RESOLUTION OF THE TOHONO O'ODHAM LEGISLATIVE COUNCIL (Authorizing the Treasurer to Issue a Transaction Privilege Tax License to Francisco Enterprises, Inc.

RESOLUTION NO. 15-283

1	WHEREAS,	the Tohono O'odham Legislative Council is vested with the power to "exercise
2		the inherent powers of the Tohono O'odham Nation by providing laws,
3		ordinances or resolutions: to govern the conduct of members of the Tohono
4		O'odham Nation and other persons within its jurisdiction" and "to levy duties,
5		fees, taxes and assessments on any person, corporation or association residing
6		or doing business within the Tohono O'odham Nation" (Constitution of the
7		Tohono O'odham Nation, Article VI, Section 1(c)(1) and 1(d)(4)); and
8	WHEREAS,	the Nation's Transaction Privilege Taxes law and Tobacco Tax Ordinance are
9		codified within Title 22 of the Tohono O'odham Code (T.O.C.) and are vital to
10		exercising the Nation's police power for the protection of the public welfare,
11		health, peace and morals, as well the Nation's ability to fund necessary and
12		ordinary governmental expenses; and
13	WHEREAS,	Francisco Enterprises, Inc. has been operating Chico's Smoke Shop under
14		Transaction Privilege Tax license #1007-505, which expired on July 15, 2015; and
15	WHEREAS,	22 T.O.C. Ch. 2, Section 4(B) provides that all persons engaging or continuing in
16		business on the Tohono O'odham Nation shall have a valid Transaction Privilege
17	Ė	Tax license, and that such person shall not engage or continue in business until
18		he has obtained or renewed a privilege license; and
19	WHEREAS,	22 T.O.C. Ch. 2, Section 23(A)(1) makes it unlawful for any person to knowingly
20		engage in business without the required license; and
21	WHEREAS,	22 T.O.C. Ch. 2, Section 4(C)(1) directs the Treasurer to issue a Transaction
22		Privilege Tax license when the applicant is not in arrears in payment of any tax
23		imposed by Title 22 of the Tohono O'odham Code; and
24	WHEREAS,	22 T.O.C. Ch. 2, Section 4(B) also provides that a Transaction Privilege Tax license
25		is valid for a period of five years; and
26	WHEREAS,	Francisco Enterprises, Inc. applied for renewal of Transaction Privilege Tax
27		license #1007-505 prior to its expiration date, but it is more than \$700,000 in
28		arrears for tax year 2014; and owes penalties exceeding \$3.6 million, which have
29		been accruing since 2011; and
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(Authorizing the Treasurer to Issue a Transaction Privilege Tax License to Francisco Enterprises, Inc.) Page 2 of 3 1 WHEREAS. the Transaction Privilege Taxes law does not vest the Treasurer with discretion 2 to issue a Transaction Privilege Tax license when the applicant is in arrears, 3 and, as a result, Chico's Smoke Shop has not been operating since the close of 4 business on July 15, 2015, and the Treasurer has taken possession of the 5 business's inventory pursuant to the Nation's tax lien arising under 22 T.O.C. Ch. 6 4, Section 4102(B); and 7 WHEREAS. prior to the cessation of business, Francisco Enterprises, Inc. was remitting 8 approximately \$166,000.00 per month in Tobacco Tax to the Nation, and wished 9 to continue doing business on the Nation; and 10 WHEREAS, the Nation desires the outstanding tax debt to be satisfied by Francisco 11 Enterprises, Inc. within a reasonable period of time, and desires Francisco 12 Enterprises, Inc. to enter into a binding payment schedule to satisfy the 13 outstanding tax debt prior to a five-year renewal of Transaction Privilege Tax 14 license #1007-505. 15 NOW, THEREFORE, BE IT RESOLVED that, notwithstanding anything to the contrary within 22 16 T.O.C. Chapter 2 or Chapter 4, the Tohono O'odham Legislative Council 17 authorizes the Treasurer to issue a temporary Transaction Privilege Tax license 18 to Francisco Enterprises, Inc. for a 90-day period after Francisco Enterprises 19 executes a binding agreement with the Nation to fully pay its tax arrears and to 20 keep its current tax payments up to date; provided that the Treasurer may renew 21 license #1007-505 after Francisco Enterprises executes a binding agreement 22 with the Nation to pay assessed penalties and the agreement is approved by 23 Legislative Council resolution. 24 The foregoing Resolution was passed by the Tohono O'odham Legislative Council on the 20^{TH} 25 day of <u>JULY, 2015</u> at a meeting at which a quorum was present with a vote of <u>3,015.3 FOR; -0-</u> 26 AGAINST; <u>-0-</u> NOT VOTING; and <u>[05]</u> ABSENT, pursuant to the powers vested in the Council by 27 Article VI, Section 1(c)(1) and (d)(4) of the Constitution of the Tohono O'odham Nation, adopted 28 by the Tohono O'odham Nation on January 18, 1986; and approved by the Acting Deputy 29 Assistant Secretary - Indian Affairs (Operations) on March 6, 1986, pursuant to Section 16 of the 30 Act of June 18, 1934 (48 Stat. 984). 31 32

