



Compliance is our Goal!

Tribal Privilege License & Tribal Sales Tax Requirement

Tribal Privilege License

The Privilege License requirement comes from Section 4 of the Tribal Tax Code (Ordinance No 86-01, as amended by Resolution No. AU-10-226)

- If you conduct business or are operating a business within the exterior boundaries of the San Carlos Apache reservation and are not classified as a street vendor, you are **required** to obtain a Tribal Business License.
- This also applies to vendors who deliver goods and services to the Reservation. They must obtain a Tribal Business License.

Tribal Sales Tax 4%

The tribal tax comes from Section 6 of the Tribal Tax Code (Ordinance No. 86-01, as amended by Resolution No. AU-10-226)

- Tribal sales tax must be applied to invoices/sales slips for all purchases of goods and services received within the exterior boundaries of the San Carlos Apache Reservation.
- Each program is responsible for identifying goods or services that may be subject to the Tribal sales tax.
- If the vendor does not agree to charging the Tribal sales tax the Finance department will charge or otherwise add the tax to the invoice amount and process a debit memo to the vendor for tax to be recorded as revenue, while transmitting a check for the cost of goods and services sold.

Tribal Tax Office

A Division of the Tribal Treasure's Office

SAN CARLOS APACHE TRIBE-SAN CARLOS, AZ

For information on the Tribal Business License, please contact:

Christabelle Mull, General Manager
San Carlos Apache Tribe
1 San Carlos Avenue Building 3
PO Box 0
San Carlos, Arizona 85550
Phone: 928-475-1600
Email: christabelle.mull@scat-nsn.gov

Monica Boni, Business Licensing
San Carlos Apache Tribe
1 San Carlos Avenue Building 3
PO Box 0
San Carlos, Arizona 85550
Phone: 928-475-1788
Email: monica.boni@scat-nsn.gov

For Tribal Tax Issues, please contact:

San Carlos Apache Treasure's Department
San Carlos Apache Tribe
1 San Carlos Avenue Building 3
PO Box 0
San Carlos, Arizona 85550
(928) 475-1600

Business License Policies and Procedures

Policy: Prior to conducting or operating a business within the exterior boundary of the San Carlos Apache Indian Reservation, all individuals or businesses that are not classified as Street Vendors, are required to obtain a Business License issued by the San Carlos Apache Tribe.

Procedure:

1. Obtain Business License packet from the General Manager's Office. The packet will include an application and assurances. Please insure that the application, assurances are filled out and signed. Also, any applicable licenses or certifications are included.
2. All Non San Carlos Apache Tribal Member owned businesses shall abide by the following Fee Schedule for the Calendar year in which the application was submitted. There are three (3) Classes of Licensure and the fee's for the licenses as follows are identified in Tribal Resolution number JA-15-019:
 - a. **Temporary License**-\$25.00 (7 calendar days or less)
 - b. **Seasonal**-\$50.00 (3 months or less)
 - c. **Annual**-\$100.00* (anything exceeding 3 months)
 - i. *Annual is a business license defined as a license that is issued for more than 3 months in the calendar year it was issued
 - ii. Regardless of Class of Licensure, **there will be no fee required, related to San Carlos Apache Tribal member owned businesses**
3. Payments
 - a. Methods of payment:
 - i. Money orders and checks payable to the San Carlos Apache Tribe
 - ii. **Debit/Credit card payment accepted through the San Carlos Apache Tribal Finance Department**
 - b. The payment will be receipted and the initial Business License will be issued covering the period from the date of issuance to December 31st of the year issued
4. All Construction companies and Sub-Contractors **MUST** attach the following documentation to their Business License Application
 - a. Letter of Intent
 - b. Certificate of Liability
 - c. Must have a current Registrar of Contractor's License (ROC)
5. All Asset Repossession Companies **MUST** attach the following documentation to their Business License Application
 - a. Completed Certification issued by the San Carlos Police Department
6. Medical Emergency Transportation Service Providers **MUST** attach the following documents to their Business License Application
 - a. Documentation providing approval from the Department of Health & Human Services
 - b. San Carlos Apache Tribal Council Resolution, Motion or Minutes providing proof of authorization to provide services on the San Carlos Apache Reservation
 - c. Certificate of Liability
7. Food Vendors **MUST** attach a copy of their current Food Handlers Card

Business License Renewals

Policy: All Business licenses must be renewed prior to January 1st of each year. Failure to renew said license prior to January 1st will result in suspension of the privilege to conduct business on the San Carlos Apache Indian Reservation until the license is renewed.

