

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

WHEREAS, This Corporation is an Indian Chartered Corporation as defined by the Indian Reorganization Act of June 18, 1934, and authority is granted under said Act; and

WHEREAS, The Tribal Business Council of the Three Affiliated Tribes have been made aware of a letter written from the Treasury Department to the Interior Department, dated July 14, 1970, in which the Treasury Department lists proposals it would like to make to Congress concerning the taxation of Indians and Indian Tribes; and

WHEREAS, The proposal of the Treasury Department would subject individual Indians to federal income taxes on income from all sources, including income from trust allotments; and

WHEREAS, At present the statute of limitations does not run on a claim for refund of federal taxes made by an individual Indian and the proposal would limit this advantage only to cases where the income tax return was originally prepared by the Bureau of Indian Affairs; and

WHEREAS, The proposal would impose a tax on unrelated business income of Indian Tribes, meaning income from tribal business enterprises, even if the income-producing asset was held in trust; and

WHEREAS, The Treasury Department continues to oppose giving the Tribes power to issue tax-exempt bonds; and

WHEREAS, The Treasury Department's proposals involve very far-reaching concepts which in many ways are entirely contrary to existing law and to what Indians have considered should be law;

NOW THEREFORE BE IT RESOLVED, by the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Reservation, North Dakota, that we hereby go on record as objecting to any legislation or regulation which would modify or erode the present tax status of individuals Indians and Indian Tribes; and

BE IT FURTHER RESOLVED, that the Tribal Business Council believes that Indian Tribes should have the same power to issue tax-exempt bonds as do city, county and state governments.

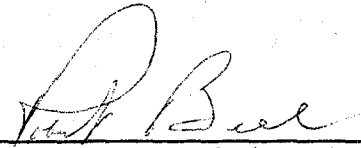
C E R T I F I C A T I O N

I, the undersigned, as Secretary of the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Reservation, hereby certify that the Tribal Business Council is composed of 10 members of whom 8 constituting a

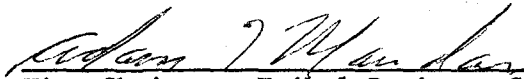
Resolution No. 71-38con'd

quorum were present at a Special meeting, thereof duly called, noticed, convened and held on the 22 day of March, 1971; that the foregoing Resolution was duly adopted at such meeting by the affirmative vote of 7 members, 0 members opposed, 0 abstentions, 0 passed, and that the said Resolution has not been rescinded or amended in any way.

Dated this 22 day of March, 1971.


Secretary, Tribal Business Council
Three Affiliated Tribes

ATTEST:


Vice Chairman, Tribal Business Council
Three Affiliated Tribes

