



QUECHAN INDIAN TRIBE
Ft. Yuma Indian Reservation

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RESOLUTION

R-62-10

A RESOLUTION TO APPROVE A TRIBAL TAX CODE FOR THE QUECHAN INDIAN TRIBE ("TRIBE").

WHEREAS: THE QUECHAN INDIAN TRIBE OF THE FORT YUMA INDIAN RESERVATION IS A FEDERALLY RECOGNIZED INDIAN TRIBE ORGANIZED UNDER A CONSTITUTION AND BY-LAWS RATIFIED BY THE TRIBE ON NOVEMBER 28, 1936, AND APPROVED BY THE SECRETARY OF THE INTERIOR ON DECEMBER 18, 1936, WITH REVISED AMENDMENTS APPROVED ON NOVEMBER 18, 1974, AND MAY 21, 1997; AND

WHEREAS: THE QUECHAN TRIBAL COUNCIL SUPPORTS THE ENACTMENT OF A TRIBAL TAX CODE FOR THE PURPOSE OF GENERATING REVENUE FOR THE OPERATION, MAINTENANCE, AND IMPROVEMENT OF ESSENTIAL TRIBAL GOVERNMENTAL SERVICES AND PROGRAMS; AND

WHEREAS: TAX REVENUES GENERATE PURSUANT TO THIS TRIBAL TAX CODE WILL PRESERVE THE POLITICAL SOVEREIGNTY, INTEGRITY AND STABILITY OF THE QUECHAN INDIAN TRIBE, PROMOTE ECONOMIC DEVELOPMENT ON THE FORT YUMA INDIAN RESERVATION, AND ENHANCE THE SERVICES AVAILABLE TO TRIBAL MEMBERS AND NON-MEMBERS ON THE FORT YUMA INDIAN RESERVATION; AND

NOW, THEREFORE BE IT RESOLVED: THE QUECHAN TRIBAL COUNCIL HEREBY APPROVES AND ENACTS A TRIBAL TAX CODE (ATTACHMENT A); AND

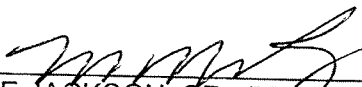
BE IT FINALLY RESOLVED: THAT THE PRESIDENT OR IN HIS ABSENCE, THE VICE-PRESIDENT IS THE AUTHORIZED OFFICIAL TO EXECUTE ALL APPLICABLE DOCUMENTS.

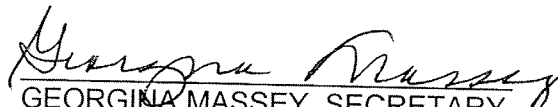
CERTIFICATION

THE FOREGOING RESOLUTION WAS PRESENTED AT A SPECIAL COUNCIL MEETING OF THE QUECHAN TRIBAL COUNCIL WHICH CONVENED ON MARCH 16, 2010, DULY APPROVED BY A VOTE OF: 6 FOR, 0 AGAINST, 0 ABSTAINED, 0 ABSENT, BY THE QUECHAN TRIBE, PURSUANT TO THE AUTHORITY VESTED IN IT BY SECTION 16 OF THE RE-ORGANIZATION ACT OF JUNE 18, 1934 (48 STAT. 984) AS AMENDED BY THE ACT OF JUNE 15, 1935 (49 STAT. 378) AND ARTICLE IV, OF THE QUECHAN TRIBAL CONSTITUTION AND BYLAWS. THIS RESOLUTION IS EFFECTIVE AS OF THE DATE OF ITS APPROVAL.

QUECHAN TRIBE

BY:


MIKE JACKSON, SR., PRESIDENT
QUECHAN TRIBAL COUNCIL


GEORGINA MASSEY, SECRETARY
QUECHAN TRIBAL COUNCIL

TRIBAL TAX CODE

CHAPTER 1 GENERAL PROVISIONS

§ 1.1 Purpose. The Quechan Indian Tribe hereby enacts this Tribal Tax Code for the purpose of generating revenue for the operation, maintenance and improvement of essential tribal governmental services and programs. Tax revenues generated pursuant to this Tribal Tax Code will preserve the political sovereignty, integrity and stability of the Quechan Indian Tribe, promote economic development on the Fort Yuma Indian Reservation, and enhance the services available to Tribal members and non-members on the Fort Yuma Indian Reservation.

§ 1.2 Authority. This Tribal Tax Code is adopted pursuant to the authority vested in the Quechan Tribal Council by the Constitution of the Quechan Indian Tribe, in addition to the Quechan Indian Tribe's inherent sovereign authority to regulate economic activity within the Fort Yuma Indian Reservation.

§ 1.3 Sovereign Immunity. Nothing in this Tribal Tax Code nor any individual provision herein shall be construed as a waiver of the sovereign immunity of the Quechan Indian Tribe, its officers, officials, employees, agents, subdivisions, or enterprises or corporate entities of any nature or type or as a consent to suit in any court or jurisdiction.

