

Approved: December 16, 2013

HUALAPAI TRIBAL COUNCIL
SPECIAL COUNCIL MEETING/RETREAT
SATURDAY, NOVEMBER 2, 2013 @ 8AM

SECRETARY: Addie Crozier

Roll call taken, eight (8) members present constituting a quorum. Chairwoman Counts called meeting to order at 8:04 am.

MEMBERS PRESENT:

Sherry J. Counts
Philbert Watahomigie, Sr.
Robert Bravo, Jr.
Hilda Cooney-late
Rudolph Clark
Barney Imus
Jean Pagilawa
Ronald Quasula, Sr.
Emma Tapija

(RETREAT – 8:00 AM TO 1:00 PM) NOTES SEPARATE

Reconvened at 1:05 pm

Special Council meeting at this time to take action

1. **Day Care Center** –

Sherry informed the council that a change needs to be made to the organizational chart so that the Day Care Center is under Chairwoman's supervision due to recommendation.

Per Rudy, Sylvia Querta was selected by the interview committee for the program manager position. She does have the experience according to her background. It was at the recommendation of the interview committee to put the Day Care under the Chairwoman due to a conflict. She has not been hired until Council makes this transfer.

The center was to open November 1st but issues with the stove.

Ronald motioned to put Day Care under the supervision of the Chairwoman until the Head Start is set to where it can handle the Day Care Center. Seconded by Emma. Vote: 7 for, 2 not voting. Motion carried.

2. **HUALAPAI TRIBAL SALES TAX**

Robert motioned to increase Hualapai sales tax from 7% to 8.5 % effective April 1, 2014.

Seconded by Ronald. Vote: 8 for, 1 opposed. Motion carried.

**HUALAPAI TRIBAL COUNCIL
RESOLUTION NO.73-2002
OF THE GOVERNING BODY OF THE
HUALAPAI TRIBE OF THE HUALAPAI RESERVATION**

(Increase in Conservation Sales Tax)

WHEREAS, the amended Constitution and Bylaws of the Hualapai Tribe, approved March 13, 1991, provides in Article IV, that the governing body of the Hualapai Tribe is the Hualapai Tribal Council and sets forth in Article V the powers of the Tribal Council exercised in this resolution; and

WHEREAS, the constitution of the Hualapai Tribe, Article V, Section (o), authorizes the Tribal Council to exercise its governmental responsibilities through the enactment and imposition of revenue raising taxes upon persons and businesses present within the Reservation boundaries, including non-members of the Tribe; and

WHEREAS, the Supreme Court of the United States has specifically upheld the sovereign authority of Indian Tribes to levy and collect taxes upon persons and businesses within the Reservation boundaries; and

WHEREAS, the budget of the Hualapai Tribe continues to increase substantially as a result of the need to provide essential governmental services to all persons, both members and non-members, working, residing, doing business or otherwise present within the exterior boundaries of the Hualapai Reservation; and

WHEREAS, the Hualapai Tribal Council of the Hualapai Tribe set forth a Hualapai Conservation Sales Tax on sales of goods or services provided within the Reservation boundaries as stated in Ordinance 30-98; and

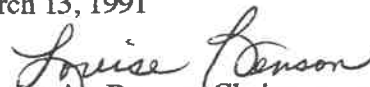
WHEREAS, a conservation sales tax with revenues dedicated to tribal governmental services has proved to be an appropriate and equitable form of raising revenues and has significantly increased the amount of services on the Hualapai Indian Reservation.

NOW, THEREFORE, BE IT RESOLVED; that the Hualapai Tribal Council of the Hualapai Tribe hereby amends Section 4. Imposition and Rate of Tax to read "" The Conservation Sales Tax set forth herein shall be imposed on every transaction occurring on the Reservation and shall be assessed at the rate of 7% percent of the sales price for the goods or services purchased; and


BE IT FURTHER RESOLVED, the amendment set forth shall take effect January 2, 2003

C E R T I F I C A T I O N

I, the undersigned as Chairwoman of the Hualapai Tribal Council hereby certify that the Hualapai Tribal Council of the Hualapai Tribe is composed of nine (9) members of whom 9 constituting a quorum were present at a **SPECIAL COUNCIL MEETING** thereof held on this **31st day of December, 2002**; and that the foregoing resolution was duly adopted by a vote of 8 in favor, 1 opposed not voting, 0 excused/absent pursuant to authority of Article V, Section (a) of the Constitution of the Hualapai Tribe approved March 13, 1991


