



AGUA CALIENTE BAND OF CAHUILLA INDIANS  
TRIBAL COUNCIL

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January 9, 2026

To Whom It May Concern:

The Agua Caliente Band of Cahuilla Indians ("**Tribe**") is a federally-recognized Indian tribe, exercising sovereign rights of self-government over the lands of the Agua Caliente Indian Reservation ("**Reservation**"). In an effort to engage in business activities designed to promote the economic interests and further the goals of the Tribe and its members, the Tribe formed the Agua Caliente Tribal Corporation ("**Tribal Corporation**") pursuant to Section 17 of the Indian Reorganization Act of 1934. The Reservation includes parcels of land on which the Tribe and Tribal Corporation's various economic enterprises, including Agua Caliente Fuel, Agua Caliente Cultural Museum, Indian Canyon Golf Resorts, The Spa at Séc-he, the Agua Caliente Casino Cathedral City, the Agua Caliente Casino Palm Springs, and the Agua Caliente Casino Rancho Mirage, are located.

Under federal and state law, no sales tax may be imposed on any sale of tangible personal property if the buyer is the Tribe or Tribal Corporation, or any subordinate entity of the foregoing, and if the property is delivered to, and the Tribe/Tribal Corporation takes delivery on the Reservation. The California Department of Tax and Fee Administration ("**CDTFA**") recognizes this exemption, and has included in Sales and Use Tax Regulation 1616 (d)(4)(A) the following provision:

Sales tax does not apply to sales of tangible personal property made to Indians negotiated at places of business located outside Indian reservations if the property is delivered to the purchaser and ownership to the property transfers to the purchaser on the reservation.

Accordingly, it is policy of the Tribe and Tribal Corporation that whenever a Tribal business purchases any tangible personal property, the seller or vendor must make delivery to the Reservation. All shipments must be sent F.O.B. Agua Caliente Indian Reservation, stating that the sale is complete and title passes to the Tribe/Tribal Corporation only upon acceptance of delivery on the Reservation. If a vendor makes delivery by a common carrier, then the invoice or other shipping documents must state: F.O.B. Agua Caliente Indian Reservation. This sale is not complete, and title does not pass, until the Tribe/ Tribal Corporation accepts delivery on the Agua Caliente Indian Reservation. Failure by any seller or vendor to follow all or part of the foregoing policy may subject a seller or vendor to state and local tax obligations, and possibly to CDTFA enforcement action.

If you have any questions regarding this process, please contact the Tribe's Legal Department at (760) 699-6837.

Yours truly,

Reid D. Milanovich  
Chairman, Tribal Council  
AGUA CALIENTE BAND OF  
CAHUILLA INDIANS



Agua Caliente Band of Cahuilla Indians ("ACBCI")  
List of Tribal and Tribal Corporation Enterprise - Locations on ACBCI Reservation Land  
Including, but not limited to the following properties:

ACBCI Tribal Administration Plaza (Main Office)

Agua Caliente Tribal Corporation

5401 Dinah Shore Drive, Palm Springs, CA 92264

ACBCI Tribal Government Offices

64250 Old Rincon Village Road, Palm Springs, CA 92264 (Tribal Member Building)

5005 East Sunny Dunes Road, Palm Springs, CA 92264 (Tribal Warehouse)

960 East Tahquitz Canyon Way, Palm Springs, CA 92262 (Agua Caliente Gaming Commission)

980 East Tahquitz Canyon Way, Palm Springs, CA 92262 (Tribal Court and Tribal IT)

333 East Amado Road, Palm Springs, CA 92262 (Tribal Warehouse)

1000 East Tahquitz Canyon Way, Palm Springs, CA 92262

Agua Caliente Casino Cathedral City

68960 East Palm Canyon Drive, Cathedral City, CA 92234

Agua Caliente Casino Palm Springs

401 East Amado Road, Palm Springs, CA 92262

Agua Caliente Casino Rancho Mirage

32-250 Bob Hope Drive, Rancho Mirage, CA 92270

Agua Caliente Cultural Museum and Agua Caliente Cultural Plaza

140 North Indian Canyon Drive, Palm Springs, CA 92262

100 North Indian Canyon Drive, Palm Springs, CA 92262

Agua Caliente Development Authority

Heritage Plaza, 901 East Tahquitz Canyon Way, Palm Springs, CA 92262

Village Traditions, 450 South Calle El Segundo, Palm Springs, CA 92262

Agua Caliente Fuel (Rancho Mirage, Palm Springs, Cathedral City)

32-279 Bob Hope Drive, Rancho Mirage, CA 92270

999 Lawrence Crossley Road, Palm Springs, CA 92264

68780 East Palm Canyon Drive, Cathedral City, CA 92234

Indian Canyons Golf Resort (North and South Courses)

1100 East Murray Canyon Drive, Palm Springs, CA 92264

1097 East Murray Canyon Drive, Palm Springs, CA 92264

Indian Canyons

38520 South Palm Canyon, Palm Springs, CA 92264

Jane Augustine Cemetery

1095 East Tahquitz Canyon Way, Palm Springs, CA 92262

Tahquitz Visitor Center

500 West Mesquite Drive, Palm Springs, CA 92262

The Spa at Séc-he

200 East Tahquitz Canyon Way, Palm Springs, CA 92262