

TOHONO O'ODHAM NATION
TOBACCO TAX ORDINANCE

ORDINANCE NO. 95-149

SECTION 1: Purpose

This Ordinance imposes a tax on the sale of tobacco products sold within the Tohono O'odham Nation for purposes of accomplishing the following:

1. to reduce the harmful impact upon the health of the members of the Tohono O'odham Nation caused by the use of tobacco products;
2. to reduce the use of tobacco products, particularly among the young people of this Nation;
3. to resist the attempts of the State of Arizona to impose state taxes upon on-reservation activities; and
4. to defray the necessary and ordinary expenses of the Tohono O'odham Nation.

SECTION 2: Levy of Tobacco Tax

- A. There is levied and shall be collected by the Treasurer of the Nation, or the Chief Financial Officer of the Nation in lieu of an appointed Treasurer, a tax upon every person engaging in the business of selling tobacco products at retail within the Tohono O'odham Nation.

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Tobacco Tax Ordinance

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- B. Such tax is levied on the sale of tobacco products in the following amounts:**
- 1. On each cigarette, 2 cents.**
 - 2. On smoking tobacco, snuff, fine cut chewing tobacco, cut and granulated tobacco, shorts and refuse of fine cut chewing tobacco, and refuse, scraps, clippings, cuttings and sweepings of tobacco, excluding tobacco powder or tobacco products used exclusively for agricultural or horticultural purposes and unfit for human consumption, 4.5 cents per ounce or major fraction thereof.**
 - 3. On all cavendish, plug or twist tobacco, 1.1 cents per ounce or fractional part thereof.**
 - 4. On each twenty small cigars or fractional part thereof weighing not more than three pounds per thousand, 8.9 cents.**
 - 5. On cigars of all descriptions except those included in paragraph 4 of this subsection, made of tobacco or any substitute therefor, if manufactured to retail at not more than 5 cents each, 4.4 cents on each three cigars, but if manufactured to retail at more than 5 cents each, 4.4 cents on each cigar.**

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3 SECTION 3: Collection and Enforcement

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A. Notwithstanding any provision of Ordinance No. 03-81 to the contrary, the tax levied by this Ordinance shall be due and payable to the Nation on the fifteenth day of each month following the month in which the taxable sales were made.

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B. Persons subject to the tax levied by this Ordinance shall otherwise comply with all requirements of Ordinance No. 03-81, including the licensing and reporting requirements.

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D. The Treasurer of the Nation, or Chief Financial Officer of the Nation in lieu of an appointed Treasurer, shall enforce the provisions of this Ordinance and shall collect the taxes due hereunder in accordance with applicable law including the provisions of Ordinance No. 03-81.

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SECTION 4: Effective Date

The Effective date of this Ordinance is April 1, 1995.

The foregoing Ordinance was passed by the Tohono O'Odham Legislative Council on the 5TH day of APRIL, 1995 at a meeting at which a quorum was present with a vote of 1,583.0 FOR; -0- AGAINST; -0- NOT VOTING; and 180.0 (08) ABSENT, pursuant to the powers vested in the Council by Section 1(c) & (d)(4) 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



Alex J. Ramon, Legislative Chairman

ATTEST:



Frances Antone, Legislative Secretary

ORDINANCE APPROVED this 17 day of April, 1995.



SYLVESTER LISTO, Chairman
TOHONO O'ODHAM NATION