

**RESOLUTION OF THE TOHONO O'ODHAM LEGISLATIVE COUNCIL  
(Ratifying Legal Action Against Stephen King and King's Smoke Shop  
for Non-payment of the Nation's Transaction Privilege Taxes)**

**RESOLUTION NO. 92-057**

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3 **WHEREAS,** *by Ordinance No. 03-81, the Nation imposes a transaction*  
4 *privilege tax upon retailers conducting business in the Tohono*  
5 *O'odham Nation which tax is calculated upon the gross proceeds*  
6 *of sales or gross income from the retailer's business; and*

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8 **WHEREAS,** *in 1983, Stephen King opened up a business at San Xavier*  
9 *District known as King's Smoke Shop for the purpose of selling*  
10 *tobacco products at retail; however King did not obtain a privilege*  
11 *license as required by Section 4 of Ordinance No. 03-81 until*  
12 *1988; and*

13  
14 **WHEREAS,** *in 1987 King was in arrears on payment of the Nation's trans-*  
15 *action privilege taxes in the amount of \$256,469.19, and entered*  
16 *into an agreement with the Nation for the repayment of that*  
17 *entire amount; and*

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19 **WHEREAS,** *pursuant to that repayment agreement King was required to make*  
20 *monthly payments until the entire amount of \$256,469.19 has*  
21 *been paid in full; and*

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23 **WHEREAS,** *King was also required to keep current on monthly transaction*  
24 *privilege tax assessments pursuant to Ordinance No. 03-81; and*

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26 **WHEREAS,** *King did not remit payment to the Nation in January 1992 and is*  
27 *in default of his contractual agreement for the repayment of back*  
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*taxes and has violated Ordinance No. 03-81 by failure to make timely payments; and*

**WHEREAS,** *King owes the Nation \$103,862.11 on the repayment agreement plus the monthly tax assessment for the months of November 1991, December 1991 and January 1992; and*

**WHEREAS,** *the Nation's Chief Financial Officer gave notice to King regarding the above-mentioned default and tax deficiency and demanded immediate payment of all taxes due the Nation which the Chief Financial Officer estimated to be not less than \$139,862.11 plus interest and penalties; and*

**WHEREAS,** *by Order of the Tohono O'odham Tribal Court in Case No. 89-C-4657, King was ordered to surrender possession of the property upon which he operated King's Smoke Shop and Westover Swap Meet by noon on January 31, 1992, for the reason that he did not have a valid lease for that premises; and*

**WHEREAS,** *the Chief Financial Officer had reason to belief that King was removing property from the jurisdiction of the Tohono O'odham Nation without securing the debt owed to the Nation and for the purpose of defrauding creditors; and*

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4 **WHEREAS, Section 19 of Ordinance No. 03-18 authorizes legal action in**  
5 **Tribal Court for collection of taxes assessed pursuant to that**  
6 **Ordinance; and**

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8 **WHEREAS, because of the emergency situation whereby King was preparing**  
9 **to leave the jurisdiction with his property without paying or**  
10 **adequately securing his debt to the Nation, the Chief Financial**  
11 **Officer caused a complaint to be filed in Tohono O'odham Tribal**  
12 **Court against King and applied for a Writ of Attachment to seize**  
13 **all of King's property located within the Tohono O'odham Nation;**  
14 **and**

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18 **WHEREAS, Tohono O'odham Tribal Court issued a Writ of Attachment and**  
19 **directed the Tohono O'odham Police Department to immediately**  
20 **seize all of King's property located in the Tohono O'odham**  
21 **Nation, which Writ was executed by Tohono O'odham Police**  
22 **Department.**

23  
24 **NOW, THEREFORE, BE IT RESOLVED that the Tohono O'odham Legislative**  
25 **Council hereby ratifies the actions taken by the Chief Financial**  
26 **Officer in Tribal Court to secure payment of the transaction**  
27 **privilege taxes owed by Mr. Stephen King.**  
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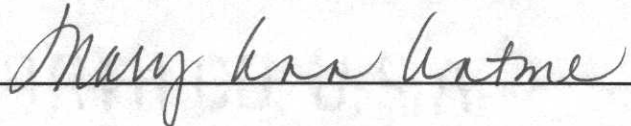
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The foregoing Resolution was passed by the Tohono O'Odham Legislative Council on the 7th day of February, 1992 at a meeting at which a quorum was present with a vote of 1,724.0 FOR; -0- AGAINST; -0- NOT VOTING; and -0- ABSENT, pursuant to the powers vested in the Council by Section 1 (d)(4) and Section 2(c) of Article VI 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).

