



RESOLUTION #08- 60 -MP

RESOLUTION OF THE GOVERNING BODY
OF THE
THREE AFFILIATED TRIBES
OF THE
FORT BERTHOLD INDIAN RESERVATION

A Resolution entitled, "Approval of the Three Affiliated Tribes – Tribal Oil and Gas Extraction Tax"

WHEREAS, This Nation having accepted the Indian Reorganization Act of June 18, 1934, and the authority under said Act; and

WHEREAS, The Three Affiliated Tribes Constitution authorizes and empowers the Tribal Business Council to engage in activity on behalf of and in the interest of the welfare and benefit of the Tribes and of the enrolled members thereof; and

WHEREAS, the Three Affiliated Tribes Tax Commission has been empowered to administer the tax laws of the Three Affiliated Tribes to formulate and submit for approval to the full Tribal Business Council recommendations as to Tribal Taxes; and

WHEREAS, the TAT Tax Commission has met and has forwarded to the Tribal Business Council for approval the "Tribal Oil and Gas Extraction Tax" that shall be assessed against the activity of extracting oil from the earth within the exterior boundaries of the Fort Berthold Reservation; and

WHEREAS, the proposed "Tribal Oil and Gas Extraction Tax" shall be assessed against the lessee's or producer's interest and shall not be assessed against any allotted or tribal interest; and

WHEREAS, the Tax Commission recommends the tax rate for the "Tribal Oil and Gas Extraction Tax" be assessed at **two and one half percent (2 ½%)** to be assessed on the extraction of oil and gas within the exterior boundaries of the Fort Berthold Reservation; and

NOW, THEREFORE BE IT RESOLVED, the Tribal Business Council approves the "Tribal Oil and Gas Extraction Tax" at a rate of two and one half percent (2 ½%) of the value of the Lessee's or Producer's interest in the oil and gas extracted from the earth within the exterior boundaries of the Fort Berthold Reservation; and



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BE IT FURTHER RESOLVED, the Tribal Legal Department is hereby directed to draft the appropriate addition to the tribal tax code entitled "Tribal Oil and Gas Extraction Tax.

CERTIFICATION

I, the undersigned, as Secretary of the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Indian Reservation hereby certify that the tribal Business Council is composed of seven (7) members of whom five (5) constitute a quorum, 5 were present at a Regular Meeting thereof duly called, noticed, convened and held on the 10th day of April, 2008, that the foregoing Resolution was duly adopted at such meeting by the affirmative vote of 5 members, 0 members opposed, 0 members abstained, 0 members not voting, and that said Resolution has not been rescinded or amended in any way.

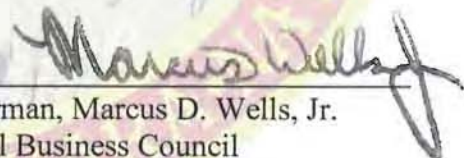
Chairman [] Voting. [] Not Voting.

Dated this 10th day of April, 2008.



Acting Executive Secretary, M Packineau
Tribal Business Council
Three Affiliated Tribes

ATTEST:



Chairman, Marcus D. Wells, Jr.
Tribal Business Council
Three Affiliated Tribes