

# AK-CHIN INDIAN COMMUNITY COUNCIL

42507 W. Peters & Nall Road  
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Telephone: (520) 568-1000



Resolution No. A-79-13

## RESOLUTION OF THE AK-CHIN INDIAN COMMUNITY COUNCIL

(A Resolution amending Section 20 of the Ak-Chin Sales Tax Ordinance.)

**WHEREAS,** the Ak-Chin Indian Community ("Community") is a federally recognized Indian Tribe organized pursuant to the Indian Reorganization Act of 1934; and

**WHEREAS,** the Community is governed by the Ak-Chin Indian Community Council ("Council") pursuant to its Articles of Association ("Articles"), approved by the Secretary of the Interior, December 20, 1961; and

**WHEREAS,** by Resolution A-18-13, the Community enacted the Ak-Chin Sales Tax Ordinance ("Ordinance"); and

**WHEREAS,** in passing the Ordinance, it was the intent of the Council that the rate of taxation levied on sales made within the Community's reservation would be approximately the same as the rate of taxation levied on similar transactions made in surrounding areas, such as Maricopa City; and

**WHEREAS,** there has been confusion among retailers operating within the Community about how to calculate the Community's sales tax, (which is a tax on the consumer) with other State, county, and local taxes applicable to retailers (which such taxes are generally structured as transaction privilege taxes that are levied upon the retailer); and

**WHEREAS,** addition of language to Section 20 of the Ordinance will clarify that the rate of tax levied on consumers under the Ordinance shall be reduced by the rate of tax levied upon the retailer by a jurisdiction other than the Community if such taxation within the Community's Reservation is proper and in accordance with applicable law.

**NOW, THEREFORE, BE IT RESOLVED THAT,** the Council hereby approves amending Section 20 of the Ordinance by deleting the Section in its entirety and replacing it with the following:

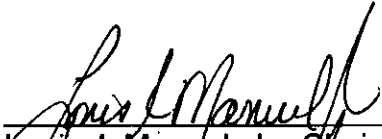
20.1 Sales or activities in interstate or foreign commerce or otherwise, when prohibited from being so taxed by the Constitution or general laws of the United States of America, shall be exempt from taxation under this Ordinance.

20.2 The taxation set in Section 6 and imposed by the Ordinance on sales to consumers shall be reduced by the rate of taxation properly imposed on the retailer by the State of Arizona and/or its political subsidiaries.

**BE IT FURTHER RESOLVED THAT**, the revised version of the Ordinance attached hereto shall be the effective version of the Ordinance.

**C-E-R-T-I-F-I-C-A-T-I-O-N**

Pursuant to authority contained under Article VIII, Section 1, (c), and (m) of the Articles of Association of the Ak-Chin Indian Community, approved by the Secretary of the Interior, December 20, 1961, by a quorum of 5 members present at a Regular Council meeting held on June 5, 2013, at Ak-Chin Indian Reservation, Arizona, by a vote of 5 for, 0 against, 0 not voting, and 0 absent; the foregoing resolution was adopted.

  
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Louis J. Manuel, Jr., Chairman  
Ak-Chin Indian Community Council

**ATTEST:**

  
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Victoria A. Smith, Council Executive Secretary  
Ak-Chin Indian Community Council