

**TITLE 16. GENERAL REVENUE AND TAXATION CODE**

**CHAPTER 1. ADMINISTRATION**

16 M.P.T.L. ch. 1 § 1

**§ 1. Office of Revenue and Taxation**

The Office of Revenue and Taxation under the control of the tribal Finance Committee is responsible for administering the General Revenue and Taxation Code of the Mashantucket Pequot Tribal Nation. Among other powers, the Office of Revenue and Taxation may issue regulations and make rulings necessary to carry out the Tribe's revenue laws, examine the records of any person liable for sales tax, and require reports from sellers as necessary to enforce the tax.

Contact Information: The mailing address of the Office of Revenue and Taxation is, 1 Matt's Path, P.O. Box 3008, Mashantucket, CT 06339-3008. The telephone number is, (860) 396-3175.

16 M.P.T.L. ch. 1 § 2

**§ 2. Records and Record Keeping**

a. The method of accounting used for financial statement purposes must be used to comply with the General Revenue and Taxation Code unless permission is granted by the Office of Revenue and Taxation.

b. Every seller, retailer and person liable to collect any taxes or fees has to keep records for a period of at least three years from the date the return was filed. All of these records are subject to audit.

16 M.P.T.L. ch. 1 § 3

**§ 3. Collections and Remittance**

a. Retailers are responsible for collecting and remitting sales taxes. Retailers are collection agents and, as such, must register with the Office of Revenue and Taxation, unless the retailer is wholly owned and operated by the Mashantucket Pequot Tribal Nation. A collection agent means any person responsible to collect taxes pursuant to the General Revenue and Taxation Code. A collection agent is liable for uncollected taxes, and therefore, is a taxpayer. The Office of Revenue and Taxation is authorized to issue registration procedures, forms, and instructions to administer the General Revenue and Taxation Code.

b. All sellers liable for collecting and remitting sales tax must file periodic returns as provided by the Office of Revenue and Taxation.

## CHAPTER 2. HOTEL OCCUPANCY

16 M.P.T.L. ch. 2 § 1

### § 1. Definitions

a. "Complimentary" or "Comp" means any provision of goods or services, including rooms, as evidenced by a wampum point charge or other similar credit system. For the purpose of this tax any rooms or services provided on a comp basis are considered sales.

b. "Hotel" means any building regularly used and kept open as such for the feeding and lodging of guest.

c. "Gross Receipts" mean the total amount charged for the room and any occupancy-related services. Gross Receipts are deemed to have been received on a daily basis as rooms are rented or services are provided.

d. "Occupancy" means the use or possession, or the right to the use or possession, of any room or rooms in a hotel or lodging house or the right to the use or possession of the furnishings or the services and accommodations accompanying the use and possession of such room or rooms.

e. "Retailer" means any person selling goods or services on the Mashantucket Pequot Tribal Nation's Reservation.

f. "Room" means any room or rooms of any kind in any part or portion of a hotel or lodging house let out for use or possession for lodging purposes.

16 M.P.T.L. ch. 2 § 2

### § 2. Imposition and Rate of Tax

a. For the privilege of the use and occupation of a Room in a Hotel located on the Mashantucket Pequot Reservation for a consideration, a tax is hereby imposed on all use and occupancy of any Room or Rooms and Occupancy-related services at a rate of 15% with respect to each use and occupancy of any Room or Rooms in a hotel or lodging house.

b. The tax shall be imposed upon the Person for whom the Room, goods or services are provided and collected by the provider of the Room, goods or services.

## CHAPTER 3. FOOD AND BEVERAGE

16 M.P.T.L. ch. 3 § 1

### § 1. Definitions

a. "Person" means and includes any individual, firm, association, corporation, unincorporated entity, or any other group or combination acting as a unit.

b. "Sale" and "Selling" mean and include the furnishing, preparing, or serving for a consideration of food, meals or drinks.

c. "Sales Price" means the total amount for which goods or service is sold or the total amount received for any service rendered, whether paid in money or otherwise, without deduction on account except for any item, good or service exempt from taxation. Such total amounts include all of the following: (1) any services that are a part of the sale; and (2) any amount for which credit is given to the purchaser by the seller unless provided otherwise by regulation; and (3) all receipts, cash, credits and property of any kind.

16 M.P.T.L. ch. 3 § 2

**§ 2. Imposition and Rate of Tax**

a. For the sale of food and beverage in any location on the Mashantucket Pequot Reservation, a tax is hereby imposed at a rate of 6.35% of the total sales price.

b. The tax shall be imposed upon the Person purchasing the goods or services and collected by the provider of the goods or services.

