



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

A Resolution entitled, “Authority of Tax Commissioner Marcus Wells under the TAT Tax Code to negotiate Tax Agreements with the State of North Dakota”

WHEREAS, the Mandan, Hidatsa, and Arikara, known as the Three Affiliated Tribes having accepted the Indian Reorganization Act of June 18, 1934, and the authority under said Act; and

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

WHEREAS, Article III of the Constitution and Bylaws of the Three Affiliated Tribes provides that the Tribal Business Council of the Three Affiliated Tribes is the governing body of the Three Affiliated Tribes; and

WHEREAS, § 5 (d) of Article IV of the Constitution and Bylaws of the Three Affiliated Tribes empowers the Tribal Business Council of the Three Affiliated Tribes to negotiate with the Federal, State, and local governments on behalf of the Three Affiliated Tribes; and

WHEREAS, § 201 of Chapter 2 of the Tax Ordinance of the Three Affiliated Tribes established the Tax Commissioner/Department as an agency of the government of the Three Affiliated Tribes; and

WHEREAS, § 202 of Chapter 2 of the Tax Ordinance of the Three Affiliated Tribes directs the Tax Commissioner’s Department to research all sources of wealth and income within the Fort Berthold Reservation and the possible revenues from the taxation of those sources; and

WHEREAS, § 203 of Chapter 2 of the Tax Ordinance of the Three Affiliated Tribes authorizes the Tax Commissioner to submit to the Tribal Business Council proposed resolutions to lay and collect taxes on property, both tangible and intangible, on incomes from whatever source derived, and on sales, inventories, and wages completed or earned, and other measures of economic activity or engagement within the Reservation; and

WHEREAS, § 205 (13) of Chapter 2 of the Tax Ordinance of the Three Affiliated Tribes authorizes the Tax Commissioner/Department to negotiate mutual assessment and collection assistance agreements with any other jurisdiction; and



WHEREAS, the Tax Ordinance of the Three Affiliated Tribes has authorized the Tax Commissioner/Department to research all sources of wealth and income within the Fort Berthold Indian Reservation, and to negotiate tax collection agreements with the State of North Dakota.

NOW, THEREFORE BE IT RESOLVED, that the Tribal Business Council of the Three Affiliated Tribes affirms that the endowed provisions under the Tax Ordinance of the Three Affiliated Tribes authorizes the Tax Commissioner Marcus Wells to negotiate tax collection agreements for the Three Affiliated Tribes with the State of North Dakota for *inter alia* alcohol, tobacco, and any goods or services taxed, or levied upon by the State of North Dakota within the Fort Berthold Indian Reservation.

BE IT FURTHER RESOLVED, that the Tribal Business Council of the Three Affiliated Tribes hereby authorizes, and directs the Tax Commissioner to research, negotiate, and present proposed, individual or comprehensive, tax collection agreements in the aforementioned areas of taxation for approval of the Tribal Business Council of the Three Affiliated Tribes.


CERTIFICATION

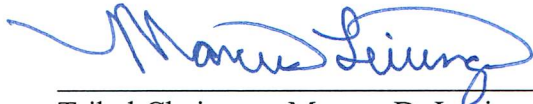
I, the undersigned, as Secretary of the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Indian Reservation hereby certify that the tribal Business Council is composed of seven (7) members of whom five (5) constitute a quorum, 5 were present at a Special Meeting thereof duly called, noticed, convened and held on the 4th day of December, 2009, 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 4th day of December, 2009.

ATTEST:


Tribal Secretary V. Judy Brugh
Tribal Business Council
Three Affiliated Tribes


Tribal Chairman, Marcus D. Levings
Tribal Business Council
Three Affiliated Tribes