

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, Article VI, Section 3 of the Constitution of the Three Affiliated Tribes specifically authorizes and empowers the Tribal Business Council to exercise all necessary sovereign authority - legislative and judicial - for the purpose of exercising the jurisdiction granted in Article I of the Constitution, which jurisdiction expressly extends over all lands, including non-Indian owned fee lands, situated and over all persons, including non-Indians, resident and/or doing business within the exterior boundaries of the Fort Berthold Reservation; and

WHEREAS, Article VI, Section 5(1) of the Constitution of the Three Affiliated Tribes specifically authorizes and empowers the Tribal Business Council to enact statutory and regulatory laws governing the procedures to be implemented and complied with by the governmental agencies and other instrumentalities of the Three Affiliated Tribes; and

WHEREAS, In recent years, the Three Affiliated Tribes have suffered substantially from the progressive decrease in federal appropriations available for the funding and operation of public programs for the education, health, and social and economic welfare of the members of the Tribes resident on the Reservation; and

WHEREAS, In view of such progressive annual decreases in the availability of federal funds, it is the considered judgment of the Tribal Business Council that the Tribes must necessarily identify and secure alternative sources of revenue, so as to ensure that the government of the Three Affiliated Tribes will continue to maintain the capability of providing adequate and requisite public services to their resident enrolled members; and

WHEREAS, Based upon the legal research performed and the express recommendations made by the Legal Department of the Tribes and by the legal counsel assisting in the performance of the Tribal Transportation Planning Study Contract, the Tribal Business Council has identified, as one viable alternative source of revenue, the development and implementation of a comprehensive Tribal tax structure which would be administered by a single governmental agency of the Tribes; and

WHEREAS, The Tribes have, throughout recent years and in a piecemeal fashion, enacted certain pieces of legislation which have imposed various taxes and fees on both members and nonmembers of the Tribes resident and/or engaged in business or other activities within the exterior boundaries of the Fort Berthold Reservation, which taxes and fees include the following: (1) employment rights fee, (2) hunting license and conservation permit fees, (3) fishing license and conservation permit fees, (4) oil and gas exploration and development permit fee, (5) seismic operation permit fee, (6) farming privilege tax, (7) grazing permit tax, (8) business license fee, and (9) liquor license fee; and

WHEREAS, The assessment and collection of said taxes and fees and the administration of the revenues derived therefrom is currently being performed by various Tribal departments, programs, and offices, without any coordination having been developed among such Tribal instrumentalities; and

WHEREAS, In view of the historic federal judicial recognition of the broad extent of the inherent sovereign authority of Indian tribes to tax non-Indians resident and/or engaged in business or other activities not only on trust lands, but also on fee lands, situated within reservation boundaries, it is the intent of the Tribal Business Council to realize necessary supplemental tax revenues derived from the establishment, assessment, and collection of additional Tribal taxes and fees, such as an oil and gas gross production tax, possessory interest tax, cigarette tax, and gaming license fee and tax; and

WHEREAS, It is the considered judgment of the Tribal Business Council that the present taxes and fees being imposed and the prospective additional taxes and fees to be imposed by the Tribes should be assessed, collected, and administered by a single, newly-established Tribal governmental agency comparable to the administrative taxing agencies established by other governmental entities;

NOW, THEREFORE, BE IT RESOLVED, That the Tribal Business Council of the Three Affiliated Tribes, pursuant to its constitutional authority, hereby establishes the Three Affiliated Tribes Tax Commission through the enactment of the attached legislation entitled "Three Affiliated Tribes Tax Commission."

BE IT FURTHER RESOLVED, That the provisions of said legislation shall become effective immediately and shall be designated as Chapter 29 of and included within the Code of Laws of the Three Affiliated Tribes of the Fort Berthold Reservation.

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 7 members of whom 5 constitute a quorum, 7 were present at a Special Meeting thereof duly called, noticed, convened, and held on the 29 day of January, 1988; that the foregoing Resolution was duly adopted at such Meeting by the affirmative vote of 7 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 29 day of January, 1988.


Secretary, Tribal Business Council

ATTEST:


Chairman, Tribal Business Council