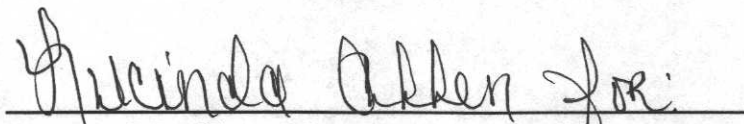
**TOHONO O'ODHAM LEGISLATIVE COUNCIL**



**Mary Ann Antone, Legislative Chairwoman**

10<sup>th</sup> day of February, 1992

**ATTEST:**



**Teresa M. Choyguha, Legislative Secretary**

10<sup>th</sup> day of February, 1992.

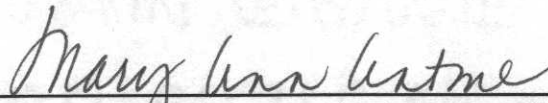
Said Resolution was submitted for approval to the office of the Chairman of the Tohono O'Odham Nation on the 10<sup>th</sup> day of February, 1992, at 11:21 o'clock, a.M., pursuant to the provisions of Section 5 of Article VII of the Constitution and will become effective upon his approval or upon his failure to either approve or disapprove it within 48 hours of submittal.

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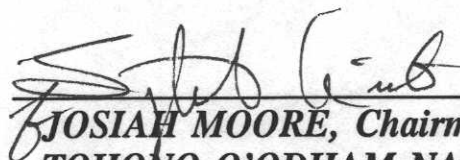
**TOHONO O'ODHAM LEGISLATIVE COUNCIL**



**Mary Ann Antone, Legislative Chairwoman**

**APPROVED** on the 10 day of February, 1992

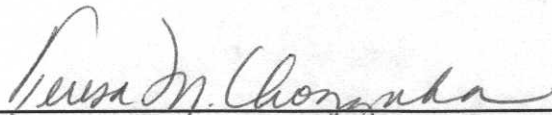
**DISAPPROVED**) at 2:46 o'clock, P..M.



**JOSIAH MOORE, Chairman  
TOHONO O'ODHAM NATION**

Returned to the Legislative Secretary on the 11<sup>th</sup> day of February,

1992, at 11:56 o'clock, A..M.



**Teresa M. Choyguha, Legislative Secretary**

MOVED: COUNCILMAN EARL A. FRANCISCOSUBJECT: RATIFYING LEGAL ACTION AGAINST STEPHEN KINGSECOND: COUNCILWOMAN JOANNE PRESTON& KING'S SMOKE SHOP FOR NON-PAYMENT OF NATION'S TRANS-DATE: FEBRUARY 7, 1992ACTION PRIVILEGE TAXES

DISTRICTS	REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
CHUKUT KUK 163.0	1. Kenneth Williams (Harriet Toro)	81.5	X			
	2. Alberta M. Lopez (Berdella Jose)	81.5	X			
HICKIWAN 125.0	1. Lloyd Francisco (Billy C. Manuel)	62.5	X			
	2. Manuel Osequeda, Jr. ( )	62.5	X			
GU VO 114.0	1. Michael Flores ( )	57.0	X			
	2. Emilio Lewis (Anthony Flores)	57.0	X			
SAN LUCY 106.0	1. Albert Manuel, Jr. (Max P. Jose)	53.0	X			
	2. John Reno ( )	53.0	X			
PISINEMO 119.0	1. Johnson Jose ( )	59.5	X			
	2. Chester Antone (Fernando Valentine)	59.5	X			
GU ACHI 166.0	1. Alex Ramon (Fernando Joaquin)	83.0	X			
	2. Willard Anita ( )	83.0	X			
BABOQUIVARI 229.0	1. Earl A. Francisco (Kenneth Chico, Sr.)	114.5	X			
	2. Frances Miguel ( )	114.5	X			
SAN XAVIER 127.0	1. Joanne C. Preston (Carmelita Mattias)	63.5	X			
	2. Eugene Enis, Sr. (Michael R. Rios)	63.5	X			
SCHUK TOAK 107.0	1. JoAnn Francisco (David Valenzuela Sr.)	53.5	X			
	2. Frances Francisco (Joseph Juan)	53.5	X			
SELLS 310.0	1. Joseph T. Joaquin (Larry Garcia)	155.0	X			
	2. Andrew Patricio (Lucille Encinas)	155.0	X			
SIF OIDAK 158.0	1. Mary Ann Antone (Nina Jose)	79.0	X			
	2. Willard Juan, Sr. (Delbert Thomas)	79.0	X			
TOTAL		1,724.0	1,724.0	-0-	-0-	-0-

\*\*PASSED VOTES