

RESOLUTION OF THE TOHONO O'ODHAM LEGISLATIVE COUNCIL
(Adopting Revised "Protocol for Internal Revenue Service ("IRS") Inquiries, Reviews,
or Audits of the Nation, its Districts, or its Enterprises)

RESOLUTION NO. 10-027

1 **WHEREAS, sovereign Indian tribes, including the Tohono O'odham Nation, share a unique trust**
2 **relationship with the United States of America, which is embodied in the Constitution**
3 **of the United States, numerous court opinions, statutes, executive orders, and federal**
4 **agency policies; and**

5 **WHEREAS, by its passage and implementation of the Indian Self-Determination and Education**
6 **Assistance Act (25 U.S.C. § 450 et.seq.) and similar legislation, the United States of**
7 **America has recognized the need to work with Indian tribes on a government-to-**
8 **government basis and to support Indian tribal self-determination and self-**
9 **governance; and**

10 **WHEREAS, on November 6, 2000, the President of the United States issued Executive Order 13175,**
11 **"Consultation and Coordination with Indian Tribal Governments" (Consultation**
12 **Order"), thereby mandating that Executive Branch agencies work with tribes when**
13 **formulating and implementing policies or taking other actions that have a substantial**
14 **direct effect on any Indian tribe; and**

15 **WHEREAS, according to the Internal Revenue Manual ("IRM"), the IRS established the Indian**
16 **Tribal Government office ("ITG") in 2000 for the purposes of assisting and providing**
17 **education to Indian tribes on tax issues and providing "a single point of contact for**
18 **assistance and service," (IRM 4.86.1.1.1); and**

19 **WHEREAS, in pursuing its mission, it is the ITG's policy to "develop a functional and interactive**
20 **government-to-government relationship between the IRS and Indian tribal**
21 **governments," "be guided by principles of respect for Indian tribal self-government**
22 **and sovereignty," "work with tribes to minimize any intrusion," and "respectfully and**
23 **cooperatively meet the needs of both the Indian tribal governments and the federal**
24 **government," (IRM 22.41.1.1, 4.86.1.1.1, and 4.86.1.1.2); and**

25 **WHEREAS, the Tohono O'odham Legislative Council is vested with the power to consult "with**
26 **appropriate federal agencies regarding federal activities that affect the Tohono**
27 **O'odham Nation" and to conclude agreements with such agencies on all matters**
28 **within the Council's authority (Constitution of the Tohono O'odham Nation, Article VI,**
29 **Section 1(f) and 1(j)); and**

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1 **WHEREAS, in Resolution No. 06-567, the Tohono O'odham Legislative Council adopted in 2006 the**
2 **"Protocol for Internal Revenue Service ("IRS") Inquiries, Reviews or Audits of the**
3 **Nation, its Districts, or its Enterprises," which applied to all IRS inquiries, reviews,**
4 **entries onto the Nation, audits, and other matters addressed in the protocol; and**

5 **WHEREAS, since the implementation of the Protocol, the Nation, its Districts, and its Enterprises**
6 **have encountered unintended ramifications that continue to hinder effective**
7 **communication and coordination with the IRS; and**

8 **WHEREAS, the Legislative Budget and Finance Committee, in consultation with the Nation's**
9 **Chairman, Accounting Department staff, and the Tohono O'odham Gaming**
10 **Enterprise, have revised the Protocol in order to address these issues, which is hereby**
11 **incorporated by this reference; and**

12 **WHEREAS, the Budget and Finance Committee now recommends that the Nation adopt the**
13 **revised Protocol.**

14 **NOW, THEREFORE, BE IT RESOLVED that the Tohono O'odham Legislative Council hereby adopts**
15 **the revised "Protocol for Internal Revenue Service ("IRS") Inquiries, Reviews or Audits**
16 **of the Nation, its Districts, or its Enterprises," which shall apply to all IRS inquiries,**
17 **reviews, entries onto the Nation, audits, and other matters addressed in the Protocol,**
18 **including those requested, made, or initiated prior to the effective date of this**
19 **Resolution.**

