MILLE LACS BAND OF CHIPPEWA INDIANS

Legislative Branch of Tribal Government

RESOLUTION 03-01-41-89

A RESOLUTION ENABLING THE SOLICITOR GENERAL TO NEGOTIATE AGREE-
MENTS WITH CONTEL TELEPHONE COMPANY, NORTHWESTERN BELL AND A.T.T.
WHICH WOULD PROVIDE FOR EXEMPTION FROM STATE TAXATION ON THE
TELEPHONE BILLS OF INDIVIDUAL BAND MEMBERS UNDER THE JURISDIC-
TION OF THE MILLE LACS BAND OF CHIPPEWA INDIANS.

WHEREAS,   the Mille Lacs Band and its individual members are exempt from the taxes
               of the State of Minnesota, and;

WHEREAS,   Contel of Minnesota, Northwestern Bell and A.T.T. have been adding state
               sales taxes to the telephone bills of Band members on Band lands, and;

WHEREAS,   said state taxes are unlawful, under Bryan v. Itasca, 426 U.S. 373(1976).

NOW THEREFORE BE IT RESOLVED, that the Mille Lacs Band Assembly directs the Solicitor
               General to negotiate agreements with Contel of Minnesota, Northwestern
               Bell and A.T.T., to refrain from adding state taxes to the telephone bills
               of Band members on Band lands.

BE IT FURTHER & FINALLY RESOLVED, that the Solicitor General shall also include in said
               agreements a method by which Mille Lacs Band members can recoup state tax-
               es wrongfully withheld in the years since the Mille Lacs Band began to
               exercise its taxing authority.

IN WITNESS WHEREOF, we, the Administrative Policy Board hereunto cause to have set the
               signature of the Chief Executive to be affixed to this resolution and for-
               warded to the Band Assembly for concurrence.

_____
Arthur Gahbow, Chief Executive

WE DO HEREBY CERTIFY, that the foregoing resolution was duly concurred with and adopt-
               ed at a regular session of the Band Assembly in Legislative Council assem-
               bled, a quorum of legislators being present held on the 6th day of April,
               1989 at Vineland, Minnesota by a vote of _2_ FOR, _0_ AGAINST, _0_ SILENT.

In concurrence with the action of the Chief Executive, we, the Band Assembly hereunto
recommend to have set the hand of the Speaker of Assembly to this resolution.

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Marge Anderson, Speaker of Assembly

OFFICIAL SEAL OF THE BAND