

SALT RIVER PIMA-MARICOPA  
INDIAN COMMUNITY  
10005 EAST OSBORN ROAD  
SCOTTSDALE, AZ 85256  
PHONE: 480.362.7678  
FAX: 480.363.7592  
WWW.SRPMIC-NSN.GOV



**When remitting Transaction Privilege Tax,  
please mail to:**

Office of the Tax Administrator  
SRPMIC  
PO Box 842342  
Los Angeles, CA 90084-2342

**When remitting zero returns, please mail to:**

Office of the Tax Administrator – Treasury  
SRPMIC  
10005 E. Osborn Rd.  
Scottsdale, AZ 85256

**When remitting Possessory and Utilities Tax,  
please mail to:**

Salt River Pima-Maricopa Indian Community  
Finance Department  
10005 E. Osborn Rd.  
Scottsdale, AZ 85256

(Additional tax information available at [www.srpmic-nsn.gov](http://www.srpmic-nsn.gov), under Government section/Treasurer's office).

OFFICE OF THE TREASURER  
SALT RIVER PIMA-MARICOPA  
INDIAN COMMUNITY



SRPMIC TAXES

LETTER FROM THE TAX DEPARTMENT

Thank you for your interest in the Salt River Pima-Maricopa Indian Community. This brochure was prepared by the Office of the Treasurer to describe our tax policy in easy-to-understand language. We hope that you will find it useful as you conduct business on our land.

Like all governments, our tax revenues help us provide necessary services for our members. These services include a long list of programs and projects, from building and operating schools to educating our children to providing for health, wellness and other social programs that benefit all our members. As you drive around our Community, you will see that we are upgrading our roads, installing sewer and water projects and constructing new administrative and office buildings. All of these improvements are helping us meet our goal to provide the best environment possible for everyone who lives and works on our tribal land.

We welcome the opportunity your business brings to the Community and to your bottom line. Be assured that the revenues collected are helping us invest wisely in our community.

THE SALT RIVER PIMA-MARICOPA  
INDIAN COMMUNITY

The Salt River Pima-Maricopa Indian Community is located in Maricopa County, bounded by the cities of Mesa, Tempe, Scottsdale and town of Fountain Hills. The SRPMIC consists of 53,600 acres and maintains 19,000 acres as a natural preserve. Approximately 12,000 acres are under cultivation in a variety of crops. Majestic Red Mountain symbolizes the home of the Pima and Maricopa people.

The Community Council, which is comprised of the President, Vice President and seven Council members, governs the Community. The population of enrolled Community Members exceeds 11,000.

The Salt River Pima are descendants of the Huhugam who lived in central Arizona from about 300 A.D. to 1200 A.D. An advanced civilization, the Huhugam built villages and a sophisticated network of hand-dug canals that stretched for hundreds of miles. The ancestors of the Maricopa (Piipaash) who now reside in both the Salt River Pima-Maricopa Indian Community and the Gila River Indian Community are the Patayan who lived in what is now Northwest Arizona. The Maricopa (Piipaash) originated in what is now the Parker area as five separate groups of people and, over many years, migrated to Mexico, then to Gila Bend and ultimately to what is now the Lehi area of the Salt River Community. Historical records indicate that the Pima and Maricopa tribes have lived together voluntarily for centuries.

Both the Pimas and Maricopas have a long history of helping others. In the early 19th century, the tribes welcomed the U.S. military who came to open the western U.S., the forty-niners who passed through Arizona on their search for California gold, and the settlers who came and stayed to make Arizona their home. The Pimas and Maricopas gave all these newcomers essential supplies they needed, including food and water.



Over the past decade, the Salt River Pima-Maricopa Indian Community has been recognized nationally as a leader in economic development among Native American tribes. The Community owns and operates many enterprises including Casino Arizona at 101 & McKellips, Talking Stick Resort, the Salt River Materials Group, Talking Stick Golf Club, Saddleback Communications, Salt River Fields at Talking Stick, and other businesses. The Community is guiding commercial development along its boundaries served by the Pima and Red Mountain freeways.

With revenues from its gaming enterprises, the SRPMIC is investing in its people to begin to provide for centuries of unmet needs. The Community has built an Early Childhood Education Center, Salt River High School campus, Memorial Hall and police and fire substations along with installing necessary infrastructure. In addition, the Community is continuing its long tradition of giving to others by contributing significant dollars to support charities and programs that serve its neighboring communities.

SRPMIC TAXES: WHAT, HOW AND WHEN

Who must pay the tax?

