



# GILA RIVER INDIAN COMMUNITY

SACATON, AZ 85247

## RESOLUTION GR-38-05

### A RESOLUTION APPROVING THE REGULATIONS FOR THE EFFECTIVE ENFORCEMENT OF TITLE 13 OF THE GILA RIVER INDIAN COMMUNITY LAW AND ORDER CODE

- WHEREAS, the Gila River Indian Community (the "Community") pursuant to its inherent sovereign powers may tax members and non-members residing within and doing business with the Community; and
- WHEREAS, the Gila River Indian Community Council (the "Community Council") pursuant to Article XV, Section 1(a)(16) of the Gila River Indian Community Constitution and Bylaws (March 17, 1960) may levy dues, fees and taxes; and
- WHEREAS, the Community Council enacted the Business Licenses and Taxation Ordinance codified at Title 13 of the Gila River Indian Community Law and Order Code, on July 3, 2002, effective October 1, 2002; and
- WHEREAS, Section 13.436 of Title 13, authorizes the Treasurer to formulate rules and regulations and procedures necessary to the efficient enforcement of Title 13 and when approved by the Community Council such rules, regulations and procedures shall be binding upon and obeyed by all persons subject to Title 13; and
- WHEREAS, the Treasurer has formulated regulations for the effective enforcement of Title 13.

NOW, THEREFORE BE IT RESOLVED, that the Community Council hereby approves the attached Regulations.

### CERTIFICATION

Pursuant to authority contained in Article XV, Section 1, (a), (7), (9), (16), (18) and Section 4 of the amended Constitution and Bylaws of the Gila River Indian Community, ratified by the Tribe January 22, 1960 and approved by the Secretary of the Interior on March 17, 1960, the foregoing Resolution was adopted this 2<sup>nd</sup> day of March, 2005, at a Regular Community Council Meeting held in District 3, Sacaton, AZ, at which a quorum of 12 Members were present by a vote of: 12 FOR; 0 OPPOSE; 0 ABSTAIN; 5 ABSENT; 0 VACANCY.

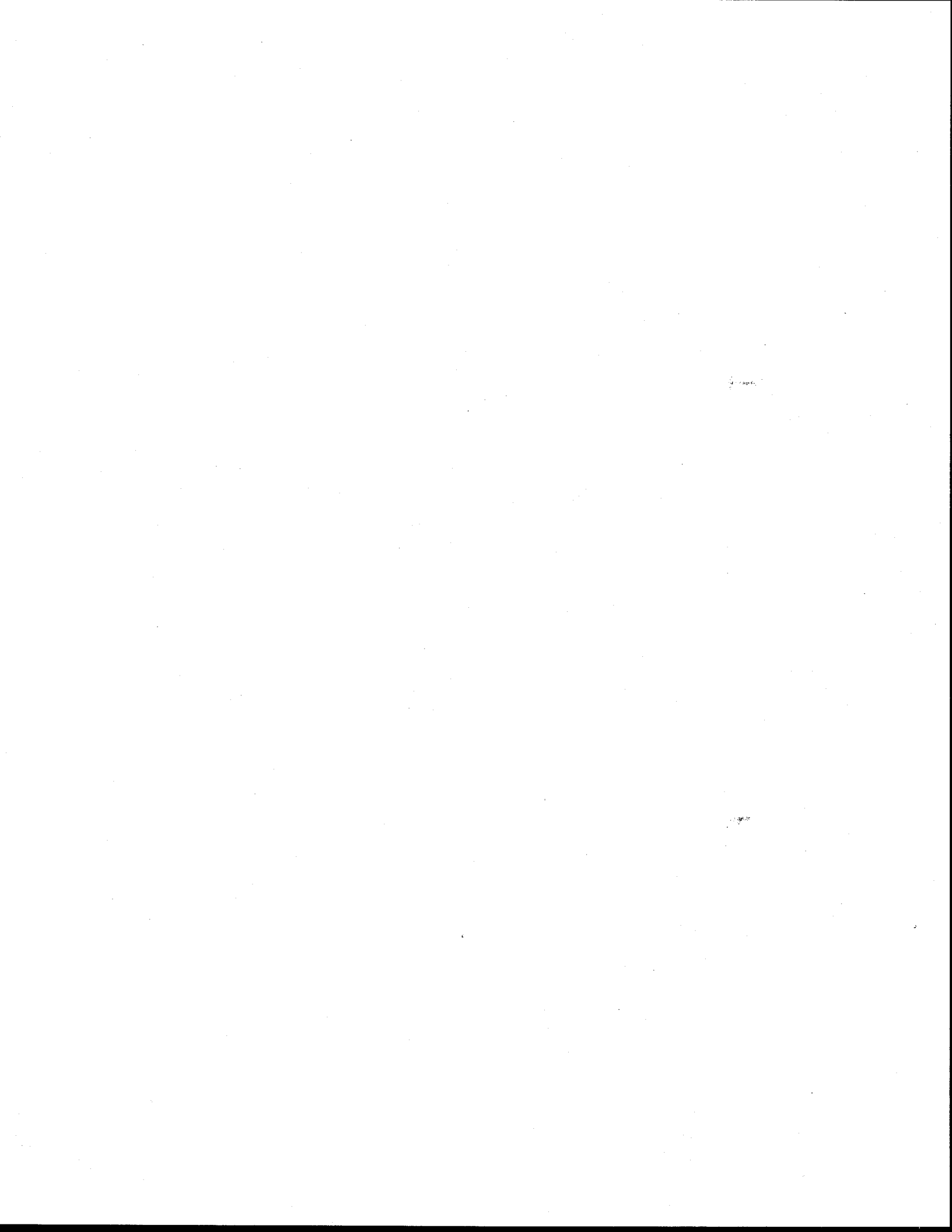
GILA RIVER INDIAN COMMUNITY

*Mary V. Thomas*  
GOVERNOR

ATTEST:

