



SAC AND FOX NATION

Route 2, Box 246 • Stroud, Oklahoma 74079 • (918) 968-1141 • FAX (918) 968-1142

FILED
IN THE DISTRICT COURT

RESOLUTION SF-08-217

FILED

2008 DEC -9 A 11-7-08

SAC AND FOX NATION
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

DATE 11-7-08

SECRETARY
SAC & FOX NATION

SAC AND FOX NATION
CHARLOTTE CARTWRIGHT, COURT CLERK

Ann M. Carmichael Williams

JULY 8, 2008

BY: _____ DEPUTY

A RESOLUTION AUTHORIZING AN AMENDMENT TO THE GENERAL REVENUE AND TAXATION ACT RULES AND REGULATIONS; AND AUTHORIZING AN EXCISE TAX OF THREE PERCENT (3%) OF THE WHOLESALE PURCHASE PRICE ON ALL ALCOHOL, BEER AND LIQUOR OR ALCOHOLIC BEVERAGES TO BE SOLD FOR ON-PREMISES CONSUMPTION.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a special meeting held on the 8th day of July, 2008, there being a quorum present; and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Sac and Fox Nation pursuant to the Constitution and laws of the Sac and Fox Nation; and

WHEREAS, the Business Committee does hereby reaffirm Resolution SF-03-08 thereby specifically includes the existing sales tax of eight percent (8%) of the retail sales price for all alcohol, beer and liquor or alcoholic beverage sold; and

WHEREAS, the Business Committee does hereby reaffirm Resolution SF-95-75 wherein the excise tax was changed from ten percent (10%) to three percent (3%); and

WHEREAS, there is a need to impose the approved excise tax on all alcohol, beer and liquor or alcoholic beverages, as defined in Chapter 10 – Beer and Liquor Rules of the Sac and Fox Nation Tax Commission Rules and Regulations, to be sold for on-premises consumption; and

WHEREAS, there exists a need to enhance tribal tax revenues in order to provide basic public programs and services to Sac and Fox tribal members.

NOW, THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation hereby authorizes an amendment to the General Revenue and Taxation Act Rules and Regulations; and authorizes an excise tax of three percent (3%) of the wholesale purchase price on all alcohol, beer and liquor or alcoholic beverages to be sold for on-premises consumption.

BE IT FURTHER RESOLVED THAT all remaining provisions contained in the General Revenue and Taxation Act Rules and Regulations shall remain in full force and effect.

CERTIFICATION

WE, George Thurman, Principal Chief and Gwen McCormick Wilburn, Secretary of the Sac and Fox Nation, do hereby certify **Resolution SF-08-217** to be a true and exact resolution as approved by the Business Committee in a Special meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 8th day of July, 2008 by a vote of: George Thurman – Yes; Cheryl McClellan-Tofpi – Yes; Gwen McCormick Wilburn – Yes; Michael W. Hackbarth – Yes; and Stella Nullake-Nanaeto – Yes.


George Thurman, Principal Chief
Sac and Fox Nation


Gwen McCormick Wilburn, Secretary
Sac and Fox Nation



The seal is circular with the text "SAC AND FOX NATION" around the perimeter. Inside the circle, it reads "OFFICE OF THE SECRETARY" and "SECRETARY" at the bottom. There is a small star on the right side of the circle.



SAC AND FOX NATION

Route 2, Box 246 • Stroud, Oklahoma 74079 • (918) 968-1141 • FAX (918) 968-1142

2008 MAY 21
SAC AND FOX NATION
CHARLOTTE CARTWRIGHT, COURT CLERK

RESOLUTION SF-08-184

FILED

BY: _____ DEPUTY

SAC AND FOX NATION
RECONVENED SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

DATE 5-16-08

SECRETARY
SAC & FOX NATION
Jean M. Carmick Wilburn

MAY 12, 2008

A RESOLUTION AUTHORIZING AND ADOPTING AMENDMENTS TO THE SAC AND FOX NATION BEER AND LIQUOR RULES TO ALLOW SAC AND FOX NATION BEER AND LIQUOR LICENSEES TO SELL BEER AND/OR LIQUOR FOR ON-PREMISES CONSUMPTION AND PRESERVATION OF NATION'S SOVEREIGN IMMUNITY TO SUIT.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a reconvened special called Business Committee meeting the 12th day of May, 2008; there being a quorum present; and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Sac and Fox Nation pursuant to the Constitution and Laws of the Sac and Fox Nation; and

WHEREAS, the Nation has the responsibility to fund essential governmental services through revenue generation and protect those sources of revenue; and

WHEREAS, the Nation holds a duty to further economic development, maintain self-sufficiency, and promote and protect a strong tribal government; and

WHEREAS, the Business Committee adopted and enacted the Sac and Fox Nation Beer and Liquor Act on February 23, 1995, per Resolution SF-95-51, and said Act was certified by the Secretary of the Interior and published in the Federal Register at 61 FED. REG. 35,244 (July 5, 1996); and

WHEREAS, said Act, at Section 1008(c), provides that "Consumption of Beer or Liquor Upon Licensed Premises shall be prohibited in Sac and Fox Indian Country until the Sac and Fox Business Committee otherwise allows by regulation"; and

WHEREAS, the Business Committee adopted and enacted the Sac and Fox Nation Beer and Liquor Rules on December 16, 1999, codified at Chapter 10 of the Sac and Fox Tax Commission Rules and Regulations; and

WHEREAS, said Rules do not currently allow for the consumption of beer and liquor on licensed premises; and

WHEREAS, there exists a need and it is in the best interest of the Nation to allow and regulate the sale of beer and liquor for consumption on licensed premises within its jurisdiction; and

WHEREAS, a court in another jurisdiction has issued a decision in *Bittle v. Bahe*, 2008 OK 10 (Feb. 5, 2008, unpublished and subject to withdrawal) that suggests a waiver of sovereign immunity where none exists.

NOW THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation hereby amends the Sac and Fox Nation Beer and Liquor Rules to allow on-premises consumption of beer and liquor at duly licensed facilities.

BE IT FURTHER RESOLVED THAT the Sac and Fox Beer and Liquor Rules shall be amended as shown in the attached revision of the Beer and Liquor Rules.

BE IT FURTHER RESOLVED THAT the Business Committee of the Sac and Fox Nation reaffirms the preservation of the sovereign immunity of the Nation, its agencies, political sub-divisions, enterprises, unincorporated entities, agents or employees as promulgated at Section 1020 "Sovereign Immunity Preserved" in the Sac and Fox Nation Beer and Liquor Act on February 23, 1995, per Resolution SF-95-51, as certified by the Secretary of the Interior and published in the Federal Register at 61 FED. REG. 35,244, 35247 (July 5, 1996).

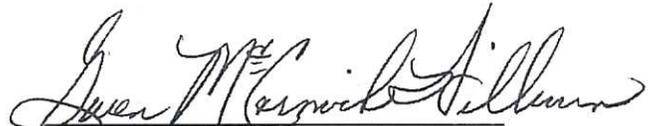
BE IT FURTHER RESOLVED THAT the amendments shall take effect immediately.

CERTIFICATION

WE, George Thurman, Principal Chief and Gwen McCormick Wilburn, Secretary of the Sac and Fox Nation, do hereby certify Resolution SF-08-184 to be a true and exact copy as approved by the Business Committee in a meeting at the Sac and Fox Reservation, Stroud, Oklahoma on the 12th day of May, 2008 by a vote of: George Thurman – No; Cheryl McClellan Tofpi – Yes; Gwen McCormick Wilburn – Yes; Michael W. Hackbarth – Yes; and Stella Nullake Nanaeto – No.



George Thurman, Principal Chief
Sac and Fox Nation



Gwen McCormick Wilburn, Secretary
Sac and Fox Nation



**SAC AND FOX TAX COMMISSION
Rules and Regulations**

CHAPTER 10 – BEER AND LIQUOR RULES

SUBCHAPTER 10.1 – MISCELLANEOUS REGULATIONS.

[Revised as of May 12, 2008]

Rule 10.1.01 Tax Commission Regulations

- A. These regulations, comprising Chapter Ten of the Sac and Fox Tax Commission Rules and Regulations, Rules 10.1 *et seq.*, are promulgated pursuant to the Sac and Fox Nation Beer and Liquor Act, and are supplemental thereto. Compliance with these regulations requires compliance with all of the terms and conditions of the Beer and Liquor Act, and the terms of the Act govern over these regulations if any inconsistency is believed to exist.
- B. The Tax Commission may by written order delegate any authority given to it by the Beer or Liquor Act or these regulations to the Tax Commission Chairman or to the Tax Director. The Tax Commission Chairman may delegate by written order any of the Chairman's authority to the Tax Director, unless such delegation is prohibited by the Act or the Tax Commission. The Tax Director may delegate by written order any of the Director's authority to the staff of the Tax Commission unless such delegation is prohibited by the Act or the Tax Commission. All delegations in effect from time to time shall be available to the public upon request from the Tax Commission.

Rule 10.1.02 Definitions

Unless otherwise required by the context, the following words and phrases shall have the following designated meaning:

- A. Alcohol means and includes hydrated oxide of ethyl, ethyl alcohol, ethanol, or spirits of wine, beer in excess of 3.2% alcohol, from whatever source or by whatever source process produced including all dilutions and mixtures of this substance.
- B. Beer means any non-alcoholic beverage containing 3.2% or less alcohol and obtained by the alcoholic fermentation of an infusion or decoction of pure hops, or pure extract of hops, barley, or other grain, malt or similar products. Beer includes among other things, beer, ale, stout, lager beer, porter and other malt or brewed liquors.
- C. Liquor or Alcoholic Beverage includes the four varieties of liquor commonly referred to as alcohol, spirits, wine and beer in excess of 3.2% , and all

fermented, spirituous, vinous or malt liquor or any other intoxicating liquid, solid, semi-solid or other substance, patented or not, containing alcohol, spirits, wine or beer and intended for oral consumption, including beverages containing such liquor or other intoxicating liquid, solid, semi-solid or other substance which is mixed with one or more non-intoxicating liquids.

- D. Liquor Outlet means the location within the Sac and Fox Indian Country at which a person licensed to sell alcoholic beverages under the Beer and Liquor Act carries on such business, and includes all related and associated facilities under the control of the Licensee. Moreover, where a Licensee's business is carried on as part of the operation of an entertainment facility, the Liquor Outlet shall be deemed to include the entire entertainment or recreation facility and associated areas.
- E. Convicted or conviction means and includes a finding of guilt resulting from a plea of guilty or nolo contendere, the decision of a court or magistrate or the verdict of a jury, irrespective of the pronouncement of judgment, deferment, or the suspension thereof.
- F. Person means one or more natural human being or beings.

Rule 10.1.03 Compliance with State Law, No Waiver of Sovereign Immunity & Consent to Sac & Fox Nation Jurisdiction

- A. Prior to making application for a tribal license, every person who desires to engage in the business of selling beer or alcoholic beverages within the jurisdiction of the Sac and Fox Nation shall comply with state law to the extent required by 18 U.S.C. § 1161. Documentation of compliance with this rule shall be presented to the Tax Commission at the time the applicant makes application for the license under the laws of the Sac and Fox Nation.
- B. The Nation retains all immunities from suit. Nothing in the Nation's statutes or rules shall be construed as a waiver or limitation of the sovereign immunity of the Sac and Fox Nation or its agencies, political sub-divisions, corporations, unincorporated entities, officers, agents or employees.
- C. As a condition of granting a license under these regulations, licensee(s) consent to the jurisdiction of the Sac and Fox Nation, its courts, and the Tax Commission. Each licensee shall sign an acknowledgement in the following form:

I understand that a license is a revocable privilege and no holder thereof shall be deemed to have acquired any vested rights therein or there under. The burden of proving the qualifications to hold any license rests at all times on the licensee.

I (and all agents, members and employees) consent to the jurisdiction the Sac and Fox Nation, its courts, all agencies, and the Tax Commission in all matters related to this license. I agree that the Commission or Nation, in its sole discretion, may elect to enforce any determination or judgment in another court of competent jurisdiction.

I assume all liability for the conduct under this license. I agree to indemnify, hold harmless and defend the Sac and Fox Nation, its entities, corporations, unincorporated entities, political subdivisions, employees, officers and agents of any liability related to any activities related to this license.

By applying for a license, all licensee(s) consent to the terms of the above acknowledgement, notwithstanding any failure to sign the acknowledgement.

Rule 10.1.04 Brewing or Fermenting for Personal Use

Nothing contained within these Rules shall be construed to prohibit any person from the non-commercial brewing of beer or production of wines for their personal use and the use of their families to the extent such activity is allowed by federal and state law. Any sale, barter, or other disposition for value of beers or wines produced by "home-brewing" shall be unlawful.

Rule 10.1.05 License a Privilege – Death of License Holder, Effect of – License to Executors, Administrators, Guardians, etc. – Limitation – Transfer to New Location After Endorsed Approval on License

- A. Any license issued pursuant to the provisions of the Sac and Fox Beer and Liquor Act shall be a purely personal privilege. It shall not constitute property nor be subject to attachment, garnishment, or execution, or be alienable or transferable, either voluntarily or involuntarily; nor shall it descend by the laws of descent and distribution, but shall cease upon the death of the licensee; *provided, however*, that the Tax Commission may permit the executors or administrators of the estate of any deceased licensee, or the trustees of an insolvent or bankrupt licensee, or the legal guardian of a licensee who has been adjudged to be incompetent or insane, to exercise the privileges under any license held by him for such period as the Tax Commission may deem equitable during the administration of the deceased or bankrupt licensee's estate, but not to exceed two (2) years; *provided further*, that in all such cases the executor, administrator, trustee, or guardian or the like shall notify the Tax Commission of their situation and apply for permission to operate the business as "Licensee in fact for _____, the Licensee" within 120 days after assuming their office.
- B. A license may not be transferred to a new location, except upon application to the Tax Commission and endorsement on the license by the Tax Commission

showing the new location. An application for transfer of license shall be accompanied by a certificate reflecting, as to the proposed new location, compliance with municipal zoning ordinances or county zoning regulations and municipal or county fire, safety and health codes as required by these regulations. A licensee who transfers his license to a new location shall pay a transfer fee of Fifty Dollars (\$50.00) to the Tax Commission.

Rule 10.1.06 Address

Each licensee or Applicant shall notify the Tax Commission of where service of notice may be sent. Any notice required under these regulations sent to the last address on file with the Tax Commission shall be valid for notice purposes.

Rule 10.1.07 Removal of Persons from Licensed Premises

As a condition of granting a license under these regulations, licensee(s) agree that an agent, inspector or any peace officer while making arrests or investigating violations of the Nation's law may remove from licensed premises and adjacent areas, customers, employees and those individuals who may pose a threat to public safety or a threat to the safety of agents, inspectors or peace officers for the period of time necessary to effect the arrests or complete the pending investigation.

Rule 10.1.08 Employee Licenses

Employee licenses may be issued to those who show to the satisfaction of the Tax Commission that they are of good moral character and that it would not be adverse to the best interest of the Sac and Fox Nation for them to be employed in a Licensed establishment. Applications for employee licenses shall be on forms provided by the Tax Commission.

Rule 10.1.09 Insurance

The Tax Commission shall establish as a condition of initial licensing or renewal of licenses that licensees maintain specified amounts of adequate insurance covering liability (including "dram shop"), fire, theft, vandalism, and/or other insurance risks, and upon such order each licensee shall provide proof such coverage within ninety (90) days after such order and maintain such coverage as a condition of their license. The Nation shall be listed as an Additional Insured on the liability policy.

Rule 10.1.10 Excise Taxes

- A. Upon the establishment of an excise tax schedule by the Business Committee, the Tax Director shall provide appropriate stamps or other evidence of payment for purchase by licensees or their wholesalers in the same manner that cigarette stamps are provided, and the beer and/or liquor stamps shall be provided, used,

maintained, and safeguarded as near as may be in the manner provided for cigarette tax stamps under the regulations of the Tax Commission.

- B. Upon the establishment of an excise tax schedule by the Business Committee, each licensee shall provide a cash, surety, or property bond approved by the Tax Commission to guarantee the payment of expected excise taxes by the licensee for a period of three months. The Tax Commission may require the amount of the bond to be adjusted to reflect actual sales experience.

Rule 10.1.11 Penalties

- A. The Tax Commission shall provide a penalty schedule for violations of any provision of the Sac and Fox Beer and Liquor Act or any rule or regulation of the Tax commission. The schedule shall provide for suspension or revocation of any license for major and minor violations as determined by the Tax Commission. Penalties shall be increasingly severe with each violation by a licensee. For a fourth major violation by a licensee within a twenty-four month period the penalty shall be mandatory revocation of license. The twenty-four month period shall be calculated from the date of the most recent violation as set forth in an order signed by the Director of the designee of the Director.
- B. The Tax Commission may impose a monetary penalty in lieu of or in addition to suspension of a license. The amount of fine for a major violation shall be computed by multiplying the proposed number of days of the suspension period by not more than One Hundred Dollars (\$100.00). The amount of fine for a minor violation shall be computed by multiplying the number of days of the proposed suspension period by not more than Fifty Dollars (\$50.00).
- C. The failure of any licensee to pay a fine or serve a suspension imposed by the Tax Commission shall result in the revocation of the license of said licensee.
- D. If the Tax commission finds that public health, safety or welfare require emergency action, and incorporates a finding to that effect in its order, summary suspension of a license may be ordered pending proceeding for revocation or other action.

SUBCHAPTER 10.2 BEER

Rule 10.2.01 Licenses and Fees

- A. The Tax Commission shall have the authority to issue the following types of licenses with respect to beer:

1. Beer Retail Dealer – Off Premises License, which shall authorize the licensee to sell beer at retail to be consumed by the buyer at a location other than the licensed premises.
 2. Beer Retail Dealer – On Premises License, which shall authorize the licensee to sell beer at retail to be consumed by the buyer only on the licensed premises.
- B. In addition to the taxes payable under Sac and Fox Law or regulation, the following licenses shall be required and the following annual license fee shall be payable to the Tax Commission with respect to beer:
1. Beer Retail Dealer – Off Premises: Every retail dealer shall, before offering beer for sale to the public for off premises consumption, obtain from the Tax Commission a license to engage in such beer sales, and shall pay to the Tax Commission, in advance of the issuance of said license, the following fees:
 - a. A non-refundable application fee of Two Hundred Dollars (\$200.00).
 - b. Each retail dealer who sells beer for consumption off the premises, shall obtain a retail license which shall be valid for a period of one year from the date of issuance, unless revoked or surrendered, and shall pay an initial annual license fee of One Hundred Fifty Dollars (\$150.00).
 - c. Where a license is to be held by more than one person, all must qualify and they are jointly and severally liable for taxes and other fees due the Sac and Fox Nation. In such cases, service by the Sac and Fox Nation on one licensee may be considered as service upon them all. By jointly applying for a license, each applicant consents and agrees to the provisions of this sub-rule.
 2. Beer Retail Dealer – On Premises: Every retail dealer shall, before offering beer for sale to the public for on premises consumption, obtain from the Tax Commission a license to engage in such beer sales, and shall pay to the Tax Commission, in advance of the issuance of said license, the following fees:
 - a. A non-refundable application fee of Two Hundred Dollars (\$200.00).
 - b. Each retail dealer who sells beer for consumption on the premises, shall obtain a retail license which shall be valid for a period of one year from the date of issuance, unless revoked or surrendered, and

shall pay an initial annual license fee of Two Hundred Fifty Dollars (\$250.00).

