



OSAGE NATION TAX AUTHORITY BOARD

Fines and Fees Schedule

This fines and fees schedule is adopted pursuant to the *Osage Nation Revenue and Taxation Act*, which allows the Tax Authority Board to establish the fines, fees and interest rates of the Tax Commission. 26 ONC § 1-101, et. seq.

The Tax Commission shall apply the following late fees for failure to submit timely reports and remit payment in full as required under the *Revenue and Taxation Act* and in addition apply the applicable interest rate to the amount owed.

The Tax Commission shall further have the authority to issue a fine for failure to comply with a written request of the Tax Commission Director or staff in the performance of their duties to administer and enforce the *Revenue and Taxation Act*, which includes but is not limited to a request for business or financial records.

Fines and Fees	Amount
Late fee < 30 days	\$25.00
Late fee > 30 days	\$50.00
Late fee > 60 days	\$75.00
Late fee > 90 days	\$100.00
Late fee in excess of 90 days	An additional \$25.00 per month
Interest	20% of amount owed
Copying fee	\$10.00 for the first page and \$2.00 for each additional page
Failure to comply with a written request of the Tax Commission Director or staff in the performance of their duties	\$100.00 - \$500.00 depending on the severity of the action

This Schedule may be amended as determined necessary by the Tax Authority Board.