

# Inland tribe sues state over having to pay income tax

By Jim Miller  
Riverside Press-Enterprise

SACRAMENTO, Calif. — An Inland tribe has sued Gov. Arnold Schwarzenegger and the state's top tax official in federal court, saying tribal members who live off the reservation should not be required to pay state tax on casino income.

The Twenty-Nine Palms Band of Mission Indians operates the Spotlight 29 Casino on tribal land near Coachella and Indio in central Riverside County and also has land near the city of Twentynine Palms in San Bernardino County.

California does not collect state income tax from tribal members who live on a reservation and derive their income from on-reservation sources.

But in an amended lawsuit filed last month, the tribe contends that California is violating federal law and tribal sovereignty by imposing the state income tax on tribal members who receive casino revenue but are unable to live on tribal land because it lacks housing.

"It would be financially, socially and politically very difficult to construct housing on the reservation," the suit reads. "If the (personal income tax) is permitted to continue, the tribal council's activities will be consumed by addressing financial, environmental, regulatory and other issues involving construction of housing on the reservation."

State lawyers said California is entitled to collect income tax from tribal members who do not live on the reservation, regardless of the reasons.

"Only a tribal member living on her tribe's reservation and earning income from on-reservation sources is exempt from state personal income tax on that income," the attorney general's office wrote in a motion last week urging the lawsuit's dismissal. "The Tribe's attempt to explain why its members live off-reservation is irrelevant to a determination whether the exemption applies."

The suit names Schwarzenegger and Selvi Stanislaus, the executive officer of the Franchise Tax Board, the state agency that collects income tax.

Tribal and state attorneys unsuccessfully met to try to resolve the disagreement, according to the suit.

An attorney for the tribe did not respond to a question about whether any tribal mem-

bers have refused to pay the state income tax. A spokeswoman for the Franchise Tax Board said the agency had no information on any delinquencies by tribal members.

The tribe's reservation includes 240 acres near Indio and Coachella and 160 acres near Twentynine Palms, according to the state's filing. It has a dozen adult members, about a third of whom live out of state, partly to avoid California's income tax, according to the lawsuit.

All of the members receive a share of casino revenue under an allocation plan overseen by the federal government. The amount of the monthly payments is unknown. Some tribal members work at Spotlight 29 and earn a salary, the suit says.

In its lawsuit, the tribe points to federal law's protections of tribal government sovereignty to make the case that its members should not have to pay state income tax because they have no way to avoid it by living on reservation land.

The tribe's Riverside County land is taken up by a casino and a parking lot, with effluent from a nearby sewer plant flowing alongside. The San Bernardino County land has almost no public works, and the tribe would have to build all that before putting up houses.

"The Tribe is impacted unlike many other tribes because of the minimal amount of land it was granted by the federal government as a reservation," the suit says.

In its response, the state contended the governor's office has little say over collection of state income tax. It also said that earlier court decisions make it clear that tribal members need to live on a reservation and receive income from on-reservation activities to be exempt from a state's income tax.

The state's response also challenges the tribe's contention that it has no on-reservation housing options. The filing highlighted past proposals by the tribe to expand the Spotlight 29 Casino and to build a second casino, a hotel, an RV park and residential housing on its Twentynine Palms land.

It's the latest in a series of disagreements involving tribes with casinos and the question of how state laws apply on reservation land and to tribal members.

Over the years, there have been differences about how state and tribal laws apply to civil liability, child-support orders and workers' compensation for casino staff, to name a few.

### Legal Notice

**LEGAL NOTICE**  
Thoreau-McKinley County  
New Mexico

Pursuant to N.M. Storage Lien Act. The following items will be sold by open bid at #6 Red Rock Ave, Thoreau, NM on November 28, 2009 at Red Rock Self Storage.

Candice Craig  
Crownpoint, N.M.  
Household items ect.

Jaunita Sherman  
Mesa, Arizona  
Household items ect.

