

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

WHEREAS, the Tribal Council is advised by the Tribal Attorney that due to the changes in the state regulations regarding Arizona Vehicle Fuel Tax, it is necessary to amend the Motor Vehicle Fuel Excise Tax imposed by the White Mountain Apache Tribe; and

WHEREAS, the Tribal Council has reviewed the proposed amendments to Chapter Thirteen, Motor Vehicle Fuel Excise Tax, attached to this Resolution and made a part hereof, and concurs that the amendment should be posted for public comment.

BE IT RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby directs the Tribal Council Secretary to post the proposed amendments to the Tax Code, amending Chapter Thirteen, Motor Vehicle Fuel Excise Tax, in each District for ten days as required by the Constitution.

The foregoing resolution was on December 23, 1997, duly adopted by a vote of nine for and zero against by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it by Article IV, Sections 1 (a), (h), (i), (m), (n), (t) and (u) of the Constitution of the Tribe, ratified by the Tribe on September 30, 1993, and approved by the Secretary of the 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

**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 and which is exempt from the Arizona Motor Vehicle Fuel Tax. 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 eighteen cents per gallon. Such rate shall be subject to change by resolution of the Tribal Council of the White Mountain Apache Tribe, provided it is not less than the rate of tax imposed by the Arizona Motor Vehicle Fuel Tax. ~~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. Nothing in this Chapter shall preclude the Tribe from entering into an agreement with the State of Arizona concerning the collection and payment of the Tax, in lieu of the provisions set forth herein.

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

Tax Code

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.

SECTION 13.10 EFFECTIVE DATE

This ordinance, as amended, shall become effective January 1, 1998.