CHAPTER 1. GENERAL PROVISIONS

Sec. 101. Title
Sec. 102. Purpose
Sec. 103. Authority
Sec. 104. Jurisdiction
Sec. 105. Severability
Sec. 106. Construction
Sec. 107. Amendments
Sec. 108. Effect of Headings
Sec. 109. Definitions

CHAPTER 2. RETAIL SALES AND SERVICES TAX

Sec. 201. Definitions
Sec. 202. Imposition of Retail Sales Tax

Sec. 203. Exemptions for Retail Sales Tax

Sec. 204. Imposition of Services Tax

Sec. 205. Exemptions for Services Tax

CHAPTER 3. USE TAX

Sec. 301. Definitions

Sec. 302. Imposition of Use Tax

Sec. 303. Exemptions

Sec. 304. Evidence of Use

Sec. 305. Receipt as Evidence

CHAPTER 4. CIGARETTE, TOBACCO PRODUCTS, AND VAPOR PRODUCTS TAX

Sec. 401. Definitions

Sec. 402. Imposition of Cigarette, Tobacco, and Vapor Products Tax

Sec. 403. Exemptions

Sec. 404. Unauthorized Sale of Cigarettes, Tobacco Products, and Vapor Products
Sec. 405. Addition of Tax to Retail Selling Price

CHAPTER 5. MOTOR VEHICLE FUEL TAX

Sec. 501. Definitions

Sec. 502. Imposition of Motor Vehicle Fuel Tax

Sec. 503. Exemptions

Sec. 504. Unauthorized Sale of Motor Vehicle Fuel

Sec. 505. Addition of Tax to Retail Selling Price

CHAPTER 6. BUSINESS INCOME TAX

Sec. 601. Definitions

Sec. 602. Imposition of Business Income Tax

Sec. 603. Exemptions

Sec. 604. Deductions [Reserved]

CHAPTER 7. REAL PROPERTY TAX

Sec. 701. Definitions
Sec. 702. Imposition of Real Property Tax

Sec. 703. Exemptions

CHAPTER 8. HOTEL OCCUPANCY TAX

Sec. 801. Definitions

Sec. 802. Imposition of Hotel Occupancy Tax

Sec. 803. Exemptions [Reserved from operation pending Further action by the Chitimacha Tribal Council]

CHAPTER 9. PROVISIONS APPLICABLE TO ALL TAXES IMPOSED BY THIS TITLE

Sec. 901. Tax Liability

Sec. 902. Quarterly Returns

Sec. 903. Exemption from Filing Quarterly Returns

Sec. 904. Annual Returns

Sec. 905. Penalties

Sec. 906. Civil Cause of Action

Sec. 907. Criminal Violations
CHAPTER 10. TAX COMMISSION [Reserved from operation pending further action by the Chitimacha Tribal Council]

Sec. 1001. Creation of Tax Commission

Sec. 1002. Powers of the Tax Commission

Sec. 1003. Sovereign Immunity of the Tax Commission

Sec. 1004. Finality of Assessment

CHAPTER 11. ADMINISTRATIVE APPEAL AND TRIBAL COURT REVIEW

Sec. 1101. Administrative Appeal

Sec. 1102. Exhaustion of Administrative Remedies

Sec. 1103. Inaction by Tax Commission Results in a Denial of Appeal

Sec. 1104. Tribal Court Review