



THE MILLE LACS BAND OF  
**OJIBWE INDIANS**

*Legislative Branch of Tribal Government*

**RESOLUTION 15-04-236-13**

**A RESOLUTION APPROVING AN ADDENDUM TO THE TAX AGREEMENT BETWEEN THE MILLE LACS BAND OF OJIBWE INDIANS AND THE MINNESOTA DEPARTMENT OF REVENUE AND AFFIRMING THE IMPOSITION OF TAXES AND FEES IN ACCORDANCE WITH THE TAX AGREEMENT AND THE ADDENDUM**

WHEREAS, the Mille Lacs Band Assembly is the duly elected governing body of the Mille Lacs Band of Ojibwe, a federally recognized Indian tribe occupying the Mille Lacs Indian Reservation, as established in the 1855 Treaty with the Chippewa, 10 Stat. 1165, a federally recognized Indian reservation, and off-reservation trust and fee lands (collectively, the “Mille Lacs Reservation”); and

WHEREAS, the Mille Lacs Band of Ojibwe and the Minnesota Department of Revenue entered into an Agreement providing for refunds of certain taxes paid by Band members and for the sharing of certain taxes paid by non-Band members, which agreement was duly executed and delivered in 1997 (the “Agreement”); and

WHEREAS, the Mille Lacs Band of Ojibwe and the Minnesota Department of Revenue have prepared the attached Addendum to the Agreement for the primary purpose of providing a mechanism for the State of Minnesota: (1) to make refunds of Health Impact Fees and Fees in Lieu of Settlement that were imposed on the sale of cigarettes and other tobacco products on the Mille Lacs Reservation and paid by Band members in certain years; and (2) to share Health Impact Fees and Fees in Lieu of Settlement that were imposed on the sale of cigarettes and other tobacco products on the Mille Lacs Reservation and paid by non-Band members in certain years; and

WHEREAS, the Band Assembly has reviewed the attached Addendum and finds it to be in the best interests of the Band to approve the Addendum and authorize the Mille Lacs Band’s Commissioner of Finance to execute and deliver the Addendum to the Minnesota Department of Revenue.

NOW, THEREFORE, BE IT RESOLVED that notwithstanding any other provision of Band law the attached Addendum is hereby approved and the Mille Lacs Band’s Commissioner of Finance is authorized and directed to execute the Addendum and to deliver it to the Minnesota Department of Revenue; and

**DISTRICT I**

43408 Oodena Drive • Onamia, MN 56359  
(320) 532-4181 • Fax (320) 532-4209

**DISTRICT II**

36666 State Highway 65 • McGregor, MN 55760  
(218) 768-3311 • Fax (218) 768-3903

**DISTRICT IIA**

2605 Chiminising Drive • Isle, MN 56342  
(320) 676-1102 • Fax (320) 676-3432

**DISTRICT III**

45749 Grace Lake Road • Sandstone, MN 55072  
(320) 384-6240 • Fax (320) 384-6190

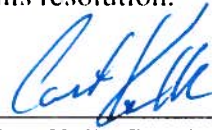
**URBAN OFFICE**

1404 E. Franklin Avenue • Minneapolis, MN 55404  
(612) 872-1424 • Fax (612) 872-1257

BE IT FURTHER RESOLVED that notwithstanding any other provision of Band law it is hereby recognized and affirmed that all taxes and fees that are the subject of the Agreement and/or the Addendum have been and shall continue to be imposed and collected on the Mille Lacs Reservation in accordance with the provisions of the Agreement and the Addendum.

WE DO HEREBY CERTIFY that the foregoing resolution was duly concurred with and adopted at a regular session of the Band Assembly in Legislative Council assembled, a quorum of legislators being present, held on the 9<sup>th</sup> day of July, 2013, at Lake Lena, Minnesota, by a vote of 3 FOR and 0 AGAINST, 0 SILENT.

IN WITNESS WHEREOF, we, the Band Assembly hereunto cause to have set the signature of the Speaker of the Assembly to be affixed to this resolution.



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Curt Kalk, Speaker of the Assembly

**OFFICIAL SEAL OF THE BAND**