

ALCOHOL LUXURY TAX PROCEDURAL GUIDELINES

All tax revenues collected pursuant to Ordinance 48 shall be dedicated to alcohol abuse education, enforcement, prevention, regulation, and treatment.

Definitions:

1. Alcohol Abuse Education – Seminars, workshops, or group meetings that relate to the abuse, education, prevention, and recovery of alcohol and other drugs.
2. Enforcement – The act of putting something such as a law into effect; the execution of a law; or the carrying out a command.
3. Prevention – The system of measures taken by person(s) or organization with reference to the direct or indirect measure of preventing the abuse of alcohol and drugs and improving lifestyles
4. Regulation – To control alcohol or other drugs by means of adopting rules and regulation; to limit and prohibit the use of alcohol and other drugs.
5. Treatment – A broad term covering all the steps taken to arrest a disease, alcoholism or drug addiction; including examination and diagnosis; providing care to restore to a former capacity; or follow-up and after-care.

Request for Monetary Assistance:

- 1.) All persons must complete an alcohol luxury tax grant application and provide verification of their activity with a detailed budget or invoice prior to the meeting.
- 2.) Each applicant including all participants must attend or engage in an educational session on the prevention of alcohol abuse or drug use with the Four Bands Healing Center, School Counselors, or other approved individual/program prior to receiving funds.
- 3.) Organizers for group activities shall provide a person to speak at the event on alcohol and drug prevention.
- 4.) Applicants may be subject to a background check and drug test.
- 5.) Each applicant including all participants must attend a Life Skills class with approved Program.

Who Qualifies for Alcohol Luxury Tax Funds?

1. All individuals seeking treatment of alcohol and other drugs.
2. Individuals seeking funding to participate in a prevention activity must be youth, 18 or younger. If 18, must be attending high school.
3. Those organizing educational conferences or other gatherings that prevent the abuse of alcohol and drugs and teach wellness.

Those who've been convicted of a crime against any person will not be eligible for alcohol luxury tax funds for prevention activities or education/healing training or conferences. An exemption may be allowed for those attending treatment and counseling.

Determining Monetary Assistance:

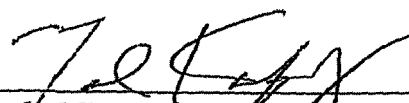
The Alcohol Beverage Control Commission may assist with one or two of the budget line items or based on need and other source of funds. All requests for monetary assistance are contingent upon availability of budgeted funds. Applicants and their groups are required to contribute through fundraising or parent contribution.

Requirements for Luxury Tax Funds:

1. To promote an alcohol and drug free lifestyle.
2. To provide education on living an alcohol and drug free lifestyle.
3. To involve as many people as possible.
4. The luxury tax funds will be made to vendors, or other approved source when necessary.
5. The luxury tax funds will be given to individuals based on need and are subject to tribal regulations.
6. Individuals receiving a payment for services from the luxury tax funds are subject to tribal regulations.
7. If receipts are not returned to the Revenue Office, forfeiture of future funding will occur and may be subject to civil court proceedings.
8. Applicants, organizers, or youth group must be living an alcohol & drug free lifestyle to receive funding.
9. Security shall be provided at events to assure that no alcohol or drugs are brought onto the premises.
10. Recipients shall volunteer at local, public, or community events, including public relation announcements at media outlets.

Ordinance 48 shall be cited as the Cheyenne River Sioux Tribe Alcoholic Beverage Control Law. The procedural guidelines for the alcohol luxury tax funds have been adopted by the Alcohol Beverage Control Commission.

Date Approved: 5/29/2015



Alcohol Beverage Control Commission, Chairman