

Mohawk Territory of Akwesasne



By-Law #1985/86 - 500 Tax Exempt Cigarettes

As passed by Mohawk Council Resolution

1985/86 - 500

Council-September 28, 1985 Ministry-February 7, 1986

MOHAWK COUNCIL OF AKWESASNE
BY-LAW 1985/86-500
BY-LAW RESPECTING THE SALE OF
TAX EXEMPT CIGARETTES AND OTHER
TOBACCO PRODUCTS WITHIN THE
MOHAWK TERRITORY OF AKWESASNE

Passed by Mohawk Council on September 28, 1985
Passed by Ministry on February 7, 1986

WHEREAS the Mohawk Council of Akwesasne is the duly elected government representing and empowered by the Mohawk people of Akwesasne;

WHEREAS the Mohawk people of Akwesasne wish to perpetuate and promote the Mohawk culture, way of life and values inherent to their people;

WHEREAS the Mohawk Council wish to control the sale of tax exempt cigarettes and other tobacco products;

NOW, THEREFORE the Mohawk Council of Akwesasne adopts the following By-Law at a meeting duly convened and held at the offices of the Mohawk Council of Akwesasne on September 28, 1985.

In virtue of its authority as the elected representative of the Mohawk people of Akwesasne and in virtue of its powers under section 81 of the Indian Act, R.S. c149 as amended to date, the Mohawk Council of Akwesasne hereby enacts the following:

1. Mohawks who have businesses accepted serving their immediate community of Akwesasne, may apply for a cigarette tax exemption permit issued by the Mohawk Council of Akwesasne.
2. The cigarette tax exempt permit will identify the following:
 - (a) name of business;
 - (b) type of business;
 - (c) name/s and band number/s of owner/s;
 - (d) name authority issuing permit;
 - (e) size of cigarette allocation.
3. The Mohawk Council of Akwesasne will only accept applications accompanied by a sworn declaration by the applicant identifying the following:
 - (a) name of business;
 - (b) type of business;
 - (c) rightful owner/s of business;
 - (d) location of business;
 - (e) business hours;
 - (f) days of the week open,

signed by applicant and witnessed by a Justice of the Peace appointed to serve Akwesasne under section 107 of the Indian Act.

4. A Peace Officer or person both appointed by the Mohawk Council of Akwesasne will within no later than 60 days after submission and prior to approval of application, enter and investigate the applicant's place of business verifying that such a business accepted serving the immediate surrounding community of Akwesasne does exist.
5. Applicant must have a sign noticeably erected in front of business identifying the following:
 - (a) name of business;
 - (b) type of goods sold;
 - (c) business hours;
 - (d) days of the week open.
6. The Mohawk Council of Akwesasne upon approval of application may issue a cigarette tax exemption permit with a cigarette allocation determined at the discretion of the Mohawk Council but not to exceed five (5) cases (10,000 cigarettes) of cigarettes for each calender month.
7. Nevertheless, Mohawks in possession of a cigarette tax exemption permit for at least 90 days may apply for an increase of cigarettes allocation determined at the discretion of the Mohawk Council, but not to exceed ten (10) cases (20,000 cigarettes) of cigarettes for each calendar month.
8. Mohawks in possession of a cigarette tax exemption permit will pay an administrative cost to the Mohawk Council of Akwesasne. Five cents for each and every carton (200 cigarettes) of cigarettes acquired by virtue of this permit or the present equivalent percentage of the total permit allocation based on the current wholesale price of cigarettes.
9. The Mohawk Council of Akwesasne will adjust the administrative cost monthly or as the wholesale price of cigarettes increase.
10. The administrative cost will be paid by the permit holder within the first week of every calender month based on permit allocation.

11. The Mohawk Council of Akwesasne may appoint a person or persons to administer this By-Law.

Anyone who violates this By-Law or any section therein is subject to immediate cancellation of the cigarette tax exemption permit and is liable upon summary conviction to a fine not exceeding One Thousand Dollars (\$1000.) or imprisonment for a term not to exceed thirty days or both fine and imprisonment.

Grand Chief: Michael Mitchell

Chiefs: Robert Skidders

Louis Oakes

Wallace Mitchell

William Sunday

Yvonne Leaf

Lloyd Benedict