



**QUECHAN INDIAN TRIBE**  
*Ft. Yuma Indian Reservation*

P.O. Box 1899  
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**RESOLUTION**

R-87-09

A RESOLUTION TO APPROVE THE TOBACCO PRODUCTS TAX ACT, DATED MAY 13, 2009.

**WHEREAS:** THE QUECHAN INDIAN TRIBE OF THE FORT YUMA INDIAN RESERVATION IS A FEDERALLY RECOGNIZED INDIAN TRIBE ORGANIZED UNDER A CONSTITUTION AND BYLAWS 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 IS THE DULY ELECTED GOVERNING BODY OF THE QUECHAN TRIBE AND EXERCISES GOVERNMENTAL AUTHORITY OVER LANDS WITHIN THE FORT YUMA RESERVATION LOCATED IN CALIFORNIA AND ARIZONA PURSUANT TO THE TRIBE'S INHERENT AUTHORITY AND THE POWERS AND AUTHORITIES SET FORTH IN ARTICLE IV OF THE TRIBE'S CONSTITUTION AND BYLAWS; AND

**WHEREAS:** THE VOTERS OF ARIZONA ENACTED THE "TOBACCO TAX AND HEALTH CARE ACT" THROUGH ADOPTION OF PROPOSITION 200 IN 1994 AND IN 2002 THE VOTERS OF ARIZONA PASSED PROPOSITION 303, WHICH ALSO IMPOSES ADDITIONAL TAXES ON TOBACCO PRODUCTS; AND

**WHEREAS:** BOTH THE ARIZONA "TOBACCO TAX AND HEALTH CARE ACT" PASSED IN 1994 AND PROPOSITION 303 PASSED IN 2002, AS CODIFIED IN A.R.S. 42-3302(C), EXPRESSLY RECOGNIZE THE RIGHT OF INDIAN TRIBES TO PRE-EMPT IMPOSITION OF ARIZONA STATE TOBACCO TAX ON INDIAN RESERVATIONS BY ADOPTING AN EQUIVALENT OR GREATER TRIBAL TAX ON TOBACCO PRODUCTS; AND

**WHEREAS:** THE TRIBAL COUNCIL HAS DETERMINED THAT IT IS IN THE BEST INTEREST OF THE QUECHAN TRIBE FOR THE TRIBAL COUNCIL TO LEVY AND COLLECT A PRIVILEGE TAX UPON EVERY PERSON ENGAGED IN THE RETAIN BUSINESS OF SELLING TOBACCO PRODUCTS WITHIN THE FORT YUMA INDIAN RESERVATION, FOR THE PURPOSE OF RAISING REVENUE FOR NECESSARY EXPENSES FOR THE QUECHAN INDIAN TRIBE, ON ALL CIGARETTES, CIGARS, SMOKING TOBACCO, PLUG TOBACCO, SNUFF, AND OTHER FORMS OF TOBACCO; AND

**WHEREAS:** THE TRIBAL COUNCIL INTENDS FOR THIS TRIBAL TOBACCO PRODUCTS TAX TO PRE-EMPT THE INDIAN RESERVATION TOBACCO TAX LEVIED BY THE STATE OF ARIZONA; AND

**NOW, THEREFORE BE IT RESOLVED:** THAT THE QUECHAN TRIBAL COUNCIL HEREBY APPROVES TOBACCO PRODUCTS TAX ACT, NO. QT- -09, INCORPORATED HEREIN BY THIS REFERENCE; AND


**BE IT FURTHER RESOLVED:** THAT THE PRESIDENT, OR IN HIS ABSENCE, THE VICE-PRESIDENT, IS AUTHORIZED TO EXECUTE THIS ORDINANCE NO. QT- -09, TOBACCO PRODUCTS TAX ORDINANCE ON BEHALF OF THE TRIBE.

