

RESOLUTION OF THE  
WHITE MOUNTAIN APACHE TRIBE OF THE  
FORT APACHE INDIAN RESERVATION

WHEREAS, the White Mountain Apache Tribe is a sovereign government, and

WHEREAS, the Tribe has been recognized in certain cases as a government comparable in status to federal, state and local governments for tax exemption purposes, and

WHEREAS, presently, various federal and state taxes are being assessed against the Tribe, notwithstanding the similarity in policies and principles underlying tax exemption, and

WHEREAS, the apparent inconsistency in taxability of the Tribe causes must concern and confusion for the Tribe, as well as for persons doing business with the Tribe, and

WHEREAS, the Tribal Council desires to take every measure necessary to resolve these inconsistencies by judicial or legislative measures, and further desires the assistance of the Bureau of Indian Affairs in its efforts.

BE IT RESOLVED that the Tribal Council of the White Mountain Apache Tribe respectfully requests the technical and legal assistance of the Bureau of Indian Affairs and the Solicitor's Office in judicially or legislatively asserting the tax exempt status of the Tribal Government of the White Mountain Apache Tribe, specifically as to tax issues currently raised under the following federal or state tax laws:

- 1) Federal Unemployment Tax, 26 U.S.C. 3301 et seq.;
- 2) Federal Excise Taxes, eg. 26 U.S.C. 4061 (a);
- 3) State Fuel Use Taxes, A.R.S. 28-1501 et deq.;
- 4) State Gross Receipts Tax (for highway use), A.R.S. 40-601-660;
- 5) State Sales Taxes, where sale occurs F.O.B. Reservation.

BE IT FURTHER RESOLVED that the Tribal Attorney is directed to work with the Bureau of Indian Affairs and the Solicitor's Office in asserting and protecting the interests of the Tribe in claiming a tax exempt status, and to report from time to time to the Tribal Council on the progress of any efforts undertaken pursuant to this Resolution.

The foregoing resolution was on June 3, 1976 duly adopted by a vote of 7 for and 0 against by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it by Article V, Section 1 (i) of the Amended Constitution and By-Laws of the Tribe, ratified by the Tribe June 27, 1958 and approved by the Secretary of the Interior on May 29, 1958, pursuant to Section 16 of the Act of June 18, 1934 (48 Stat. 984).

RECEIVED

JUN 10 1976

FORT APACHE INDIAN  
AGENCY  
WHITE MOUNTAIN, ARIZ.

ACTING

Wangitchya  
Chairman of the Tribal Council

Mary G. Goodfield  
Secretary of the Tribal Council