

SOUTHERN UTE INDIAN TRIBAL LAW & ORDER CODE

**ORDINANCE NO. 26 - AN ORDINANCE IMPOSING A TAX UPON ALL SALES OF
COMMODITIES AND SERVICES WITHIN THE SOUTHERN UTE INDIAN
RESERVATION (SALES TAX CODE)**

**BE IT ENACTED BY THE SOUTHERN UTE TRIBAL COUNCIL OF THE SOUTHERN
UTE RESERVATION, that**

Section 1. Jurisdiction, Property and Services Taxed. There is hereby imposed a tax upon all sales of commodities and services, which tax is hereby levied and shall be collected upon all retail sales on the purchases of tangible personal property at retail within the territorial jurisdiction of the Southern Ute Indian Tribe. Notwithstanding anything to the contrary herein contained, there is specifically exempted from the sales tax all retail sales of gasoline.

Section 2. Vendor Liable for Tax. Every retailer and vendor shall be liable and responsible for the payment of an amount equivalent to 3% of all sales made by him or her of commodities or services sold within the Southern Ute Reservation.

Section 3. This ordinance shall become effective upon its passage by the Tribal Council and its approval by the Superintendent of the Southern Ute Agency, subject to its rescission by the Secretary of the Interior pursuant to Section 4, Article V of the Constitution of the Southern Ute Tribe.

SOUTHERN UTE INDIAN TRIBAL LAW & ORDER CODE

ORDINANCE NO. 26 - AN ORDINANCE IMPOSING A TAX UPON ALL SALES OF COMMODITIES AND SERVICES WITHIN THE SOUTHERN UTE INDIAN RESERVATION (SALES TAX CODE)

History and Amendments¹

Ordinance No. 26 adopted by Tribal Council on September 12, 1972, approved by the Bureau of Indian Affairs and effective on September 20, 1972.

Section 1 amended by Ordinance No. 87-03 adopted by Tribal Council on June 30, 1987, approved by the Bureau of Indian Affairs and effective on July 29, 1987.

Resolution No. 2021-151 repealed and replaced Ordinance No. 26 with a reformatted Ordinance No. 26 – Sales Tax Code – for online publication that contained only minor technical corrections, no substantive revisions, that the Bureau of Indian Affairs concurred that it did not need to formally approve (April 25, 2023).

Resolution No. 2023-079 authorized on-line publication of the 2021-151 reformatted Ordinance No. 26 – Sales Tax Code and provided an effective date of May 25, 2023.

¹ This page does not constitute an official part of any code. Information contained on this page is solely for informational and historical purposes and is from sources deemed reliable.