

QUINULT INDIAN NATION  
TITLE 40, BUSINESS LICENSE ORDINANCE

BILLING FOR BUSINESS TAXES

19 88NEW/RENEWAL NewOWNER/MANAGER Ruddolph C. RyserFIRM NAME R.C. Ryser, Special CounselADDRESS 728-212th Pl. S.W.Lynnwood, WA 98036PHONE NUMBER (206) 672-7272

Business Activity 1988 Consulting

LINE A: Base Rate: 25.00 X Non-Indian Employees        = \$ 25.00

LINE B: Base Rate:        X Indian Employees        = \$       

LINE C: TAX DUE (Add Lines A and B)        = \$ 25.00

Business Activity       

LINE A: Base Rate:        X Non-Indian Employees        = \$       

LINE B: Base Rate:        X Indian Employees        = \$       

LINE C: TAX DUE (Add Lines A and B)        = \$       

## PUBLIC UTILITY ONLY

Business Activity       

LINE A: Base Rate:        = \$       

LINE B: Deduction:        X Indian Employees        = \$       

LINE C: TAX DUE (Subtract B from A)        = \$       

TOTAL TAX DUE AND PAYABLE \$ 25.00

Please make check payable to the Quinault Indian Nation at P. O.  
Box 189, Taholah, WA 98587



# Quinault Indian Nation

POST OFFICE BOX 189 ☐ TAHOLAH, WASHINGTON 98587 ☐ TELEPHONE (206) 276-8211

July 19, 1988

R. D. Ryser  
728-212th Place SW  
Lynnwood, WA 98036

Dear Sir:

It has come to the attention of the Quinault Department of Revenue that you have a contract with the Quinault Nation to perform services on the Reservation. Title 40 of the Tribal Code of Laws requires that you obtain a tribal business license before beginning operations on the Reservation.

Enclosed you will find a copy of Title 40 and an application for the business license. This form should be completed and returned with the \$ 5.00 filing fee to the Department of Revenue. Upon receipt of this application the business tax will be computed and a billing will be forwarded to you for payment. A license will be issued when payment for the tax has been received.

Please contact us if you should have any questions about Title 40 and its requirements. We thank you for your cooperation.

Sincerely,

DEPARTMENT OF REVENUE

Dawn Ives  
Revenue Manager

Enc:

## TITLE 40

### BUSINESS LICENSE ORDINANCE

AN ORDINANCE, relating to and providing for a license for occupations, pursuits, and privileges; defining offenses and prescribing penalties.

40.01. Exercise of Revenue License Power. The provisions of this Ordinance shall be deemed an exercise of the power of the Business Committee of the Quinault Tribal Council to license for revenue.

40.02. Definitions. In construing the provisions of this Ordinance, save when otherwise declared or clearly apparent from the context, the following definitions shall be applied:

(a) The term "tax year" or taxable year shall mean either the calendar year or the taxpayer's fiscal year when permission is obtained from the Business Committee to use a fiscal year in lieu of the calendar year.

(b) The word "person" or "company" herein used interchangeably means any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint-stock company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit, or otherwise, and includes any instrumentality thereof, provided a valid tax may be levied upon or collected therefrom under the provisions of this Ordinance.

(c) The word "business" includes all activities engaged in with the object of gain, benefit or advantage to the taxpayer or another person or class, directly or indirectly.

(d) The term "Business Committee" is a representative body of the Quinault Tribe whose duties are to represent the Indians of the Reservation in all matters pertaining to the tribe and in all tribal matters, arising between the sessions of the council, to follow the instructions of the council and render any aid they can to any individual member of the tribe needing assistance; to make a full report of their work to each succeeding council and in general to perform all of the duties of an executive committee between meetings of the council.

(e) The term "engaging in business" means commencing, conducting, or continuing in business and also the exercise of corporate or franchise powers as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business.

(f) The word "successor" means any person who shall, through direct or indirect means conveyance, purchase or succeed to the business, or portion thereof, or any part of the stock of goods, wares or merchandise or fixtures or any interest therein of a taxpayer quitting, selling out, exchanging, or otherwise disposing of his business. Any person obligated to fulfill the terms of a contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is a surety or guarantor.

