintaining consensual relationships with the tax payers and community.

Adopted by the Pyramid Lake Tax Commission on February 4, 2014