Louise Benson, Chairwoman
Hualapai Tribal Council

ATTEST:


Christine Lee, Secretary
Hualapai Tribal Council

**HUALAPAI TRIBAL COUNCIL
RESOLUTION NO. ~~28~~-2000
OF THE GOVERNING BODY OF THE
HUALAPAI TRIBE OF THE HUALAPAI RESERVATION**

Approval of Amendment to Conservation Sales Tax

WHEREAS, by Tribal Council Resolution No. 71-98, the Tribal Council of the Hualapai Tribe enacted a Hualapai Conservation Sales Tax on sales of goods or services provided within the Reservation boundaries, Ordinance No. 30-98.

WHEREAS, there was some ambiguity regarding whether the sales tax applied to tribal members who contracted to guide nontribal members for hunts and further confusion regarding whether Grand Canyon Resort Corporation was required to collect the tax for the guide portion of the fees charged to hunters for the trophy hunts.

NOW THEREFORE BE IT RESOLVED, that Ordinance No. 30-98 is hereby amended to provide a new subsection D to section 9 to read as follows:


§ 9 Exemptions

D. Guides. An individual member of the Hualapai Tribe who provides a guide service to hunters through an independent contractor agreement with Grand Canyon Resort Corporation for the sole and exclusive purpose of locating Big Game Animals as that term is defined in Ordinance No. 24-70, as amended, is exempt from payment of the conservation sales tax. Neither Grand Canyon Resort Corporation nor the tribal member shall be required to collect or remit the tax.

BE IT FURTHER RESOLVED that in all other respects Ordinance No. 30-98 shall remain in full force and effect, as enacted.


C E R T I F I C A T I O N

I, the undersigned, as Chairwoman of the Hualapai Tribal Council, hereby certify that the Hualapai Tribal Council of the Hualapai Tribe is composed of nine (9) members of whom 7 constituting a quorum were present at a **COUNCIL MEETING** thereof held on this 29 day of February 2000; and that the foregoing resolution was duly adopted by a vote of 7 in favor, and 0 opposed, 0 not voting, 2 excused pursuant to authority of Article V, Section (a) of the Constitution of the Hualapai Tribe approved March 13, 1991.



Louise Benson, Chairwoman
Hualapai Tribal Council

ATTEST:



Christine Lee, Secretary
Hualapai Tribal Council

**HUALAPAI TRIBAL COUNCIL
RESOLUTION NO. 71-98
OF THE GOVERNING BODY OF THE
HUALAPAI TRIBE OF THE HUALAPAI RESERVATION**

(Conservation Sales Tax)

WHEREAS, the amended Constitution and Bylaws of the Hualapai Tribe, approved March 13, 1991, provides in Article IV, that the governing body of the Hualapai Tribe is the Hualapai Tribal Council and sets forth in Article V the powers of the Tribal Council exercised in this resolution; and

WHEREAS, the constitution of the Hualapai Tribe, Article V, Section (o), authorizes the Tribal Council to exercise its governmental responsibilities through the enactment and imposition of revenue raising taxes upon persons and businesses present within the Reservation boundaries, including non-members of the Tribe; and

WHEREAS, the Supreme Court of the United States has specifically upheld the sovereign authority of Indian tribes to levy and collect taxes upon persons and businesses within the Reservation boundaries; and

WHEREAS, the budget of the Hualapai Tribe has increased substantially as a result of the need to provide essential governmental services to all persons, both members and non-members, working, residing doing business or otherwise present within the exterior boundaries of the Hualapai Reservation; and

WHEREAS, the increased economic development within the Hualapai Reservation has placed an increased burden on the Hualapai environment requiring additional governmental services to preserve and conserve the Reservation environment; and

WHEREAS, the Tribal Council recognizes the need to raise revenues to continue providing tribal services within the exterior boundaries of the Reservation which benefits all individuals and businesses and the Reservation environment; and

WHEREAS, a conservation sales tax with revenues dedicated to tribal governmental services is an appropriate and equitable form of raising revenues.

NOW, THEREFORE, BE IT RESOLVED by the Tribal Council of the Hualapai Tribe that effective as set forth hereinafter a Hualapai Conservation Sales Tax is hereby imposed on sales of goods or services provided within the Reservation boundaries as set forth in Ordinance No.30-98, the Conservation Sales Tax, attached to this resolution.