- c. Where a license is to be held by more than one person, all must qualify and they are jointly and severally liable for taxes and other fees due the Sac and Fox Nation. In such cases, service by the Sac and Fox Nation on one licensee may be considered as service upon them all. By jointly applying for a license, each applicant consents and agrees to the provisions of this sub-rule.

Rule 10.2.02 Application – Issue of Licenses

- A. Upon applying to the Tax Commission for any license to engage in the retail sale of beer, the applicant shall first obtain and furnish proof to the Tax Commission of the payment of the applicable retail beer license application fee and initial annual fee as required by Rule 10.2.01 of these rules. Said proof shall include the date of payment of the initial annual license fee.
- B. The licenses issued to retail dealers shall not be transferable from one person to another person, but shall be transferable from one location to another location, provided that such transfer is made with the approval of the Tax Commission. Such location transfers shall be applied for in writing and accompanied by a fifty dollar (\$50.00) location transfer fee, and shall be effective upon writing approval by the Tax Commission.
- C. Retail dealers shall be required to secure a beer license and must pay a license fee for each place of business at which beer is sold. "Place of business" as herein used shall mean each room, or other service unit from which beer is delivered or otherwise furnished for off premises consumption only. Provided, Beer Retail Dealer – On Premises licensees shall not be required to obtain separate licenses for each bar or service unit within the same enclosed area.
- D. Application for the issuance of the initial and renewal licenses required and provided for by these rules shall be filed with the Tax Commission and must be accompanied by the required license fee payment in the form of cash, cashier's check, bank draft, or money order payable to the Tax Commission.
- E. Licenses shall be issued and renewed in the discretion of the Tax Commission upon full compliance with the provisions of the Nation's laws and regulations by the applicant. Nothing herein shall be deemed to create a duty or requirement to issue a license. Issuance of licenses is discretionary upon the Commission's determination of the best interests of the Sac and Fox Nation, and the license grants a privilege, but not a property right, to sell liquor and/or beer within the jurisdiction of the Sac and Fox Nation at approved outlets.

Rule 10.2.03 Retail Licenses from Tax Commission

- A. It shall be unlawful for any person to maintain or operate any place where beer, as herein defined, is sold without first securing a license issued by the Tax Commission.
- B.
 - 1. The person applying for a license must make a showing, and must satisfy the Tax Commission that he or she is a person of good moral character and that he or she has not been convicted of violating any laws prohibiting the traffic in any spirituous, vinous, fermented or malt liquors, or any of the gambling laws of this Nation, an Indian tribe, band, or nation, any state, or the United States, or any of the laws commonly called "Prohibition Laws," within three (3) years immediately preceding the date of his or her application, or had any license or license to sell beer revoked in any jurisdiction within twelve (12) months.
 - 2. A person who has been convicted of a felony shall not be eligible for a license unless the person received a pardon for the felony or a period of ten (10) years has elapsed since the completion of the sentence imposed for the felony.
 - 3. The application shall be on such form as may be provided by the Tax Commission.
- C. Upon application being filed, the Tax Commission shall give fifteen (15) days notice for an initial application, and it is the applicant's responsibility to cause the same to be posted by the entrance on the front of the building in which said beer is to be sold and to file proof of posting with the Tax Commission; and a copy of said notice shall also be mailed to the Sac and Fox Attorney General and the Sac and Fox Chief of Police. Said notice shall contain the name of the applicant and the location of said place of business.
- D. If there are no protests and the application is sufficient on its face, then said license may be granted by the Tax Commission. If anyone files a written protest setting forth objections, or if the Tax Commission believes in its sole discretion that a hearing on the application is necessary, then the Tax Commission shall schedule such application for hearing and give public notice thereof and personal notice to the applicant and any persons who filed a protest.
- E. The application for such license must be verified and in writing, contain the information above required, and must be set for hearing on a date named in the notice required to be posted.
- F. All testimony before the Tax Commission shall be under oath.

G. The Tax Commission shall refuse to issue such license for any one of the following reasons:

1. Habitual drunkenness of the person holding such license or permitting any intoxicated person to loiter in or around his or her place of business;
2. Person under the influence of drugs holding such license or permitting any drugged person to loiter in or around his or her place of business;
3. The sale of beer to any person under twenty-one (21) years of age;
4. Nonpayment of any of the taxes or licensee fees imposed by the Nation's laws or regulations;
5. Conviction for the violation of any of the laws of the Nation, other Indian tribes, bands, or nations, any state, or the United States for the sale or possession of intoxicating liquors within three (3) years immediately preceding the issuance of such dealer's license; or
6. Violating any law pertaining to the use, possession, or sale of drugs or narcotics or the violation of the narcotics laws of the Nation, other Indian tribes, bands, or nations, any state, or the United States.
7. That the proposed location of the business or the conduct or character of the applicant is such that the issuance of the requested license would not be in the best interests of the Sac and Fox Nation.

H. It shall not be unlawful for common carriers to transport beer, liquor, or other products containing alcohol through this Nation without compliance with the provisions of these regulations provided that such vehicle is loaded outside the boundaries of this Nation and is bound for a delivery point outside this Nation, and the container is not unsealed or otherwise opened while within the boundaries of this Nation.

Rule 10.2.04 Revocation of License

A. Any license issued to a retail beer dealer, as defined herein, may be revoked by the Tax Commission upon ten (10) days notice in writing to such retail dealer, and after opportunity to be heard before the said Commission for any of the following reasons:

1. Conduct of the retail beer dealer which would have been grounds for refusal to issue the initial license pursuant to Rule 10.2.03G or any other provision of law;
2. Nonpayment of any delinquent tax, license fee, or penalties;

3. Possession or display for sale by any retail dealer of beer, as herein defined, upon which the tax imposed by any law of this Nation has not been paid;
 4. Failure on the part of any retail dealer to comply with all laws, or the regulations prescribed by the Tax Commission relating to the enforcement duties of the Tax Commission.
 5. Failure to obtain and certify possession of a policy of insurance in an amount set by the Commission pursuant to Rule 10.1.09 or any other provision of law.
- B. Prior to a revocation of license by the Commission, a licensee shall be given (10) days notice in writing and an opportunity to be heard shall be afforded, after which order of revocation may be issued by the Tax Commission, and the same shall thereupon become final.
- C. After the revocation of any such license for any of the above reasons, no new license shall be issued to the same person for the same location or premises prior to the expiration of a period of one (1) year from the date of such revocation.

Rule 10.2.05 Renewal Licenses

- A. An application fee of Fifty Dollars (\$50.00) shall be charged for the issuance of a renewal for any license in addition to the applicable annual license fee. Such renewal license shall be valid for a period of one year from the date of issuance unless revoked or surrendered.
- B. A license may be renewed within ten (10) days after expiration upon proper application on a form provided by the Tax Commission and payment of the renewal license fee. Thereafter, if a renewal application is filed no more than thirty (30) days after the expiration date of the license, a late fee of One Hundred Dollars (\$100.00) shall be charged in addition to the renewal license fee and annual fee. After the license has been expired for a period of thirty (30) days, the applicant must make application for a new license pursuant to these rules. A renewal license applied for during the thirty-day grace period shall become effective upon the date of its issuance by the Tax Commission.
- C. The Tax Commission is authorized to treat renewal applications under the assumption, unless otherwise shown, that the applicant is eligible for a license as provided in rule 10.2.03B, and to issue a renewal license to the applicant, if all requirements have otherwise been met by the applicant. In any case in which complaints warranting investigation have been made against the licensee, the

Tax Commission may issue the renewal license and refer the matter to the Tax commission for a revocation hearing.

Rules 10.2.06-10.2.19 Reserved

Rules 10.2.20 Beer Sale Restrictions

- A. The sale of beer for either off premises or on premises consumption shall be made within the hours of the day as consistent with applicable state law.
- B. The sale of beer is hereby prohibited to any person defined as a minor by the applicable state law.
- C. Any holder of a retail license to sell beer, or an employee or agent of a holder of such a license, who sells beer in violation of the provisions of this rule shall be subject to revocation of the retail license for the sale of beer.

SUBCHAPTERS 10.3-10.4 RESERVED

SUBCHAPTER 10.5 LIQUOR AND ALCOHOLIC BEVERAGE PROVISIONS

Rule 10.5.01 Manufacture, Sale, Possession, etc. Prohibited Except as Provided in Act – Exceptions

- A. No person shall sell, possess, store, import into or export from this Nation, transport, or deliver any alcoholic beverage except as specifically provided in the Sac and Fox Nation Beer and Liquor Act.
- B.
 - 1. Any duly licensed physician or dentist may possess and use alcoholic beverages in the strict practice of his profession and any hospital or other institution caring for sick and diseased persons may possess and use alcoholic beverages for the treatment of bona fide patients of such hospital or institution. Any drugstore employing a licensed pharmacist may possess and use alcoholic beverages in the preparation of prescriptions of duly licensed physicians.
 - 2. The possession, transportation and dispensation of wine by any authorized representative of any church or bona fide religious organization for the conducting of a bona fide rite or religious ceremony conducted by such church or bona fide religious organization shall not be prohibited solely by these regulations.
 - 3. It shall not be unlawful for common carriers to transport beer, liquor, or other products containing alcohol through this Nation without compliance with the provisions of these regulations provided that such vehicle is loaded outside the boundaries of this Nation and is bound for a delivery

point outside this Nation, and the container is not unsealed or otherwise opened while within the boundaries of this Nation.

- C. 1. Except as otherwise authorized by law, it is unlawful for any manufacturer, wholesaler or retailer of alcoholic beverages, located and doing business from outside this Nation, to make retail sales of alcoholic beverages to purchasers located in this jurisdiction or to ship alcoholic beverages sold at retail elsewhere to persons located in this jurisdiction.
- 2. If such person holds a license issued by the Tax Commission, the license shall be revoked pursuant to these rules.

Rule 10.5.02 Licenses and Fees

- A. The Tax Commission shall have the authority to issue the following types of licenses with respect to alcoholic beverages:
 - 1. Liquor Outlet – Off Premises License, which shall authorize the licensee to sell alcoholic beverages at retail to be consumed by the buyer at a location other than the licensed premises.
 - 2. Liquor Outlet – On Premises License, which shall authorize the licensee to sell alcoholic beverages at retail to be consumed by the buyer only on the licensed premises.
- B. The licenses issued by the Tax Commission, and the annual fees therefor, shall be as follows:
 - 1. A non-refundable initial application fee (where applicable) of Two Hundred Dollars (\$200.00) for each license.
 - 2. Liquor Outlet – Off Premises annual license fees shall be determined by the latest Federal Decennial Census:
 - a. Liquor Outlet – Off Premises License for rural areas outside any incorporated municipality, or cities and towns not exceeding 2,500 population .. \$305.00.
 - b. Liquor Outlet – Off Premises License for cities and towns from 2,501 to 5,000 population .. \$605.00
 - c. Liquor Outlet – Off Premises License for cities and towns over 5,000 population .. \$905.00.
 - 3. Liquor Outlet – On Premises License .. \$1005.00

4. Employee License .. \$30.00.

All licenses, except as otherwise provided, shall be valid for one (1) year from date of issuance unless revoked or surrendered.

Rule 10.5.03 Location of Retail Liquor Outlet

- A.
 1. The location of a retail Liquor Outlet shall be subject to the nondiscriminatory zoning ordinances of the town or city in which located, and the locations of such entities is specifically prohibited within three hundred (300) feet from any church or ceremonial property primarily and regularly used for worship services and religious activities, or public or private school, provided, if any such ceremonial, church or school shall be established within three hundred (300) feet of any licensed premises after the premises have been licensed, this sub-rule shall not be a bar to the renewal of the license if it has been in continuous force and effect. A license shall not be issued for a location on any city or town block where a church or school is located.
 2. The distances indicated in paragraph 1 of this sub-rule shall be measured from the nearest property line of the grounds, church or school to the nearest public entrance door of the premises of the Liquor Outlet along the street right-of-way line providing the nearest direct route usually traveled by pedestrians between such points. For purposes of determining measured distance, property situated on the opposite side of the street from the grounds, church or school shall be considered as if it were located on the same side of the street with the ground, church or school.
- B.
 1. Any interested party may protest the application for or granting of an original Liquor Outlet license based on an alleged violation of this rule. To be considered by the Tax Commission, the protest must:
 - a. be submitted in writing,
 - b. be signed by the person protesting,
 - c. contain the mailing address and address of residence, if different from the mailing address, of the protestor,
 - d. contain the title of the person signing the protest, if the person is acting in an official capacity as a religious or school official, and
 - e. contain concise statement explaining why the application is being protested.

2. Within thirty (30) days of the date of receipt of a written protest, the Tax Commission shall conduct a hearing on the protest if the protest meets the requirements of paragraph 1 of this sub-rule.
3. As used in this sub-rule, "interested party" means:
 - a. a parent or legal guardian whose child or children attend the ceremonies, church or school which is alleged to be closer to the Liquor Outlet establishment than is allowed by this rule,
 - b. an official of the religion which is alleged to be closer to the Liquor Outlet or establishment than is allowed by this rule,
 - c. an official of a school which is alleged to be closer to the Liquor Outlet establishment than is allowed by this rule or
 - d. the Attorney General.

Rule 10.5.04 Authority of License Holders

- A. A Liquor Outlet – Off Premises license shall authorize the holder thereof: To purchase alcoholic beverages in retail containers with a capacity of more than one-twentieth (1/20) gallon from a brewer or wholesaler and to sell same on the licensed premises in such containers to consumers for off-premises consumption only and not for resale; provided, all alcoholic beverages are to be sold at ordinary room temperature. No Liquor Outlet – Off Premises licensee may purchase or sell alcoholic beverages in retail containers with a capacity of less than one-twentieth (1/20) gallon.
- B. An employee license shall authorize the holder thereof: to work in a Liquor Outlet or any establishment where alcohol, liquor or alcoholic beverage is sold. Applicants for an employee license must have a health card issued by the county in which they are employed, if the county issues such a card.

Rule 10.5.05 Publication of Notice

- A. Applicants for any Liquor Outlet licenses, prior to applying for such license, shall twice publish, in such form approved by the Tax Commission, a notice of its intention to apply for any such license, once a week for two (2) successive weeks in a legal newspaper of general circulation within that portion of the Sac and Fox Nation where the proposed premises are to be located, post a copy of the notice by the entrance on the front of the building in which alcoholic beverages are to be sold, and file proof of publication and posting with the Tax Commission. A copy of said notice shall also be mailed to the Sac and Fox Attorney General and the Sac and Fox Chief of Police.

- B. Such notice shall include:
1. the name of the Applicant(s);
 2. the name of the business under which the Applicant(s) intend to operate;
 3. the location of the proposed Liquor Outlet;
 4. the address at which mail and legal notice may be directed to Applicant(s);
 5. whether the proposed Liquor Outlet is to be constructed, modified or altered, and the size in square feet of the store;
 6. that anyone objecting to said license may file their written objections with the Sac and Fox Nation Tax Commission; and
 7. any other information deemed relevant by the Commission.
- C. Unless otherwise provided, the Tax Commission shall give notice of approval or disapproval of an application for a license within sixty (60) days after the filing of said application. Provided, the Tax Commission may extend the period for making a determination of whether to approve or disapprove an application an additional thirty (30) days for good cause.
- D. The Tax Commission may conditionally approve any application if:
1. Construction, modification or alteration of premises proposed for licensed operations is not completed; and
 2. The applicant furnishes a written statement certifying that the applicant's plans and specifications indicate that the proposed premises will comply with the applicable zoning, fire, safety, and health codes.
- E. The Tax Commission shall issue its final notice of approval when the applicant furnishes final certification that all contingencies stated in the conditional approval are completed.

Rule 10.5.06 License Procedures

- A. No license provided for in the Sac Fox Nation Beer and Liquor Act shall be issued except pursuant to an application filed with the Tax Commission. The Tax Commission may, however, provide for a form of simplified application for renewal of license. Payment of the prescribed fee shall accompany each application for a license.

- B. Where a license is to be held by more than one person, all must qualify and they are jointly and severally liable for taxes and other fees due the Sac and Fox Nation. In such cases, service by the Sac and Fox Nation on one licensee may be considered as service upon them all. By jointly applying for a license, each applicant consents and agrees to the provisions of this sub-rule.
- C. Prior to making application for a tribal license, every person who desires to engage in the business of selling alcoholic beverages within the jurisdiction of the Sac and Fox Nation shall comply with state law to the extent required by 18 U.S.C. § 1161. Documents of compliance with this section shall be presented to the Tax Commission at the time the applicant makes application for their license under the laws of the Sac and Fox Nation.
- D. Every applicant for an original license, except applicants for an employee, shall also furnish the following:
1. A tax receipt proving payment of taxes, including real and personal taxes, or furnish to the Tax Commission satisfactory evidence that no taxes are due or delinquent;
 2. Certify, that the applicant's proposed location and use thereof comply with all municipal zoning ordinances or county zoning regulations regardless of possible jurisdictional challenges, as if applicable;
 3. A certificate issued by the municipality in which the applicant proposes to locate the applicant's principal place of business under the license, or by the county if said principal place of business is located outside the incorporated limits of a municipality, certifying that the applicant's existing or proposed operations under the license comply with all municipal or county fire codes, safety codes, or health codes, if applicable;
 4. Authorization, on forms furnished by the Tax Commission, for complete investigation of the applicant's current financial status and background as it relates to the application for a license, including but not limited to access to bank account information, loan agreements, and financial statements; and
 5. A deed, management agreement, purchasing agreement; or lease for a period of at least one (1) year to run concurrent with the license issuance.
- E. If there are no protests at the end of the publication period, and the application is sufficient on its face, then said license may be granted by the Tax Commission. If anyone files a written protest setting forth objections, or if the Tax Commission believes in its sole discretion that a hearing on the application is necessary, then the Tax Commission shall schedule such application for hearing and give public

notice thereof and personal notice to the applicant and any persons who filed a protest.

- F. The application for such license must be verified and in writing, contain the information above required.
- G. In the event of denial of an application for a license, the Tax Commission shall refund to the applicant the amount of the tendered annual license fee, less ten percent (10%), which it shall retain as cost of processing the application.