**CHAPTER 4. RETAIL**

16 M.P.T.L. ch. 4 § 1

**§ 1. Definitions**

a. "Person" means and includes any individual, firm, association, corporation, unincorporated entity, or any other group or combination acting as a unit.

b. "Sale" and "Selling" mean and include the furnishing, preparing, or serving for a consideration of tangible personal property.

c. "Sale Price" means the total amount for which goods are sold whether paid in money or otherwise, without deduction on account except for any item, good or service exempt from taxation. Such total amounts include all of the following: (1) any amount for which credit is given to the purchaser by the seller unless provided otherwise by regulation; and (2) all receipts, cash, credits and property of any kind.

16 M.P.T.L. ch. 4 § 2

**§ 2. Imposition and Rate of Tax**

a. For the Sale of tangible personal property in any location on the Mashantucket Pequot Reservation, a tax is hereby imposed at a rate of 7.35% of the total sales price.

b. The tax shall be imposed upon the Person purchasing the goods and collected by the provider of the goods.

## CHAPTER 5. ADMISSIONS

16 M.P.T.L. ch. 5 § 1

### § 1. Definitions

a. "Person" means and includes any individual, firm, association, corporation, unincorporated entity, or any other group or combination acting as a unit.

b. "Admissions Charge" means the amount assessed for the right or privilege to have access to a place or location where amusement, entertainment or recreation is provided.

16 M.P.T.L. ch. 5 § 2

### § 2. Imposition and Rate of Tax

a. There is hereby imposed a tax of 10% on the Admission Charge to any place of amusement, entertainment or recreation located within the Mashantucket Pequot Reservation, except that no tax shall be imposed with respect to any Admission Charge

(1) when the Admission Charge is less than one dollar;

(2) to any event at the Mashantucket Pequot Museum and Research Center; and

(3) to Mashantucket Pequot bingo events.

b. The tax shall be imposed upon the Person receiving the right or privilege of admission and collected by the provider of the event.

## CHAPTER 6. REAL ESTATE HOME OWNERSHIP

16 M.P.T.L. ch. 6 § 1

### § 1. Imposition and Rate of Tax

a. In lieu of the monthly administrative fee (presently \$75) charged to each homeowner, there is hereby imposed a Real Estate Home Ownership Tax at a rate of \$900 per annum, payable at the rate of \$75 per month.

b. The Real Estate Home Ownership Tax shall be payable by every homeowner on the Mashantucket Pequot Nation's Reservation incident to his/her ownership interest in a home under any Tribal Housing Program.

c. The tribal court shall have jurisdiction over all actions brought by the Mashantucket Pequot Tribal Nation to collect unpaid Real Estate Home Ownership Taxes, provided the action is brought within six (6) years of the homeowner's first non-payment of the Real Estate Home Ownership Tax.

16 M.P.T.L. ch. 6 § 2

**§ 2. Effective Date**

The Real Estate Home Ownership tax shall be effective January 1, 1998.

**CHAPTER 7. PERSONAL PROPERTY TAXES (RESERVED)**

16 M.P.T.L. ch. 7.

**Historical and Statutory Notes**

**Derivation.**

Effective May 16, 1982, TCR051682-01 adopted a motor vehicle tax for the benefit of MPTN in lieu of collecting and paying automobile taxes to the town of Ledyard.  
Effective July 1, 1998, TCR070198-03 enacted Title 16. "General Revenue and Taxation Code"

**Amendments.**

Effective July 23, 2009, TCR072309-06 of 09 amended 16 M.P.T.L. by increasing the hotel occupancy tax rate by 1% to 13% in ch. 2 §2(a) and the retail tax rate in ch. 4 §2(a).

Effective July 1, 2011, TCR060211-01 of 03 amended 16 M.P.T.L. by increasing the hotel occupancy tax rate 15% in ch. 2 §2(a), increasing the food and beverage tax rate to 6.35% in ch. 3 §2(a), and increasing the retail sales tax rate to 7.35% in ch. 4 §2(a).

Effective April 9, 2015, TCR040915-01 of 07, amended 16 M.P.T.L. to reserve "Chapter 7. Personal Property Taxes."

Effective June 30, 2016, TCR063016-02, amended 16 M.P.T.L. by adding (c) to Chapter 6, granting tribal court jurisdiction to collect unpaid Real Estate Home Ownership Taxes, as long as action is brought within 6 years of the first non-payment.