

**TITLE 7 – BUSINESS AND COMMERCIAL CODE
CHAPTER 4-2 – TOBACCO TAX**

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**TITLE 7 – BUSINESS AND COMMERCIAL CODE
CHAPTER 4-2 – TOBACCO TAX**

Legislative History: Implemented on August 16, 1984 by Resolution No. C-42-84 & Ordinance No. 7 as Transaction Privilege Tax and License ordinance

Amended on May 1, 2003 by Resolution No. C05-14-03 and Ordinance No. 6 as Pascua Yaqui Tobacco Tax

Amended and codified on March 2, 2005 by Resolution No. C03-50-05.

Recodified on August 9, 2006 by Resolution No. C08-313-06.

Section 10 Title (7 PYTC § 4-2-10)

The title of this Chapter shall be “Tobacco Tax.”

Section 20 Purpose (7 PYTC § 4-2-20)

The purpose of this tax is to raise revenue from the sale of tobacco on the Pascua Yaqui Reservation for the use and benefit of the Pascua Yaqui Tribe and its members.

Section 30 Levy and Collection of Tax (7 PYTC § 4-2-30)

In addition to all other taxes, there is levied and shall be collected by the Pascua Yaqui Tribe on all cigarettes, cigars, smoking tobacco, plug tobacco, snuff and other forms of tobacco the following tax:

- (A) On each cigarette, **5 cents**.
- (B) 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, **11.3 cents** per ounce or major fraction thereof.
- (C) On all Cavendish, plug or twist tobacco, **2.8 cents** per ounce or fractional part thereof.
- (D) On each twenty small cigars or fractional part there of weighing not more than three pounds per thousand, **22.3 cents**.
- (E) On cigars of all descriptions except those included in Subsection (B) of this Section made of tobacco or any substitute thereof, if manufactured to retail at not more than 5 cents each, **11 cents** on each three cigars, but if manufactured to retail at more than 5 cents each, **11 cents** on each cigar.

Section 40 Exemptions (7 PYTC § 4-2-40)

The tax levied in Section 30 does not apply to cigarettes, cigars, smoking tobacco, plug tobacco, snuff and other forms of tobacco sold at retail within the Pascua Yaqui Reservation to any enrolled member of the Pascua Yaqui Tribe.

Section 50 Collection and Enforcement (7 PYTC § 4-2-50)

- (A) The tax levied in this chapter shall be due and payable to the Tribe on the 15th day of each month following the month in which the taxable sales were made.

- (B) Persons subject to the tax levied by this chapter shall submit to the Tribe with the payment of the tax imposed, monthly written activity reports which account for all sales subject to taxation under this chapter.
- (C) The Finance Department shall enforce the provisions of this chapter, shall promulgate regulations for the administration of this chapter, and shall collect the taxes due thereunder.

Section 60 Effective Date (7 PYTC § 4-2-60)

The effective date of this Chapter is March 2, 2005.

Section 70 Amendments (7 PYTC § 4-2-70)

This chapter shall be automatically amended without further Tribal Council approval, in conformity with A.R.S. § 42-3301 et seq. – the “Indian Reservation Tobacco Tax,” and the tax rates established herein automatically adjusted to the same amounts as the corresponding tax rates established by the State of Arizona in Title 42, Chapter 3, Article 6 of the Arizona Revised Statutes.

The effective date of any such conforming amendments shall be the same as that of the enacting legislation approved by the State of Arizona for such purpose.

DISPOSITION TABLE

Former Section	New Section
Title 16, Section 1101	Section 10
Title 16, Section 1102	Section 20
Title 16, Section 1201	Section 30
Title 16, Section 1202	Section 40
Title 16, Section 1203	Section 50
Title 16, Section 1301	Section 60
Title 16, Section 1302	Section 70