

**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 I of the Constitution of the Three Affiliated Tribes provides that the jurisdiction of the Tribes shall extend to all persons and to all lands within the exterior boundaries of the Fort Berthold Reservation; 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 sovereign authority - legislative and judicial - within the scope of the jurisdiction recognized in Article I of the Constitution; and
- WHEREAS,** Pursuant to Chapter 29.1 of the Code of Laws of the Three Affiliated Tribes (titled "Oil and Gas Gross Production Tax"), the Tribal government has been imposing a tax on all oil and gas produced within the exterior boundaries of the Fort Berthold Reservation; and
- WHEREAS,** Section 29.1-04 of said Chapter 29.1 provides that such tax shall attach to and be imposed on the whole production, including what is commonly known as the royalty interest, but also provides, however, that such tax shall not be imposed on any interest in production which is exempt from taxation by law; and
- WHEREAS,** In view of recent adverse developments in federal judicial law and in the economic interests of the Fort Berthold Reservation, it is the considered judgment of the Tribal Business Council that a certain exemption from imposition of such Tribal tax should be granted by the government of the Three Affiliated Tribes;
- NOW, THEREFORE, BE IT RESOLVED,** That the Tribal Business Council of the Three Affiliated Tribes, pursuant to its Constitutional authority, hereby promulgates the interim rule, effective March 1, 1990, that all landowner royalty interests in oil and gas produced within the exterior boundaries of the Fort Berthold Reservation shall be exempt by Tribal law from imposition of the oil and gas gross production tax of the Three Affiliated Tribes.

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, 5 were present at a Special Meeting thereof duly called, noticed, convened, and held on the 26th day of April, 1990; that the foregoing Resolution was duly adopted at such Meeting by the affirmative vote of 5 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 26th day of April, 1990.

Acting Jim M. Mosseth
Secretary, Tribal Business Council

ATTEST:

Edward Lone Fajur
Chairman, Tribal Business Council