C E R T I F I C A T I O N

I, the undersigned as Chairman of the Hualapai Tribal Council hereby certify that the Hualapai Tribal Council of the Hualapai Tribe is composed of nine (9) members of whom 8 constituting a quorum were present at a REGULAR COUNCIL MEETING thereof held on this 7th day of November, 1998; and that the foregoing resolution was duly adopted by a vote of 7 in favor, 0 opposed, 0 not voting, 1 excused pursuant to authority of Article V, Section (a) of the Constitution of the Hualapai Tribe approved March 13, 1991.

Earl Havatone
Earl Havatone, Chairman
Hualapai Tribal Council

ATTEST:

Christine Lee
Christine Lee, Secretary
Hualapai Tribal Council

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ORDINANCE NO. 30-98

CONSERVATION SALES TAX

§ 1. **Statement of Purpose.** It is the policy of the Hualapai Tribe to provide members and non-members residing, doing business, working or otherwise present within the Hualapai Reservation with essential governmental services and furthermore, it is the policy of the Hualapai Tribe to manage the Hualapai environment for its protection. To finance this governmental policy, the Hualapai Tribe in this Ordinance adopts a Conservation Sales Tax which will provide the Tribe with a portion of the revenues necessary to fund these governmental services within the Reservation.

§ 2. **Administration of the Tax.** The Tax Administration Division of the Hualapai Tribe is hereby authorized to administer this Ordinance and to keep all records and accounts concerning this tax. Any inquiries concerning the Conservation Sales Tax shall be made through the Tax Administration Division.

§ 3. **Definitions.**

A. **Chairman.** "Chairman" shall mean the Chairman of the Hualapai Tribe.

B. **Commercial Business.** "Commercial Business" shall mean any individual or business for profit which sells or leases consumer goods on the Reservation or which provides services to be performed on the Reservation. Commercial Business does not include the business of providing lodging or manufacturing businesses.

C. **Constitution.** "Constitution" shall mean the Constitution and Bylaws of the Hualapai Tribe adopted February 14, 1991 and approved by the Secretary of the Interior on March 31, 1991.

D. **Court of Appeals.** "Court of Appeals" shall mean the Hualapai Court of Appeals as described in the Hualapai Law and Order Code.

E. **Hualapai Reservation or Reservation.** "Hualapai Reservation" or "Reservation" shall mean all lands subject to the jurisdiction of the Hualapai Tribe and includes any and all lands within the exterior boundaries of the Hualapai Reservation, regardless of whether said land is owned in fee, whether said lands are Indian lands held in trust by the United States, or whether said lands are otherwise held by the Hualapai Tribe.

F. Itinerant Business. "Itinerant Business" shall mean an individual that does not have a fixed place of business and whose sales of goods or services either within or outside the Reservation total less than \$7,500 a year, including guides.

G. Secretary. "Secretary" shall mean the Secretary of the United States Department of the Interior.

H. Superintendent. "Superintendent" shall mean the Superintendent of the Truxton Canon Agency, Bureau of Indian Affairs.

I. Taxpayer. "Taxpayer" shall mean any taxable person or entity including any individual, partnership, corporation or other legal entity engaging in a transaction for the purchase of goods or services on the Reservation.

J. Transaction. "Transaction" shall mean the sale or lease of consumer goods or sale of services provided on the Reservation

K. Tribal Council. "Tribal Council" shall mean the governing body of the Hualapai Tribe.

L. Tribal Court. "Tribal Court" shall mean the Hualapai Tribal Court as described in the Hualapai Law and Order Code.

M. Tribe. "Tribe" shall mean the Hualapai Indian Tribe of the Hualapai Indian Reservation in Arizona.

§ 4. Imposition and Rate of Tax. The Conservation Sales Tax set forth herein shall be imposed on every transaction occurring on the Reservation and shall be assessed at the rate of 5% percent of the sales price for the goods or services purchased.

§ 5. Collection of Tax. The tax shall be added to the sales price of all goods and services sold or provided on the Reservation by the seller. The seller shall be required to collect the tax at the time of the sale of goods or provision of services on the Reservation.

§ 6. Payment of Taxes Due. The seller shall remit the Conservation Sales Tax to the Tax Administration Division on a monthly basis. The tax shall be due on the 15th day of the month following the month the taxes were collected. Any taxes assessed shall be paid by check or money order made payable to the Treasurer of the Tribe. Payment is timely made if it is postmarked before midnight on the date on which the tax is due or if it is delivered to the office of the Treasurer by certified mail or in person and a receipt is given before close of business on the due date.

