



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

**A Resolution entitled, “*Supporting Consistent Treatment of Gaming Deductions for Tax Purposes*”**

- 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,** It has come to the Tribal Business Council’s attention that at least eight states across the country (Oklahoma, Arkansas, California, Kentucky, Massachusetts, New York, Oregon, Kansas) have been identified by the American Gaming Association as introducing legislation that would cap or limit itemized deductions from gaming winnings and eliminate the ability of individuals to deduct gaming losses from winnings to determine taxable income; and
- WHEREAS,** In contrast, the federal government determines the taxation of gambling winnings that allows for the deduction of total losses from total winnings; and
- WHEREAS,** States that have instituted measures to change calculations of taxable income by limiting or eliminating the deduction of total losses from total winnings constitute a new tax burden on tribal gaming patrons that has a negative effect on tribal gaming operations; and



**WHEREAS,** the Tribal Business Council supports the continuation of the federal standard that calculates taxable income by deducing total gaming losses from total winnings.

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

1. Opposes any state legislation that is inconsistent with the federal law and policy that allows gaming patrons to fully deduct gambling losses against gambling winnings, and
2. Authorizes the MHA Nation's gaming officials to monitor any effort by the State of North Dakota to amend existing State law regarding the deductibility of gambling losses.

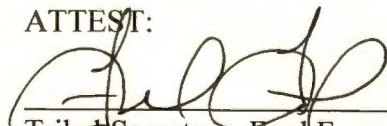
**CERTIFICATION**

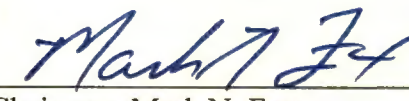
I, the undersigned, as Secretary of the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Indian Reservation hereby certify that the tribal Business Council is composed of seven (7) members of whom five (5) constitute a quorum, 6 were present at a Regular Meeting thereof duly 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