

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

- WHEREAS, Representative James Sossaman, of the Arizona State Legislature, has introduced a Bill in the State House of Representatives which would impose a luxury use tax on cigarettes sold by Indian Tribes and individuals to non-Indians and Indians residing on a reservation other than the reservation within which they are enrolled, and
- WHEREAS, the proposed tax would be levied at the rate of 13¢ on each 20 cigarettes and would require that Indian Tribes and individuals pre-collect the luxury tax and remit the money to the Arizona Department of Revenue, and
- WHEREAS, the proposed Bill would provide for State Civil Penalties against Indian Tribes or individuals selling cigarettes to the non-Indian public who have not complied with the pre-collection requirements of the tax bill, and
- WHEREAS, imposition of the tax, the tax reporting requirements, the pre-collection of taxes, and the transfer of tax monies to the State of Arizona, constitute an unlawful infringement and usurpation of the Tribe's sovereignty and a serious encroachment upon Tribal self-government, economic development, self-determination and Tribal goals for economic self-sufficiency contrary to Federal Indian Policy, and
- WHEREAS, the proposed luxury tax will effectively destroy all tribally-owned and operated cigarette smoke shop enterprises, thereby destroying a valuable source of income for Indian Tribes and individuals on Arizona Indian Reservations which generally experience a rate of unemployment exceeding 35%.
- BE IT RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby opposes the proposed luxury tax bill submitted by Representative James Sossaman and further opposes any other proposed bill which would impose a tax on cigarettes sold by Indian Tribes or individuals for the reasons set forth in this resolution.
- BE IT FURTHER RESOLVED by the Tribal Council that it hereby respectfully requests that the Arizona Congressional delegation utilize their good offices to oppose these proposed tax bills, which if enacted, would literally eliminate a valuable source of revenue and business endeavor for the achievement of Indian self-sufficiency.
- BE IT FURTHER RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby directs that this resolution be forwarded to Representative Sossaman and appropriate committees of the State Legislature with a request that the proposed tax bill and any other tax bills in respect to the sale of cigarettes on Indian Reservations be withdrawn from consideration by the State Legislature.

The foregoing resolution was on February 02, 1984 duly adopted by a vote of 10 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).

  
Chairman of the Tribal Council

  
Secretary of the Tribal Council

**RECEIVED**  
FEB 06 1984

FORT APACHE INDIAN  
AGENCY  
WHITERIVER, ARIZ.

Resolution No. 84-49