Mike Calliditto  
Thoreau, N.M.  
Household items ect

Legal #11163 Published in The Independent November 10 & 17, 2009.

**LEGAL NOTICE**  
Gallup-McKinley County  
New Mexico

**CNES61250/ES61250, MCKINLEY, COUNTY, NM**

Mountain States Constructors, Inc., an EEO employer (License No. 18467) is actively requesting quotes from Subcontractors and Suppliers for the **CNES61250/ES61250, MCKINLEY, COUNTY, NM**. This project bids at **11:00AM, LOCAL TIME FRIDAY, November 20, 2009**. Subcontracting categories requested are: Material trucking, removal of surfacing, traffic control, construction signing and striping, aggregate and hot mix materials, surveying and materials testing. **Please fax your Quotes to: Attn: Estimating by 3:00pm THURSDAY, NOVEMBER 19, 2009. 505-292-5311. DBE Subcontractor's and Suppliers are strongly encouraged to respond.** For information concerning the project plans, specifications and requirements, contact Mountain States Constructors, Inc. at (505) 292-0108. Bidding documents are available at Dodge Reports or Construction Reporter and NMDOT PS&E Department.

Legal #11165 Published in The Independent November 9 & 12 & 13 & 14 & 17, 2009.

### 03. Lost & Found

LOST DOG White with Eye Patches. Lost 11/08 in the Stagecoach Area "Bandit" (505) 778-5000 Evening

**Lost and Found**  
Runs for Free for 3 days. 4 line limit: 20 characters per line.  
• Special is 1X only, any runs after will be charged reg. rate.

Lost Puppy  
Lasa Apso  
Named Princess/Baby  
(505) 906-2803

### 04. Help Wanted

**Wholesale Indian Jewelry**  
Located at 1005 W. Coal Ave. Gallup, NM (In old Paramount Curio. Building across from Bank of America, next to Running Bear, near the "West Y") is now hiring experienced Silver-smith inquire within.

Navajo Owned business located in Window Rock, AZ seeking to fill a position for Administrative Assistant under a Temporary 90-day contract. Responsibilities include but are not limited to: managing a residential client base which includes setting up new accounts, collection, payments, generating quarterly billing and coordinating with the Operations Manager related to kart deliveries and pickups, submitting quotes, answering the phone, waiting on customers, and assisting with the overall day to day functions of the office. Qualified candidates must have strong PC skills with proficiency in MS office (Word, Excel & Outlook), have exceptional organizational skills and be detail oriented. This position requires an extensive background investigation. Salary range DOE plus benefits upon request. Please submit resume to: OPC, PO Box 15158, Rio Rancho, NM 87174. Or email to cindy@opcteam.com. Equal Opportunity Employer & Navajo Preference Employer

Zuni Entrepreneurial Enterprises Inc. (ZEE Inc) is currently accepting applications for Part-time/On-Call Maintenance Person. Applicant must have own tools and reliable transportation. Applications are available at Zuni Entrepreneurial Inc., Building 208 B Avenue and 6th Street, Zuni New Mexico 87327. For further information, please call (505) 782-2898.

Now Hiring  
**Class B CDL Driver**  
3 Yrs. Exp., Current  
MVD Printout and Med-card.  
Full-time position.  
\$11.00 - \$12.00 Per Hour  
N/S Inc. Window Rock, AZ  
(928) 871-4395

Now Hiring Bookkeeper: Travel Centers of America Benefits, 401K, & Vac Avail Must Pass Drug/Background Wage Negotiable DOE Must be willing to work weekends, holidays & travel approx 1-3 weeks yearly. HS diploma/GED preferred. Accounting or Business degree a plus. Similar or related experience, good communication & math skills needed. Must have knowledge of Desktop PC, printer, fax, copier, & 10 key etc. All Resumes to [KReyes@travelcenters.com](mailto:KReyes@travelcenters.com) or Contact Kris Reyes, Field Accountant (915) 208-0074.