CHAPTER 2 DEFINITIONS

For purposes of this Tribal Tax Code, the following definitions apply:

§ 2.1 "Admission Charge" means the amount assessed or charged for the privilege to have access to a venue, place, or location where amusement, entertainment, or recreation is provided.

§ 2.2 "Goods" means all forms of personal property that may be seen, weighed, measured, felt, or touched, or which is in any other manner perceptible to the senses, but excluding food and beverage.

§ 2.3 "Hotel" means hotel, motel, inn, bed and breakfast, house of lodging or any other building regularly used for the for-profit lodging or occupancy of temporary guests.

§ 2.4 "Restaurant" means any place of business that is kept, used, maintained, advertised, or held out to the public, as a place at which food and beverage are served and/or prepared for immediate consumption, whether or not the food or beverage is actually consumed on the premises of the Restaurant.

§ 2.5 “**Tribal Gaming Operations**” means the Quechan Casino Resort and the Quechan Paradise Casino, located on tribal trust land within the Fort Yuma Indian Reservation.

CHAPTER 3 TRIBAL TAXES

§ 3.1 **Imposition of Tribal Sales Tax.** A Tribal Sales Tax is hereby levied and imposed upon every retail sale of Goods at any retail stores, markets, or gift shops owned, operated, or managed by Tribal Gaming Operations. The rate of the Tribal Sales Tax shall be eight percent (8%) of the retail sales price of each Good sold.

§ 3.2 **Imposition of Tribal Lodging Tax.** A Tribal Lodging Tax is hereby levied and imposed on the use or occupancy of a room in any Hotel owned, operated, or managed by Tribal Gaming Operations. The rate of the Tribal Lodging Tax shall be eight percent (8%) of the total amount charged for use or occupancy of the room.

§ 3.3 **Imposition of Tribal Entertainment Admissions Tax.** A Tribal Entertainment Admissions Tax is hereby levied and imposed on any Admission Charge to any venue, place, or location of amusement, entertainment, or recreation owned, operated, or managed by Tribal Gaming Operations. The rate of the Tribal Entertainment Admissions Tax shall be eight percent (8%) of the total Admission Charge.

§ 3.4 **Imposition of Restaurant Service Tax.** A Restaurant Service Tax is hereby levied and imposed on the sale of food and beverage at any Restaurant owned, operated, or managed by Tribal Gaming Operations. The rate of the Restaurant Service Tax shall be eight percent (8%) of the total amount charged for the food and beverage.

CHAPTER 4 PAYMENT, PROCEDURE, AND EXEMPTIONS

§ 4.1 **Collection of Tax.** Tribal Gaming Operations shall have the duty to impose, collect, account for and remit to the Quechan Indian Tribe all taxes imposed by this Tribal Tax Code. Tribal Gaming Operations shall maintain accurate written records of all taxable sales and transactions and shall make such records available for inspection by the Quechan Tribal Council.

§ 4.2 **Receipts.** The amount of the tax collected pursuant to this Tribal Tax Code shall be separately stated on all documentation pertaining to each taxable event, including receipts.

§ 4.3 **Payment of Tax.** Tribal Gaming Operations shall make a quarterly return and remittance of tax collected pursuant to this Tribal Tax Code to the Quechan Indian Tribe. The return and remittance of tax shall be submitted on or before the twentieth (20th) day following the end of each calendar quarter. The return shall show the entire amount of gross receipts, the entire amount of taxable gross receipts, and the amount of tax owed for the preceding calendar quarter.

§ 4.4 Exemptions. No taxes levied or imposed by this Tribal Tax Code shall be collected from any member of any federally-recognized Indian tribe who presents proof of tribal membership at or prior to the time the tax is to be collected for the taxable event. No taxes are levied or imposed by this Tribal Tax Code on the purchase of gaming chips or tokens by any person for use at Tribal Gaming Operations.

§ 4.5 Changes in Tax Rates. Each rate of tax levied or imposed by this Tribal Tax Code shall be subject to change through the amendment of this Tribal Tax Code by the Quechan Tribal Council.

**QUECHAN INDIAN TRIBE
TRIBAL TAX CODE
RATES**

PROJECTED ANNUAL SALES	\$20,750,000			
RATE	TRIBAL TAX	CHANGE	CUMMULATIVE CHANGE	
6.00%	\$1,245,000			
6.25%	\$1,296,875			
6.50%	\$1,348,750			
7.00%	\$1,452,500			
7.25%	\$1,504,375	\$51,875	\$51,875	
7.50%	\$1,556,250	\$51,875	\$103,750	
7.75%	\$1,608,125	\$51,875	\$155,625	
8.00%	\$1,660,000	\$51,875	\$207,500	
8.25%	\$1,711,875	\$51,875	\$259,375	
8.50%	\$1,763,750	\$51,875	\$311,250	
8.75%	\$1,815,625	\$51,875	\$363,125	
8.90%	\$1,846,750	\$31,125	\$394,250	