

**ORDINANCE**  
**of the**  
**GOVERNING BODY**  
**of the**  
**SHOSHONE PAIUTE TRIBES**  
**of the**  
**DUCK VALLEY INDIAN RESERVATION**

**ORDINANCE NUMBER 2025-SPO-**

*An ordinance to rescind Fuel Regulatory Excise Tax Ordinance No. 00-SPO-04 and replace it with a Fuel Tax Ordinance to implement the Fuel Tax Agreement with the State of Nevada.*

BE IT ENACTED BY THE BUSINESS COUNCIL OF THE SHOSHONE-PAIUTE TRIBES THAT,

WHEREAS, The Constitution, art. VI, § 1(h) authorizes the Business Council to “levy taxes on members of the Shoshone-Paiute Tribes” and “to levy taxes or license fees [] upon non-members doing business within the jurisdiction;” and

WHEREAS, On June 13, 2000 the Business Council adopted Ordinance No. 00-SPO-04 known as the Fuel Regulatory Excise Tax, which the Bureau of Indian Affairs approved September 11, 2000; and

WHEREAS, On September 23, 2003 the Shoshone-Paiute Tribes and the State of Nevada entered the Fuel Tax Agreement Between the Shoshone-Paiute Tribes and the State of Nevada (“Fuel Tax Agreement”). The Fuel Tax Agreement provides: (1) fuel shall be delivered to each retail outlet on the Duck Valley Reservation tax-free, (2) fuel sold under tribal jurisdiction to non-tribal persons shall be subject to Nevada taxes, (3) retail outlets on the Reservation will be required to collect and remit to the Tribes the state tax on fuel sales to non-tribal persons, (4) the Tribes will submit an annual report to the State on the amount and type of fuel sold on the Reservation with a breakdown of taxable and non-taxable sales by each outlet, (5) the Tribes will enforce, administer and collect taxes due under the Fuel Tax Agreement, (6) the Tribes shall retain ten percent of the total state fuel taxes collected to help defray tribal costs of administering the state taxes, and (7) in the event there are changes in sales to tribal members greater than plus or minus 10 percent the Nevada Department of Motor Vehicles must be notified; and

WHEREAS, The Fuel Regulatory Excise Tax Ordinance No. 00-SPO-04 is inconsistent with the Fuel Tax Agreement and must be replaced; and

NOW THEREFORE BE IT ENACTED BY THE BUSINESS COUNCIL OF THE DUCK VALLEY INDIAN RESERVATION THAT, the Fuel Regulatory Excise Tax Ordinance No. 00-SPO-04 is rescinded and replaced with the following provisions known as the Fuel Tax Ordinance:

## **TITLE 19 TAXATION**

### **Chapter 10 – Fuel Tax**

#### **Section 19.10.01. Findings**

The Business Council finds:

- (a) Taxes provide a source of revenue to fund important tribal programs and services;
- (b) Tax policy provides a means for regulating economic affairs and behavior within tribal jurisdiction;
- (c) The power to tax transactions within the Shoshone-Paiute Tribes' jurisdiction is an essential attribute of tribal sovereignty and a necessary instrument of self-government and territorial management;
- (d) On September 23, 2003 the Shoshone-Paiute Tribes and the State of Nevada entered the Fuel Tax Agreement Between the Shoshone-Paiute Tribes and the State of Nevada ("Fuel Tax Agreement"); and
- (e) The Shoshone-Paiute Tribes have adopted a policy supporting economic development on tribal lands through, *inter alia*, the Shoshone-Paiute Tribal Economic Development Corporation, which operates a gas station.

#### **Section 19.10.02. Purpose and Policy**

Pursuant to its authority to provide for the public health and welfare of the Tribe and its members and to regulate economic affairs, the Business Council enacts this Chapter in order to accomplish the following purposes:

- (a) To promote economic development on tribal lands;
- (b) To fund tribal government;
- (c) To support essential government functions and services to tribal members, Reservation residents and visitors;
- (d) To implement the Fuel Tax Agreement;
- (e) To regulate the sale of fuel sold on tribal lands; and
- (f) To promote self-governance and self-determination.

This Chapter should be construed consistent with the purposes described above.