Rule 10.5.07 Grounds for Refusal of License

The Tax Commission shall refuse to issue a Liquor Outlet license either an original application or a renewal application, if it has reasonable grounds to believe and finds any of the following to be true:

1. That the applicant is not a citizen of the United States or is not a qualified elector in Oklahoma, or has not been a continuous resident of Oklahoma for the ten (10) years next preceding the application for the license;
2. That the applicant is under twenty-one (21) years of age;
3. That the applicant or any partner, or spouse of the applicant or any partner, has been convicted of violating any laws of the Nation punishable by banishment or of a felony;
4. That the applicant or any partner, or spouse of the applicant or any partner, has been convicted of a violation of any jurisdiction or federal law relating to alcoholic beverages, has forfeited a bond while any change of such violations was pending;
5. That the applicant or any partner has, within twelve (12) months next preceding the date of the application, violated any provision of the Nation's or Oklahoma's alcoholic beverage laws or regulations issued pursuant hereto. Provided, however, that if the Tax Commission has, during said twelve-month period, suspended any license sought to be renewed, such renewal application may be approved if the term of the suspension has been completed and the applicant has complied with any special conditions imposed in connection with the suspension;
6. That the applicant is not of good moral character, or that the applicant is in the habit of using alcoholic beverages to excess; or is mentally incapacitated. The record in any court showing a conviction of violation of any ordinances or statues involving moral character or public nuisance shall be received in evidence by the Tax Commission;

7. That the applicant does not own or have a written lease for the premises for which a license is sought;
8. That the applicant has, within twelve (12) months next preceding the date of application, been the holder or a license revoked for cause;
9. That the applicant is not the real parting in interest, or intends to carry on the business authorized by the license as the agent of another;
10. That the applicant, in the case of an application for renewal of any license, would not be eligible for such license on a first application;
11. That the applicant is a person who is a Tax Commissioner, who appoints or is a law enforcement official, or who is an employee of the Sac and Fox Nation having primary responsibility to Tax Commission or its subordinate staff;
12. That the proposed location of the licensed premises would violate a valid and applicable municipal nondiscriminatory zoning ordinance;
13. That the issuance of the license applied for would result in a violation of any provision of the Sac and Fox Nation's laws or regulations; or
14. That the applicant cannot obtain or certify possession of a policy of insurance in an amount set by the Commission pursuant to Rule 10.1.09 or any other provision of law.

Rule 10.5.08 Grounds for Revocation and Suspension of License

- A. Any license issued pursuant to the provisions of the Sac and Fox Liquor rules and regulations Rule 10.5 *et seq.*, after due notice and hearing, may be revoked or suspended if the Tax Commission finds or has grounds to believe that the licensee has:
1. Violated any rule adopted by the Tax Commission;
 2. Procured a license through fraud, or misrepresentation, or concealment of a material fact;
 3. Made any false representation or statement to the Tax Commission in order to prevent or induce action by the Tax Commission;
 4. Maintained an unsanitary establishment;
 5. Misrepresented to a customer or the public any alcoholic beverage sold by the licensee; or

6. Had any license issued by the Tax Commission and required by the Nation, suspended or revoked by the Tax Commission.
- B. The Tax Commission shall revoke the license of any licensee if said Commission finds:
1. That the licensee knowingly sold alcoholic beverages to be sold, delivered or furnished to any person under the age of twenty-one (21) years, or to any person visibly intoxicated or adjudged insane or mentally deficient;
 2. That the licensee, any general or limited partner of the licensee, or in the case of a corporation, an officer or director of the corporation, has been convicted of violating any laws of the Nation punishable by banishment or of a felony;
 3. That the holder of the license or any member of a general or limited partnership which is the holder of the such a license, has been convicted of a prohibitory law relating to the sale, manufacture, or transportation of alcoholic beverages; or
 4. That the licensee has failed to obtain and certify possession of a policy of insurance in an amount set by the Commission pursuant to Rule 10.1.09 or any other provision of law
- C. If the Tax Commission shall find by a preponderance of the evidence as in civil cases that the holder of a Liquor Outlet license has knowingly sold any alcoholic beverage to any person under the age of twenty-one (21) years, after a public hearing it shall revoke said license.

Rule 10.5.09 Renewal Licenses

- A. An application fee of Fifty Dollars (\$50.00) shall be charged for the issuance of a renewal license in addition to the applicable annual license fee. Such renewal license shall be valid for a period of one year from the date of issuance unless revoked or surrendered.
- B. Any Liquor licensee, except an employee licensee, who fails to renew his license prior to the expiration date of said license shall be subject to a late renewal penalty of ten (10%) percent per week of the application and annual license fees otherwise applicable, but not to exceed a total of fifty (50%) of the regular application and annual license fee if the application is filed within the first sixty days after the expiration of such license. Any licensee, except an employee licensee, who fails to renew his license within sixty (60) days after the expiration of said license shall be required to submit a new license application. An employee licensee who fails to renew prior to the expiration of the license shall

be required to submit a new license application; provided, however, that under no circumstances shall any licensee, including an employee licensee, whose license to sell alcoholic beverages has expired, continue to sell alcoholic beverages.

- C. The Tax Director is authorized to treat renewal applications under the assumption, unless otherwise shown, that the applicant is eligible for a license, and to issue a renewal license to the applicant, if all requirements have otherwise been met by the applicant. In any case in which complaints warranting investigation have been made against the licensee, the Tax Director may issue the renewal license and refer the matter to the Tax Commission for a revocation hearing, or refer the matter to the Tax Commission in the first instance.

Rule 10.5.10 Refusal or Revocation of License – Notice Required – Hearing

In the case of denial of an application for an original license, the Tax Commission shall give written notice to the applicant either by registered mail directed to his given address or by personal delivery, stating the reason for such denial. If the Tax Commission proposes to deny renewal of any license or to suspend or revoke a license, it shall give written notice to the licensee addressed to his licensed premises by registered mail, by personal delivery, or by posting of said notice on the outside entrance to the licensed premises, notifying said licensee of such contemplated denial, suspension or revocation, and that the licensee may show cause within ten (10) days why his license should not be restricted or modified. Such notice shall set forth the grounds for the proposed denial, suspension or revocation. The licensee may within the ten (10) days file a written response and request a hearing before the Commission. The Tax Commission may delegate any part of this function to the Director or his assistants in his department, but any person aggrieved by any order shall have the right to be heard by the Tax Commission and the Tax Commission shall provide adequate procedure to protect the right of persons desiring to do so.

Rule 10.5.11 Liquor or Alcoholic Beverage Sale Restrictions

- A. The sale of liquor or alcoholic beverages for either off premises or on premises consumption shall be made within the hours of the day as consistent with applicable state law.
- B. The sale of liquor or alcoholic beverages is hereby prohibited to any person defined as a minor by the applicable state law.
- C. Any holder of a retail license to sell liquor, or an employee of or agent of a holder of such a license, who sells liquor or alcoholic beverages in violation of the provisions of this rule shall be subject to revocation of any license for the sale of liquor or alcoholic beverages.



SAC AND FOX NATION

Route 2, Box 246 • Stroud, Oklahoma 74079 • (918) 968-1141 • FAX (918) 968-1142

IN THE DISTRICT COURT
DATE 7-26-04
DOCKET _____ PAGE _____
SAC & FOX NATION
BY [Signature] COURT CLERK
DEPUTY

RESOLUTION SF-04-129

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

FILED
DATE 7/26/04
SECRETARY
SAC & FOX NATION
[Signature]

JULY 26, 2004

A RESOLUTION AND PUBLIC LAW AMENDING THE GENERAL REVENUE AND TAXATION ACT, ESTABLISHING AND ENACTING THE SAC AND FOX NATION GAMING REVENUES SURCHARGE TAX ACT OF 2004.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a Regular meeting held on the 26th day of July, 2004, there being a quorum present; and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation; and

WHEREAS, the Sac and Fox Nation has the inherent right to control economic activities within the Indian country subject to the jurisdiction of the Sac and Fox Nation; and

WHEREAS, the Sac and Fox Nation has the exclusive right to regulate gaming activity on Indian lands if the gaming activity is not specifically prohibited by federal law and is conducted in a state which does not prohibit such gaming activity; and

WHEREAS, the Sac and Fox Nation has become engaged in or has licensed gaming activities as a means of generating tribal governmental revenue, and

WHEREAS, the Sac and Fox Nation has the sole proprietary interest in and responsibility for the conduct of gaming activities authorized by the Sac and Fox Nation, and

WHEREAS, there exists a need to provide a statutory basis for the regulation of gaming adequate to shield the tribe from crime and other corrupting influences, to ensure that the Sac and Fox Nation is the primary beneficiary of gaming activities, and to ensure that gaming is conducted fairly and honestly by both the operator and players, and

WHEREAS, there exists a need to establish an independent tribal regulatory authority for gaming activities in order to meet congressional concerns regarding gaming and to protect such gaming as a means of generating tribal revenue, and

WHEREAS, such action is in the best interests of the Sac and Fox Nation.

NOW, THEREFORE BE IT RESOLVED, ENACTED AND ORDAINED THAT the Business Committee of the Sac and Fox Nation hereby amends the Sac and Fox Nation General Revenue and Taxation Act by adding a new Chapter Eleven, Gaming Revenues Surcharge Act of 2004.

BE IT FURTHER RESOLVED THAT all remaining provisions contained in the Sac and Fox Nation Code of Laws, General Revenue and Taxation Act, and the Rules and Regulations thereunder, shall remain in full force and effect.

CERTIFICATION

WE, Kay Rhoads, Principal Chief and George Thurman, Secretary of the Sac and Fox Nation, do hereby certify **Resolution SF-04-129** to be a true and exact resolution as approved by the Business Committee in a Regular meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 26th day of July, 2004 by a vote of: Kay Rhoads-Yes, Darrell Gray -Yes, George Thurman -Yes, Truman Carter -Yes, and Austin Grant -Yes.



Kay Rhoads, Principal Chief
Sac and Fox Nation



George Thurman, Secretary
Sac and Fox Nation



CHAPTER ELEVEN
GAMING REVENUES SURCHARGE TAX

FILED
DATE 7/26/04
SECRETARY
SAC & FOX NATION


Section 1101. Definitions

For the purposes of this Chapter, unless a different meaning is clearly indicated from the context, the term:

(a). "Class II gaming" means Class II gaming as defined in the Indian Gaming Regulatory Act, P.L. 100-497, 25 U.S.C. Section 2701 et seq., 102 Stat. 2467, October 17, 1988, and by the regulations promulgated and published by the National Indian Gaming Commission, and as authorized under tribal law.

(b). "Gaming Facility" means any location where gaming is conducted.

(c). "Gaming Operator" means any person, partnership, entity, organization, corporation, or any officer, agent, or representative thereof who is engaged in, authorized or licensed, or responsible for the management, control, or conduct of gaming activities or operations within the jurisdiction of the Sac and Fox Nation.

(d). "Gross Gaming Revenues" means all revenues, receipts and other income of a gaming operator directly or indirectly received through or as a result of the conduct of gaming. This term shall not include income of a corporation received as a result of activities unrelated to the conduct of a gaming activity.

(e). "Tax Commission" means the Tax Commission of the Sac and Fox Nation.

Section 1102. Deduction From Gross Gaming Revenues

The gaming operator shall be entitled to deduct from his gross revenues for purposes of the surcharge tax imposed by this chapter all amounts of money, or other property of equal value, actually awarded or paid out as prizes.

Section 1103. Surcharge Tax Levied

There is hereby levied upon the gross gaming revenues of every gaming operator as defined in this Chapter a surcharge gaming tax equal to six percent (6 %) of the gross gaming revenues of such operator.

Section 1104. Due Date of Surcharge Tax

The tax imposed and reports required by this Chapter shall be due at the time the taxed activities are transacted and shall be payable monthly as provided by Section 1105 of this Chapter.

Section 1105. Payment of Tax

Payment of the gross revenue taxes herein imposed shall be made monthly on or before the last day of the calendar month following the calendar month for which such payment is to be made. Any payment not made when payable as provided herein shall incur a penalty of thirty percent (30%) of the amount of the tax due and shall bear interest at the statutory rate until paid.

Section 1106. Reports Required

With each monthly payment, the gaming operator shall submit a certified return in substantially the following form:

SAC AND FOX NATION
TAX COMMISSION
Route 2, Box 246
Stroud, Oklahoma 74079

GAMING REVENUES SURCHARGE TAX RETURN

1. Gaming Operator's name, address, and license number:

_____ License Number: _____

2. Gaming Operator's Gross Revenues:

a. Month of _____, _____ \$ _____

3. Gaming Operator's Total Deductions:

a. Prizes actually awarded and paid out: \$ _____

b. TOTAL DEDUCTIONS: \$ _____

Section 1108. Incidence of Tax - Forfeiture for Nonpayment

(a). The incidence of the tax herein imposed shall be upon the gaming operator and his successors in interest, hereinafter referred to as the operator, and the taxes herein imposed shall be a lien upon all of the interest of such operator in the activities from which the taxable revenues were produced. Such lien may be foreclosed and the interest of the operator may be forfeited and disposed of and sold for nonpayment of taxes, subject to subsection (b) of this Section when such taxes remain unpaid in excess of sixty (60) days after the due date for filing of the returns required in this Chapter.

(b). At least thirty (30) days prior to commencement of any forfeiture proceedings, the Tax Commission shall serve notice to all persons known from Tribal, Bureau of Indian Affairs, or National Indian Gaming Commission records to be interested in such operation of the amount of the taxes due and unpaid, the intent of the Tax Commission to institute forfeiture proceedings, and the right of any of such persons to pay the taxes due on behalf of the operator and recover such payment from him by civil suit. Such notice shall be served personally by the Tribal or Bureau of Indian Affairs Police, or by certified United States mail, deliverable to addressee only return receipt requested, or in any other manner in which a summons may be served. Publication service may be had upon order of the Tribal Court for good cause shown. Publication notice shall be published at least once each full calendar week during the thirty day waiting period in a newspaper of general circulation in Lincoln County, Oklahoma and as may be further ordered by the Court.

Section 1109. Surcharge Tax In Lieu Of Other Taxes

The taxes levied by Section 1103 of this Chapter on gross gaming revenues shall be in lieu of all taxes imposed by law under Chapter Seven of this Title.

Section 1110. General Powers of the Tax Commission Not Abated

Nothing contained in this Chapter shall be construed to hinder, limit, impair, or prevent the Tax Commission from the proper administration and enforcement of the laws, rules, and regulations under this Title.

Section 1111. Permit Required For Technologic Aids

Prior to conducting any gaming operation where electronic, mechanical, or electromechanical, computer, or other technologic aids or facsimiles are used in connection therewith, each such device or machine requires a separate, annual permit. The permit must be obtained by the gaming operator or by the person owning the machine or device or who is in charge thereof. Such permits are valid for a period of one calendar year from the date of issue.

Section 1112. Application for Gaming Machine Permit

No particular form of application for gaming machine permit is required provided that such application shall be in writing and shall state the name, address, and telephone number of the person making the application, the requested issue date of the permit, and the make, model, serial number, and other identifying information of each gaming machine for which a permit is requested. Each application shall be signed by the person requesting the permit and shall be accompanied by a check or money order for the fee required by law.

Section 1113. Fees Required

A non-refundable fee of Twenty-Five Dollars (\$25.00) shall be paid for each new or renewal Gaming Machine Permit issued which fee shall be paid at the time the application for such permit is made. Upon filing of each application in proper form, the Tax Commission shall grant and issue to the applicant a separate permit for each machine or device.

Section 1114. Gaming Machine Permit Not Transferable

Gaming machine permits are not transferable from one machine to another, nor from one person to another, nor are they assignable.

Section 1115. Surrender of Permit For Non-Use

(a). Whenever a machine or device for which a permit has been issued is discontinued in use, disabled, or removed from the gaming premises, the gaming operator shall immediately surrender and return the permit to the Tax Commission.

(b). Failure to properly register a gaming machine or device, or surrender a permit, as required by law shall result in the gaming machine or device to be declared contraband and subject to seizure and forfeiture as in other cases.

Section 1116. Permit Not Assignable

The permit is not assignable or transferable and shall be valid only for the person or entity in whose name it is issued and for the transaction of business at the place designated therein.

Section 1117. Permit to be Displayed

The permit shall at all times be conspicuously displayed on the device or machine at the place of business for which issued in a position where it can be easily seen by the public.

Section 1118. Discontinuance of Business Voids Registration

Upon discontinuance of the use of the machine or device, or the business for which the permit was issued, the permit shall be rendered null and void.

Section 1119. Revocation and Suspension of Permit

Whenever a holder of a permit fails to comply with any provisions of this chapter, the Tax Commission, after giving ten (10) days notice in writing of the time and place of hearing to show cause why his permit should not be revoked, may revoke or suspend the permit of any person or machine, said permit to be renewed or said suspension lifted upon removal of the cause or causes of revocation or suspension.

Section 1120. Class III Gaming Prohibited

(a). Class III gaming means and includes all forms of gaming that are not Class I and Class II gaming, as defined under the Indian Gaming Regulatory Act, Pub. L. 100-497, 102 Stat. 2467, 25 U.S.C. Section 2703.

(b). All forms of Class III gaming, and any attempts, are expressly prohibited within the Indian country subject to the jurisdiction of the Sac and Fox Nation.

(c). Such Class III gaming is prohibited, whether or not electronic, computer, mechanical, electromechanical facsimiles of any game of any kind or technological aids are used in connection therewith.

(d). All such forms of Class III gaming are declared to be unlawful, and any property or machines and devices used in connection therewith shall be declared contraband, and are subject to seizure, prosecution, and forfeiture as in other cases.

(e). All persons who enter the Indian country for the purpose of participating in, engaging in, or conducting Class III gaming are subject to search and seizure of person or property, and are subject to exclusion.

Section 1121. Firearms And Dangerous Weapons Prohibited

(a). The possession, transportation, carrying, use, or presence of a firearm or other dangerous weapon in a tribal gaming facility, or an attempt to do so, unless lawfully authorized to do so by federal, tribal, state, or local law, is prohibited.

(b). The term "tribal gaming facility" includes the curtilage adjoining the structure.

(c). The term "dangerous weapon" means a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocket knife with a blade of less than 2-1/2 inches in length.

Section 1122. Civil Penalties Authorized

The Tax Commission shall have the authority to levy and collect appropriate civil fines, not to exceed \$25,000.00 per violation, against the operator of an Indian game or a management contractor engaged in gaming for any violation of any provision of this Title, or any rule or regulation prescribed by the Tax Commission.