20 **The foregoing Resolution was passed by the Tohono O'odham Legislative Council on the 08TH. Day**
21 **of FEBRUARY, 2010 at a meeting at which a quorum was present with a vote of 2,595.50 FOR; -0-**
22 **AGAINST; 04 NOT VOTING; and [04] ABSENT, pursuant to the powers vested in the Council by Article**
23 **VI, Section 1 (d)(2)(f) and (i) of the Constitution of the Tohono O'odham Nation, adopted by the**
24 **Tohono O'Odham Nation on January 18, 1986; and approved by the Acting Deputy Assistant**
25 **Secretary - Indian Affairs (Operations) on March 6, 1986, pursuant to Section 16 of the Act of June**
26 **18, 1934 (48 Stat. 984).**

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28 **TOHONO O'ODHAM LEGISLATIVE COUNCIL**

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32 **Verlon M. Jose, Legislative Chairman**

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34 10th day of February, 2010
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1 **ATTEST:**

2 *Evonne Wilson*
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4 **Evonne Wilson, Legislative Secretary**

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6 17 day of February, 2010.

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8 **Said Resolution was submitted for approval to the office of the Chairman of the Tohono O'odham**
9 **Nation on the 18th day of February, 2010 at 9:46 o'clock, a .M.,**
10 **pursuant to the provisions of Section 5 of Article VII of the Constitution and will become effective**
11 **upon his approval or upon his failure to either approve or disapprove it within 48 hours of**
12 **submittal.**

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14 **TOHONO O'ODHAM LEGISLATIVE COUNCIL**

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16 *Felicia Munez for*
17 **Verlon M. Jose, Legislative Chairman**

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22 **APPROVED** on the 18 day of February, 2010

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24 **DISAPPROVED** at 2:43 o'clock, 8 .M.

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26 *Ned Norris, Jr.*
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28 **NED NORRIS, JR., CHAIRMAN**
29 **TOHONO O'ODHAM NATION**

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33 **Returned to the Legislative Secretary on the 18 day of**

34 February, 2010, at 3:33 o'clock, p .M.

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36 *Evonne Wilson*
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38 **Evonne Wilson, Legislative Secretary**

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ACTION: ADOPTING REVISED "PROTOCOL FOR INTERNAL REVENUE SERVICE ("IRS") INQUIRIES, REVIEWS, OR AUDITS OF THE NATION, ITS DISTRICTS, OR ITS ENTERPRISES

Moved: COUNCILWOMAN EVELYN JUAN MANUEL

SECOND: COUNCILWOMAN FRANCES MIGUEL

DATE: FEBRUARY 08, 2010

DISTRICT	LEGISLATIVE REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
SIF Oidak 198.7	1. WAVALENE ROMERO (Nicholas Jose)	99.35	X			X
	2. MARY LOPEZ ()	99.35	X			
SELLS 449.6	1. KIMBERLY LISTO ()	224.80	X		X	
	2. EVELYN B. JUAN MANUEL ()	224.80	X			
SCHUK TOAK 159.0	1. FRANCES B. CONDE (Fredrick Jose)	79.50	X			
	2. LINDA PARLEY (Agnes Joaquin)	79.50	X			
SAN XAVIER 204.7	1. FELICIA NUÑEZ ()	102.35	X		X	
	2. OLIVIA VILLEGAS-LISTON (<i>Absent</i>) (Eugene Enis) (<i>Present</i>)	102.35	X			
SAN LUCY 187.1	1. LORRAINE EILER ()	93.55	X			
	2. GLORIA RAMIREZ ()	93.55	X		X	
PISINEMO 184.5	1. CHESTER ANTONE (Tony Murrietta)	92.25	X			
	2. EDWARD MANUEL (Gerald Fayuant)	92.25	X			X
HICKIWAN 174.5	1. MICHELLE ORTEGA ()	87.25	X			
	2. SANDRA ORTEGA ()	87.25	X			X
GU VO 206.3	1. GRACE MANUEL ()	103.15	X			
	2. PAMELA ANGHILL (Angela Ortiz)	103.15	X			X
GU ACHI 230.1	1. TIMOTHY L. JOAQUIN ()	115.05	X			
	2. CYNTHIA E. MANUEL ()	115.05	X			
CHUKUT KUK 277.0	1. ETHEL GARCIA (Sara Mae Williams)	138.50	X			
	2. VERLON M. JOSE ()	138.50	X		X	
BABOQUIVARI 324.0	1. FRANCES MIGUEL (Roberta Harvey)	162.0	X			
	2. FRANCES G. ANTONE (<i>Absent</i>) (Vernon Smith) (<i>Present</i>)	162.0	X			
TOTAL		2,595.50	2,595.50	-0-	04	[04]