You must be licensed and pay tax if you are in the business of selling items (tangible personal property) to someone who plans to use the items and not rent or resell them, or if you are in the business of contracting services done on the Salt River Pima-Maricopa Indian Community. The retail tax liability is based upon the seller’s location, NEVER the location of the buyer.

When is the tax due?

Tax is due on the 20th day of the month following the month in which the revenue was recognized.

Community Members

All Tribal members with proof of membership are eligible to pay only a 1.75% Transaction Privilege Tax. Tribal Members are exempt from state and county Transaction Privilege Taxes.

Calculating the Tax

Taxpayers may choose to charge the tax separately or they may include tax in the sales price. If the tax is included in the sales price, the taxpayer must “compute” the amount of tax included in your gross income for deduction purposes.

To determine the factor, add one (1.00) to the total of state, county and Tribal tax rates.

Example: 1.00 + .795 = 1.0805

Calculate as follows:

Taxable income = Computed Taxable Income  
Factor (1.0805)

Transaction Privilege Tax

A tax upon the privilege of engaging in business activities within the Salt River Pima-Maricopa Indian Community.

- 1.75% – Non Community Member Owned Businesses are taxed at 1.75% on the gross proceeds of sales or gross income from business activities.
- 7.27% – Divisions of Salt River or Community Member Owned Businesses (on sales to non-community members) are taxed on the gross proceeds or gross income from the business of leasing or renting hotel lodging and in addition to all other taxes; provided, that this tax does not apply to leases or rentals to enrolled members of the Community.

- 8.05% – Divisions of Salt River or Community Member Owned Businesses (on sales to non-community members) are taxed on the gross proceeds of sales or gross income from business activities.

Taxpayers may be obligated to pay state and county taxes separately. Actual state and county taxes collected and remitted to respective parties are allowable deductions on the monthly sales tax return.

Rental Tax

- 1.75% – Non Community Member Owned Businesses are taxed at 1.75% applicable to gross income derived from businesses leasing or renting real property, including outdoor advertising billboards located within the Community.
- 2.25% – Community Member Owned Businesses are taxed at 2.25% applicable to gross income derived from businesses leasing or renting real property, including outdoor advertising billboards located within the Community.

Use Tax

- 1.55% – Non Community Member Owned Businesses are taxed at 1.55% on the cost of tangible personal property stored or used in the Community.

Bed Tax

- A tax on lodging or rooms for rent.
- 5.0% – Hotel, motels, suites and lodging businesses charge 5.0% to the rate of a room. The lodging tax is in addition to the Transaction Privilege Tax.

Tobacco Tax

- A tax on all sales of cigarettes, cigars, smoking tobacco, plug tobacco, snuff and other forms of tobacco.
- Rate applies to retail sales of all tobacco products
- \$0.05 / cigarette or \$1.00 per 20 pack
- \$0.05 / cigarette or \$1.25 per 25 pack
- \$0.113 / ounce – other tobacco – Chew
- \$0.028 / ounce – plug – Cavendish or Twist Tobacco
- \$0.228 / 20 small cigars
- \$0.11 / per 3 cigars \$0.05 or less (Retail at not more than 5 cents each).

\$0.11 / cigar – more than \$0.05

The sale of Tobacco requires a license from the Salt River Pima-Maricopa Indian Community’s Treasurer’s office.

Alcohol Tax

- \$3.00 per gallon Spirituous Liquor
- \$0.84 per gallon of Vinous Liquor with less than 24% alcohol
- \$0.25 per each additional ounce of Vinous Liquor with more than 24% alcohol
- \$0.16 per gallon of Malt Liquor or Cider
- The sale of Alcohol requires a license from the Salt River Pima-Maricopa Indian Community’s Community Regulatory Office (CRA).

Possessory Interest Tax

- A tax on the possessory interest of real property within the boundaries of the Salt River Pima-Maricopa Indian Community.
- Full Cash Value (FCV) x Assessment Ratio x Tax Rate (derived from surrounding taxing authorities) = Total Possessory Interest Tax Liability.
- Full Cash Value is determined annually by the Tax Collector using standard appraisal methods and techniques.
- Assessment Ratios are based on the use of the property and are the same ratios used by the State of Arizona for that assessment period.
- Tax Rate per \$100 of the assessed value (rate is determined annually by the Tax Collector and approved by the Community Council).

Utilities Tax

- A tax on the property interests owned by utility companies within the Community.
- The Utility Tax is calculated using the same formula as the Possessory Interest Tax.