



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

A Resolution entitled, “Fair and Equitable Treatment for Indians, Indian Nations, and Indian Commerce in the Tax Cuts and Jobs Act.”

WHEREAS, the Mandan, Hidatsa and Arikara Nation (the “MHA Nation”), having accepted the Indian Reorganization Act of June 18, 1934 and the authority under said Act, and having adopted a Constitution and By-Laws under said Act, and

WHEREAS, Pursuant to Article III, Section 1 of its Constitution and By-Laws, the Tribal Business Council is the governing body of the MHA Nation; and

WHEREAS, the Tribal Business Council has the authority to engage in activities on behalf of and for the welfare and benefit of the Tribes and for the enrolled members thereof; and

WHEREAS, Indian nations and tribes were independent sovereign nations prior to the formation of the United States, *McClanahan v. Arizona Tax Comm’n*, 411 U.S. 164 (1973), with vibrant cultures and vital ways of life, sustainable self-sufficient economies, and prosperous international trade networks; and

WHEREAS, Indian nations and tribes are sovereign governments that provide programs and services necessary to make our lands livable “permanent homes,” and the United States has treaty and trust responsibilities to assist us in those efforts;

WHEREAS, the MHA Nation seeks fair and equitable treatment of Indian nations and tribes as governments in the Tax Cuts and Jobs Act;

WHEREAS, in Resolution No. 17-134-FWF on May 11, 2017, the Tribal Council took action to support H.R. 4943, the Tribal Tax and Investment Reform Act, introduced by Reps. Ron Kind (D-WI), Lynn Jenkins (R-KS), and Marc Pocan (D-WI), which recognizes and provides:

- **Tax Parity:** treats Indian tribes as States for Tax Exempt Bond purposes by eliminating the “essential government function test,” which currently limits Indian tribes and creates uncertainty in financial transactions; and
- **Tax Fairness:** treats Indian tribes as governments under ERISA pension and benefit plans, and treats Indian tribes as States for charitable deductions;
- **Tax Enforcement:** Provides Tribal Governments Access to Federal Parent Locator Systems to Enforce Child Support; and
- **Tribal Self-Government:** Recognize the Decisions of Indian Nations and Tribes Concerning Children with Special Needs for the Adoption Tax Credit;



WHEREAS, Senator Jim Moran (R-KS) has introduced a companion bill in the Senate, S. 1935, the Tribal Tax and Investment Reform Act, and Senators Hoeven, Moran and Murkowski wrote to Chairman Hatch and Ranking Member Wyden, Senate Finance Committee, on November 8, 2017 to promote enactment of S. 1935 as part of the Tax Cuts and Jobs Act;

WHEREAS, Senators Hoeven, Murkowski and Heitkamp introduced S. 2012, the Tribal Economic Assistance (TEA) Act of 2017, which provides “tax relief necessary to boost job creation and economic development in Indian Country by:

- Repealing the essential government function requirement for issuing **tax-exempt bonds** for community development projects;
- Making permanent valuable tax credits on reservations, such as the Indian **employment tax credit** and the **accelerated depreciation tax credit**;
- Improving access to **New Market Tax Credits** for tribal enterprises and tribally based development projects; and
- Incentivizing tribal **school construction bonds** through private-public-tribal partnerships;” (Emphasis added);

WHEREAS, S. 2012 provides “priority” in the allocation of New Market Tax Credits for qualified Indian country investments;

WHEREAS, the Senate Indian Affairs Committee held a hearing on S. 2012 on November 1, 2012, and on wrote to Chairman Hatch and Ranking Member Wyden, Senate Finance Committee, on November 8, 2017 to promote enactment of S. 2012 as part of the Tax Cuts and Jobs Act;

WHEREAS, Senators Cantwell, Hatch, Wyden, Schumer, Schatz, Leahy, Heller, Merkley, Booker, Murkowski, Young, Collins, Bennet, Shaheen, Portman, Sanders, Hassan, Murray, Sullivan, Isakson, Graham, Scott and Kaine introduced S. 548, the Affordable Housing Tax Credit Improvement Act of 2017 to make permanent the low income housing tax credit and to improve access for Indian tribes to low income housing tax credits by requiring states to include the affordable housing needs of tribal members in state plans for allocation of the credits; and

WHEREAS, Senator Portman, Senator Cantwell and others plan to offer to amend the Tax Cuts and Jobs Act to make permanent the Low Income Housing Tax Credit;

WHEREAS, Senators Hatch and Grassley plan to offer amendments to the Tax Cuts and Jobs Act to continue, enhance and expand certain green energy tax credits, including Wind, Solar, Biodiesel, Biomass, and Geothermal energy.



NOW THEREFORE BE IT RESOLVED, that the MHA Nation Tribal Council supports Fairness and Equity in the Tax Treatment of Indian Nations and Indian Commerce under the Tax Cuts and Jobs Act as set forth in this Resolution and in MHA Nation Resolution No. 17-134-FWF; and

BE IT FURTHER RESOLVED, that the Tribal Business Council hereby supports the enactment of the provisions of S. 1935, the Tribal Tax and Investment Reform Act and supports the enactment of S. 2012, the Tribal Economic Assistance Act as part of the Tax Cuts and Jobs Act (modified as necessary for inclusion therein); and

BE IT FURTHER RESOLVED, that the Tribal Business Council hereby supports S. 548, the Affordable Housing Tax Credit Improvement Act of 2017 and the provisions to enhance tribal member access to affordable housing programs; and

BE IT FURTHER RESOLVED, that the Tribal Business Council hereby supports the enactment of renewable energy tax credits in the Tax Cuts and Jobs Act to continue, enhance and expand existing green energy tax credits, including Wind, Solar, Biodiesel, Biomass, and Geothermal energy, and supports fair and equitable access to renewable energy tax credits for Indian tribes and Indian country projects.

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, 7 were present at a Regular Meeting thereof duly called, noticed, convened and held on the 15th day of November, 2017, that the foregoing Resolution was duly adopted at such meeting by the affirmative vote of 5 members, 0 members opposed, 0 members abstained, 2 members not voting, and that said Resolution has not been rescinded or amended in any way.

Chairman Voting. Not Voting.

Dated this 15th day of November, 2017.

Tribal Secretary Fred W. Fox
Tribal Business Council
Three Affiliated Tribes

ATTEST:

Tribal Chairman, Mark N. Fox
Tribal Business Council
Three Affiliated Tribes