§ 7. Penalties for Late Payment or Failure to Collect and Remit the Tax.

A. Any business whose transactions are subject to the tax is required to collect the tax at the time of sale of the goods or services. Failure to collect such tax shall be penalized in a sum equal to 20% percent of the transaction.

B. Any business failing to remit the amount of tax or penalty described in Section 7(A) above, shall pay a penalty on the outstanding balance in the amount of 10% percent per month of delay in making payment, prorated to the actual date of receipt by the Tax Administration Division.

§ 8. Lien for Taxes.

All delinquent conservation sales taxes and accrued penalties shall constitute a lien on the personal and real property of the business required to collect and remit the taxes.

§ 9. Exemptions.

A. Governmental Entities. The following governmental entities when purchasing goods or services shall be exempt from the transaction conservation tax.

1. Hualapai Indian Tribe;
2. United States Federal Government;
3. Any other governmental entity required by federal or tribal law to be exempt

from taxation.

B. Groceries. Transactions taking place at a business whose primary purpose is the sale of groceries shall not be subject to the transaction tax. This exemption shall not apply to any restaurant or food service business operating within the Hualapai Indian Reservation.

C. Itinerant Vendors. Itinerant vendors who are members of the Hualapai Tribe or are immediate family members of a Hualapai tribal member whose sales do not exceed \$7,500 per annum are not required to collect or remit the tax.

D. Any enrolled member of a federally recognized Native American Tribe or Alaska Native Village.

E. Any transaction deemed exempt by the Tribal Council.

§ 10. Protest of Tax. Any protest to an assessment, a denial of a claim for exception, penalties or any other matter relating to the Conservation Sales Tax may be raised only in conformity with this section. A protesting taxpayer shall timely remit any taxes due under protest and request a refund of all or part thereof by filing a notice of protest for the Tax Administration Division at the time of timely payment. Delinquent taxes may not be paid under protest. All protests accompanying timely payment of the tax shall be handled as follows:

A. Protests to Tax Protest Panel. The protest shall be referred to a three-member Tax Protest Panel to be appointed by the Tribal Council. The Tax Protest Panel shall determine whether the protested tax shall be refunded in whole or in part and shall report its decision in writing to the protesting party or his representative, the Chairman, the Treasurer of the Tribe, and the Director of the Tax Administration Division within five (5) working days of the date of determination of said protest. The Panel may request any additional information or hold such hearings or meetings as it determines are necessary in such a manner (either formal or informal) as it determines is necessary. The Panel may issue rules and regulations for the conduct of Panel meetings and tax protest hearings. The decision of the Panel shall be final unless appealed to the Tribal Court in accordance with the provisions of this Ordinance.

B. Appeals to Tribal Court. Appeal from a determination of the Tax Protest Panel may be made to the Tribal Court, by filing a Notice of Appeal with the Clerk of the Tribal Court with copies to the Treasurer of the Tribe, the Director of the Tax Administration Division, the taxpayer and the Chairman of the Tax Protest Panel within fifteen (15) days of the date of the decision of the Panel. The appeal may challenge the decision of the Tax Protest Panel only to the same extent and upon the same theory as was asserted before the Tax Protest Panel. Upon receipt of an appeal from a decision of the Panel, the Court Clerk shall schedule a hearing before the Tribal Court. The protesting taxpayer and the Tax Administration Division may, at the hearing, present evidence and argument and be represented by counsel, at its own expense. The decision of the Tribal Court regarding the protest shall be made in writing and distributed to the protesting taxpayer or his counsel, the Director of the Tax Administration Division, the Chairman of the Tax Protest Panel, the Treasurer of the Tribe, and the Chairman within five (5) working days of the date of the decision.

The decision of the Tribal Court shall be final unless appealed to the Court of Appeals in accordance with the provisions of this Ordinance.

C. Appeals to Court of Appeals. Appeals from the determination of the Tribal Court may be made to the Court of Appeals by filing a Notice of Appeal with the Clerk of the Tribal Court, with copies to the Treasurer of the Tribe, the Chairman, the Director of the Tax Administration Division, the taxpayer and the Chairman of the Tax Protest Panel within fifteen days (15) of the date of the decision of the Tribal Court. Upon the docketing of an appeal from the Tribal Court, an appellate briefing schedule and a time for oral argument shall be set pursuant to the appeals procedures of the Tribe's Law and Order Code. The written decision of the Court of Appeals shall be distributed to the protesting taxpayer or his counsel, the Director of the Tax Administration Division, the Chairman of the Tax Protest Panel, the Treasurer of the Tribe, and the Chairman within five (5) working days of the date of the decision. The decision of the Court of Appeals shall be final.