### 04. Help Wanted

Housekeeper (PT)  
Responsible for performing duties of cleaning areas, assigned by the housekeeping supervisor. This is a Part Time position only. Must be able to work nights & weekends. **Closing on November 20, 5:00pm.**

Application can be picked up at: RMCHCS, 1901 Red Rock Drive, Gallup, NM. Note that RMCHCS is an Equal Opportunity Employer. We take pride in the diversity of our staff and seek diversity in our applicants. EOE/AA

Established 19 yr. company seeking traveling sales rep. Gone Mon-Fri. Company avg. pays \$910/wk. Call 1-800-225-6368, ext 333. [www.brechtspacific.com](http://www.brechtspacific.com)

### 10. Babysitting

**Family Want Ads**  
\$10.50 Run for 3 days  
Babysitting, Yardwork, Ect.  
(No Commercial Account)  
• Special is 1X only, any runs

### 13. Miscellaneous For Sale

Charcoal Barbeque Grill \$35  
Call (505) 863-9913

TV Entertainment Center-Like New Paid \$150  
Asking \$80  
(505) 863-9913

Curio Shelf with light- Oak \$80  
(505) 863-9913

**END ROLLS OF NEWSPAPER**  
\$1 per roll. Great for packing, school projects and gift wrapping! The Gallup Independent 500 N 9th Street

**INDEPENDENT SPECIAL**  
Have something to sell under \$500? Run a 4 line ad for 6 days for FREE! •One (1) Miscellaneous item only.  
• Special is 1X only, any runs after will be charged reg. rate.

### 20. Garage & Yard Sales

**Garage/Yard Sale Special**  
3 days for \$14.00 comes w/ garage/yard sale kit. 4 lines: 22 characters per line Wed., Thur., Fri., OR Thurs., Fri., Sat.  
**Add color to your ad for \$6 more.**

### 23. Rentals: Furn. & Unfurn.

In Ft. Wingate, 3 Br. house carpet, storage, new carpet \$675 mo., 2 Br 2 Bath upstairs Apt \$550 mo., 1 Br House, carpet, yard, nice porch \$500. All have \$500 dep, no pets please. (505) 488-5646.

**CASH TO LOAN**  
• \$500 • \$1000  
**Up to \$2000**  
*on your good old pawn!*  
✓ Check with us before you pawn.  
*We Buy Old Rugs*  
**RICHARDSON CASH PAWN**  
222 W. Hwy. 66 • Gallup, NM  
(505) 722-4762  
(Fireproof Vault)

### 24. Unfurnished Apartment

Sunset Hills Apartments Is accepting applications for 1 bedroom apartments. Rent is adjusted to income for the Elderly and Disabled. For more information please visit us at 200 Rudy Lane or you may call (505) 722-6908.  
Equal Housing Opportunity

### 31. House For Sale

Bank Owned Property  
2 bdrm, 2 bath property  
1420 Elva  
Call: Gallup Federal Savings Bank,  
505-726-6500  
Ask for Gwyn or Lisa

### 45. Autos & Trucks For Sale

1967 Blue Chevy - 3/4 ton, step side, long bed pick up. 350 engine, automatic. \$2,200.  
Call (505) 681-0182.

2000 Ford Taurus  
Looks Good, Runs Great  
30 MPG Highway  
\$2,500 (505) 863-5063

4 Sale 2000 Silverado Xcab Low Rider, Boom Box \$7500  
(505) 870-1401

4 Sale  
95 S10 Blazer  
4x4 \$1500  
(505) 870-1401

### 48. Auto Parts & Service

2000 Chevy Silverado Bumper & Grill \$300  
Like New  
(505) 722-2888

## Washington protest



Associated Press

In this Aug. 13, 2005, picture, Gwich'in Indian elder Sarah James beats a drum during a protest near the U.S. Capitol in Washington. An elder of the Gwich'in Nation, James won the Goldman Environmental Prize for extraordinary grass roots leadership on environmental issues. She and other Alaska Natives were in Washington in early November to lobby against drilling in the Arctic National Wildlife Refuge and on offshore sites in Alaska.

