

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

ORDINANCE NUMBER: SRO-504-2019

**TO AMEND CHAPTER 15.1 OF THE SALT RIVER PIMA-MARICOPA INDIAN
COMMUNITY CODE OF ORDINANCES TO UPDATE THE COMMUNITY'S TAX
RATES.**

BE IT ENACTED THAT:

That effective February 1, 2019 Section 15.1 of the Salt River Pima-Maricopa Indian Community Code of Ordinances shall be amended as follows:

1. Changes to the Transaction Privilege Tax Schedule.

Section 15.1-50 shall be amended to reflect an increase of 0.10 percent to the transaction privilege tax rates levied upon certain business activities within the Community:

Section 15.1-50(1) shall be amended to read as follows:

- (1) *1.75 percent schedule.* An amount equal to 1.75 percent of the gross proceeds of sale or gross income from the business upon every person engaging or continuing within the Community in the following business:

Section 15.1-50(2)(a) shall be amended to read as follows:

- (a) *8.05 percent schedule.* An amount equal to 8.05 percent of the gross proceeds or gross income from the business of those sales described in subsection 1(a). through d. of this section to persons who are not member of the Community from the business of any division of the Community or the business of any enrolled Community member.

Section 15.1-50(5) shall be amended to read as follows:

- (5) *2.25 percent schedule.* An amount equal to 2.25 percent of gross income derived from the business of leasing or renting real property to the tenant in actual possession by any business or division of the Community or any business of any enrolled Community member, including outdoor advertising billboards, located within the Community; provided, that this tax does not apply to the leasing or renting of residential dwelling units except as provided in division 2 of article III of chapter 15, intended primarily for persons who reside in such units as their place of abode. This schedule does not apply to transient lodging.

Section 15.1-50(6) shall be amended to read as follows:

- (6) *Tangible personal property.* Gross proceeds from the sales of tangible personal property that, if sold in the City of Scottsdale, would be subject to tax at the rate of 1.75 percent, are taxable only under subsection (1) of this section.

Section 15.1-50(7) shall be amended to read as follows:

- (7) *Utility tax.* An amount equal to 1.75 percent of the gross income derived from the sale of telecommunications service, gas, water, electric power or other utility services or commodities (to the extent the gross income is not already subject to tax under subsection (3) above) to any person who is a nonmember of the Community engaged in any nonagricultural business within the Community and which services or commodities are used within the Community.

2. Changes to the Use Tax Schedule.

Section 15.1-151(b) shall be amended to reflect an increase of 0.10 percent to the use tax rates levied upon the storage or use of tangible personal property in the Community:

- (b) The tax rate shall be at an amount equal to 1.55 percent of the:

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

This Ordinance is hereby enacted pursuant to the authority contained in Article VII, Section 1(f) of the Constitution of the Salt River Pima-Maricopa Indian Community ratified by the Tribe, February 28, 1990, and approved by the Secretary of the Interior, March 19, 1990, and amended by the Tribe, February 27, 1996, and approved by the Secretary April 23, 1996, the foregoing Ordinance was adopted this 12th day of December, 2018, in a duly called meeting held by the Community Council in Salt River, Arizona at which a quorum of 9 members were present by a vote of 9 for; 0 opposed, 0 abstentions, and 0 excused.

**SALT RIVER PIMA-MARICOPA
INDIAN COMMUNITY COUNCIL**



Martin Harvier, President

ATTEST:



Erica Harvier, Council Secretary

