



# PUEBLO OF ISLETA

P.O. Box 850  
ISLETA, NM 87022

## PUEBLO OF ISLETA RESOLUTION NO. 2009-022

### PROTECTION OF TRIBAL CIGARETTE MARKET ON PUEBLO OF ISLETA

**WHEREAS**, the Pueblo of Isleta is a federally recognized Indian Tribe organized under the Indian Reorganization Act of 1934 pursuant to a Tribal Constitution as amended, exercising all inherent governmental powers and Tribal sovereignty; and

**WHEREAS**, the Tribal Council is the legislative body of the Pueblo of Isleta with the authority to enact such tribal laws necessary to protect the peace, safety property, health and general welfare of its members and residents as authorized by Article 5, Section 2.e. of the Tribal Constitution of the Pueblo of Isleta; and

**WHEREAS**, the Tribal Council has the authority to levy and collect taxes, fees, and assessments as authorized by Article 5, Section 2.f. of the Tribal Constitution of the Pueblo of Isleta; and

**WHEREAS**, the power to tax is an essential attribute of Indian sovereignty because it is an instrument of self-government and territorial management; and

**WHEREAS**, the Pueblo of Isleta has a unique and vibrant cigarette and tobacco product market which consists of numerous tribal member owned cigarette businesses and tribal government owned cigarette outlets; and

**WHEREAS**, the Pueblo of Isleta Tribal Council recognizes the importance of these tribal businesses, particularly the individual tribal member owned businesses, to the Pueblo's economy in terms of employment, community support and contributions and economic development; and

**WHEREAS**, the State of New Mexico provides a tax exemption from State cigarette tax for cigarettes sold on tribal lands by licensed tribal vendors and the Isleta Pueblo tribal cigarette market benefits from this important exemption; and

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**WHEREAS**, the State cigarette tax exemption is always subject to legislative change and any change in the State cigarette tax structure can adversely impact the Isleta Pueblo tribal cigarette market and its tribal member owned businesses and the Pueblo's own businesses; and

**WHEREAS**, the Pueblo of Isleta Tribal Council is considering a tribal cigarette tax in a proactive effort to preempt any adverse actions by the State of New Mexico that would change the State cigarette tax or its tax structure; and

**WHEREAS**, the Pueblo of Isleta Tribal Council sees the use of a tribal tax as a way to protect and promote the Pueblo's tribal sovereignty as well as protect its unique tribal cigarette market, the individual tribal member owned businesses and the tribal cigarette outlets; and

**WHEREAS**, the Pueblo of Isleta Tribal Council recognizes the need to protect the Tribe's right to use any tribal cigarette tax revenues for essential governmental purposes relating to health, education, infrastructure and other critical tribal needs or programs.

**NOW THEREFORE BE IT RESOLVED THAT** the Tribal Council hereby recognizes the need to protect the tribal cigarette market on Pueblo of Isleta lands which consists mainly of individual tribally owned businesses as well as tribal owned outlets; and

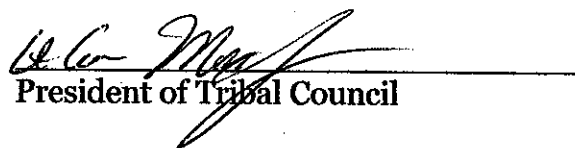
**BE IT FURTHER RESOLVED THAT** the Pueblo of Isleta Tribal Council will continue to work with individual tribal member owned cigarette businesses as it considers all of its options regarding a tribal cigarette tax, and

**BE IT FURTHER RESOLVED THAT** the Tribal Council directs that a copy of this Resolution be provided to all cigarette vendors on the Pueblo of Isleta.

**CERTIFICATION**

The foregoing resolution was considered and adopted at a duly called meeting of the Isleta Pueblo Tribal Council on the 11th day of February, 2009, at which a quorum was present with -9- in favor of, -0- opposed, and -0- abstaining.

  
Governor, Pueblo of Isleta

  
President of Tribal Council

**ATTEST:**

  
Tribal Council Secretary

# **PUEBLO OF ISLETA TRIBAL CIGARETTE TAX WORKING GROUP**

## **Non-Disclosure Agreement**

The Pueblo of Isleta Tribal Council is considering a tribal cigarette tax and established the Tribal Cigarette Tax Working Group made up of certain Tribal Council members ("Council members") and Cigarette Vendor representatives ("Vendors") to address issues relating to any proposed tax. In order to determine the type and scope of the unique tribal cigarette market within Isleta Pueblo, the Vendors were asked to provide information about their cigarette business.

The Vendors are concerned about use or disclosure of any information that they may provide to the Pueblo and request assurance that disclosed information be protected from unauthorized use or disclosure.

It is understood and agreed that the Vendors are being asked to provide certain information that may be considered confidential. To ensure the protection of such information and in consideration of the need to work cooperatively on cigarette tax issues, the Parties agree as follows:

1. The confidential information to be disclosed under this Agreement ("Confidential Information") can be described as and includes:

Business information relating to cigarette and tobacco products and sales, purchases, product volume, and related information, regardless of whether such information is designated as "Confidential Information" at the time of its disclosure.

Confidential Information also includes other confidential and/or sensitive information which is disclosed and marked as confidential (or with other similar designation) at the time of disclosure.

2. The Pueblo shall use the Confidential Information only for the purpose of evaluating potential governmental, regulatory or taxation activities relating to cigarette and tobacco products.

3. The Vendors agree to provide Confidential Information directly to the attorney designated by the Pueblo and the Pueblo shall limit disclosure of Confidential Information to their attorney and shall not disclose Confidential Information to any third party (whether an individual, corporation, other entity or vendor) without prior written consent.

4. The Parties agree that the attorney is authorized to use the information and figures received from the Vendors without identifying the particular Vendor in order to develop information to be used as specified in Paragraph 2.

5. This Agreement imposes no obligation upon the Parties with respect to any Confidential Information (a) that was possessed before receipt from the disclosing party; (b) is or becomes a

matter of public knowledge through no fault of receiving party; (c) is rightfully received from a third party not owing a duty of confidentiality; (d) is disclosed without a duty of confidentiality to a third party by, or with the authorization of the disclosing party; or (e) is independently developed.

6. The Vendor states they have the authority to make the disclosures under this Agreement.
7. This Agreement does not create or confer upon the Pueblo any rights, license or authority in or to the disclosed information, except the limited right to use Confidential Information specified in Paragraph 2.
8. If there is a breach or threatened breach of any provision of this Agreement, it is agreed that the only remedy shall be injunctive relief.
9. This Agreement shall be construed according to the laws of the Pueblo of Isleta. In the event that this Agreement is breached, any and all disputes must be settled in the Isleta Pueblo Tribal Court.
10. This Agreement is the entire agreement between the parties concerning the disclosure of Confidential Information. Any changes to this Agreement must be made in writing and signed by authorized representatives of both parties.

**WHEREFORE**, the Parties acknowledge that they have read and understand this Agreement and voluntarily accept the duties and obligations set forth herein.

PUEBLO OF ISLETA:

  
\_\_\_\_\_  
Governor, Pueblo of Isleta

Date: 2-18-09

  
\_\_\_\_\_  
President of Tribal Council

Date: \_\_\_\_\_

VENDOR/BUSINESS:

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_