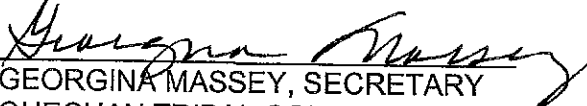
## CERTIFICATION

THE FOREGOING RESOLUTION WAS PRESENTED AT A SPECIAL COUNCIL MEETING OF THE QUECHAN TRIBAL COUNCIL WHICH CONVENEED ON MAY 13, 2009, DULY APPROVED BY A VOTE OF: 5 FOR, 0 AGAINST, 0 ABSTAINED, 1 ABSENT, BY THE TRIBAL COUNCIL OF THE QUECHAN TRIBE, PURSUANT TO THE AUTHORITY VESTED IN IT BY SECTION 16 OF THE RE-ORGANIZATION ACT OF JUNE 18, 1934 (48 STAT. 948) 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

**QUECHAN INDIAN TRIBE OF THE  
FORT YUMA INDIAN RESERVATION**

**TOBACCO PRODUCTS TAX ACT**

NO. QT- 01 -09

**SECTION I TOBACCO TAX LEVIED**

There is levied and there shall be collected a privilege tax upon every person engaged in the retail business of selling tobacco products within the Fort Yuma Indian Reservation, for the purpose of raising revenue for necessary expenses for the Quechan Indian Tribe, on all cigarettes, cigars, smoking tobacco, plug tobacco, snuff, and other forms of tobacco the following tax:

1. On each cigarette, 2 cents.
2. On smoking tobacco, snuff, fine cut chewing tobacco, cut and granulated tobacco, shorts and refuse of fine cut chewing tobacco, and refuse, scraps, clippings, cuttings, and sweepings of tobacco, excluding tobacco powder or tobacco products used exclusively for agricultural or horticultural purposes and unfit for human consumption, 4.5 cents per ounce or major fraction of an ounce.
3. On all Cavendish, plug or twist tobacco, 1.1 cents per ounce or fractional part of an ounce.
4. On each twenty small cigars or fractional part thereof weighing not more than three pounds per thousand, 8.9 cents.
5. On cigars of all descriptions except those included in paragraph 4 of this subsection, made of tobacco or any substitute therefore, if manufactured to retail at not more than 5 cents each, 4.4 cents on each three cigars, but if manufactured to retail at more than 5 cents each, 4.4 cents on each cigar.

**SECTION II TRIBAL MEMBERS EXEMPT**

The tax levied by this Tobacco Products Tax Act does not apply to cigarettes, cigars, smoking tobacco, plug tobacco, snuff, and other forms of tobacco sold at retail within the exterior boundaries of the Fort Yuma Indian Reservation to any enrolled member of the Quechan Indian Tribe.

**SECTION III EFFECTIVE DATE**

This Act shall be effective on midnight of April 1, 2009.

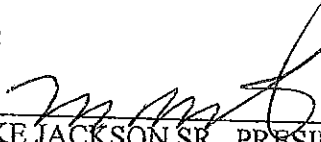
**SECTION IV            REGULATIONS**

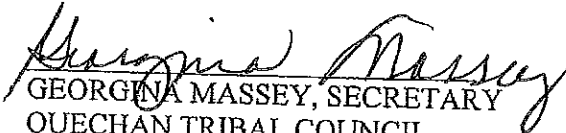
The Chief Financial Officer of the Tribe is authorized to adopt procedures and regulations for the administration of this Tobacco Products Tax Act.

The foregoing Act was presented at a **Special** meeting of the Quechan Tribal Council which convened on **May 13**, 2009, duly approved by a vote of **5** for, \_\_\_\_\_ against, \_\_\_\_\_ abstained, **1** absent by the Tribal Council of the Quechan Indian Tribe, pursuant to the authority vested in it by Section 16 of the Re-Organization Act of June 18, 1934 (48 Stat. 948) as amended by the Act of June 15, 1935 (49 Stat. 378) and Article IV of the Quechan Tribal Constitution and Bylaws.

QUECHAN INDIAN TRIBE

BY:

  
MIKE JACKSON SR., PRESIDENT  
QUECHAN TRIBAL COUNCIL

  
GEORGINA MASSEY, SECRETARY  
QUECHAN TRIBAL COUNCIL