SAC AND FOX NATION

Route 2, Box 246 • Stroud, Oklahoma 74079 • (918) 968-1141 • FAX (918) 968-1142

RESOLUTION SF-06-13

FILED

IN THE DISTRICT COURT

DATE 11/14/05

DOCKET KCS PAGE 1

SAC & FOX NATION

COURT CLERK

BY Ch. Gibson DEPUTY

SAC AND FOX NATION
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

FILED

DATE 11/14/05

SECRETARY
SAC & FOX NATION

Angela Thomas

NOVEMBER 14, 2005

A RESOLUTION AMENDING CHAPTER EIGHT OF THE GENERAL REVENUE AND TAXATION ACT BY REVISING THE FORM OF VEHICLE TAGS AND PROVIDING TAGS FOR VETERANS.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a Special meeting held on the 14th day of November, 2005, there being a quorum present; and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation; and

WHEREAS, there exists a need to change the design or form of vehicle tags issued by the Sac and Fox Nation; and

WHEREAS, there exists a need to provide the form of vehicle tags for veterans of the armed forces; and

WHEREAS, such action is in the best interests of the Sac and Fox Nation.

NOW, THEREFORE BE IT RESOLVED AND ENACTED INTO PUBLIC LAW THAT Section 852 . Form of Tags, at Chapter Eight of the General Revenue and Taxation Act, codified at Title 14 of the Sac and Fox Nation Code of Laws, is hereby amended at subsection (b) to read as follows:

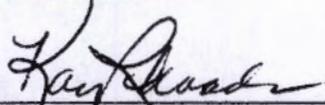
- (b) Each tag shall at least bear the name *SAC AND FOX* upon and along the top margin of the tag, and each tag shall at least bear the name *NATION* upon and along the bottom margin of the tag .

BE IT FURTHER RESOLVED AND ENACTED INTO PUBLIC LAW THAT Section 852 . Form of Tags, at Chapter Eight of the General Revenue and Taxation Act, codified at Title 14 of the Sac and Fox Nation Code of Laws, is hereby amended to add the following subsection:

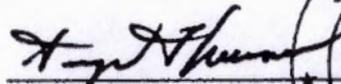
- (i) Notwithstanding any other provision of law, each tag issued to a veteran of the armed forces shall have the word "NATION" deleted from the bottom margin of such tag and have the word "VETERAN" inserted thereon upon and along the bottom margin of the tag.
- (1) Each vehicle for which a tag is issued under this subsection may be subject to the normal fees and costs associated with the registration of vehicles, but shall be exempt from tribal taxation and special tag fees.
- (2) Each tag issued under this subsection shall contain the prefix, *VET, KC, KW, VV, PH, or POW, or similar prefix*; provided, at the request of the vehicle owner, an appropriate symbol or legend representing a medal or award may be placed upon the tag in lieu of the authorized prefixes.
- (j) Each tag issued to a tribally owned law enforcement or police vehicle shall have the word *NATION* deleted from the bottom margin of the tag and the word *POLICE* inserted thereon; provided, that each such tag shall bear the badge number or unit number of the police officer assigned to operate the police vehicle.

CERTIFICATION

WE, Kay Rhoads, Principal Chief and George Thurman, Secretary of the Sac and Fox Nation, do hereby certify **Resolution SF-06-13** to be a true and exact resolution as approved by the Business Committee in a Special meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 14th day of November, 2005 by a vote of: Kay Rhoads-Yes, Darrell Gray-Yes, George Thurman-Yes, Truman Carter-Yes, and Austin Grant-Absent.



Kay Rhoads, Principal Chief
Sac and Fox Nation



George Thurman, Secretary
Sac and Fox Nation





SAC AND FOX NATION

Route 2, Box 246 • Stroud, Oklahoma 74079 • (918) 968-1141 FAX (918) 968-1142

DATE 4/15/05

DOCKET _____ PAGE _____

SAC & FOX NATION

COURT CLERK

BY C. Mitchell DEPUTY

FILED

DATE 4/16/05

SECRETARY
SAC & FOX NATION

[Signature]

RESOLUTION SF-05-96

SAC AND FOX NATION
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

APRIL 4, 2005

A RESOLUTION AND PUBLIC LAW AMENDING THE GENERAL REVENUE AND TAXATION ACT; DELETING A SECTION OF CHAPTER ELEVEN PROHIBITING CLASS III GAMING.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a Special meeting held on the 4th day of April, 2005, there being a quorum present; and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation; and

WHEREAS, the Sac and Fox Nation has the inherent right to control economic activities within the Indian country subject to the jurisdiction of the Sac and Fox Nation; and

WHEREAS, the Sac and Fox Nation has the exclusive right to regulate gaming activity on Indian lands if the gaming activity is not specifically prohibited by federal law and is conducted in a state which does not prohibit such gaming activity; and

WHEREAS, the Sac and Fox Nation desires to authorize and engage in Class III gaming and additionally to pursue a Class III Gaming Compact with the State of Oklahoma, and

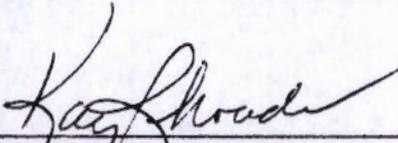
WHEREAS, the authorizing, regulation, and control of Class III gaming is in the best interest of the Sac and Fox Nation.

NOW, THEREFORE BE IT RESOLVED, ENACTED AND ORDAINED THAT the Business Committee of the Sac and Fox Nation hereby authorizes Class III gaming in the tribal jurisdiction and hereby amends the General Revenue and Taxation Act by deleting in its entirety Section 1120 of Chapter Eleven of the Act.

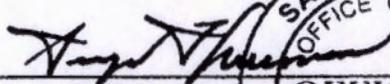
BE IT FURTHER ENACTED AND ORDAINED THAT all remaining provisions contained in the Sac and Fox Nation Code of Laws, General Revenue and Taxation Act, and the Rules and Regulations thereunder, shall remain in full force and effect.

CERTIFICATION

WE, Kay Rhoads, Principal Chief and George Thurman, Secretary of the Sac and Fox Nation, do hereby certify **Resolution SF-05-96** to be a true and exact resolution as approved by the Business Committee in a Special meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 4th day of April, 2005, by a vote of: Kay Rhoads-Yes, Darrell Gray - Yes, George Thurman -Yes, Truman Carter - Yes, and Austin Grant - Yes.



Kay Rhoads, Principal Chief
Sac and Fox Nation



George Thurman, Secretary
Sac and Fox Nation





SAC AND FOX NATION

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RESOLUTION SF-05-75

FILED

IN THE DISTRICT COURT

DATE 3-10-05

DOCKET _____ PAGE _____

SAC & FOX NATION

BY C. Cantelero COURT CLERK
DEPUTY

SAC AND FOX NATION
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

FILED

DATE 3/09/05

SECRETARY
SAC & FOX NATION

[Signature]

MARCH 7, 2005

A RESOLUTION AND PUBLIC LAW AUTHORIZING AND ENACTING AN AMENDMENT TO CHAPTER THREE OF THE GENERAL REVENUE AND TAXATION ACT.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a Special meeting held on the 7th day of March, 2005, there being a quorum present; and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation; and

WHEREAS, there exists a need to amend the tribal tax laws in order to provide an exemption from the sales tax on certain sales; and,

WHEREAS, such action is in the best interests of the Sac and Fox Nation.

NOW, THEREFORE BE IT RESOLVED, ENACTED, AND ORDAINED THAT the Business Committee hereby amends Chapter Three of the General Revenue and Taxation Act, at Title 14, by adding a new section 307, to read;

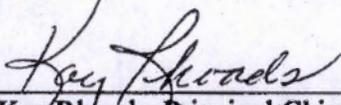
Section 307. Exemption From Sales Tax

Notwithstanding any other provision of Chapter Three, the requirements of this Chapter shall not apply to any fundraising activities of any tribal organization sponsored, established, or recognized by the Business Committee, or to any consumer involved in fundraising activities of such tribal organizations.

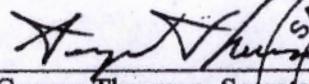
BE IT FURTHER RESOLVED, ENACTED AND ORDAINED THAT all remaining provisions of the General Revenue and Taxation Act, at Title 14, shall remain in full force and effect.

CERTIFICATION

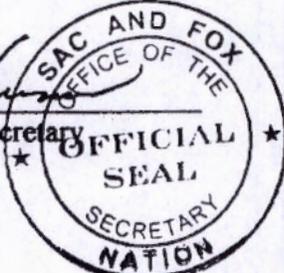
WE, Kay Rhoads, Principal Chief and George Thurman, Secretary of the Sac and Fox Nation, do hereby certify Resolution SF-05-75 to be a true and exact resolution as approved by the Business Committee in a Special meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 7th day of March, 2005 by a vote of: Kay Rhoads-Yes, Darrell Gray-Yes, George Thurman-Yes, Truman Carter-Yes, and Austin Grant-Yes.



Kay Rhoads, Principal Chief
Sac and Fox Nation



George Thurman, Secretary
Sac and Fox Nation





SAC AND FOX NATION

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RESOLUTION SF/SGC-05-05

FILED

IN THE DISTRICT COURT

DATE 3-9-05

DOCKET _____ PAGE _____

SAC & FOX NATION

COURT CLERK

BY [Signature] DEPUTY

SAC AND FOX NATION
SPECIAL GOVERNING COUNCIL MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

FEBRUARY 26, 2005

FILED

DATE 3/02/05

SECRETARY
SAC & FOX NATION

[Signature]

A PUBLIC LAW AMENDING THE SAC AND FOX NATION GENERAL REVENUE AND TAXATION ACT, ESTABLISHING AND ENACTING AN EXEMPTION FROM APPLICATION OF THE CONSUMER SALES TAX.

WHEREAS, the Governing Council of the Sac and Fox Nation met in a Special Governing Council meeting held on the 26th day of February, 2005, there being a quorum present; and

WHEREAS, the Governing Council of the Sac and Fox Nation shall have the authority to take final action on any matter at a regular or special meeting of the Governing Council; and

WHEREAS, there exists a need to provide an officially authorized regulatory exemption from application of the Consumer Sales Tax for those commissions, groups, organizations, and committees of the Sac and Fox Nation that are engaged in fund raising activities and that donate their resources, time and promote the Sac and Fox Nation; and,

WHEREAS, to ensure that taxation of Sac and Fox Nation sponsored commissions, groups, organizations and committees shall be conducted fairly and honestly; and

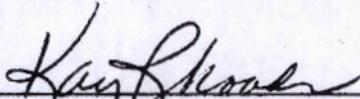
WHEREAS, such action is in the best interest of the tribal members of the Sac and Fox Nation.

NOW, THEREFORE BE IT RESOLVED, ENACTED, AND ORDAINED THAT Governing Council of the Sac and Fox Nation hereby amends the Sac and Fox Nation General Revenue and Taxation Act by adding a new paragraph within the appropriate Article which shall state: *All revenue or proceeds generated by fund raising activities of said commissions, groups, organizations and committees for the purpose of promoting the Sac and Fox Nation and that are sponsored by the Sac and Fox Nation shall be exempt from Consumer Sales Taxation effective today, Saturday, February 26, 2005.*

BE IT FURTHER RESOLVED THAT all remaining provisions contained in the Sac and Fox Nation Code of Laws, General Revenue Taxation Act and the Rules and Regulations thereunder, shall remain in full force and effect.

CERTIFICATION

WE, Kay Rhoads, Principal Chief and George Thurman, Secretary of the Sac and Fox Nation, do hereby certify Resolution SF/SGS-05-05 to be a true and exact resolution as approved by Governing Council at a Special Governing Council meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 26th day of February, 2005 by a vote of: 44 - Yes; 1 - No; 0 - Abstentions.



Kay Rhoads, Principal Chief
Sac and Fox Nation



George Thurman, Secretary
Sac and Fox Nation





SAC AND FOX NATION

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RESOLUTION

SF-03-39

FILED

DATE 1/10/03

IN THE DISTRICT COURT
DATE Jan 13, 2003
DOCKET _____ PAGE _____
SAC & FOX NATION
BY Jeanne Kelly COURT CLERK
DEPUTY

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA
DECEMBER 23, 2002

SECRETARY
SAC & FOX NATION
Angela Thurman

A RESOLUTION AMENDING THE SAC AND FOX TAX COMMISSION RULES AND REGULATIONS CHAPTER TWO, SUBSECTION 2.2 PROVIDING FOR THE PAYMENT OF TOBACCO TAXES.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a Regular meeting held the 23rd day of December 2002, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, Chapter Two, Subsection 2.2, Rule 2.2.1, Subsection (a) now reads: All applicable taxes shall be paid prior to the sale, distribution, or transfer of possession of any cigarettes or tobacco products, and every wholesaler or retailer of cigarettes or tobacco products shall cause the same to have affixed such stamps or approved impressions as are required by law, and

WHEREAS, there exists a need to amend Rules 2.2.1 and 2.2.2, and

WHEREAS, such action is in the best interest of the Sac and Fox Nation.

NOW THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation does hereby authorize and approve amending the Tax Commission Rules and Regulations Chapter Two, Subsection 2.2 providing for the payment of tobacco taxes.

NOW THEREFORE BE IT FUTHER RESOLVED THAT Chapter Two, Subsection 2.2, Rule 2.2.1, Subsection (a) is amended to read: All applicable taxes shall be paid prior to the sale, distribution, or transfer of possession of any cigarettes or tobacco products, including chewing tobacco of any description including snuff, and every wholesaler or retailer of cigarettes or tobacco products, including chewing tobacco of any

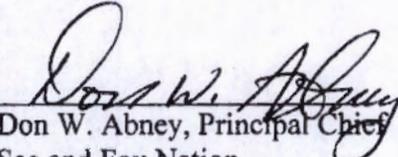
description including snuff, shall cause the same to have affixed such stamps or approved impressions as are required by law.

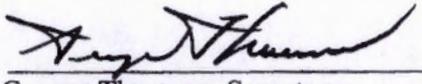
NOW THEREFORE BE IT FURTHER RESOLVED THAT it is in the best interest of the Sac and Fox Nation to add a new Subsection (d) to Chapter Two Subsection 2.2, Rule 2.2.2 which reads: This rule 2.2.2 does not apply to chewing tobacco of any description including snuff.

NOW THEREFORE BE IT FURTHER RESOLVED THAT all remaining provisions contained in the Tax Commission Rules and Regulations shall remain in full force and effect.

CERTIFICATION

WE, Don W. Abney, Principal Chief and George Thurman, Secretary of the Sac and Fox Nation do hereby certify that Resolution SF-03-39 is a true and exact copy as approved by the Business Committee in a Regular meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 23rd Day of December 2002 by a vote of: Don Abney Yes, Merle Boyd Absent, George Thurman Yes, Truman Carter Yes, A.C. Wilson Yes.


Don W. Abney, Principal Chief
Sac and Fox Nation


George Thurman, Secretary
Sac and Fox Nation



SAC AND FOX NATION

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RESOLUTION SF-03-38

IN THE DISTRICT COURT
DATE Jan. 13, 2003
DOCKET _____ PAGE _____
[Signature] SAC & FOX NATION COURT CLERK
[Signature] DEPUTY

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA
DECEMBER 23, 2002

FILED
DATE 1/10/03
SECRETARY
SAC & FOX NATION
[Signature]

A RESOLUTION AMENDING THE GENERAL REVENUE AND TAXATION ACT OF 1982 SECTION 201, SUBSECTION (I) OF CHAPTER TWO WHICH PROVIDES FOR THE DEFINITION OF TOBACCO PRODUCTS.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a Regular meeting held the 23rd day of December 2002, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, Chapter Two, Section 201, Subsection (i) now reads: The term "tobacco product" is defined to mean and include any smokable product of any species of the tobacco plant, including smoking tobacco suitable for smoking in pipes or rolling into cigarettes, any roll of tobacco for smoking irrespective of size or shape or adulteration which has a wrapper made chiefly of tobacco and includes but is not limited to those items commonly known as cigars, cheroots, or stogies, and any articles or products made from tobacco or any substitute thereof except cigarettes, but not including chewing tobacco of any description including snuff, and

WHEREAS, there exists a need to redefine tobacco products, and

WHEREAS, such action is in the best interest of the Sac and Fox Nation.

NOW, THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation does hereby authorize and approve amending the General Revenue and Taxation Act of 1982 Section 201, Subsection (i) of Chapter Two which provides for the definition of Tobacco Products.

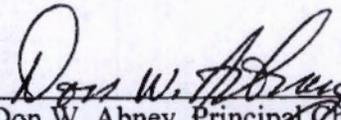
NOW, THEREFORE BE IT FURTHER RESOLVED THAT Chapter Two, Section 201, Subsection (i) is amended to now read: The term "tobacco product" is defined to

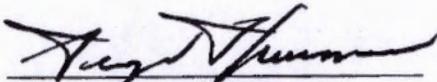
mean and include any smokable product of any species of the tobacco plant, including smoking tobacco suitable for smoking in pipes or rolling into cigarettes, any roll of tobacco for smoking irrespective of size or shape or adulteration which has a wrapper made chiefly of tobacco and includes but is not limited to those items commonly known as cigars, cheroots, or stogies, and any articles or products made from tobacco or any substitute thereof except cigarettes, expressly including chewing tobacco of any description including snuff.

BE IT FURTHER RESOLVED THAT all remaining provisions contained in the General Revenue and Taxation Act of 1982 shall remain in full force and effect.

CERTIFICATION

WE, Don W. Abney, Principal Chief and George Thurman, Secretary of the Sac and Fox Nation do hereby certify that Resolution SF-03-38 is a true and exact copy as approved by the Business Committee in a Regular meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 23rd Day of December 2002 by a vote of Don Abney Yes, Merle Boyd Absent, George Thurman Yes, Truman Carter Yes, A.C. Wilson Yes.


Don W. Abney, Principal Chief
Sac and Fox Nation


George Thurman, Secretary
Sac and Fox Nation



SAC AND FOX NATION

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RESOLUTION
SF-03-08

FILED

IN THE DISTRICT COURT

DATE 11/18/02
DOCKET _____ PAGE _____
James C. [Signature]
SAC & FOX NATION
COURT CLERK
BY _____ DEPUTY

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA
OCTOBER 28, 2002

DATE 11/18/02
SECRETARY
SAC & FOX NATION
George Thurman [Signature]

A RESOLUTION AUTHORIZING AN OMNIBUS TAX AMENDMENT TO THE GENERAL REVENUE AND TAXATION ACT OF 1982.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a Regular meeting held the 28th day of October 2002, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, there exists a need to enhance tribal tax revenues through the adjustment of the current sales tax rate in order to provide basic public programs and services to our members, and

WHEREAS, such action is in the best interest of the Sac and Fox Nation.

NOW, THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation does hereby authorize and approve the attached amendments of the General Revenue and Taxation Act of 1982.

BE IT FURTHER RESOLVED THAT these amendments become effective January 1, 2003.

BE IT FURTHER RESOLVED THAT all remaining provisions contained in the General Revenue and Taxation Act Rules and Regulations shall remain in full force and effect.

CERTIFICATION

WE, Don W. Abney, Principal Chief and George Thurman, Secretary of the Sac and Fox Nation, do hereby certify that Resolution SF-03-08 is a true and exact copy as approved by the Business Committee in a Regular meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 28th day of October 2002 by a vote of: Don Abney Yes, Merle Boyd Yes, George Thurman Yes, Truman Carter Yes, and A.C. Wilson Yes.