D. Payment and Segregation of Contested Amounts. No protest shall be heard unless the assessed taxes have first been timely paid by the taxpayer to the Treasurer of the Tribe. The Treasurer shall hold any contested amounts without expenditure in an interest bearing account until a final determination is made on the protest. The Treasurer shall refund any taxes paid on which protests have been sustained, with interest as allowed by this Ordinance, within thirty (30) days of the date of final decision.

E. Interest on Erroneous or Illegally Collected Taxes. If any tax is found to be erroneous or illegally collected, interest at the seven day certificate rate shall be allowed on the amount refunded.

F. Burden of Proof. The assessment by the Tax Administration Division is presumed to be correct. The taxpayer has the burden of proof to establish that the protested tax was erroneous or illegally collected.

§ 11. **Severability.** If any part or application of this Ordinance is held invalid, the remainder of the Ordinance or its application to other situations or persons shall not be affected.

§ 12. Use of Tax Proceeds. Tax proceeds shall be deposited by the Treasurer of the Tribe in an account to be authorized by the Tribal Council for expenditure to defray the costs of providing essential governmental services on the Reservation and for other purposes as determined by the Tribal Council. The Treasurer of the Tribe may execute vouchers against this fund to make refund adjustments, payments of interest or payments for any purpose for which this Ordinance may require.

§ 13. Amendment. This Ordinance may be amended by resolution passed by the Tribal Council in accordance with the Constitution of the Tribe. The Tax Administration Division shall notify taxpayers of any amendment in the manner considered appropriate by the Tax Administration Division under tribal law.

§ 14. Effective Date.

This Ordinance shall become effective January 31, 1999.

CERTIFICATION

I, the undersigned, as Chairman of the Hualapai Tribal Council, hereby certify that the Hualapai Tribal Council of the Hualapai Tribe is composed of nine (9) members of whom 8, constituting a quorum, were present at a regular meeting held on the 7 of November, 1998; and that the foregoing resolution was duly adopted by a vote of 7 for, 1 against, 0 not voting, and 1 absent, pursuant to authority of Article V, Section (a) of the Constitution of the Hualapai Tribe approved March 13, 1991.

Earl Havatone, Chairman
Hualapai Tribal Council

ATTEST:

Secretary

AN EXPLANATION OF THE HUALAPAI TRIBE'S CONSERVATION SALES TAX

What is the Sales Tax?

The Sales Tax is a tribal tax that will apply to sales that take place on the Reservation. The sale can be a sale of goods or the sale of services. For example, the sales of gifts, water or t-shirts at the gift shops at the Lodge and Grand Canyon West, or the sales of meals at the Lodge will be subject to the tax. In addition, the tax applies to the sale of services that are provided on the reservation. If the service is provided on the Reservation it is subject to the tax. For example, helicopter tours that are sold in Las Vegas, but that take place at Grand Canyon West are subject to the sales tax. River rafting tours, the rim tour and barbeque, helicopter and airplane rides are all subject to the tax because the service (the tour) is provided on the Reservation. River rafting trips that stop on the Reservation has to include the sales tax on top of the price of the tour.

Who pays the Sales Tax?

The person buying the good or service pays the tax. The tax is added to the cost of the item or service on the bill. The tax should be listed separately from the purchase price. The business offering the good or service for sale will collect the tax for the Tribe. Once a month, the business will pay the taxes collected during the previous month to the Tribal Treasurer.

How much is the Sales Tax?

The Sales Tax is 5% of the sales price. If a meal costs \$10.00, the tax is .50¢ and the total bill will be \$10.50. The tax should be calculated on the total amount of purchase even if there are several items purchased.

Will the Tribe have to pay the tax when it makes purchases or enters into contracts?

No, the Tribe and Federal government are specifically exempt from the tax. The federal government is exempt by law from these kind of taxes. In addition, it does not make sense to charge the Tribe the tax since the tax will be paid to the Tribe.

Will Tribal Members or their families who serve as guides or sell items only occasionally have to collect the tax?

