

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

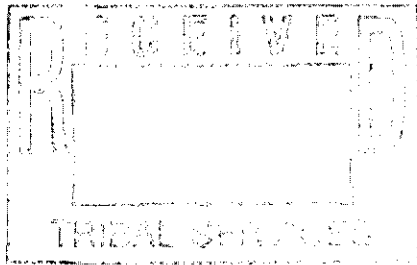
- WHEREAS**, the Tribal Constitution authorizes and recognizes the Tribe's inherent authority to levy and collect taxes; and
- WHEREAS**, pursuant to that authority the Tribal Council has previously adopted into law a Tribal Tax Code, which provides for the imposition of a business activity tax on businesses which operate within the exterior boundaries of the Fort Apache Indian Reservation; and
- WHEREAS**, the Council is advised that the business activity tax is not being enforced on non-construction business activities; and
- WHEREAS**, under the Tribal Tax Code the business activity tax is set at 3% on the gross proceeds of reservation based businesses; and
- WHEREAS**, the tax law is a valid law promulgated by the Tribal Council, even though it is not recently been collected from non-construction businesses, and has been collected at a lower rate from construction related businesses; and
- WHEREAS**, the Tribal Council intends to maintain compliance with codified Tribal law, including the Tribal Tax Ordinance and on that basis it shall authorize the enforcement of the Tribal business activity tax at the 3% rate; and
- WHEREAS**, the Tribal business activity tax provides essential revenue to the Tribe which help offsets the costs associated with the delivery of governmental services; and
- WHEREAS**, the Tribal Council directs that the public be notified that effective 120 days from this date the full 3% rate shall be charged for all construction contract activities; and
- WHEREAS**, at a later date the Council will authorize the final implementation of the business tax for non-construction related activities.

BE IT RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby reaffirms and ratifies Tribal law and on that basis directs the TERO and TAP Director and the Tribal Treasurer to notify the public that effective 120 days from the date of this resolution a 3% business activity tax rate shall apply to all construction contracted business occurring within the boundaries of the Reservation pursuant to the Tribal Tax Code.

Resolution No. 11-2000-322

BE IT FURTHER RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it directs that further study and recommendations be made prior to re-implementing the business activity tax for non-construction contract activities within the Reservation.

The foregoing resolution was on November 3, 2000 duly adopted by a vote of FIVE for and ZERO against by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it by Article IV, Section 1 (a), (i), (o), (s), (t), and (u) of the Constitution of the Tribe, ratified by the Tribe 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).



ACTING Margaret Baha-Walks
Chairman of the Tribal Council

Andy Harvey-Burnette
Secretary of the Tribal Council