

# **NOTICE OF TRIBAL TAXATION**

## **TO ALL RETAILERS MAKING SALES OF LIQUOR WITHIN THE COLORADO RIVER INDIAN TRIBES RESERVATION**

**EFFECTIVE AT 12:01 A.M ON JULY 1, 2011**, all retailers making liquor sales must pay the Colorado River Indian Tribes' Health and Safety Code, Article 2, Liquor, Chapter 6, Bar, Liquor and Package Liquor Privilege Tax, as approved by the United States and published in the Federal Register on September 28, 2007.

The Tribes' Liquor Tax applies to the following: (1) all retailers selling liquor for on-premise consumption at either a restaurant or bar anywhere within the Colorado River Indian Tribes Reservation; and (2) all retailers selling packaged liquor for off-premise consumption anywhere within the Colorado River Indian Tribes Reservation.

The Tribes' Liquor Tax is imposed at the rate of 6.6% of the purchase price of retail sales of liquor. "Liquor" is defined to include "alcohol (ethanol) and beverages containing more than one-half of one percent (1/2%) by volume, including beverages commonly known as brandy, whiskey, rum, tequila, mescal, gin, wine, beer, malt liquor, and absinthe."

Retailers are solely responsible for paying the Liquor Tax, even if no additional fee is charged to consumers, and filing a Tribal tax return along with payment when due each month. The Liquor Tax applies uniformly to all liquor sales whether to tribal members or non-tribal members. The Liquor Tax applies in addition to all other applicable taxes, and regardless of whether the retailer holds a Tribal Business License or Tribal Liquor License.

A copy of the Health and Safety Code, Taxation Code, and Tax Forms may be obtained from the Tribes. Please contact the Colorado River Indian Tribes' Department of Revenue and Finance at 928-669-1336.