(g) The word "taxpayer" includes any individual, group of individuals, corporation or association required to have a business license hereunder, or liable for any license fee or tax, or for the collection of any license fee or tax hereunder, or who engages in any business, or who performs any act, for which a license fee or tax is required by this Ordinance.

(h) Words in the singular number shall include the plural, and the plural shall include the singular. Words in one gender shall include all other genders.

(i) The word "Secretary" shall mean the Secretary of the Quinault Tribal Council.

(j) The word "Treasurer" shall mean the Treasurer of the Quinault Tribal Council.

(k) The word "Council" shall mean the Quinault Tribe.

40.03. Companies To Hire Indian Labor. Where and whenever possible Indian labor shall be hired by companies operating by license within the Quinault Reservation. In cases of fish and clam buying companies with receiving stations within the reservation, such as fish houses and trucks buying clams off the reservation beaches, all Indian labor is required. A white man married to an Indian woman does not take precedence over that of an Indian as to employment, and said Indian is required to be a bona fide resident of Taholah. (This is a very old tribal ruling.)

40.04. Business Licenses Required by Both Non-Indian and Indian Alike. It is hereby duly enacted in this Ordinance that both Non-Indians and Indians alike, regardless of degree of Indian blood, are required to secure a reservation business license, and both Non-Indians' and Indians' license fees shall be equal.

40.05. Business License Required. On or after the 24th day of July 1961, if this Ordinance is then in effect, otherwise on and after the effective date of this Ordinance, no person, whether subject to the payment of a tax or not, shall engage in any business or activity in the Quinault Indian Reservation for which a license fee or tax is imposed by this Ordinance without having first obtained and being a holder of a valid and subsisting license so to do, to be known as a "Business License" issued under the provisions of this Ordinance as hereinafter provided, and without paying the license fee or tax imposed by this Ordinance, and in addition the sum of \$ 5.00, as a license fee which shall accompany the application for the license. Such license shall expire at the end of the calendar year in which it is issued, and a new license shall be required for each calendar year. Applications for the license shall be made to and issued by the Business Committee on forms provided by them.

40.06. Bond Required. The usual procedure in the course of business in applying for a business license a bond is hereby required, forms for such bonds may be obtained from the Treasurer, Quinault Tribal Council.

40.07. Payment of License Fees. The license fee or tax payable hereunder shall at the time the return is required to be filed hereunder be paid to the Quinault Tribal Treasurer by bank draft, certified check, cashier's check, personal check or money order, or in cash. If payment is made by draft or check, the tax or fee shall not be deemed paid unless the check or draft is honored in the usual course of business; not shall the acceptance of any sum by the Treasurer be an acquittance or discharge of the tax or fee due unless the amount of the payment is in full and actual amount due. The return shall first be presented to the Tribal Treasurer, who shall endorse thereon the date and amount of the payment received by him and return the same to the taxpayer who shall thereupon forthwith file the return with the Treasurer.

The Secretary is authorized, but not required to mail to taxpayers forms for applications for license and forms for returns, but failure of the taxpayer to receive any such forms shall not excuse the taxpayer from making application for and securing the license required, making returns, and payment of the license fee or tax, when and or due hereunder.

40.08. Applications and Returns Confidential. The applications and returns made to the Business Committee pursuant to this Ordinance shall not be made public, nor shall they be subject to the inspection of any person except the President, Secretary, Treasurer, and the members of the Business Committee; and it shall be unlawful for any person to make public or to inform any other person as to the contents or any information contained in or to permit inspection of any application or return except as in this section authorized.

40.09. Business Committee To Make Rules. The Business Committee shall have the power, and it shall be their duty, from time to time, to adopt, publish, and enforce rules and regulations not inconsistent with this Ordinance or with law for the purpose of carrying out the provisions thereof, and it shall be unlawful to violate or fail to comply with any such rule or regulation.

40.10 Revocation of License. The Business Committee may revoke the license issued to any taxpayer who is in default in any payment of any license fee or tax hereunder, or who shall fail to comply with any of the provisions of this Ordinance. Notice of such revocation shall be mailed to the taxpayer by the Secretary, and on and after the date thereof any such taxpayer who continues to engage in business shall be deemed to be operating without a license and shall be subject to any or all penalties herein provided.