Don W. Abney [Signature]
Don W. Abney, Principal
Sac and Fox Nation

George Thurman [Signature]
George Thurman, Secretary
Sac and Fox Nation

**RESOLUTION
SF-03-08**

**SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA
OCTOBER 28, 2002**

**A RESOLUTION ENACTING COMPREHENSIVE AMENDMENTS TO THE
GENERAL REVENUE AND TAXATION ACT OF 1982, AS AMENDED.**

Section 1. Citation

This Act may be cited as the "2002 Amendment to the General Revenue and Taxation Act of 1982".

Section 2. Purpose

It is the purpose of adopting such changes in the general tax laws of the Sac and Fox Nation as experience has proved to be useful, to enact technical amendments as necessary, and to provide for the raising of additional revenue.

Section 3. Modification of Tax Rate

The rate of Five Percent (5%) tax imposed by Section 302 of Chapter 3 is amended to impose a Sales Tax at a rate of Eight Percent (8%).

Section 4. Imposition of Scrap Tax on Tobacco Products

Section 203 of Chapter 2 of the General Revenue and Taxation Act is amended to read as follows: There is hereby levied a scrap tax upon the sale, use, gift, possession, or consumption of Tobacco Products within the Tribal jurisdiction of Five Percent (5%) of the gross receipts or gross proceeds. This may be computed by the vendor for collection purposes upon each dollar, or fraction thereof, in the following manner: (a) Upon each full dollar – Five Cents (5). (b) Upon each fraction of a dollar according to the following:

<u>AMOUNT</u>	<u>TAX</u>
\$.01 thru .19	.01
\$.20 thru .39	.02
\$.40 thru .59	.03
\$.60 thru .79	.04
\$.80 thru .99	.05

The use of the above authorized bracket system does not relieve the vendor from the duty and liability to remit to the Tax Commission an amount equal to 5% of the gross receipts or gross proceeds derived from all tobacco sales during the taxable period.

NOTICE

NOTICE IS HEREBY GIVEN TO ALL: PERSONS, COMPANIES, PARTNERSHIPS, FIRMS, JOINT VENTURES, ASSOCIATIONS, CORPORATIONS, ESTATES, TRUSTS, POLITICAL ENTITIES, OR OTHER IDENTIFIABLE ENTITIES TO WHICH THE SAC AND FOX NATION TAX COMMISSION RULES AND REGULATIONS APPLY THAT: EFFECTIVE JANUARY 1, 2003 A 8% SALES TAX WILL BE REQUIRED.

The Sac and Fox Nation General Revenue and Taxation Act, Subchapter 3.2 – Computation of Tax Rule 3.2.1 Adoption of 5% Sales Tax Bracket states:

The amount of tax to be collected on each sale is five percent (5%) of the gross receipts or gross proceeds, and may be computed by the vendor for collection purposes upon each dollar, or fraction thereof, in the following manner: (a) Upon each full dollar – Five Cents (5). (b) Upon each fraction of a dollar according to the following:

<u>AMOUNT</u>	<u>TAX</u>
\$.01 thru .19	.01
\$.20 thru .39	.02
\$.40 thru .59	.03
\$.60 thru .79	.04
\$.80 thru .99	.05

The use of the above authorized bracket system does not relieve the vendor from the duty and liability to remit to the Tax Commission an amount equal to 5% of the gross receipts or gross proceeds derived from all sales during the taxable period.

The Business Committee of the Sac and Fox Nation at their October 28, 2002 meeting authorized the following amendment:

General Revenue and Taxation Act, Subchapter 3.2 – Computation of Tax Rule 3.2.1 shall read:

The amount of tax to be collected on each sale is Eight percent (8%) of the gross receipts or gross proceeds and may be computed by the vendor for collection purposes upon each dollar, or fraction thereof, in the following manner: (a) Upon each dollar – Eight cents (8). (b) Upon each fraction of a dollar according to the following:

<u>AMOUNT</u>	<u>TAX</u>	<u>AMOUNT</u>	<u>TAX</u>
\$.01 thru .12	.01	\$.49 thru .60	.05
\$.13 thru .24	.02	\$.61 thru .72	.06
\$.25 thru .36	.03	\$.73 thru .84	.07
\$.37 thru .48	.04	\$.85 thru .99	.08

The use of the above authorized bracket system does not relieve the vendor from the duty and liability to remit to the Tax Commission an amount equal to 8% of the gross receipts or gross proceeds derived from all sales during the taxable period.

Copies can be obtained by contacting the Sac and Fox Nation Tax Commission, Rt. 2 Box 246, Stroud, OK 74079 Phone (918) 968-3526.

NOTICE

NOTICE IS HEREBY GIVEN TO ALL: PERSONS COMPANIES, PARTNERSHIPS, FIRMS, JOINT VENTURES, ASSOCIATIONS, CORPORATIONS, ESTATES, TRUSTS, POLITICAL ENTITIES, OR OTHER IDENTIFIABLE ENTITIES TO WHICH THE SAC AND FOX NATION TAX COMMISSION RULES AND REGULATIONS APPLY THAT: EFFECTIVE JANUARY 1, 2003 A 5% SCRAP TAX ON TOBACCO PRODUCTS WILL BE REQUIRED.

The Sac and Fox Nation General Revenue and Taxation Act, Chapter 2, Section 203, Tax on Tobacco Products has been amended and now states:

The amount of tax to be collected on each sale of tobacco products is five percent (5%) of the gross receipts or gross proceeds, and may be computed by the vendor for collection purposes upon each dollar, or fraction thereof, in the following manner: (a) Upon each full dollar – Five Cents (5). (b) Upon each fraction of a dollar according to the following:

<u>AMOUNT</u>	<u>TAX</u>
\$.01 thru .19	.01
\$.20 thru .39	.02
\$.40 thru .59	.03
\$.60 thru .79	.04
\$.80 thru .99	.05

The use of the above authorized bracket system does not relieve the vendor of the duty and liability to remit to the Tax Commission an amount equal to 5% of the gross receipts or gross proceeds derived from the sale of tobacco products during the taxable period.

Copies can be obtained by contacting the Sac and Fox Nation Tax Commission, Rt. 2 Box 246, Stroud, OK 74079 Phone (918) 968-3526.



SAC AND FOX NATION

Route 2, Box 246 • Stroud, Oklahoma 74079 • (918) 968-1141 • FAX (918) 968-1142

RESOLUTION
SF-03-37

FILED

FILED

IN THE DISTRICT COURT
DATE Jan. 13, 2003
DOCKET _____ PAGE _____
SAC & FOX NATION
James Kelly COURT CLERK
BY _____ DEPUTY

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA
DECEMBER 23, 2002

DATE 1/10/03
SECRETARY
SAC & FOX NATION
Wayne Thurman

A RESOLUTION AMENDING RESOLUTION SF-03-08 WHICH AUTHORIZED AN OMNIBUS TAX AMENDMENT TO THE GENERAL REVENUE AND TAXATION ACT OF 1982.

WHEREAS, the Business Committee of the Sac and Fox Nation met in Regular meeting held the 23rd day of December 2002, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, Resolution SF-03-08 in part reads: there exists a need to enhance tribal tax revenues through the adjustment of the current sales tax rate, and

WHEREAS, there exists a need to enhance tribal tax revenues through the imposition of a tax on tobacco products and tax on chewing tobacco of any description including snuff, and

WHEREAS, it is in the best interest of the Sac and Fox Nation to delete the word "scrap" from the supporting documents, and

WHEREAS, such action is in the best interest of the Sac and Fox Nation.

NOW, THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation does hereby authorize and approve the attached amendments of the General Revenue and Taxation of 1982.

NOW, THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation does authorize and approve a resolution amending Resolution SF-03-08.

NOW, THEREFORE BE IT RESOLVED THAT there exists a need to enhance tribal tax revenues through the imposition of a tax on tobacco products and tax on chewing tobacco of any description including snuff.

NOW, THEREFORE BE IT RESOLVED THAT it is in the best interest of the Sac and Fox Nation to delete the word "scrap" from the supporting documents.

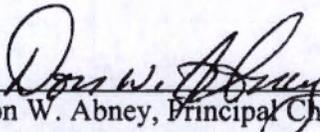
BE IT FURTHER RESOLVED THAT all remaining provisions contained in Resolution SF-03-08 shall remain in full force and effect.

BE IT FURTHER RESOLVED THAT all remaining provisions contained in the General Revenue and Taxation Act of 1982 remain in full force and effect.

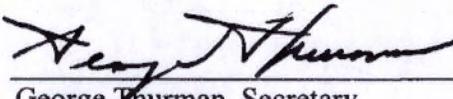
BE IT FURTHER RESOLVED THAT all remaining provisions contained in the Tax Commission Rules and Regulations remain in full force and effect.

CERTIFICATION

WE, Don W. Abney, Principal Chief and George Thurman, Secretary of the Sac and Fox Nation, do hereby certify that Resolution SF-03-37 is a true and exact copy as approved by the Business Committee in a Regular meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 23rd day of December 2002 by a vote of: Don Abney Yes, Merle Boyd Absent, George Thurman Yes, Truman Carter Yes, and A.C. Wilson Yes.



Don W. Abney, Principal Chief
Sac and Fox Nation



George Thurman, Secretary
Sac and Fox Nation

**RESOLUTION
SF-03-37**

**SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA
DECEMBER 23, 2002**

**A RESOLUTION ENACTING COMPREHENSIVE AMENDMENTS TO THE
GENERAL REVENUE AND TAXATION ACT OF 1982, AS AMENDED.**

Section 1. Citation

This Act may be cited as the "2002 Amendment to the General Revenue and Taxation Act of 1982".

Section 2. Purpose

It is the purpose of adopting such changes in the general tax laws of the Sac and Fox Nation as experience has proved to be useful, to enact technical amendments as necessary, and to provide for the raising of additional revenue.

Section 3. Modification of Tax Rate

The rate of Five Percent (5%) tax imposed by Section 302 of Chapter 3 is amended to impose a Sales Tax at a rate of Eight Percent (8%).

Section 4. Imposition of Tax on Tobacco Products and Chewing Tobacco of any Description Including Snuff

Section 203 of Chapter 2 of the General Revenue and Taxation Act is amended to read as follows: There is hereby levied a tax upon the sale, use, gift, possession, or consumption of Tobacco Products and chewing tobacco of any description including snuff within the Tribal jurisdiction of Five Percent (5%) of the gross receipts or gross proceeds. This may be computed by the vendor for collection purposes upon each dollar, or fraction thereof, in the following manner: (a) Upon each full dollar – Five Cents (5). (b) Upon each fraction of a dollar according to the following:

<u>AMOUNT</u>	<u>TAX</u>
\$.01 thru .19	.01
\$.20 thru .39	.02
\$.40 thru .59	.03
\$.60 thru .79	.04
\$.80 thru .99	.05

The use of the above authorized bracket system does not relieve the vendor from the duty and liability to remit to the Tax Commission an amount equal to 5% of the gross receipts or gross proceeds derived from all tobacco sales during the taxable period.



SAC AND FOX NATION

Route 2, Box 246 • Stroud, Oklahoma 74079 • (918) 968-1141 • FAX (918) 968-1142

FILED

IN THE DISTRICT COURT

DATE 6/21/01

DOCKET _____ PAGE _____

SAC & FOX NATION

BY Janni Kelly COURT CLERK

DEPUTY

RESOLUTION
SF-01-140

SAC AND FOX NATION
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

JUNE 11, 2001

FILED

DATE 6/18/01

SECRETARY
SAC & FOX NATION

George Thurman

A RESOLUTION AUTHORIZING AN AMENDMENT TO SECTION 850 OF CHAPTER 8 OF THE GENERAL REVENUE AND TAXATION ACT OF 1982.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a Special called meeting the 11th day of June, 2001, there being a quorum present, and

WHEREAS, the Business Committee is authorized by the Constitution and Laws of the Sac and Fox to transact business and act on behalf of the Sac and Fox Nation, and

WHEREAS, it is in the best interest of the Sac and Fox Nation and its membership to approve the amendment to Section 850 of Chapter 8 of the General Revenue and Taxation Act of 1982 deleting the motor vehicle registration requirement of the previous years registration certificate for inspection.

NOW THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation does hereby adopt, authorize, and approve the amendment to Section 850 of Chapter 8 of the General Revenue and Taxation Act of 1982, by deleting the words, "and previous years registration for inspection," and is in full force and effect on and after June 11, 2001.

FURTHER, THEREFORE BE IT RESOLVED THAT all remaining provisions contained in the General Revenue and Taxation Act, Laws, Rules and Regulations shall remain in full force and effect.

CERTIFICATION

WE, Don W. Abney, Principal Chief and George Thurman, Secretary of the Sac and Fox Nation do hereby certify that Resolution SF-01-140 is a true and exact copy as approved by the Business Committee in a Special called meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 11th day of June 2001, by a vote of: Don Abney Yes, Merle Boyd Absent, George Thurman Yes, Truman Carter Yes, A. C. Wilson Yes.

Don W. Abney
Don W. Abney, Principal Chief
Sac and Fox Nation

George Thurman
George Thurman, Secretary
Sac and Fox Nation



SAC AND FOX NATION

Route 2, Box 246 • Stroud, Oklahoma 74079 • (918) 968-1141 • FAX (918) 968-1142

IN THE DISTRICT COURT
DATE 10-24-00
DOCKET _____ PAGE _____
SAC & FOX NATION
COURT CLERK
BY [Signature] DEPUTY

RESOLUTION
SF-01-04

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

FILED
DATE 10/24/00
SECRETARY
SAC & FOX NATION
[Signature]

OCTOBER 23, 2000

A RESOLUTION AUTHORIZING A MOTOR VEHICLE REGISTRATION TAX TABLE AND AMENDMENT TO SECTION 803 OF CHAPTER 8 OF THE GENERAL REVENUE AND TAXATION ACT OF 1982.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a regular called meeting the 23rd day of October, 2000, there being a quorum present, and

WHEREAS, the Business Committee is authorized by the Constitution and Laws of the Sac and Fox to transact business and act on behalf of the Sac and Fox Nation, and

WHEREAS, it is in the best interest of the Sac and Fox Nation and its membership to approve the amended tax table for Annual Registration tax imposed by Section 803 of Chapter 8 of the General Revenue and Taxation Act of 1982 and to delete the current tax table and substitute the attached table in lieu thereof.

NOW THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation does hereby adopt, authorize, and approve the attached annual motor vehicle registration tax table pursuant to Section 803 of Chapter 8 of the General Revenue and Taxation Act of 1982, and is in full force and effect on and after October 1, 2000.

FURTHER, THEREFORE BE IT RESOLVED THAT the new attached tax table supercedes, replaces, and is in lieu of prior tables.

FURTHER, THEREFORE BE IT RESOLVED THAT all remaining provisions contained in the General Revenue and Taxation Act Rules and Regulations shall remain in full force and effect

CERTIFICATION

WE, Don W. Abney, Principal Chief and George Thurman, Secretary of the Sac and Fox Nation do hereby certify that Resolution SF-01-04 is a true and exact copy as approved by the Business Committee in a regular called meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 23rd day of October, 2000, by a vote of: Don Abney Yes, Merle Boyd Yes, George Thurman Yes, Truman Carter Yes, A.C. Wilson Yes.

[Signature]
Don W. Abney, Principal Chief
Sac and Fox Nation

[Signature]
George Thurman, Secretary
Sac and Fox Nation

MOTOR VEHICLE REGISTRATION TAX TABLE

FACTORY DEL PRICE	01 1st	00 2nd	99 3rd	98 4th	97 5th	96 6th	95 7th	94 8th	93 9th	92 10th	91 11-20	90 20 OVR
0000-2000	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
2001-4000	42.00	34.00	26.00	20.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
4001-6000	66.00	58.00	50.00	42.00	34.00	26.00	20.00	18.00	18.00	18.00	18.00	18.00
6001-8000	80.00	75.00	70.00	65.00	60.00	55.00	50.00	45.00	30.00	20.00	18.00	18.00
8001-10000	85.00	80.00	75.00	70.00	65.00	60.00	55.00	50.00	40.00	30.00	20.00	18.00
10001-12000	85.00	80.00	75.00	70.00	65.00	60.00	55.00	50.00	40.00	30.00	20.00	18.00
12001-14000	55.00	80.00	75.00	70.00	65.00	60.00	55.00	50.00	40.00	30.00	20.00	18.00
14001-16000	85.00	80.00	75.00	70.00	65.00	60.00	55.00	50.00	40.00	30.00	20.00	18.00
16001-18000	85.00	80.00	75.00	70.00	65.00	60.00	55.00	50.00	40.00	30.00	20.00	18.00
18001-20000	85.00	80.00	75.00	70.00	65.00	60.00	55.00	50.00	40.00	30.00	20.00	18.00
20001-22000	85.00	80.00	75.00	70.00	65.00	60.00	55.00	50.00	40.00	30.00	20.00	18.00

FILED

IN THE DISTRICT COURT

DATE 10-24-00

DOCKET _____ PAGE _____

SAC & FOX NATION

COURT CLERK
BY [Signature] DEPUTY

FROM THE OFFICE OF THE TREASURER
SAC AND FOX NATION

MEMORANDUM

DATE : SEPTEMBER 13, 1995
TO : JEANNE POUND, COURT CLERK/ADMINISTRATOR
THRU : PAULA WILLIAMS, TRIBAL ADMINISTRATOR *PHW PW*
FROM : TRUMAN CARTER, LIAISON, LAW AND ORDER AND JUDICIAL SYSTEM *Truman Carter*
RE : TRANSMITTAL OF LIQUOR ORDINANCE OF THE SAC AND FOX NATION
DEPUTY COMMISSIONER OF INDIAN AFFAIRS TO ANADARKO AREA
OFFICE DIRECTOR, AUGUST 17, 1995

=====

Please file the attached above reverenced transmittal letter in the Office of Court Clerk.

The Sac and Fox Nation Beer and Liquor Act of 1995, with enacting Tribal resolution, was forwarded to the Secretary of the Interior for approval.

You may note that it was indicated that no federal approval is necessary for such tribal legislation.

Once the Tribal ordinance is published in the Federal Register as anticipated, I suggest that a copy of the publication also be filed as a matter of record, as it relates to the Tribal Liquor Ordinance.

Thank you for your assistance in this matter.

TC/jp

cc: Business Committee
Tax Commission
G. William Rice, Tribal Attorney

AUG 17 1995

Acting

Area Director, Anadarko Area Office
Attention: Tribal Government Services

Transmittal of Liquor Ordinance of the Sac and Fox Nation

Deputy Commissioner of Indian Affairs
Attention: Director of Tribal Services (Judicial Services)

I am hereby transmitting the Sac and Fox Nation Beer and Liquor Act, and two (2) copies, with the original tribal resolution SF-95-51, and an original letter signed by the Principal Chief, Elmer Manatowa, dated June 6, 1995, for your review and subsequent publication in the Federal Register.

