

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

- WHEREAS, This Nation having accepted the Indian Reorganization Act of June 18, 1934, and the authority under said Act; and
- WHEREAS, The Constitution of the Three Affiliated Tribes generally 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, The treaty rights of Indian tribes are being subject to serious attack by the Internal Revenue Service and the United States Justice Department; and
- WHEREAS, The Internal Revenue Service, since 1982, has been attempting to impose federal income taxes on tribal fishermen on income derived from fishing in treaty-designated waters; and
- WHEREAS, The United States Justice Department issued a ruling in December, 1985 in support of the Internal Revenue Service's imposition of an income tax on protected treaty rights of Indian tribes; and
- WHEREAS, The Three Affiliated Tribes of the Fort Berthold Reservation deem such action by the Internal Revenue Service, and the position of the United States Justice Department in support thereof, as detrimental to protected treaty rights of Indian tribes;
- NOW, THEREFORE, BE IT RESOLVED, That the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Reservation hereby submits formal opposition to the actions taken by the Internal Revenue Service and the position maintained by the United States Justice Department in support thereof; and
- BE IT FURTHER RESOLVED, That the Three Affiliated Tribes of the Fort Berthold Reservation recognize that Indian tribes are sovereign nations and that the attempts by the Internal Revenue Service to impose a federal income tax on treaty protected rights, without tribal government consent, poses a detrimental infringement upon tribal governments.

CERTIFICATION

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 11 members of whom 7 constitute a quorum, 11 were present at a Regular Meeting thereof duly called, noticed, convened, and held on the 17<sup>th</sup> day of June, 1986; that the foregoing Resolution was duly adopted at such Meeting by the affirmative vote of 11 members, 0 members opposed, 0 members abstained, 0 members not voting, and that said Resolution has not been rescinded or amended in any way.

Dated the 17<sup>th</sup> day of June, 1986.

Job Channing  
Secretary, Tribal Business Council

ATTEST:

Olyse Good  
Chairman, Tribal Business Council