**Section 19.10.05 Definitions**

The following definitions apply in this Chapter:

- (a) “Fuel” means gasoline, diesel, biodiesel and other fuels sold to any purchaser.
- (b) “Gross proceeds of sales” means the value proceeding or accruing from the sale of Fuel, without any deduction, valued in money received in currency including cash, checks, credit cards, electronic transfer settlements or in-kind forms of payments.
- (c) “Indian tribe” means a federally recognized Indian tribe.
- (d) “Person” means any individual, firm, partnership, joint venture, association, corporation, subsidiary corporation or division, estate, trust, receiver, syndicate, broker, the federal government, state, any Indian Tribe, or any of the aforementioned political subdivision, departments or agencies.
- (e) “Retailer” means the Shoshone-Paiute Tribes Economic Development Corporation (“EDC”) or an entity engaged in the business of selling fuel at retail on Tribal Lands.
- (f) “Taxpayer” means a Retailer or other Person obligated to remit a tax pursuant to this Chapter.
- (g) “Tax Administrator” means an individual appointed by the Business Council to administer the fuel tax pursuant to this Chapter.
- (h) “Tribal Lands” means the lands of the Duck Valley Reservation of Nevada and Idaho, lands held in trust on behalf of the Shoshone-Paiute Tribes, and such additional lands or Indian country as is now or hereafter comes within the taxing jurisdiction of the Tribe, provided such lands are located in the State of Nevada.
- (i) “Tribe” means the Shoshone-Paiute Tribes of the Duck Valley Reservation.

**Section 19.10.08 Fuel Tax**

- (a) There is imposed an excise tax on each gallon of fuel, or fraction thereof, sold on Tribal Lands to members of the Tribe or another Indian tribe. The tax rates shall be \$0.33 per gallon of gasoline and \$0.27 per gallon of diesel, provided that such rates shall automatically be revised to be the same as the fuel tax rates imposed under Nevada law within Elko County.
- (b) The incidence of the fuel tax shall fall upon the purchaser and may be added to the purchase price of the fuel sold and paid by the tribal member purchaser to the Retailer or otherwise collected by the Retailer from the purchaser.
- (c) The Retailer shall, consistent with the Fuel Tax Agreement, collect Nevada fuel taxes from purchasers who are not members of an Indian tribe.

**Section 19.10.10 Tax Relief for Shoshone-Paiute Tribal Members**

The Business Council may, from time to time, based on a finding that fuel prices are adversely impacting economic conditions on the Duck Valley Reservation, authorize relief to members of the Tribe from the fuel tax for a fixed period of time. Such relief shall not exceed fifty percent of the fuel tax imposed under Section 19.10.08.

**Section 19.10.15 Reporting and Returns**

- (a) Each Retailer shall collect fuel taxes imposed by this Chapter pursuant to Section 19.10.08(a) and, pursuant to Section 19.10.08(c), state fuel taxes, and remit all fuel taxes collected to the Tax Administrator consistent with the returns submitted pursuant to Section 19.10.15(b) and instructions from the Tribal Tax Administrator.
- (b) Each Retailer shall by the end of each month submit to the Tribal Tax Administrator a return reporting on sales during the prior month on forms consistent with Appendix A and such other forms approved by the Tax Administrator. A return shall be considered filed only when the completeness and accuracy of the return has been attested to by signature of the Taxpayer and when such form has been received by the Tribal Tax Administrator. Each Retailer shall follow the instructions of the Tax Administrator to provide such information regarding its sales to members of an Indian tribe and non-tribal purchasers.
- (c) Each Retailer will maintain adequate records of all fuel sold, the prices paid and the taxes collected and number of tribal member purchasers.

**Section 19.10.20. Savings Clause.** In the event that any provision of this Chapter is found or declared to be invalid by a court of competent jurisdiction, the remaining provisions of this Chapter will remain unaffected thereby and in full force and effect.

**Section 19.10.30. Sovereign Immunity.** This Chapter is not intended to waive, and does not constitute a waiver of, the sovereign immunity of the Tribe or of its officials, officers, employees, and agents.

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

It is hereby certified that the Shoshone Paiute Business Council is composed of 6 Council Members of whom \_\_ constituting a quorum and a Chairman were present at a meeting held on the \_\_ day of \_\_\_\_\_, 2025, and that the foregoing ordinance was adopted by an affirmative vote of \_\_ FOR, 0 AGAINST and 0 ABSTENTIONS pursuant to the authority contained in Article VI, Section (k) and (l) of the Constitution of the Shoshone Paiute Tribes, approved April 20, 1936.

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BRIAN MASON, Tribal Chairman

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MARISA GARTIEZ, Executive Secretary

APPROVED:

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SUPERINTENDENT, Eastern Nevada Field Office  
Bureau of Indian Affairs