Resolution SF 95-51 was duly adopted by the Business Committee February 23, 1995. The Constitution of the Sac and Fox Nation, as amended, does not require Secretarial approval of this ordinance.

The Sac and Fox Nation is located around Stroud, Lincoln County, Oklahoma; the tribal office is approximately six (6) miles south of Stroud. The tribal and individual trust lands are checkerboard type of Indian Country; the tribal jurisdiction totals approximately 15,000 acres. The tribe has facilities in Stroud. The resident tribal population is approximately 876 members. The tribe has had a stable tribal government, including a functioning tax commission, for several years. It has a judicially independent court and police department operating under the tribal codes. The tribe has shown initiative in its activities and has had several economic enterprises, including bingo.

The ordinance is satisfactory and provides adequate protection for the public and individuals. It is noted that the application fee and taxes are to be subsequently established by the Nation by regulation.

We request that this ordinance be submitted for publication as soon as possible. If further information is needed, contact Terry Bruner, Tribal Government Services Officer at 405/247-6673, extension 209.

cc: Shawnee Agency Superintendent
Sac and Fox Nation
Deputy Area Director
AD's file copies
Subject/chrony(tcommon\wp\laws\liquor.sfn)
TBRUNER:cd 08/17/95

INDIAN DISTRICT COURT
SAC & FOX NATION
SEP 15 1995
Terry Bruner
TERRILL COURT CLERK

RECEIVED
AUG 21 1995
2:30
SAC & FOX NATION

cc: Bus. COMM
TAX
8/25/95
SF



SAC AND FOX NATION

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SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

RESOLUTION SF-00-48

DECEMBER 16, 1999

FILED

6/13/00

SECRETARY
SAC & FOX NATION

A RESOLUTION WAS MADE ADOPTING AND ENACTING THE SAC AND FOX NATION BEER AND LIQUOR RULES AND REGULATIONS; ESTABLISHING POLICIES REGULATING AND CONTROLLING THE ENTRY, POSSESSION, SALE AND DISTRIBUTION OF BEER AND LIQUOR WITHIN THE JURISDICTION OF THE SAC AND FOX NATION TO BECOME EFFECTIVE JUNE 1, 2000 AND TO BE PROPERLY FILED WITH THE TRIBAL SECRETARY AND THE SAC AND FOX DISTRICT COURT.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a regular meeting held on the 16th day of December, 1999, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, there exists a need to approve and prescribe comprehensive rules and regulations involving the distribution and possession of beer and liquor in the Sac and Fox Indian country, and

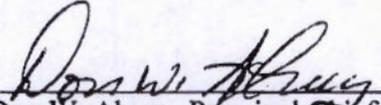
WHEREAS, such action is in the best interest of the Sac and Fox Nation.

NOW THEREFOE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation hereby approves the Sac and Fox Nation Beer and Liquor Rules and Regulations; establishing policies regulating and controlling the entry, possession, sale and distribution of beer and liquor within the jurisdiction of the Sac and Fox Nation to become effective June 1, 2000 and to be properly filed with the Tribal Secretary and the Sac and Fox District Court.

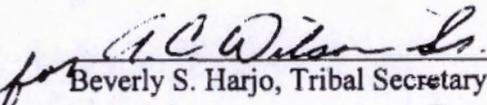
BE IT FURTHER RESOLVED THAT the Principal Chief and Tribal Secretary are authorized to execute all documents in furtherance of this action.

CERTIFICATION

WE, Don W. Abney, Principal Chief and Beverly S. Harjo, Tribal Secretary of the Sac and Fox Nation do hereby certify **Resolution SF-00-48** to be a true and exact resolution as approved by the Business Committee in a regular meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 16th day of December, 1999 by a vote of: Don-Yes; Merle-Absent; Truman-Yes; Beverly-Yes; A.C.-Yes.



Don W. Abney, Principal Chief



Beverly S. Harjo, Tribal Secretary

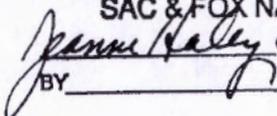
FILED

IN THE DISTRICT COURT

DATE 7-27-00

DOCKET _____ PAGE _____

SAC & FOX NATION


BY _____ COURT CLERK
DEPUTY



SAC AND FOX NATION

Route 2, Box 246 • Stroud, Oklahoma 74079 • (918) 968-3526 • FAX (918) 968-3887

RESOLUTION
SF-95-75

SAC AND FOX NATION
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

MAY 15, 1995

FILED
DATE June 14, 1995
SECRETARY
SAC & FOX NATION
Mary F. McCormick

A RESOLUTION AUTHORIZING AN AMENDMENT TO RESOLUTION SF-94-110, SECTION 5, OF THE SAC AND FOX NATION BEER AND LIQUOR ACT, CHAPTER 10 OF GENERAL REVENUE AND TAXATION ACT CODIFIED AT TITLE 14 OF SAC AND FOX NATION CODE OF LAWS, FEBRUARY 23, 1995, WITH AMENDMENT TO SAC AND FOX CRIMINAL CODE, TITLE 10, SECTION 534(a.)

WHEREAS, the Business Committee of the Sac and Fox Nation met in a special called meeting held the 15th day of May, 1995, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant, to the Constitution and Laws of the Sac and Fox Nation; and

WHEREAS, the Business Committee do hereby re-confirm SF-94-110, and

WHEREAS, there is a need to change the rate of the excise tax from 10% to 3%, as stated in Section 5, and

NOW, THEREFORE BE IT RESOLVED THAT the Sac and Fox Nation approves and authorizes an amendment to the rate of the excise tax in Section 5, from 10% to 3%, to be effective February 23, 1995.

C E R T I F I C A T I O N

WE, Elmer Manatowa, Jr., Principal Chief and Mary F. McCormick, Secretary of the Sac and Fox Nation, do hereby certify Resolution SF-95-75 to be true and correct as approved by the Business Committee in a special called meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 15th day of May, 1995, by a vote of: Elmer - Yes, Merle - ---, Mary - Yes, Truman - No, Ronnie - Yes.

Mary F. McCormick
Mary F. McCormick, Secretary

Elmer Manatowa
Elmer Manatowa, Principal Chief

FILED
IN DIST. COURT
SAC & FOX NATION

MAY 10 1995
SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING DATE May 1, 1995
STROUD, OKLAHOMA COUNTY
February 23, 1995 Blanca Franklin

FILED
SECRETARY
SAC & FOX NATION
Mary F. McDaniel

**RESOLUTION
SF-95-51**

A RESOLUTION AUTHORIZING AN AMENDMENT TO THE GENERAL REVENUE AND TAXATION ACT AND RULES AND REGULATIONS; PROVIDING FOR THE REGULATION OF BEER AND LIQUOR IN THE SAC AND FOX JURISDICTION; ADOPTING AND ENACTING THE SAC AND FOX NATION BEER AND LIQUOR ACT; AMENDING THE SAC AND FOX CRIMINAL CODE TO ALLOW POSSESSION OF BEER AND LIQUOR ONLY IN ACCORDANCE WITH THE SAC AND FOX NATION BEER AND LIQUOR ACT; AND PROVIDING FOR CIVIL AND CRIMINAL PENALTIES FOR VIOLATIONS.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a regular meeting held the 23rd day of February, 1995, there being a quorum present, and

WHEREAS, the Business Committee is authorized by the Constitution of the Sac and Fox Nation to act on behalf of the Nation, and

WHEREAS, the Sac and Fox Code of Laws does not currently provide for the possession or consumption of Beer or Alcohol within the jurisdiction of the Nation, and

WHEREAS, there exists a need and is in the best interest of the Sac and Fox Nation to allow and regulate the possession, sale, distribution, and consumption of Beer and Alcohol within its jurisdiction;

WHEREAS, the Business Committee, on June 3, 1994, adopted and enacted into law Resolution SF-94-93, the Sac and Fox Nation Alcohol Beverage Code of 1994, as codified in Title 32 of the Nation Code of Laws, said law being effective upon Interior Secretarial approval and publication in the Federal Register, and

WHEREAS, the Business Committee, on July 19, 1994, adopted and enacted Resolution SF-94-110, authorizing the sale of beer by licensed retail merchants, authorizing purchases of beer from such merchants, imposing licensing fees and regulations, imposing a monthly excise tax on all beer sold, delegating to the Tax Commission the authority to adopt rules or

regulations for the application or enforcement of this Resolution, making this Resolution effective June 1, 1994 until the Sac and Fox Alcohol Beverage Code is approved by the Secretary of the Interior, and

NOW THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation does hereby authorize and adopt the Sac and Fox Nation Beer and Liquor Act, effective upon publication in the Federal Register, which shall be Chapter 10 of the General Revenue and Taxation Act.

BE IT FURTHER RESOLVED THAT Business Committee Resolution SF-94-93, June 3, 1994, adopting and enacting the Sac and Fox Nation Alcohol Beverage Code of 1994 as Title 32 of the Sac and Fox Nation Code of Laws, is hereby rescinded and repealed in its entirety.

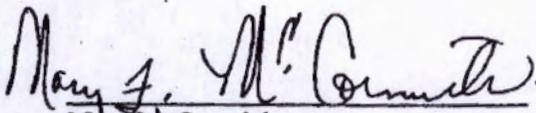
BE IT FURTHER RESOLVED THAT all remaining provisions contained in the Sac and Fox Nation Code of Laws, General Revenue and Taxation Act, and the Rules and Regulations thereunder, shall remain in full force and effect.

BE IT FURTHER RESOLVED THAT the Sac and Fox Criminal Code Title 10, Section 537(a) Possession of An Alcoholic Beverage, is amended by deleting "without written authority of the Tribal Legislative Body" and inserting in its place "except as allowed by the Sac and Fox Beer and Liquor Act or regulations there under", effective upon publication of the Sac and Fox Nation Beer and Liquor Act in the Federal Register.

BE IT FURTHER RESOLVED THAT all remaining provisions contained in Criminal Code shall remain in full force and effect, insofar as they are not inconsistent with these amendments.

CERTIFICATION

WE, Elmer Manatowa, Principal Chief and Mary McCormick, Secretary of the Sac and Fox Nation do hereby certify that Resolution SF-95-51 is true and exact as approved by the Business Committee in a regular called meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 23rd day of February, 1995, by a vote of: Elmer - yes, Merle - yes, Truman - yes, Ron - yes, and Mary - yes.



Mary McCormick
Secretary

Elmer Manatowa
Principal Chief

FILED 3

04/04/2005 18:15 FAX 202 273 3153

UIGR

IN THE DISTRICT COURT

DATE 10-10-05

DOCKET _____ PAGE _____

SAC & FOX NATION

BY Clayton COURT CLERK DEPUTY



SAC AND FOX NATION

Route 2, Box 246 • Stroud, Oklahoma 74079 • (918) 968-3528 • FAX (918) 968-3887

**RESOLUTION
SF-CC-95-04**

**SAC AND FOX NATION
SPECIAL GOVERNING COUNCIL MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA**

APRIL 27, 1996

FILED
DATE July 1, 1996
SECRETARY
SAC & FOX NATION
Mary E. McLaughlin

A RESOLUTION APPROVING AND ACCEPTING A REVENUE ALLOCATION PLAN TO GOVERN ALL MONIES OF AVAILABLE NET REVENUES FROM TRIBALLY-OWNED GAMING ENTERPRISES, INCLUDING PER CAPITA DISTRIBUTIONS.

WHEREAS, the Governing Council of the Sac and Fox Nation met April 27, 1996, in a duly-called meeting for a Special Governing Council, and

WHEREAS, the Indian Gaming Regulatory Act of 1988 (IGRA) (25 U.S.C. 2701 et seq.) requires the Secretary of the Interior to approve a tribal plan for distribution of gaming revenues as per capita payments to members of an Indian tribe, and

WHEREAS, on September 17, 1992, Assistant Secretary of Indian Affairs Eddie F. Brown, approved a Policy Decision on Per Capita Payments to govern the review and approval of per capita payments, and

WHEREAS, per the instruction Assistant Secretary of Indian Affairs Eddie F. Brown, in his memorandum dated 12-21-92, the Sac and Fox Nation, located in the state of Oklahoma, have reviewed, discussed, and approved a Revenue Allocation Plan, this day, and

NOW, THEREFORE BE IT RESOLVED THAT the Sac and fox Nation do hereby adopt a Revenue Allocation Plan, to include an addition to Section VIII. A., as Number 3, to state:

In no event shall any portion of the 55% share of net revenue designated as a per capita disbursement be decreased or abused for any other purpose for this per capita disbursement to the Sac and Fox tribal members, now or in the future., and

09/04/2006 15:15 FAX 202 273 3103 VIEW

RESOLUTION
SF-GC-96-04

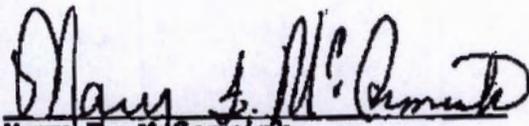
PAGE 2

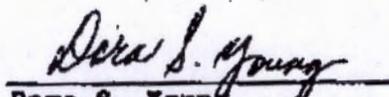
BE IT FURTHER RESOLVED THAT the Sac and Fox Nation do hereby request the Area Director of the Anadarko Area Office, Bureau of Indian Affairs, to approve the Revenue Allocation Plan of the Sac and Fox Nation.

PASSED AND APPROVED THIS 27th Day of April, 1996, by the Governing Council in a Specially-called meeting, by a vote of 48 Yes; 0 No; and 0 No; and, 0 Abstentions.

CERTIFICATION

WE, Dora S. Young, Principal Chief and Mary F. McCormick, Secretary of the Sac and Fox Nation do hereby certify that the above Resolution SF-GC-96-04 is a true and exact copy as approved by the Governing Council of the Sac and Fox Nation, April 27, 1996, in a Special-called meeting held at the Sac and Fox Reservation, Stroud, Oklahoma.


Mary F. McCormick,
Secretary


Dora S. Young,
Principal Chief



SAC AND FOX NATION

Route 2, Box 246 • Stroud, Oklahoma 74079 • (918) 968-3526 • FAX (918) 968-3887

RESOLUTION
SF-94-110

JOINT BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA
JULY 19, 1994

FILED
DATE July 22, 1994
SECRETARY
SAC & FOX NATION
Mary F. [Signature]

A RESOLUTION AUTHORIZING CERTAIN RETAIL SALES OF BEER: PROVIDING FOR THE REGULATION AND TAXATION THEREOF.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a regular called meeting held July 19, 1994, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business on the behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

Section 1. Notwithstanding any provision of law to the contrary, the Sac and Fox Nation's Alcohol Beverage Code, Resolution #SF-94-93, adopted June 3, 1994, as amended shall become effective only upon approval thereof by the Secretary of the Interior and publication thereof in the Federal Register.

Section 2. Notwithstanding any provision of law to the contrary, the following described persons may acquire, possess, and sell beer not exceeding 3.2% alcohol by weight for off premises consumption only:

- (a) any retail merchant who, on the date of adoption of this Resolution, has a business location within the Indian Country of the Sac and Fox Nation, and is currently and continuously licensed by the appropriate agencies of the State of Oklahoma for the sale of beer not exceeding 3.2% alcohol by weight,
- (b) any retail merchant who, after the date of adoption of this Resolution, conveys or causes to be conveyed title to the real property upon which the business is located to the Sac and Fox Nation, and who, at the time of such conveyance and continuously thereafter, is licensed by the appropriate agencies of the State of Oklahoma for the sale of beer not exceeding 3.2% alcohol by weight.
- (c) any purchaser who purchases beer from any retail merchant described in subsection (a) or (b) above.

Section 3. The privilege granted by Section 2 of this Resolution shall be contingent upon the merchant obtaining such sales, tobacco, and beer licenses from the Sac and Fox Tax Commission as may be provided by law within thirty days after the adoption of this Resolution or the conveyance of the real property in question, whichever is the later, and the prompt and regular payment of all licenses fees and taxes due.

Section 4. Each person who wishes to sell beer at their business pursuant to Section 2 of this Resolution shall apply to the Sac and Fox Tax Commission for a Beer Sales License on a form approved by the Tax Commission, and shall furnish to the Tax Commission a copy of their license from the State of Oklahoma, the legal description and address of their business location, an annual license fee of \$500.00 and such other information as shall reasonably be required by the Tax Commission. Upon receipt, the Tax Commission shall issue annual license, which may be renewed upon a showing of continual licensing by the State of Oklahoma and payment of the annual license fee.

Section 5. In addition to any applicable Sales Taxes, there is hereby levied an excise tax of 10% percent of the wholesale purchase price on all beer sold at a licensed retail business pursuant to this Resolution. Such tax shall be paid monthly to the Tax Commission, and each person having a Beer Sale License shall file such returns and reports as the Tax Commission may by Rule require.

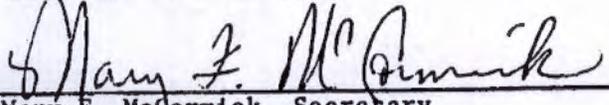
Section 6. The Tax Commission shall have the authority to adopt any Rules or Regulations necessary for the application and enforcement of this Resolution.

Section 7. This Resolution shall be in full force and effect until the Sac and Fox Alcohol Beverage Code is approved by the Secretary of the Interior and published in the Federal Register. Upon such publication, those possessing a current and effective Beer Sales License shall have a grace period of 180 days in which to obtain proper authority or licenses pursuant to the approved Code, during which period they shall be presumed to be licensed pursuant to such Code.

Section 8. This Resolution is effective June 1, 1994.

CERTIFICATION

WE, Elmer Manatowa, Principal Chief and Mary F. McCormick, Secretary of the Sac and Fox Nation, do hereby certify Resolution SF-94-110 to be true and exact as approved by the Business Committee of the Sac and Fox Nation, Stroud, Oklahoma on the 19th day of July, 1994, by a vote of: Elmer yes, Merle -, Mary yes, Truman yes and Ronnie -.


Mary F. McCormick, Secretary
Sac and Fox Nation


Elmer Manatowa, Principal Chief
Sac and Fox Nation

***Sac and Fox Nation
Beer and Liquor Act***

Chapter 10

of

General Revenue and Taxation Act

codified at Title 14

of

Sac and Fox Nation Code of Laws

February 23, 1995

***(with amendment to Sac and Fox Criminal Code,
Title 10, Section 537(a).)***

**SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
STROUD, OKLAHOMA
February 23, 1995**

**RESOLUTION
SF-95-51**

A RESOLUTION AUTHORIZING AN AMENDMENT TO THE GENERAL REVENUE AND TAXATION ACT AND RULES AND REGULATIONS; PROVIDING FOR THE REGULATION OF BEER AND LIQUOR IN THE SAC AND FOX JURISDICTION; ADOPTING AND ENACTING THE SAC AND FOX NATION BEER AND LIQUOR ACT; AMENDING THE SAC AND FOX CRIMINAL CODE TO ALLOW POSSESSION OF BEER AND LIQUOR ONLY IN ACCORDANCE WITH THE SAC AND FOX NATION BEER AND LIQUOR ACT; AND PROVIDING FOR CIVIL AND CRIMINAL PENALTIES FOR VIOLATIONS.