## Los Angeles Times Daily Crossword Puzzle

Edited by Rich Norris and Joyce Nichols Lewis

- |   |                                  |                                |   |
|---|----------------------------------|--------------------------------|---|
| <b>ACROSS</b>   | <b>DOWN</b>                      | 36 Harness lead                | 50 "I'll see you in my dreams" girl of song |
| 1 Sirs' counterparts                                    | 1 Everystreet                    | 38 Cried                       | 53 Should that be the case                  |
| 6 "Fernando" singers                                    | 2 Prefix with bat or phobia      | 41 Philly cager                | 54 When repeated, Mork's sign-off           |
| 10 Endure   | 3 Obsessed                       | 42 1979 meltdown site, briefly | 55 FBI agent                                |
| 14 Have ___ on one's shoulder                           | 4 Revealing skirt                | 43 Like the Piper's clothes    | 56 Grand in scope                           |
| 15 Defeat soundly                                       | 5 Um taps                        | 44 Drank on credit             | 57 Impulsive                                |
| 16 Sailor's patron saint                                | 6 Give counsel to                | 46 Like many a tux             | 59 Knock                                    |
| 17 Another name for Farsi                               | 7 Highlands hillside             | 47 Story's lesson              | 60 Month after Mar.                         |
| 18 *Undeveloped home site                               | 8 61-Across NFLer                | 48 Horned safari beast         |   |
| 20 Slangy "Don't lose any sleep over it"                | 9 Lawyers' org.                  | 49 Party gift                  |   |
| 22 Overdo it on stage                                   | 10 "Here, I'll do that"          |                                |   |
| 23 W. Hemisphere gp. formed to defend against communism | 11 "It's ___ nothing!"           |                                |   |
| 24 Made changes to                                      | 12 Hit, biblical-style           |                                |   |
| 26 *1977 Triple Crown winner                            | 13 Schleppe                      |                                |   |
| 31 Tell-all news story                                  | 19 Meas. of a package's contents |                                |   |
| 32 One just hanging out                                 | 21 It's not quite a hurricane    |                                |   |
| 37 Antiquing substance                                  | 24 Medicinal plant               |                                |   |
| 38 Heartache  | 25 Luau memento                  |                                |   |
| 39 Pouty expression                                     | 26 Aegean and Bering             |                                |   |
| 40 Evade  | 27 Military vet                  |                                |   |
| 43 A ___ valid independent of experience, in logic      | 28 Imitated                      |                                |   |
| 45 *2,240-pound unit                                    | 29 Ripped                        |                                |   |
| 47 Handyman's nickname                                  | 30 Hillside                      |                                |   |
| 51 Poetic dusk  | 33 Jannings of old films         |                                |   |
| 52 Windy City airport                                   | 34 Underlying cause              |                                |   |
| 53 At risk  | 35 Continental currency          |                                |   |
| 58 *Huck Finn conveyance                                |                                  |                                |   |
| 61 Neighbor of Florida's St. Petersburg                 |                                  |                                |   |
| 62 Shortly, to Shakespeare                              |                                  |                                |   |
| 63 Vaulted church part                                  |                                  |                                |   |
| 64 Writer Nin   |                                  |                                |   |
| 65 Wisdom of the elders                                 |                                  |                                |   |
| 66 Cattle rancher's tool                                |                                  |                                |   |
| 67 The answer to each starred clue ends in a big one    |                                  |                                |   |

### ANSWER TO PREVIOUS PUZZLE:

W	A	R	M	S	S	C	O	R	E	A	S	H			
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D	A	B	L	I	V	I	N	G	L	A	R	G	E		
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xwordeditor@aol.com 11/17/09

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By Bruce Venzke  
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