



OFFICE OF THE GENERAL COUNSEL
OKLAHOMA TAX COMMISSION

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August 6, 2004

RE: LR-04-016 and Motor Fuel Compact with the State of Oklahoma; File No.

Dear Members of the Motor Fuel Committee:

Your letter address to Tony Mastin, Director of the Tax Policy and Research Division, has been referred to this office. Please direct further communication to my attention at the address written above.

Section 500.63 of Title 68 of the Oklahoma Statutes provides that motor fuel funds apportioned quarterly must be used by the accepting tribe "exclusively for tribal government programs limited to highway and bridge construction, health, education, corrections, and law enforcement." (Emphasis added). Whether the items about which you inquire can be funded from monies received under the compact depends on the provisions of your tribal government programs. Without reviewing your programs in the areas of health, education and law enforcement, I can not advise you whether the items asked about can be funded with motor fuel monies received under the compact.

The Oklahoma Tax Commission is not in the business of delineating the items that can or can not be included in a tribe's government programs. As the Motor Fuel Committee, you may wish to review your tribe's programs to ensure that any motor fuel monies received under the compact are expended on items falling within the required programs' purposes.

Very truly yours,

OKLAHOMA TAX COMMISSION

A handwritten signature in cursive script that reads "Marjorie Welch".

Marjorie Welch
First Deputy General Counsel

cc: Tony Mastin