- WHEREAS,** the Business Committee of the Sac and Fox Nation met in a regular meeting held the 23rd day of February, 1995, there being a quorum present, and
- WHEREAS,** the Business Committee is authorized by the Constitution of the Sac and Fox Nation to act on behalf of the Nation, and
- WHEREAS,** the Sac and Fox Code of Laws does not currently provide for the possession or consumption of Beer or Alcohol within the jurisdiction of the Nation, and
- WHEREAS,** there exists a need and is in the best interest of the Sac and Fox Nation to allow and regulate the possession, sale, distribution, and consumption of Beer and Alcohol within its jurisdiction;
- WHEREAS,** the Business Committee, on June 3, 1994, adopted and enacted into law Resolution SF-94-93, the Sac and Fox Nation Alcohol Beverage Code of 1994, as codified in Title 32 of the Nation Code of Laws, said law being effective upon Interior Secretarial approval and publication in the Federal Register, and
- WHEREAS,** the Business Committee, on July 19, 1994, adopted and enacted Resolution SF-94-110, authorizing the sale of beer by licensed retail merchants, authorizing purchases of beer from such merchants, imposing licensing fees and regulations, imposing a monthly excise tax on all beer sold, delegating to the Tax Commission the authority to adopt rules or

regulations for the application or enforcement of this Resolution, making this Resolution effective June 1, 1994 until the Sac and Fox Alcohol Beverage Code is approved by the Secretary of the Interior, and

NOW THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation does hereby authorize and adopt the Sac and Fox Nation Beer and Liquor Act, effective upon publication in the Federal Register, which shall be Chapter 10 of the General Revenue and Taxation Act.

BE IT FURTHER RESOLVED THAT Business Committee Resolution SF-94-93, June 3, 1994, adopting and enacting the Sac and Fox Nation Alcohol Beverage Code of 1994 as Title 32 of the Sac and Fox Nation Code of Laws, is hereby rescinded and repealed in its entirety.

BE IT FURTHER RESOLVED THAT all remaining provisions contained in the Sac and Fox Nation Code of Laws, General Revenue and Taxation Act, and the Rules and Regulations thereunder, shall remain in full force and effect.

BE IT FURTHER RESOLVED THAT the Sac and Fox Criminal Code Title 10, Section 537(a) Possession of An Alcoholic Beverage, is amended by deleting "without written authority of the Tribal Legislative Body" and inserting in its place "except as allowed by the Sac and Fox Beer and Liquor Act or regulations there under", effective upon publication of the Sac and Fox Nation Beer and Liquor Act in the Federal Register.

BE IT FURTHER RESOLVED THAT all remaining provisions contained in Criminal Code shall remain in full force and effect, insofar as they are not inconsistent with these amendments.

CERTIFICATION

WE, Elmer Manatowa, Principal Chief and Mary McCormick, Secretary of the Sac and Fox Nation do hereby certify that Resolution SF-95-51 is true and exact as approved by the Business Committee in a regular called meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 23rd day of February, 1995, by a vote of: Elmer - yes, Merle - yes, Truman - yes, Ron - yes, and Mary - yes.

Mary McCormick
Secretary

Elmer Manatowa
Principal Chief

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CHAPTER 10

BEER AND LIQUOR ACT

SECTION 1001. TITLE AND PURPOSE

This Chapter shall be known as the Sac and Fox Nation Beer and Liquor Act. These laws are enacted to regulate the sale and distribution of liquor and beer products on All Properties under the jurisdiction of the Sac and Fox Nation, and to generate revenue to fund needed tribal programs and services.

SECTION 1002. DEFINITIONS

Unless otherwise required by the context, the following words and phrases shall have the designated meanings:

- a. "Nation/Tribe/Tribal" shall mean the Sac and Fox Nation of Oklahoma.
- b. "Business Committee" shall mean the Sac and Fox Nation Business Committee as constituted by Article III of the Constitution of the Sac and Fox Nation.
- c. "Commission" shall mean the Sac and Fox Tax Commission.
- d. "Indian Country" shall mean Indian Country as defined by 18 U.S.C. Section 1151 subject to the jurisdiction of the Sac and Fox Nation, including without limitation:
 - i. Tribal Trust Land. Any lands and waters held in trust by the Federal Government within the jurisdiction of the Sac and Fox Nation;

- ii. Tribal Properties in Trust Status Process. Lands and waters in process to achieve trust status under the Federal Government within the jurisdiction of the Sac and Fox Nation;
 - iii. Other Properties. All other lands and waters however acquired and not currently in process to achieve trust status under the Federal Government within the jurisdiction of the Sac and Fox Nation.
- e. "Sale" shall mean the transfer, exchange or barter, by any means whatsoever, for a consideration by any person, association, partnership, or corporation, of liquor and beer products.
- f. "Alcohol" means and includes hydrated oxide of ethyl, ethyl alcohol, ethanol, or spirits of wine, beer in excess of 3.2% alcohol, from whatever source or by whatever source or by whatever process produced including all dilutions and mixtures of this substance.
- g. "Beer" means any non-alcoholic beverage containing 3.2% or less alcohol and obtained by the alcoholic fermentation of an infusion or decoction of pure hops, or pure extract of hops, barley, or other grain, malt or similar products. "Beer" includes among other things, beer, ale, stout, lager beer, porter and other malt or brewed liquors.
- h. "Liquor" or "Alcoholic Beverage" includes the four varieties of liquor commonly referred to as alcohol, spirits, wine, and beer in excess 3.2%, and all fermented, spirituous, vinous or malt liquor or any other intoxicating liquid, solid, semi-solid or other substance, patented or not, containing alcohol, spirits, wine or beer and intended for oral consumption.

i. "Outlet", "Liquor Outlet ", or "Licensed Premises" means the location within the Sac and Fox Indian Country at which a person licensed to sell alcoholic beverages under this Act carries on such business, and includes all related and associated facilities under the control of the Licensee. Moreover, where a Licensee's business is carried on as part of the operation of an entertainment or recreation facility, the "licensed premises" shall be deemed to include the entire entertainment or recreation facility and associated areas.

j. "Operator" shall mean any person twenty-one (21) years of age or older, properly licensed by the Nation to operate a liquor and/or beer outlet.

k. "License" shall mean the privilege granted pursuant to this Act to any person to sell or distribute liquor or beer within the Sac and Fox Jurisdiction.

SECTION 1003. PROHIBITION

The sale, introduction for sale, purchase, or other dealing in alcoholic beverages, except as is specifically authorized by this title, is prohibited within the Sac and Fox Indian Country.

SECTION 1004. LIQUOR AND BEER CONTROL COMMISSION

The Sac and Fox Nation Tax Commission shall be empowered to:

a. Administer this law by exercising general control, management, and supervision of all liquor and beer sales, places of sale and sales outlets as well as exercising all powers necessary to accomplish the purposes of this law.

b. Adopt and enforce rules and regulations in furtherance of the purpose of this law

and in the performance of its administrative functions.

SECTION 1005. APPLICATION FOR LIQUOR AND BEER OUTLET LICENSE

- a. **Application.** Any person twenty-one (21) years of age or older, may apply to the Commission for a liquor and/or beer outlet license.
- b. **Licensing Requirements.** The person applying for such permit must make a showing once a year, and must satisfy the Commission; including the following, but not limited to:
 - i. that he is a person of good moral character;
 - ii. that he has never been convicted of violating any of the laws regarding the regulation of any spirituous, vinous, fermented or malt liquors, or of the gambling laws of the Nation, the State of Oklahoma, or any other Tribe or State of the United States, within three (3) years immediately preceding the date of his petition;
 - iii. that he has not violated the laws commonly called "prohibition laws";
 - iv. that she or he has not had any permit or license to sell intoxicating liquors revoked by any governmental authority, within the past twelve (12) months;
- c. **Processing of Application.** The Sac and Fox Nation Tax Commission Chairperson or Authorized Representative shall receive and process applications and be the official representative of the Nation and Commission in matters relating to receipt of applications and related matters. If the Commission or its authorized representative is satisfied that the applicant is suitable and a respectable person, the Commission or its

authorized representative may issue a license for the sale of liquor and/or beer products.

d. **Application Fee.** Each Beer License application shall be accompanied by a non-refundable application fee to be set by regulation of the Commission, with the concurrence of the Business Committee.

e. **Discretionary Licensing.** Nothing herein shall be deemed to create a duty or requirement to issue a license. Issuance of licenses is discretionary upon the Commission's determination of the best interests of the Sac and Fox Nation, and the license grants a privilege, but not a property right, to sell liquor and/or beer within the jurisdiction of the Sac and Fox Nation at the licensed outlet(s).

SECTION 1006. LIQUOR AND BEER LICENSES

Upon approval of an application, the Commission shall issue the applicant a liquor and/or beer license, for one year from the date of issuance, which shall entitle the operator to establish and maintain only the type of outlet being permitted. This license shall not be transferable. The Licensee must properly and publicly display the license in the place of business. It shall be renewable at the discretion of the Commission, by submission of the Licensee of subsequent application form and payment of application fee as provided in Section 1005.

SECTION 1007. SALES BY LIQUOR WHOLESALERS AND TRANSPORT OF LIQUORS UPON SAC AND FOX INDIAN COUNTRY

a. **Right of Commission to Scrutinize Suppliers.** The Operator of any licensed outlet shall keep the Commission informed, in writing, of the identity of suppliers and/or wholesalers who supply or are expected to supply liquor or beer stocks to the outlet(s).

The Commission may, at its discretion, limit or prohibit the purchase of said stock from a supplier or wholesaler for the following reasons: non-payment of tribal taxes; bad business practices, or sale of unhealthy supplies. A ten (10) day notice to stop supplier purchases will be given by the Commission. However, a Stop Purchase order may take effect immediately if there is a health emergency.

b. Freedom of Information from Suppliers. Operators shall, in their purchase of stock and in their business relations with suppliers, cooperate with and assist the free flow of information and data to the Commission from suppliers relating to the sales and business arrangements between the suppliers and Operators. The Commission may, at its discretion, require the receipts from the suppliers of all invoices, bills of lading, billings or other documentary receipts of sales to the Operators.

c. Businesses shall comply with applicable Tribal Laws, for domestication or entry of Foreign Corporations.

SECTION 1008. SALES BY RETAIL OPERATORS

a. Commission Procedures. The Commission shall adopt procedures which shall supplement these laws and facilitate their enforcement. These procedures shall include prohibitions on sales to minors, where liquor may be consumed, persons not allowed to purchase alcoholic beverages, hours, and days when outlets may be open for business, and other appropriate matters and controls.

b. Sales to Minors. No person shall give, sell, or otherwise supply liquor or beer to any person under twenty-one (21) years of age, either for his or her own use or for

the use of his or her parents or for use of any other person.

c. Consumption of Beer or Liquor Upon Licensed Premises shall be prohibited in Sac and Fox Indian Country until the Sac and Fox Business Committee otherwise allows by regulation.

d. Conduct on Licensed Premises.

i. No Operator shall be disorderly, boisterous, or intoxicated on the licensed premises or on any public premises adjacent thereto which are under his or her control, nor shall he or she permit any disorderly, boisterous, or intoxicated person to be thereon; nor shall he or she use or allow the use of profane or vulgar language thereon.

ii. No Operator shall permit suggestive, lewd, or obscene conduct or acts on his or her premises. For the purpose of this section, suggestive, lewd or obscene acts of conduct shall be those acts or conduct identified as such by the laws of the Nation.

e. Employment of Minors. No person under the age of twenty-one (21) years shall be employed in any service in connection with the sale or handling of liquor and/or beer, either on a paid or voluntary basis.

f. Operator's Premises Open to Inspection. The premises of all Operators, including vehicles used in connection with beer or liquor sales, shall be open at all times to inspection by the Commission or its designated representative.

g. Operator's Record. The originals or copies of all sales slips, invoices, and other memoranda covering all purchases of liquor by Operators shall be kept in file on the

retail premises of the Operator purchasing the same, for at least three (3) years after each purchase, and shall be filed separately and kept apart from all other records, and as nearly as possible shall be filed in consecutive order and each month's records kept separate so as to render the same readily available for inspection. All canceled checks, bank statements and books of accounting covering or involving the purchase of liquor, and all memoranda, if any, showing payment of money for liquor other than by check, shall be likewise preserved for availability for inspection.

h. Records Confidential. All records of the Commission showing the purchase of liquor by any individual or group shall be confidential and shall not be inspected except by members of the Commission or its authorized representative.

i. Conformity with State Law. Operators shall comply with State of Oklahoma Liquor or and Beer Control Standards to the extent required by 18 U.S.C. 1161. However, the Nation shall have the fullest jurisdiction allowed under Federal law over liquor and beer, and related products or activities, within the boundaries of all Sac and Fox Indian Country.

SECTION 1009. TRIBAL EXCISE TAX IMPOSED UPON DISTRIBUTION OF LIQUOR

a. Nation Excise Taxes. The Nation shall have authority to assess and collect tax on sales of liquor and beer products to the consumer or purchaser. The tax shall be collected and paid to the Sac and Fox Tax Commission upon all Liquor and Beer products sold within the jurisdiction of the Nation. The Nation may establish differing tax rates for any given class of merchandise, which shall be paid prior to the time of

retail sale and delivery thereof.

b. Added to Retail Price. An excise tax, to be set by the Business Committee of the Sac and Fox Nation, on the wholesale price shall be added to the retail selling price of liquor and beer products sold to the consumer or purchaser. All taxes paid pursuant to this Act shall be conclusively presumed to be direct taxes on the retail consumer pre-collected for the purposes of convenience and facility only.

c. Within 72 hours of after receipt of any beer or alcoholic beverages by any wholesaler or retailer subject to this Act a tribal tax stamp shall be securely affixed thereto denoting the tribal tax thereon. Retailers or sellers of beer or alcoholic beverages within the Nation's jurisdiction may buy and sell or have in their possession only beer or alcoholic beverages which have the tribal tax stamp affixed to each package.

SECTION 1010. LIABILITY FOR BILLS

The Nation and/or the Commission shall have no legal responsibility for any unpaid bills owed by a liquor or beer outlet to a wholesale supplier or any other person or entity.

SECTION 1011. OTHER BUSINESS BY OPERATOR

An Operator may conduct another business simultaneously with managing a liquor or beer outlet. PROVIDED, if such other business is in any manner affiliated or related to the beer or liquor outlet it must be approved by majority vote of the Commission prior to initiation. Said other business may be conducted on the same premises as a liquor or beer outlet, but the Operator shall be required to maintain books of account that clearly differentiate the liquor or

beer portion of the business.

SECTION 1012. TRIBAL LIABILITY AND CREDIT

a. Unless explicitly authorized by Tribal statute, Operators are forbidden to represent or give the impression to any person or entity that he or she is an official representative of either the Nation or the Commission authorized to pledge tribal credit or financial responsibility for any of the expenses of his or her business operation. The Operator shall hold the Nation harmless from all claims and liability of whatever nature. The Commission shall revoke Operator's outlet license(s) if said outlet(s) is not operated in a businesslike manner or if it does not remain financially solvent or does not pay its operating expenses and bill before they become delinquent.

b. Insurance. The Operator shall maintain at his or her expense adequate insurance covering liability, fire, theft, vandalism, and other insurance risks. The Commission may establish as a condition of any license, the required insurance limits and any additional coverage deemed advisable, proof of which shall be filed with the Commission.

SECTION 1013. AUDIT AND INSPECTION

a. All of the books and other business records of the outlet shall be available for inspection and audit by the Commission or its authorized representative at any reasonable time.

b. Bond for Excise Tax. The excise tax together with reports on forms to be

approved by the Commission shall be remitted to the Commission office on a monthly basis, unless otherwise specified in writing by the Commission. The Operator shall furnish a satisfactory bond to the Commission in an amount to be specified by the Commission, guaranteeing his or her payment of excise taxes.

SECTION 1014. REVOCATION OF OPERATOR'S LICENSE

Failure of an Operator to abide by the requirements of this Act and any additional regulations or requirements imposed by the Commission will constitute grounds for revocation of the Operator's license as well as enforcement of the penalties provided in Section 1015 of this Act.

a. Upon determining that any person licensed by the Sac and Fox to sell beer or alcoholic beverages is for any reason no longer qualified to hold such license or reasonably appears to have violated any terms of the license or tribal regulations, including failure to pay taxes when due and owing, or has been found by any forum of competent jurisdiction, including the Commission, to have violated the terms of a tribal or state license or of any provision of this title, the Chairman shall immediately serve written notice upon the Licensee directing that he show cause within ten (10) days why his or her Sac and Fox license should not be revoked or restricted. The notice shall state the grounds relied upon for the proposed revocation or restriction.

b. If the Licensee fails to respond to the notice within ten (10) days of service, the Chairman may issue an order revoking the license or placing such restrictions of the license as the Chairman deems appropriate, effective immediately. The Licensee may,

within the 10 day period, file with the Office of the Chairman a written response and request for hearing before the Commission.

c. At the hearing, the Licensee may present evidence and argument directed at the issue of whether or not the asserted grounds for the proposed revocation or restriction are in fact true, and whether such grounds justify the revocation or modifications of the license. The Nation may present other evidence as it deems appropriate.

d. The Commission after considering all of the evidence and arguments shall issue a written decision either upholding the license, revoking the license or imposing some lesser penalty (such as a temporary suspension or a fine), and such decision shall be final and conclusive.

e. The Commission's final decision may, upon posting a bond with the Court sufficient to cover the Commission's final hearing assessment or ruling, file an appeal with the Sac and Fox Court. Any findings of fact of the Commission are conclusive upon the Court unless clearly contrary to law. The purposes of Court review are not to substitute the Court's finding of facts or opinion for the Commission's but to guarantee due process of law. If the Court should rule for the appealing party, the Court may order a new hearing giving such guidance for the conduct of such as it deems necessary for a fair hearing. No damages or monies may be awarded against the Commission, its members, nor the Nation and its agents and employees in such an action.

