

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

WHEREAS, the Tribal Council adopted Resolution No. 10-96-250 on October 3, 1996, which imposed, effective that date, the collection of a tribal fuel tax on fuel delivered to the Fort Apache Indian Reservation under a Tribal Fuel Manifest and also directed that an implementing ordinance be posted reference same; and

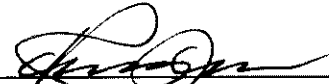
WHEREAS, Resolution No. 10-96-250 and the implementing Tribal Fuel Tax Ordinance was designed to generate revenues for much needed public safety, roads, highway repair and maintenance, and law enforcement purposes; and

WHEREAS, the Tribal Council Secretary reports that the implementing Fuel Tax Ordinance has been posted as required by the Tribal Constitution; and

WHEREAS, the Tribal Council concludes that the implementing Fuel Tax Ordinance should be adopted in the form and content attached hereto for the public safety, law enforcement, and highway and tribal road repair and maintenance purposes outlined in the Ordinance and in Resolution No. 10-96-250.

BE IT RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby enacts effect this date the implementing Tribal Fuel Tax Ordinance in the form and content attached to this resolution and incorporated by reference herein.

The foregoing resolution was on March 13, 1997 duly adopted by a vote of eight for and zero against by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it by the White Mountain Apache Tribe Constitution, including Article IV, Section 1 (a), (i), (o), (q), (s), (t) and (u) of the Constitution of the Tribe, ratified by the Tribe September 30, 1993, and approved by the Secretary of Interior on November 12, 1993, pursuant to Section 16 of the Act of June 18, 1934 (48 Stat. 984).



Chairman of the Tribal Council



Secretary of the Tribal Council

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**CHAPTER THIRTEEN
MOTOR VEHICLE FUEL EXCISE TAX**

SECTION 13.1 SHORT TITLE

The tax imposed by this Chapter shall be called the "Motor Vehicle Fuel Excise Tax."

SECTION 13.2 TAX IMPOSED

A tax is hereby imposed on motor vehicle fuel registered under a White Mountain Apache Tribe Fuel Manifest which is delivered to any location within the Fort Apache Indian Reservation from a point outside the Fort Apache Indian Reservation. Nothing in this Chapter is intended to preclude the White Mountain Apache Tribe from entering into a state fuel tax revenue sharing agreement with the State of Arizona in lieu of the tax imposed under this Chapter.

SECTION 13.3 ADMINISTRATION

The Office of the Tribal Treasurer is empowered to administer this tax, and to that end, shall be empowered to adopt rules and regulations, both substantive and procedural, and orders implementing any decisions, rulings and instructions as may be needed for the proper administration of this Chapter.

SECTION 13.4 DEFINITIONS

- A. "Motor vehicle fuel" or "fuel" means any gas or liquid used or suitable for use to propel a motor vehicle.
- B. "Motor vehicle fuel tank" means any receptacle on a motor vehicle from which fuel is supplied for the propulsion of the vehicle, exclusive of a cargo tank.
- C. "Reservation" means the Fort Apache Indian Reservation of the White Mountain Apache Tribe.
- D. "Vendor" means any person, entity or organization which, within the Reservation, sells fuel or dispenses fuel into a motor vehicle fuel tank.
- E. "White Mountain Apache Tribe Fuel Manifest" means the fuel

manifest which shall be substantially similar to the sample form in the attached appendix to this Chapter.

SECTION 13.5 TAX RATE

The tax rate imposed pursuant to this Chapter shall be ten cents per gallon. Such rate shall be subject to change by resolution of the Tribal Council of the White Mountain Apache Tribe. Any fuel which is subject to tax under this Chapter shall not be offered for retail sale at a price which is discounted in whole or in part by the amount of, and solely by reason of, the difference between the tax rate imposed under this Chapter and the fuel excise tax rate imposed by the State of Arizona.

SECTION 13.6 PAYMENT OF TAX

The tax imposed under this Chapter shall be transmitted from the vendor to the Office of the Tribal Treasurer within five business days following the calendar month in which the fuel is delivered to a location within the Reservation.

SECTION 13.7 EXEMPTION FROM TAX

Any fuel in transit for delivery to a location outside the Reservation and which is not dispensed into a motor vehicle fuel tank within the Reservation, shall be exempt from the tax imposed under this Chapter.

SECTION 13.8 USE OF TAX REVENUES

The revenues from the tax imposed under this Chapter shall be used by the White Mountain Apache Tribe for projects and costs related to road maintenance, construction and safety within the Fort Apache Indian Reservation. The Tribal Council, by resolution, may direct or modify the allocation of revenues provided that such expenditures are dedicated for road-related purposes, consistent with the provisions of this paragraph.

SECTION 13.9 REPORTS AND RECORDS

Delivery and shipment of fuel to the Reservation shall be recorded on the White Mountain Apache Tribe Fuel Manifest and reported to the Office of the Tribal Treasurer with payment of the tax pursuant to paragraph 13.6. Use of the manifest shall be limited to fuel shipments which are not recorded under a state motor vehicle fuel manifest. A completed copy of the manifest shall accompany all shipments of fuel from the distributor to any location on the Reservation and, following delivery of all fuel, shall remain in the transport vehicle while on the Reservation.

FUEL MANIFEST
WHITE MOUNTAIN APACHE TRIBE
 Office of Tribal Treasurer
 P.O. Box 700
 Whiteberer, Arizona 85941

Date: _____

PRODUCT	NET GALLONS	
GAS-UNL. REGULAR		POINT OF ORIGIN: _____
GAS-UNL. MIDGRADE		DISTRIBUTOR: _____
GAS-UNL. PREMIUM		Address: _____
AVIATION		_____
OTHER		_____
Place of Purchase: _____		DISTRIBUTOR NUMBER: _____
Owner of Fuel: _____		Distributor Invoice Number: _____
CARRIER		
Name of Carrier: _____		DESTINATION: _____
Signature of Carrier: _____		Address: _____
Motor Vehicle Plate Number (Truck): _____		_____
Motor Vehicle Plate Number (Trailer): _____		Net Gallons Received: _____
Bill of Lading Number: _____		Date: _____
By my signature affixed hereto, I certify that all information contained on this manifest is true and correct to best of my knowledge.		Received By: _____
(Signature of Carrier)		(Print Name)
		(Signature of Name)