NOTE: Notices will not be sent to vendors reminding them their business license will soon expire or has expired. It will be the responsibility of the vendor(s) to renew their business license for the new calendar year; the expiration date is clearly written on the issued business license certificate.

If a Business will be receiving compensation from the San Carlos Apache Tribe they must also complete the San Carlos Apache Tribe Vendor Registration Form and submit a completed IRS W9 Form so payments issued can be accurately recorded. You can request for a Vendor Registration and W9 Form from the Business License Issuer if needed.

License Denials/Suspensions/Revocations

The San Carlos Apache Tribe reserves the right to deny, suspend or revoke any Tribal Business License. Appeals may be submitted to the Tribal General Manager's Office.

San Carlos Apache Tribe
 PO Box 0
 San Carlos, Arizona 85550
 (928) 475-1600

Terry Rambler
 Tribal Chairman

Tao Etpison
 Vice-Chairman



Business License Application

I. Type of Application/License			
<input type="checkbox"/> New Business	<input type="checkbox"/> Temporary License	<input type="checkbox"/> SCAT Member	
<input type="checkbox"/> Renewal	<input type="checkbox"/> Seasonal License	<input type="checkbox"/> Other Tribal Member	
<input type="checkbox"/> New Owner of Existing Business	<input type="checkbox"/> Annual License	<input type="checkbox"/> Non-Indian Member	
*If claiming Tribal Member or Other Tribal Membership you must attach your CIB to the Application			
Previous Owner (If applicable)	Previous License Number	Current License Number	
Date of Change (Indicate Business, Name or Location)			
If you purchased an existing Business, did that establishment conduct business on the San Carlos Apache Indian Reservation? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, indicate when and purpose			
II. Business Ownership			
Ownership: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation-State <input type="checkbox"/> Other			
Owners, Partners, LLC Members, Corporate Officers, Managing Members (For additional Names attach separate sheet)			
Name(s):	Title:	Email Address:	
Home Address & Mailing Address (If Different)		Driver's License Number	
City	State	Zip Code	Telephone Number
Location where Business Records are Kept:			
Name of Company/Contact Person	Address	Telephone Number	

III. Business Information			
Business Name (Company, "DBA" or Individual)			
Physical Address		Mailing Address	
City	State	Zip Code	Telephone Number
Date Business Started:			
IV. Business Type			
Describe in detail nature of Business			
V. Signature of Applicant(s)			
I certify that the information made in this application is true and complete to the best of my knowledge. I accept the license authorized and issued in response to this application with the condition that I report timely and pay and all taxes due by my company or myself, to the San Carlos Apache Tribe.			
PRINT NAME:		TITLE:	
SIGNATURE:		DATE:	

ASSURANCES/CERTIFICATIONS

I, _____, provide the following assurances/certifications:

Scope: Business will be conducted only within the scope and licensing or certification limitations. _____

Workers Compensation: If applicable, Worker's Compensation Insurance will be provided for all employees and maintained at all times. _____

Laws & Jurisdiction: all Tribal and Federal laws will be complied with and the conduct of on-reservation business will be governed by the Laws and Courts of the San Carlos Apache Tribe. _____

Environmental: all Tribal and Federal environmental laws and regulations will be complied with, and the above listed business will have 100% responsibility for any violations, penalties, fines and mitigation. _____

Professional Licenses: if applicable, all professional licenses or certifications necessary for my business will be maintained at all times. _____

Representation: I understand and agree that the use of the Tribal Seal, or any logos or symbols associated with the San Carlos Apache Tribe is strictly prohibited, and said business shall not represent in any way, that they are owned, operated, or affiliated with the San Carlos Apache Tribe. _____

I certify that I am the _____ of _____ and that I have the authority to make all assurances and certifications on behalf of said company/business.

Print Name

Signature

Date