

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

- WHEREAS,** the Tribal Council has received a proposal from Arizona For A Healthy Future which seeks to place a "Tobacco Tax and Health Care Act" on the 1994 general election ballot; and
- WHEREAS,** said proposed Act would impose a tax of 40¢ per pack of cigarettes sold by tribes and Indian cigarette business owners to non-Indians and non-member Indians on Arizona Indian Reservations, and collection of the tax would be from the cigarette distributor prior to retail sale on the reservations; and
- WHEREAS,** the Act would presume that the tax was imposed upon the consumer, allocation of seventy percent (70%) of the revenues would be funnelled into the general accounts of the Arizona Health Care Cost Containment System (AHCCCS) and there is an absence of any mechanism whereby tribal governments may receive a portion of the tax revenues which the state would draw from sales on tribal lands through said proposed legislation; and
- WHEREAS,** the Tribal Council is opposed to the initiative as written because it imposes restraint upon the sovereign authority of Indian Tribes in the name of protecting Indian welfare, infringes upon tribal self-government and purports to make decisions for tribes that are within the sole discretion of tribes; and
- WHEREAS,** the proposed legislation will not serve its goals of purportedly reducing Indian tobacco use as it exempts from taxation all sales made to Indians on their own reservations and therefore would only accomplish the expansion of state taxation on tribal lands but provide no benefits to Indian people; and
- WHEREAS,** the extension of state taxation authority upon on-reservation cigarette sales to non-members will reverse the present policy of the State of Arizona which has elected not to impose a state cigarette tax on any reservation sales and will open the door to a host of legal issues governing the method by which the state government may collect its tax; and
- WHEREAS,** the effect and burden of the proposed tax will fall upon tribal governments and economies and will further erode tribal sovereignty and jurisdiction; and

WHEREAS, the proposed legislation is harmful to Indian tribes as it opens further challenges to tribal sovereignty as it encourages the state to impose its will upon tribal legislation through coercion, the acquiescence of tribes to the removal by state government of monies from on-reservation activities is being done in the paternalistic name of good health and further encourages encroachment by the State Revenue Department to monitor and tax economic activities occurring on Indian reservations and patterns established by the proposed cigarette tax may be carried over into other tax legislation.

BE IT RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby opposes the Tobacco Tax and Health Care Act as written for the reason set forth in this resolution.

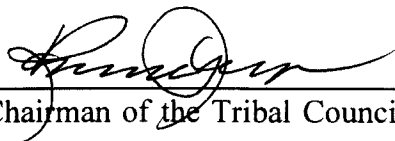
BE IT FURTHER RESOLVED by the Tribal Council that it hereby directs the Tribal Chairman to distribute this resolution and the memorandum prepared by the Tribal Legal Department regarding the proposed tobacco tax to the Inter Tribal Council of Arizona with a request that the Inter Tribal Council distribute same to other Arizona tribes.

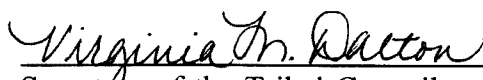
The foregoing resolution was on May 12, 1994 duly adopted by a vote of ten for and zero against by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it by the White Mountain Apache Tribe Constitution, including Article IV, Section 1 (a), (i), (q), (s), (t) and (u) 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).

RECEIVED

MAY 25 1994

FORT APACHE INDIAN AGENCY
WHITERIVER, ARIZONA


Chairman of the Tribal Council


Secretary of the Tribal Council