40.11. Penalties. Any person violating or failing to comply with any of the provisions of this Ordinance or any lawful rule or regulations adopted by the Business Committee pursuant thereto, if a Non-Indian, upon conviction thereof, shall be punished by eviction from the reservation premises and his business license revoked permanently, depending upon the circumstances, or said license revoked temporarily to the discretion of the Business Committee.

Any taxpayer who engages in or carries on, any business subject to a tax hereunder without having his business license so to do shall be guilty of a violation of this Ordinance for each day during which the business is so engaged in, or carried on; and any taxpayer who fails or refuses to pay the license fee or tax, or any part thereof, on or before due date, shall be deemed to be operating without having his license so to do.

Fishbuyers possessing a Quinault Reservation Business License buying salmon for commercial purposes from the reservation streams following the closure of the tribe's commercial seasons, said business license shall be revoked by the Business Committee. The same shall apply to razor clams taken from the reservation clam beds.

40.12. This ordinance shall take effect and be in force from and after this passage and legal publication.

Originally enacted by the Business Committee on July 24, 1961.

Horton Capoeman, President  
Frederick Saux, Secretary

Approved by: \_\_\_\_\_

Business License No. \_\_\_\_\_

Date Issued: \_\_\_\_\_

Expires: \_\_\_\_\_

Quinault Indian Nation  
Application for Business License  
(Filing fee of \$5.00 must accompany this application)  
QUINAULT TRIBAL CODE, TITLE 40

\$ 5.00 PD  
8/14/88

TO BE ISSUED TO: (owner) Rudolph C. Ryser

Business Name: R.C. Ryser, Special Counsel

Business Mailing Address: 728 212<sup>th</sup> Pl. SW, Lynnwood, WA 98036

Business Phone: 206-672-7272

Residence Mailing Address: 728 212<sup>th</sup> Pl. SW, Lynnwood, WA 98036

Residence Phone: 206-672-7272

File this application with:

Department of Revenue  
Quinault Indian Nation  
P.O. Box 189  
Taholah, Washington 98587  
(206) 276-8211

Kind of Business in Detail: (Extracting, Manufacturing, Retail, Wholesale, Other Service, Public Utility) Consulting:  
Communications, Research, training

Opening Date of Business: \_\_\_\_\_ State Whether Individual, Partnership or Corporation: Individual

If Partnership, name each person sharing in profits of the business, giving their title, residence address and phone: NA

If Corporation, name parent company, place of incorporation, manager, and officers, giving residence address and phone: NA

Do you have a business license from any other City or County? Yes \_\_\_\_\_ No ☒

If yes, list City or County and date of issuance: NA

Name and address of any Registered Agents for Service of Process in the State of Washington: Rudolph C. Ryser  
728 212<sup>th</sup> Pl. SW Lynnwood, WA 98036

SCHEDULE OF BUSINESS WITHIN QUINAULT RESERVATION

List each place of business by address or legal description; give name and address of persons representing taxpayer on Reservation if no place of business is maintained in taxpayer's name. If additional space is needed, attach supplementary sheets.

NAME UNDER WHICH OPERATED	LOCATION
<u>None</u>	<u>none</u>

SUB-CONTRACTORS

List any sub-contractor to be used on the Reservation by name, address, and job function.

NAME	ADDRESS	JOB FUNCTION
<u>Ms. Rosalee Tisya</u>	<u>328 E. 17<sup>th</sup> Vancouver, BC V5V-1A8</u>	<u>WORK SHIP Facilities</u>

PERSONS TO WORK ON THE RESERVATION

List the job function of all employees who will be working on the Reservation (Excluding Sub-Contractors) and identify whether they are Indian or Non-Indian. Use additional sheets if necessary.

JOB FUNCTION	NON-INDIAN	INDIAN
1.		
2.		
3.		
4.		
5.		
6.		

JOB FUNCTION	NON-INDIAN	INDIAN
7.		
8.		
9.		
10.		
11.		
12.		

This application must be accompanied by a filing fee of five dollars (\$5.00). There is no charge for additional license's for branch locations, or for changes of location, but written application must be made for them.

Date 7/28/88

Signature Rudolph C. Ryser