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	(Authorizing the Treasurer to Issue a Tran Inc.)	saction Privilege Tax License to Francisco Enterprises
	Page 3 of 3	
1		TOHONO O'ODHAM LEGISLATIVE COUNCIL
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4		40
5		Timothy Joaquin, Legislative Chairman
6		20 day of 1, 2015
7 8		20 day of
9		
10	ATTEST:	
11	11/1/2 Ma	
12	<u>umnusen</u>	
13	Evonne Wilson, Legislative Secretary	
14	day of July, 2015	
15	day of	
16 17	Said Baselution was submitted for	
18	O'odham Nation on the 7/\ day of	royal to the office of the Chairman of the Tohon 2015 at 4:45 o'clock,m.
19	nursuant to the provisions of Section 5	of Article VII of the Constitution and will become
20	effective upon his approval or upon his	failure to either approve or disapprove it within 4
21	hours of submittal.	familie to either approve or disapprove it within 4
22		
23		TOHONO O'ODHAM LEGISLATIVE COUNCIL
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25		6 1.
26		X M
27		Timothy Joaquin, Legislative Chairman
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30 31		
32		
33	[√] APPROVED	on the 20^{+4} day of $30/$, 2015
34	[v] AFFROVED	on the $\frac{\sqrt{2}}{\sqrt{2}}$ day of $\frac{\sqrt{2}}{\sqrt{2}}$, 2015
35	[] DISAPPROVED	at <u><'.47</u> o'clock, <u>f</u> .m.
36	. ,	de d
37		$\Lambda / I \Lambda$
38		lever God for:
39		EDWARD D. MANUEL, CHAIRMAN
40		TOHONO O'ODHAM NATION
41		
42		
43		
44 45		
46	Returned to the Legislative Secretary on t	he al day of
47		
48	, 2015, at ///	o'clock. A m
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50	10,014,110	
51	4 Millian	
52	Evonne Wilson, Legislative Secretary	

RESOLUTION NO. 15-283

ACTION: AUTHORIZING THE TREASURER TO ISSUE A TRANSACTION PRIVILEGE TAX LICENSE TO FRANCISCO

ENTERPRISES, INC.

MOVED: COUNCILWOMAN BARBARA HAVIER SECOND: COUNCILWOMAN ETHEL GARCIA

DATE: JULY 20, 2015

DISTRICT	LEGISLATIVE REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
BABOQUIVARI	1. FRANCES MIGUEL	183.55	X			
367.1	(Roberta E. Harvey) 2. VERNON J. SMITH (Gloria Zazueta)	183.55	x			x
CHUKUT KUK 331.9	1. ETHEL GARCIA (Marlakay K. Henry)	165.95	X			
	2. BILLMAN LOPEZ (Patricia Vicenti)	165.95	x			
GU ACHI 265.1	1. TIMOTHY L. JOAQUIN (Louis L. Johnson)	132.55	X			
	2. LORETTA LEWIS ()	132.55	X			
GU VO 249.6	1. GRACE MANUEL (Dallas Lewis)	124.8	X			
	2. PAMELA ANGHILL (Jeffery Antone, Sr.)	124.8	X			
HICKIWAN 204.9	(Shirley Molina)	102.45	x			
	2. SANDŘA ORTEGA ()	102.45	X			х
PISINEMO 220.0	1. CHESTER ANTONE (Tony Murrietta)	110.0	X			
	2. VACANT ()	110.0	X			Х
SAN LUCY 222.9	1. DIANA MANUEL	111.45	X			
	2. JANA MONTANA (Gloria Ramirez)	111.45	X			X
SAN XAVIER 228.6	1. DANIEL L.A. PRESTON III (Gene Enis)	114.3	X			
	2. RACHEAL VILSON-STONER (Olivia Villegas-Liston)	114.3	X			
SCHUK TOAK 180.6	1. ANTHONY J. FRANCISCO JR. (Theresa Donahue) 2. QUINTIN C. LOPEZ	90.3	X			
	2. QUINTIN C. LOPEZ (John Fendenheim)	90.3	X			X
SELLS 513.1	1. ARTHUR WILSON (Beverly Rivas	256.55	X			
	2. BARBARA HAVIER ()	256.55	X			
SIF OIDAK 231.5	1. LUCINDA ALLEN (Nicholas Jose)	115.75	X			
	2. MARY LOPEZ ()	115.75	X			
	TOTAL	3,015.3	3,015.3	-0-	-0-	[05]