No. Tribal members and their immediate family are exempt from collecting the tax if they are itinerant businesses. Itinerant business means a person or business that sells less than \$5,000 in goods or services a year. For example, a guide that works only during hunting season and makes only \$4,000 on his guide service for a year will not collect the tax. If the guide also has a job and makes more than \$5,000 in income, but only \$4,000 in guiding fees, he will not have to collect the tax because the service that is taxable, the guide, is less than \$5,000. A member who sells breakfast burritos, but earns less than \$5,000 a year selling the burritos does not have to collect the tax.

What sales are exempt from the tax?

The Tax does not apply in the following circumstances:

1. The sale of lodging. The Tribe's Lodger's tax applies to these purchases.
2. The sale of any goods or services to the Tribe or any of the Tribal Departments or entities.
3. The sale of any goods or services to the federal government or any of its agencies.
4. When the person offering the service or goods for sale is a Hualapai member and the goods or services s/he sells total less than \$5,000 for a year.

5. For sales at the _____, since these sales are mostly of groceries for Hualapai members.
6. For sales of manufactured goods.

How can I determine if I am exempt from collecting or paying the tax?

Tribal departments and the federal government are automatically exempt from paying the Sales Tax. A business or individual that is considered an itinerant business can ask the Tax Division for a certification that their business is not subject to the tax.

After the business collects the tax, how do they pay it to the Tribe?

The business collects the tax every time it makes a sale. On the 15th day of the month, the business fills out the attached form listing the taxes collected during the previous month and gives the tax and the form to the Tribal Treasurer. The Tribal Treasurer must receive the form and tax before the 15th of the month. The business can either mail the form and the tax to the Treasurer or deliver it in person.

What happens if a business does not collect the tax or pay the collected tax to the Tribe?

If the business does not collect the tax, the business has to pay the tax itself. As a penalty for not collecting the tax, the business will have to pay a tax of 20% instead of 10% on the sale.

If the business does not pay the collected tax to the Tribal Treasurer, the business will have to pay a penalty of 10% of the collected tax.

The Tribe can enforce the payment of taxes and the payment of penalties in Tribal Court and by placing a lien on the business's assets.

Who is in charge of administering the Sales Tax?

The Tax Division is in charge of the Sales Tax. The Tax Division will make decisions about exemptions and taxes due. The Tax Division will prosecute businesses that do not collect and pay the Sales Tax. The Division will also represent the Tribe in any lawsuits involving the Tax.

What if a business disagrees with a decision of the Tax Division?

A business or a taxpayer can appeal a decision of the Tax Division to a protest panel. The protest panel is made up of three members appointed by the Tribal Council. If a taxpayer or business disagrees with a decision of the protest panel, they can appeal to the Tribal Court and then to the Court of Appeals.

Why is the Tribe collecting the Sales Tax?

The Tribe will use the revenues generated by the Sales Tax to fund government services and protect the environment. The Tribal Council will decide the exact uses of the tax revenues in the same manner that it decides the tribal budget now. A Sales Tax is very common. All our neighboring governments have Sales Taxes. Our Sales Tax is within the average amount paid as a Sales Tax. People who buy goods and services are used to paying a Sales Tax.

**HUALAPAI INDIAN TRIBE
TAX ADMINISTRATION DIVISION**

CONSERVATION SALES TAX REPORT

For Month of _____ 19 _____

Business Name _____

Address _____

Federal Tax No. or EIN _____

Tax

Amount of Taxable Goods and Services Sold \$ _____ x 5% (.05)

Conservation Sales Tax = Total Amount of Tax Due \$ _____

Tax due by 15th of the month following the month the tax was collected. Payments not received by the 15th are subject to a penalty of 10% per month.

Tax Exemption

Tax Exempt Certificate No. (if applicable) _____

Amount of Gross Receipts Exempt from Tax \$ _____

Reason for Exemption: _____ Sales to Tribal Entities

_____ Sales to United States Government

_____ Other: _____

I (we) swear or affirm that this statement is true and correct to the best of my (our) knowledge and belief.

Signature _____

Title _____

Date _____

Return completed form with check or money order to Tax Administration Division, Hualapai Tribe, P.O. Box 179, Peach Springs, AZ 86434.

Failure of any business to collect the tax at the time of the transaction will result in a penalty of 20% of the transaction, unless the business has a tax exempt certificate issued by the Tax Administration Division.

Authorized by Hualapai Ordinance No. _____