

**RESOLUTION OF THE TOHONO O'ODHAM LEGISLATIVE COUNCIL
(Approving Confidential Taxation Settlement between the Tohono O'odham Nation
and Fitzpatrick J. Ignacio, Sr., D/B/A Tobacco Barn, a Sole Proprietorship)**

RESOLUTION NO. 24-164

1 **WHEREAS,** the Tohono O'odham Legislative Council is authorized to "levy duties, fees, taxes
2 and assessments on any person, corporation or association residing or doing
3 business within the Tohono O'odham Nation," (Constitution of the Tohono
4 O'odham Nation, Article VI, Section 1(d)(4)); and

5 **WHEREAS,** the Tohono O'odham Legislative Council is authorized "to consult, negotiate and
6 conclude agreements and contracts on behalf of the Tohono O'odham Nation
7 with . . . private persons or organizations on all matters within the authority of the
8 Tohono O'odham Council," (Constitution of the Tohono O'odham Nation, Article
9 VI, Section 1(f)); and

10 **WHEREAS,** 22 T.O.C. § 1102, authorizes the Nation to levy and collect taxes from businesses
11 that sell tobacco products within its boundaries; and

12 **WHEREAS,** Fitzpatrick J. Ignacio, Sr. ("Mr. Ignacio") is the sole owner and proprietor of
13 Tobacco Barn, which has been an active tobacco retail business within the Nation
14 since December 28, 1994; and

15 **WHEREAS,** Tobacco Barn owes the Nation unpaid tax obligations, including interest and
16 penalties, accrued between 2011 and 2021 ("Total Obligation"); and

17 **WHEREAS,** since Tobacco Barn has accrued tax debts, it cannot obtain a five-year
18 Transaction Privilege Tax ("TPT") Tobacco License or Retail License to conduct
19 business on the Nation and instead conducts business under a renewable 90-day
20 temporary license; and

21 **WHEREAS,** the Nation has negotiated a confidential Taxation Settlement with Tobacco Barn
22 ("Exhibit A"), incorporated by this reference, to reduce Tobacco Barn's unpaid
23 Total Obligation and issue Tobacco Barn a five-year TPT License for tobacco sales
24 and retail as separate or combined licenses, so long as Tobacco Barn complies
25 with all terms and conditions of the Taxation Settlement; and

26 **WHEREAS,** the Office of the Treasurer may not issue a five-year TPT Tobacco License or Retail
27 License until the Taxation Settlement is fully executed; and

28 **WHEREAS,** the Budget and Finance Committee has reviewed the Tohono O'odham Nation-
29 Tobacco Barn Settlement Agreement (Exhibit A) and recommends its approval by
30 Legislative Council. The Settlement Agreement (Exhibit A) is confidential and can
31 only be reported or disclosed at the written request of the Office of Attorney
32 General and/or the Nation's Office of the Treasurer.

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(Approving Confidential Taxation Settlement between the Tohono O'odham Nation and Fitzpatrick J. Ignacio, Sr., D/B/A Tobacco Barn, a Sole Proprietorship)

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NOW, THEREFORE, BE IT RESOLVED that the Tohono O'odham Legislative Council approves the Taxation Settlement Agreement between the Tohono O'odham Nation and Mr. Fitzpatrick J. Ignacio, Sr., D/B/A Tobacco Barn, and authorizes the Tohono O'odham Office of the Treasurer to issue a new five-year TPT License for tobacco sales and retail as separate or combined licenses to Mr. Fitzpatrick J. Ignacio, Sr., D/B/A Tobacco Barn, a TPT-Tobacco Tax License and renewals, upon execution of the Taxation Settlement Agreement, subject to revocation if Mr. Fitzpatrick J. Ignacio, Sr., D/B/A Tobacco Barn, fails to comply with the Taxation Settlement Agreement.

BE IT FURTHER RESOLVED that the Taxation Settlement Agreement (Exhibit A) is confidential and can only be disclosed at the written request of the Office of Attorney General or the Nation's Office of the Treasurer.

BE IT FINALLY RESOLVED by the Tohono O'odham Legislative Council that the Tohono O'odham Nation chairperson or any designated official shall sign and authorize the Taxation Settlement substantially in the form attached, provided that any substantive amendments or modifications shall be submitted for prior approval by the Tohono O'odham Legislative Council.

