



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

**A Resolution entitled, “*Implementing the Tribal General Welfare Exclusion Act of 2014*”**

- WHEREAS,** The Mandan Hidatsa and Arikara Nation (“MHA Nation,” also known as the Three Affiliated Tribes) having accepted the Indian Reorganization Act of June 18, 1934 (“Act”), and the authority under said Act and having adopted a Constitution and By-Laws pursuant to said Act; and
- WHEREAS,** The MHA Nation (or “Tribes”) has the inherent authority to engage in economic activity within and outside of its sovereign territory of the Fort Berthold Indian Reservation to fund the cost of providing essential governmental services for its people; and
- WHEREAS,** Article III, Section I of the Constitution of the MHA Nation provides that the Tribal Business Council is the governing body of the Tribes; and
- WHEREAS,** The Constitution of the MHA Nation authorizes and empowers the Tribal Business Council to engage in activities on behalf of and in the interest of the welfare and benefit of the Tribes and of the enrolled members thereof; and
- WHEREAS,** On September 26, 2014, the United States government enacted the Tribal General Welfare Exclusion Act of 2014, Pub. L. 113-168, 128 Stat. 1883 (codified at 26 U.S.C. § 139E) which immunized from federal income taxation certain benefits provided by federally-recognized Indian tribes to their citizens, spouses, and dependents; and
- WHEREAS,** The Internal Revenue Service has issued Revenue Procedure 2014-35 and Notice 2015-34, *Application of the General Welfare Exclusion to Indian Tribal Government Programs that Provide Benefits to Tribal Members*; and
- WHEREAS,** The Tribal Business Council previously has adopted and implemented Tribal general welfare policies and ordinances for the benefit of the Tribe's enrolled members, including benefits relating to education, elders' services, health care, and housing; and
- WHEREAS,** The Tribal Business Council seeks to fully utilize the benefits of the Tribal General Welfare Exclusion Act for the benefit of its members and eligible benefit recipients.



NOW, THEREFORE, BE IT RESOLVED, The Tribal Business Council of the MHA Nation, pursuant to its constitutional authority hereby:

1. Authorizes the Capitol Hill Policy Group LLC, pursuant to its existing approved contract, to work with the Nation's officials, financial management staff, and attorneys to prepare a draft comprehensive Tribal general welfare program policy to fully implement the tax exemption benefits of the Tribal General Welfare Exclusion Act of 2014 for the MHA Nation, and
2. Report back to the Tribal Business Council said draft Tribal general welfare program policy as soon as possible for its review and adoption.

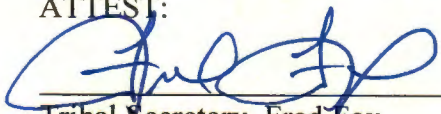
CERTIFICATION

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, 6 were present at a Regular Meeting thereof duly called, noticed, convened and held on the 7<sup>th</sup> day of August 2019, that the foregoing Resolution was duly adopted at such meeting by the affirmative vote of 6 members, 0 members opposed, 0 members abstained, 1 members not voting, and that said Resolution has not been rescinded or amended in any way.

Chairman [ X ] Voting. [ ] Not Voting.

Dated this 7<sup>th</sup> day of August 2019.

ATTEST:

  
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 Tribal Secretary, Fred Fox  
 Tribal Business Council

  
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 Chairman, Mark N. Fox  
 Tribal Business Council