

**SALT RIVER PIMA-MARICOPA
INDIAN COMMUNITY**
10005 East Osborn Road
Scottsdale, Arizona 85256

ORDINANCE NUMBER: SRO-371-2011

AN ORDINANCE TO AMEND CHAPTER 15.1 OF SRO-361-2010, ON TAXATION, BY ENACTING A TEMPORARY INCREASE TO PART OF THE TRANSACTION PRIVILEGE TAX RATE BY ONE PER CENT (1%), AS NEEDED TO MAINTAIN PARITY WITH THE TEMPORARY INCREASE ENACTED BY THE STATE OF ARIZONA BY PASSAGE OF PROPOSITION 100, EFFECTIVE NOVEMBER 1, 2010 ON A PROSPECTIVE BASIS AND ONLY THROUGH MAY 31, 2013. THIS TEMPORARY TAX RATE IS REPEALED FROM AND AFTER MAY 31, 2013, AFTER WHICH THE TAX RATE IS AUTOMATICALLY RESTORED TO SEVENAND NINETY-FIVE HUNDREDTHS (7.95) PER CENT.

BE IT ENACTED THAT:

Chapter 15.1 at § 15.1-30 (b) of the Salt River Pima-Maricopa Indian Community Code of Ordinances is hereby amended to temporarily increase part of the tax rate for Transaction Privilege Taxes assessed by the Salt River Pima-Maricopa Indian Community to eight and ninety-five hundredths (8.95), in aggregate, from seven and ninety-five hundredths (7.95) in order to maintain parity with a temporary one (1.0) per cent tax increase added under State law, to read as follows:

Sec. 15.1-30 (b)(1) *Seven and ninety-five hundredths (7.95) per cent schedule.* An amount equal to seven and ninety-five hundredths (7.95) per cent of the gross proceeds or gross income from the business of those sales described above in subsection 15.1-30 (a) (1)-(4) to persons who are not members of the Salt River Pima-Maricopa Indian Community from the business of any division of the Salt River Pima-Maricopa Indian Community or the business of any enrolled community member.

Sec. 15.1-30 (b)(2) *One (1.00) per cent temporary tax increase; repeal from and after May 31, 2013.* Effective November 1, 2010 and continuing through May 30, 2013, a temporary tax is levied as a separate rate increment in addition to the transaction privilege tax rate set forth in Section 15.1-30 (b)(1). The temporary tax is subject to the same collection, payment, enforcement, and other rules, deductions and exclusions, if any, as apply to transaction privilege taxes in Section 15.1-30 (b)(1) above. The repeal of the temporary taxes under this section does

not affect the continuing validity of outstanding and unpaid tax obligations that accrue under this section, including penalties and interest that accrue thereafter by law on any unpaid obligations. The temporary tax under this Section 15.1-30 (b)(2) is repealed from and after May 31, 2013.

Sec. 15.1-30 (b)(3) Cross References; Construction. During the period for which the temporary tax of Section 15.1-30 (b)(2) is in force, all references to the transaction privilege tax rate established by Section 15.1-30 (b) shall include both the seven and ninety-five hundredths (7.95) per cent and the one (1.00) per cent tax rates of Sections 15.1 (b)(1) and (2) (eight and ninety-five hundredths (8.95) per cent in aggregate). Following expiration of the temporary tax, any such references shall include the rate appearing in Section 15.1-30 (b)(1) only.

C E R T I F I C A T I O N

Pursuant to the authority contained in Article VII, Section 1 (e)(2) of the Constitution of the Salt River Pima-Maricopa Indian Community (as amended), ratified by the Tribe on February 28, 1990, and approved by the Secretary of the Interior on March 19, 1990, the foregoing Ordinance was adopted this 20th day of October, 2010, in a duly called meeting of the Community Council at Salt River, Arizona, at which a quorum of 9 members was present, by a vote of 9 for; 0 opposed; 0 abstaining; and 0 excused.

SALT RIVER PIMA-MARICOPA INDIAN COMMUNITY COUNCIL



Diane Enos, President

ATTEST:



Erica Harvier, Secretary

Approved as to Form by the
Office of the General Counsel
Jerry Derrick
October 20, 2010

