



THE MILLE LACS BAND OF
OJIBWE INDIANS
Legislative Branch of Tribal Government

RESOLUTION 19-04-79-21

A RESOLUTION APPROVING AN AMENDMENT TO THE TAX AGREEMENT BETWEEN THE NON-REMOVABLE MILLE LACS BAND OF OJIBWE AND THE MINNESOTA DEPARTMENT OF REVENUE AND AFFIRMING THE IMPOSITION OF TAXES AND FEES IN ACCORDANCE WITH THE TAX AGREEMENT

WHEREAS, the Mille Lacs Band Assembly (“Band Assembly”) is the duly elected legislative body of the Non-Removable Mille Lacs Band of Ojibwe (“Band”), 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 lands (collectively, the “Mille Lacs Reservation”); and

WHEREAS, the Band 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, that became effective on January 1, 1997 (the “Agreement”); and

WHEREAS, the Band and the Minnesota Department of Revenue signed an Addendum to the Agreement in 2013 (the “Addendum”); and

WHEREAS, the Band’s Commissioner of Finance and the State of Minnesota’s Commissioner of Revenue prepared the attached Amendment to the Agreement and Addendum to incorporate all lands within the boundaries of the Mille Lacs Reservation and for other purposes; and

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

NOW, THEREFORE, BE IT RESOLVED that the attached Amendment is hereby approved and the Mille Lacs Band’s Commissioner of Finance is authorized and directed to execute the Amendment and to deliver it to the Minnesota Department of Revenue.

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BE IT FURTHER RESOLVED that, notwithstanding any other provision of Band law, all taxes and fees that are the subject of the Amended Agreement and Addendum shall be imposed and collected on the Mille Lacs Reservation in accordance with the provisions of the Amended Agreement and 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 1st day of September, 2021, at Nayahshing, 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.


Sheldon Boyd, Speaker of the Assembly

OFFICIAL SEAL OF THE BAND

