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

- WHEREAS, the Tribal Council is advised that there has been introduced in the 37th State Legislature, Senate Bill 1241, which purports to impose upon Indian vendors of cigarettes a state luxury use tax; and
- WHEREAS, S.B. 1241 further purports to require Indian vendors to collect the state luxury tax on cigarettes sold to non-members of the Tribe, which would include Indians enrolled in other tribes, but who reside on the Fort Apache Indian Reservation, or who are married into the Tribe; and
- WHEREAS, said Bill constitutes a violation of the Arizona Constitution, specifically, paragraphs 4 and 5 of Article XX of the Constitution, as well as the Arizona Disclaimer Provision and Arizona Enabling Act, which prohibits the state from exercising jurisdiction over Indian people and Indian lands within the state of Arizona; and
- WHEREAS, the White Mountain Apache Tribe has never consented to state jurisdiction, nor has the state of Arizona assumed jurisdiction over Indian reservations pursuant to Public Law 280 by legislative enactment which requires a prior state constitutional amendment as well as the consent of the Tribe; and
- WHEREAS, prevailing state and federal caselaw prohibits the exercise of state taxing authority on an Indian reservation without the Tribe's consent; and
- WHEREAS, the White Mountain Apache Tribe as a matter of tribal policy, will resist any and all collection efforts as an infringement upon tribal self-government, tribal taxing power, and an unwarranted and impertinent intrusion upon the sovereignty of the White Mountain Apache Tribe.
- BE IT RESOLVED by the Tribal Council of the White Mountain Apache
 Tribe that it hereby opposes S.B. 1241 as an illegal and
 unconstitutional attempt on the part of the Bill's
 sponsors to impose state taxing authority on Indian
 reservations in the state of Arizona.
- BE IT FURTHER RESOLVED by the Tribal Council that it further opposes S.B. 1241 as a violation of the sovereignty of the White Mountain Apache Tribe, an infringement upon tribal self-government and taxing authority, and an intrusion upon the inherent sovereign and constitutional authority of the White Mountain Apache Tribe over its people, territory, and economic activities engaged therein.

BE IT FURTHER RESOLVED by the Tribal Council that it shall unequivocally oppose the collection of taxes on the Fort Apache Indian Reservation by state taxing authorities, will regard any such persons attempting to collect a tax on the reservation as trespassers and further condemns, as a matter of public policy, the attempt by the Bill's sponsors to use its taxing authority to destroy the fleging free enterprise attempts of Indian tribes who remain the state of Arizona's most economically disadvantaged citizens.

The foregoing resolution was on March 11, , 1986 duly adopted by a vote of 5 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 Bylaws 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

Mary C, Emplify Secretary of the Tribal Council