*Mitchell Blackwelder*  
COMMUNITY COUNCIL SECRETARY (ACTING)

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GILA RIVER INDIAN COMMUNITY  
REGULATION FOR THE EFFECTIVE ENFORCEMENT OF TITLE 13  
OF THE GILA RIVER INDIAN COMMUNITY LAW AND ORDER CODE



PAGE 1 of 5

**Chapter 1 – Definitions**

13.101 Definitions

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13.101 Definitions

A. "Established Place of Business" means a structure designed and operated as a business and not as a residence.



GILA RIVER INDIAN COMMUNITY  
REGULATION FOR THE EFFECTIVE ENFORCEMENT OF TITLE 13  
OF THE GILA RIVER INDIAN COMMUNITY LAW AND ORDER CODE



PAGE 2 of 5

## Chapter 2 – Business Licenses

- 13.201 Business Licenses
- 13.202 Application and Issuance
- 13.204 Term of License
- 13.208 Regulatory License

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### 13.201 Business Licenses

- A. Any business who allows another business to conduct business activities on their property, whether owned or leased, is responsible to ensure the business has a current Gila River Indian Community Business License.

### 13.202 Application and Issuance

- A. The physical location of the business or trade must be specific and represent the exact location from where the business will be conducted, except for contractors.
  - (1) Allotted Land – There will be no business activity conducted on allotted land by person(s) other than the allottee, unless prior written authorization has been received from the allottee. The original written authorization must accompany the business license application.
  - (2) Tribal Offices and Buildings – There will be no displays of merchandise in tribal buildings or offices.
  - (3) Tribal Enterprises – No business activities may be conducted on the premises of tribal enterprises without prior written approval from the Enterprise. The original written authorization must accompany the business license application.
  - (4) Other Tribal Land – No business activities may be conducted on land not designated for such use by the Department of Land Use Planning and Zoning.
  - (5) Right-a-ways – There will be no business activities conducted on areas deemed right-a-way along the sides of roads, etc.



GILA RIVER INDIAN COMMUNITY  
REGULATION FOR THE EFFECTIVE ENFORCEMENT OF TITLE 13  
OF THE GILA RIVER INDIAN COMMUNITY LAW AND ORDER CODE



PAGE 3 of 5

- B. All requests for renewal shall include a completed application.
- C. Each holder of a permanent license must verify annually, the information on the original license application is correct.
  - (1) If a business which holds a permanent license fails to submit the annual verification, then the business license will be subject to revocation.

13.204 Term of License

- A. A person holding a permanent license must have an established place of business at the location identified on the application and conducts the business for which the license was issued.

13.208 Regulatory License

- A. A copy of all permits or licenses required under any other ordinance or law of the Gila River Indian Community must be attached to the business license application at the time of submission.
- B. Holders of permanent licenses whose regulatory permit or license expires annually, must submit a copy of the renewed license or permit to the Office of the Treasurer, or the license will be subject to revocation.



GILA RIVER INDIAN COMMUNITY  
REGULATION FOR THE EFFECTIVE ENFORCEMENT OF TITLE 13  
OF THE GILA RIVER INDIAN COMMUNITY LAW AND ORDER CODE



PAGE 4 of 5

Chapter 3 – Taxation

- 13.301 General Retail Sales
  - 13.316 General Exemptions
  - 13.317 Deductions
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13.301 General Retail Sales

- A. When a retailer accepts tangible personal property as a trade-in for part or full payment on the sale of tangible personal property, the dollar amount of the payment represented by the trade-in is deductible from the retailer's gross receipts from that sale. A trade-in deduction shall be limited to the amount of the retailer's gross receipts on that sale. When the property traded in is subsequently sold at retail, the gross receipts from the transaction are taxable.

13.316 General Exemptions

- A. Any business not operating from an established place of business located on the Reservation is exempt from taxation.

13.317 Deductions

In any case where the gross proceeds from an activity taxable under Section 3 of this title are also taxed under the provisions of Arizona Revised Statutes, Title 42, Chapter 8 or any successor provisions, a deduction equal to seventy-five percent (75%) of the gross proceeds or gross income from such activities may be taken when computing the tax liability under this title provided that such Arizona tax is validly imposed on such activities as a matter of federal law. This deduction does not apply to section 13.302, 13.303 and 13.311.

- A. The method of calculating the 75% deduction is as follows:
  - 1) Contracting
    - (a) Gross receipts, less tax collected, less 35% equals an amount,
    - (b) The amount times 75% equals the deduction amount,
    - (c) The gross receipts less the 35% deduction, less the 75% deduction equals the taxable amount



GILA RIVER INDIAN COMMUNITY  
REGULATION FOR THE EFFECTIVE ENFORCEMENT OF TITLE 13  
OF THE GILA RIVER INDIAN COMMUNITY LAW AND ORDER CODE



PAGE 5 of 5

(d) The taxable amount is multiplied by the tax rate to determine the amount of tax due.

2) Other than Contracting

(a) Gross receipts, less tax collected, times 75% equals the deduction amount.

(b) The gross receipts less the deduction amount equals the taxable amount.

(c) The taxable amount is multiplied by the tax rate to determine the amount of tax due.