The foregoing Resolution was passed by the Tohono O'odham Legislative Council on the 04TH day of JUNE 2024 at a meeting at which a quorum was present with a vote of 3,134.5 FOR; 128.8 AGAINST; -0- NOT VOTING; and [02] ABSENT, pursuant to the powers vested in the Council by Article VI, Section 1(d)(4),(f) of the Constitution of the Tohono O'odham Nation, adopted by the Tohono O'odham Nation on January 18, 1986; and approved by the Acting Deputy Assistant Secretary - Indian Affairs (Operations) on March 6, 1986, pursuant to Section 16 of the Act of June 18, 1934 (48 Stat.984).

TOHONO O'ODHAM LEGISLATIVE COUNCIL


Wavalene M. Saunders, Legislative Chairwoman

6TH day of JUNE, 2024

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ATTEST:

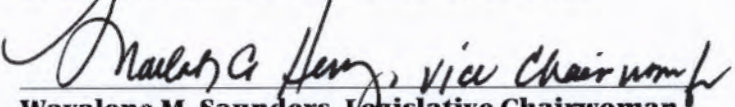


Evonne Wilson, Legislative Secretary

6 day of June, 2024

Said Resolution was submitted for approval to the office of the Chairman of the Tohono O'odham Nation on the 6th day of June, 2024 at 3:36 o'clock, p.m., pursuant to the provisions of Section 5 of Article VII of the Constitution and will become effective upon his approval or upon his failure to either approve or disapprove it within 48 hours of submittal.

TOHONO O'ODHAM LEGISLATIVE COUNCIL



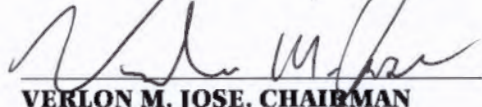
Wavalene M. Saunders, Legislative Chairwoman

APPROVED

on the 10 day of June, 2024

DISAPPROVED

at 2:41 o'clock, p.m.



VERLON M. JOSE, CHAIRMAN
TOHONO O'ODHAM NATION

Returned to the Legislative Secretary on the 10 day of

June, 2024, at 3:00 o'clock, p.m.



Evonne Wilson, Legislative Secretary

ACTION: APPROVING CONFIDENTIAL TAXATION SETTLEMENT BETWEEN THE TOHONO O'ODHAM NATION AND FITZPATRICK J. IGNACIO, SR., D/B/A TOBACCO BARN, A SOLE PROPRIETORSHIP

MOVED: COUNCILWOMAN EVELYN JUAN MANUEL

SECOND: COUNCILMAN ROGER MANUEL

DATE: JUNE 04, 2024

DISTRICT	LEGISLATIVE REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
BABOQUIVARI 394.2	1. LEANDER MASE (Francine Schooling) 2. JESSE NAVARRO (Alberta J. Ray)	197.1 197.1	X X			
CHUKUT KUK 354.7	1. VIVIAN JUAN-SAUNDERS (Cornelius Antone) 2. MARLAKAY HENRY ()	177.35 177.35	X X			
GU ACHI 282.7	1. VICTORIA HOBBS (Tonya L. Joaquin) 2. JEROME F. JOAQUIN ()	141.35 141.35	X X			
GU VO 276.0	1. DALLAS LEWIS () 2. LESLIE LUNA (Grace Manuel)	138.0 138.0	X X			
HICKIWAN 220.5	1. DELMA M. GARCIA () 2. LOUIS R. LOPEZ (Loretta A. Ortega)	110.25 110.25	X X			X
PISINEMO 236.2	1. EDWARD D. MANUEL (Monica Morgan) 2. PAMELA J. BENAVIDEZ (Nora J. Ruelas)	118.1 118.1	X X			
SAN LUCY 257.6	1. ROGER MANUEL (Christina Andrews) 2. GLORIA M. RAMIREZ (Lorraine M. Eiler)	128.8 128.8	X	X		
SAN XAVIER 244.5	1. JANICE FELIX () 2. DANIEL L.A. PRESTON III ()	122.25 122.25	X X			
SCHUK TOAK 191.8	1. DELISA M. RAMON (Sharon A. Francisco) 2. THEORIA CAMPILLO (Rebecca Ann Valentine)	95.9 95.9	X X			
SELLS 558.0	1. EVELYN JUAN-MANUEL (Arvada Liston) 2. JANET B. ELEANDO ()	279.0 279.0	X X			
SIF OIDAK 247.1	1. LUCINDA ALLEN <i>(Absent)</i> (Francis Homewytewa) <i>(Present)</i> 2. WAVALENE M. SAUNDERS <i>(Absent)</i> (Mary Lopez) <i>(Present)</i>	123.55 123.55	X X			X
	TOTAL	3,263.30	3,134.5	128.8	-0-	[02]