SECTION 1015. VIOLATIONS--PENALTIES

Any person who violates these laws or elicits, encourages, directs or causes to be violated

these laws shall be guilty of an offense and subject to a fine. Failure to have a current, valid or proper license shall not constitute a defense to an alleged violation of the licensing laws or regulations. The Sac and Fox Nation Court System will have jurisdiction over the proceedings.

a. Any person convicted of committing any violation of this Act shall be subject to punishment of up to one year imprisonment and/or a fine not to exceed Five Thousand Dollars (\$5,000.00).

b. Additionally, any person upon committing any violation of any provision of this Act may be subject to a civil action for trespass, and upon having been determined by the Court to have committed the violation, shall be found to have trespassed upon the lands of the Sac and Fox Nation, and shall be assessed such damages as the Court deems appropriate in the circumstances.

c. Any person suspected of having violated any provision of this Act shall, in addition to any other penalty imposed hereunder, be required to surrender any beer or alcoholic beverages in such person's possession to the officer making the arrest or complaint. The surrendered beverages, if previously unopened, shall only be returned upon a finding by the Court after trial that the individual committed no violation of this Title.

d. Any Operator who violates the provisions set forth herein shall forfeit all of the remaining stock in the outlet(s). The Commission shall be empowered to seize forfeited products.

e. Any stock, goods or other items subject to this Act that have not been registered, licensed, or taxes paid shall be contraband and subject to immediate confiscation by the

Commission or its employees or agents, Provided, that within 15 days of the seizure the Commission shall cause to be filed an action against such property alleging the reason for the seizure or confiscation, and upon proof, the Court shall order the property forfeited and title vested in the Sac and Fox Nation of Oklahoma.

f. Physical seizure of items shall be in accordance with the provisions contained in Title 14, chapter 1, General Revenue and Taxation.

SECTION 1016. POSSESSION FOR PERSONAL USE

Possession of beer or alcoholic beverages for the personal use by persons over the age of 21 years shall, unless otherwise prohibited by Federal or Tribal law or regulation, be lawful within the Sac and Fox Indian Country, so long as such beer or alcoholic beverages were lawfully purchased from an establishment duly licensed to sell such beverages, whether on or off the Sac and Fox Indian Country and consumed within a private residence or location, or at a location or facility specifically licensed for the public consumption of alcoholic beverages.

SECTION 1017. TRANSPORTATION THROUGH RESERVATION NOT AFFECTED

Nothing herein shall pertain to the otherwise lawful transportation of beer or alcoholic beverages through the Sac and Fox Indian Country by persons remaining upon public highways and where such beverages are not delivered, or sold or offered for sale to anyone within the Sac and Fox Indian Country.

SECTION 1018. SEPARABILITY

If any provision of these laws is held invalid, the remainder of the laws and their application to other persons or circumstances is not affected.

SECTION 1019. RELATION TO OTHER SAC AND FOX LAWS

All prior statutes, ordinances, and resolutions enacted by the Sac and Fox Nation regulating, authorizing, prohibiting or in any way relating to the sale of beer or alcoholic beverages within the Sac and Fox Indian Country are hereby repealed and have no further force or effect.

SECTION 1020. SOVEREIGN IMMUNITY PRESERVED

Nothing in this statute shall be construed as a waiver or limitation of the sovereign immunity of the Sac and Fox Indian Nation or its agencies, nor their officers or employees.

Section 537. Possession Of An Alcoholic Beverage.

(a). It shall be unlawful to buy, sell, give away, consume, furnish, or possess any beer, ale, wine, liquor, spirits, or any other beverage or product containing alcohol for ingestion by human beings; or to appear or be found in a place where beer or alcoholic beverages are sold and/or consumed, except as allowed by the Sac and Fox Beer and Liquor Act or regulations there under.

History: Public Law #SF-85-62, June 21, 1985;
as amended by P.L. #SF-95-51, February 23, 1995.

RESOLUTION
SF-94-76

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
MARCH 24, 1994

FILED
DATE April 2, 1994

SECRETARY
SAC & FOX NATION
Mary E. Carmick

A RESOLUTION AUTHORIZING AN AMENDMENT TO THE GENERAL REVENUE AND TAXATION RULES AND REGULATIONS SUBCHAPTER (3.3) PROVIDING FOR A SALES TAX REGISTRATION FEE.

WHEREAS the Business Committee of the Sac and Fox Nation met in a regular meeting held the 24th day of March, 1994, there being a quorum present, and

WHEREAS, the Business Committee is authorized by the Constitution of the Sac and Fox Nation to act on behalf of the Nation, and

WHEREAS, the General Revenue and Taxation Act, Subchapter 3.3 - Sales Tax Registration Rule 3.3.1. Vendor Registration Required does not currently provide for a fee for said registrations, however states:

Prior to conducting any business at which a sale of property may be made, a separate sales tax registration for each place of business to be operated must be obtained by the person owning or in charge thereof. No charge shall be made for such registration by the Tax Commission.....

and,

WHEREAS, there exists a need and is in the best interest of the Sac and Fox Nation to charge a fee for the administrative processing and issuance of the Sales Tax Registrations.

NOW THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation does hereby authorize the following amendment:

General Revenue and Taxation Act, Subchapter 3.3 - Sales Tax Registration Rule 3.3.1 Vendor Registration Required. to read:

Prior to conducting any business at which a sale of property may be made, a separate sales tax registration for each place of business to be operated must be obtained by the person owning or in charge thereof. A Five Dollar (\$5.00) fee shall be charged and collected for such registration by the Tax Commission.....

BE IT FURTHER RESOLVED THAT all remaining provisions contained in General Revenue and Taxation Act Rules and Regulations shall remain in full force and effect.

SAC AND FOX NATION
BUSINESS COMMITTEE MEETING
MARCH 24, 1994
RESOLUTION SF-94-

Page -2-

CERTIFICATION

WE, Elmer Manatowa, Principal Chief and Mary F. McCormick, Secretary the Sac and Fox Nation do hereby certify that Resolution SF-94-76 is true and exact as approved by the Business Committee in a regular called meeting held at the Sac and Fox Reservation, Stroud, Oklahoma on the 24th day of March, 1994, by a vote of: Elmer Yes, Merle ---, Truman --- Ron Yes, and Mary Yes.

Elmer Manatowa
Elmer Manatowa, Principal Chief

Mary F. McCormick
Mary F. McCormick, Secretary

COURT OF THE SAC & FOX NATION
Filed in The
Office Of The Court Clerk

MAR 24 1994

DOCKET _____ PAGE _____ RECORDED _____
J. Bennett COURT CLERK
BY _____ DEPUTY

RESOLUTION

SAC AND FOX NATION

FILED

DATE September 14, 1992

SF-92-54

SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA
MAY 7, 1992

SECRETARY
SAC & FOX NATION

Mary E. M. Amick

A RESOLUTION AMENDING THE GENERAL REVENUE AND TAXATION ACT, TITLE 14, CHAPTER 2, BY ADDING SECTION 253 (a) PROVIDING FOR THE EXPORT OF CIGARETTES AND TOBACCO PRODUCTS IN THE TRIBAL JURISDICTION BY WHOLESALERS OF TOBACCO AND (b) IMPOSING A TAX RATE OF THREE CENTS (3¢) PER PACK OF CIGARETTES.

WHEREAS, the Business Committee of the Sac and Fox Nation in a special meeting held the 7th day of May 1992, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, the Sac and Fox General Revenue and Taxation Act of 1982, as amended, was enacted to provide financing for current and future expenses of Tribal Government operations and services and other purposes, and

WHEREAS, it is in the best interest of the Sac and Fox Nation to efficiently and effectively exercise its governmental responsibilities to all persons and activities subject to the jurisdiction of the Sac and Fox Nation.

NOW THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Nation does hereby approve the following amendment to the General Revenue and Taxation Act, title 14, Chapter 2 by adding the following Section 253 (a) and (b):

SECTION 253. EXPORT OF TOBACCO BY WHOLESALERS

(a) Whenever a licensed wholesaler of tobacco desires to export cigarettes or tobacco products to a point outside the Tribal jurisdiction, such cigarettes or tobacco products shall not be required to bear a Tribal tax stamp nor be subject to Tribal sales tax, provided that the Tax Commission shall cause each container of cigarettes or tobacco products to be sealed for export with an appropriate seal which would prevent access to said tobacco without breaking said seal. The Tax Commission shall require wholesalers to keep records of invoices, sales receipts, and licensing information concerning the recipients of such cigarettes or tobacco products, and may release information concerning the recipient of such cigarettes or tobacco products to the proper authorities of the jurisdiction to which said

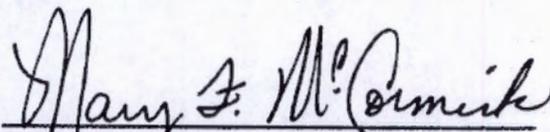
cigarettes or tobacco products were exported. For its services in attaching the export seal, and maintaining export records, the Tax Commission shall charge a fee to such wholesalers equal to not less than the cost of acquisition of the seals to be applied to the containers of cigarettes and tobacco products and not more than the tax imposed Sections 202 and 203 of this Chapter.

(b) imposing a tax rate of three cents (3¢) per pack of cigarettes.

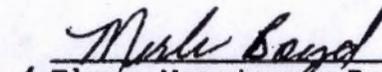
BE IT FURTHER RESOLVED THAT all remaining provisions of the General Revenue and Taxation Act of 1982 are in full force and effect.

C E R T I F I C A T I O N

WE, Elmer Manatowa, Principal Chief and Mary F. McCormick, Secretary of the Sac and Fox Nation, do hereby certify that Resolution SF-92-54 is true and exact as approved by the Business Committee in a special meeting held at the Sac and Fox Reservation, Stroud, Oklahoma, on the 7th day of May 1992, by a vote of Elmer Yes, Merle Yes, Mary Yes, Truman No and Ronnie Yes.



Mary F. McCormick, Secretary
SAC AND FOX NATION



Elmer Manatowa, Principal Chief
SAC AND FOX NATION

RESOLUTION
SF-91-91

SAC AND FOX NATION
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

[Handwritten signature]
SAC & FOX NATION
SECRETARY
DATE June 26, 1991
FILED

JUNE 20, 1991

A RESOLUTION SUSPENDING THE ACTIVE COLLECTION AND ENFORCEMENT OF A PORTION OF THE TOBACCO TAXES OF TWO PERCENT (2%) FOR TWO (2) MONTHS AND ONE PERCENT (1%) FOR AN ADDITIONAL ONE (1) MONTH.

WHEREAS, the Business Committee of the Sac and Fox Nation in a special meeting held the 20th day of June 1991, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, the Sac and Fox Nation has enacted the General Revenue and Taxation Act of 1982, an ordinance creating the Sac and Fox Tax Commission, as a lawful agency of the Nation, delegating certain powers and duties to the Tax Commission, and charging this agency with the administration and enforcement of all Tribal tax laws, and other duties, and

WHEREAS, a Supreme Court ruling has resulted in some confusion for tobacco wholesalers, causing problems with tobacco tax exempt shipments into Oklahoma, affecting the licensed smoke shops in the Sac and Fox jurisdiction, and

WHEREAS, tribal officials are in a unique position to address these needs by taking progressive steps to accomodate the needs of business enterprises while protecting tribal interests.

NOW THEREFORE, BE IT RESOLVED THAT; the Business Committee of the Sac and Fox Nation hereby suspends the active enforcement and collection of two percent (2%) of the tobacco tax for two (2) months and one percent (1%) for an additional one (1) month (Title 14, Chapter 2, Section 202, of the Sac and Fox Code of Law) as follows:

July, August 1991, suspend 2% (from 8% to 6%)
September 1991, suspend 1% (from 8% to 7%)

FILED
IN THE DISTRICT COURT

JUN 26 1991

DOCKET PAGE
SAC AND FOX NATION
[Handwritten signature] Court Cler
Deput

BE IT FURTHER RESOLVED THAT, this suspension shall cease at the close of business on September 30, 1991.

C E R T I F I C A T I O N

WE, Elmer Manatowa, Principal Chief and Mary F. McCormick, Secretary of the Sac and Fox Nation, do hereby certify Resolution SF-91-91 to be true and exact as approved by the Business Committee in a special called meeting held the 20th day of June 1991, at the Sac and Fox Reservation, Stroud, Oklahoma, by a vote of: Elmer; no, Gaylon; yes, Mary; yes, Truman; ---, and Thomas; yes.


Mary F. McCormick

Mary F. McCormick, Secretary

Elmer Manatowa

Elmer Manatowa, Principal Chief

FILED
IN THE DISTRICT COURT

FEB 25 1991

DOCKET _____ PAGE _____
SAC AND FOX NATION
Jennet Reed, Court Clerk
Deputy

RESOLUTION
SF-91-60

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

FEBRUARY 19, 1991

FILED
DATE *February 21, 1991*
SECRETARY
SAC & FOX NATION
Mary J. M. [Signature]

A RESOLUTION ENACTING A NEW SECTION TO THE GENERAL REVENUE AND TAXATION ACT, TITLE 14, CHAPTER 2, SECTION 250 (a) AND (b) PROVIDING FOR THE DENIAL AND REVOCATION OF TOBACCO LICENSES AND PERMITS AND AMENDING TITLE 14, CHAPTER 2, SECTION 208 BY THE ADDITION OF (d).

WHEREAS, the Business Committee of the Sac and Fox Nation in a regular meeting held the 19th day of February 1991, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, the Sac and Fox General Revenue and Taxation Act of 1982, as amended, was enacted to provide financing for current and future expenses of Tribal Government operations and services and other purposes, and

WHEREAS, it is in the best interest of the Sac and Fox Nation to efficiently and effectively exercise its governmental responsibilities to all persons and activities subject to the jurisdiction of the Sac and Fox Nation.

NOW THEREFORE, BE IT RESOLVED THAT; the Business Committee of the Sac and Fox Nation hereby enacts a new Section to the General Revenue and Taxation Act, Title 14, Chapter 2, Section 250 (a) and (b) providing for the Denial and Revocation of Tobacco Licenses and Permits and Amending Title 14, Chapter 2, Section 208 by the Addition of (d).

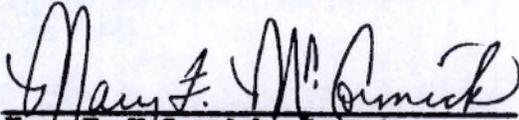
BE IT FURTHER RESOLVED THAT all remaining provisions of the General Revenue and Taxation Act, Title 14, of the Sac and Fox Code of Laws are to remain in full force and effect.

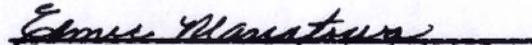
RESOLUTION SF-91-60

Page 2

C E R T I F I C A T I O N

WE, Elmer Manatowa, Principal Chief and Mary F. McCormick, Secretary of the Sac and Fox Nation, do hereby certify Resolution SF-91-60 to be true and exact as approved by the Business Committee in a regular called meeting held the 19th day of February 1991, at the Sac and Fox Reservation, Stroud, Oklahoma, by a vote of: Elmer; yes, Gaylon; yes, Mary; yes, Truman; — and Thomas; yes.


Mary F. McCormick, Secretary


Elmer Manatowa, Principal Chief

Amendment to Section 208

(d) No Unstamped Products In Retail Areas.

No unstamped cigarettes or other tobacco products shall be allowed in retail areas. Any violation of this provision shall result in revocation and or suspension of any license.

SECTION 250. LICENSE DENIAL, REVOCATION AND SUSPENSION

(a) Denial of Licenses and Permits

The Tax Commission may deny an applicants request for any license or permit for any of the following reasons:

1. Failure to follow any tax rule or regulations, including but not limited to rules on requesting licenses or permits.
2. Past violations of any tax rule or regulation.
3. Past violations of any provisions of the tax code--Title 14.
4. Failure to pay any penalty or tax assessed by the Tax Commission.
5. Failure to store wholesale and retail stock in separate areas as can be clearly shown by floor plans, blueprints or on-site inspections which indicate that there are no unlocked or unsecured doors or other unlocked or unsecured access allowing entry into the retail area from a wholesale area.

(b) License and Permit Revocation, Suspension

The Tax Commission may revoke or suspend any license or permit for any of the following reasons:

1. Failure to follow any tax rule on regulation.
2. Violation of any provision of the tax code--Title 14.
3. Failure to pay any penalty or tax assessed by the Tax Commission.
4. Failure to store wholesale and retail stock in separate areas as can be clearly shown by floor plans, blueprints or on-site inspections which indicate that there are no unlocked or unsecured doors or other unlocked or unsecured access allowing entry into the retail area from a wholesale area.

FILED
IN THE DISTRICT COURT

FEB 25 1991

DOCKET _____ PAGE _____
SAC AND FOX NATION
Janner Reed, Court Clerk
Deputy

FILED
DATE *February 21, 1991*
SECRETARY
SAC & FOX NATION
Mary J. M. Durick

RESOLUTION
SF-91-60

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

FEBRUARY 19, 1991

A RESOLUTION ENACTING A NEW SECTION TO THE GENERAL REVENUE AND TAXATION ACT, TITLE 14, CHAPTER 2, SECTION 250 (a) AND (b) PROVIDING FOR THE DENIAL AND REVOCATION OF TOBACCO LICENSES AND PERMITS AND AMENDING TITLE 14, CHAPTER 2, SECTION 208 BY THE ADDITION OF (d).

WHEREAS, the Business Committee of the Sac and Fox Nation in a regular meeting held the 19th day of February 1991, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, the Sac and Fox General Revenue and Taxation Act of 1982, as amended, was enacted to provide financing for current and future expenses of Tribal Government operations and services and other purposes, and

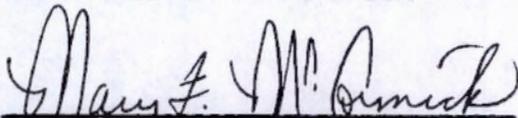
WHEREAS, it is in the best interest of the Sac and Fox Nation to efficiently and effectively exercise its governmental responsibilities to all persons and activities subject to the jurisdiction of the Sac and Fox Nation.

NOW THEREFORE, BE IT RESOLVED THAT; the Business Committee of the Sac and Fox Nation hereby enacts a new Section to the General Revenue and Taxation Act, Title 14, Chapter 2, Section 250 (a) and (b) providing for the Denial and Revocation of Tobacco Licenses and Permits and Amending Title 14, Chapter 2, Section 208 by the Addition of (d).

BE IT FURTHER RESOLVED THAT all remaining provisions of the General Revenue and Taxation Act, Title 14, of the Sac and Fox Code of Laws are to remain in full force and effect.

C E R T I F I C A T I O N

WE, Elmer Manatowa, Principal Chief and Mary F. McCormick, Secretary of the Sac and Fox Nation, do hereby certify Resolution SF-91-60 to be true and exact as approved by the Business Committee in a regular called meeting held the 19th day of February 1991, at the Sac and Fox Reservation, Stroud, Oklahoma, by a vote of: Elmer; yes, Gaylon; yes, Mary; yes, Truman; -- and Thomas; yes.


Mary F. McCormick, Secretary


Elmer Manatowa, Principal Chief



Amendment to Section 208

(d) No Unstamped Products In Retail Areas.

No unstamped cigarettes or other tobacco products shall be allowed in retail areas. Any violation of this provision shall result in revocation and or suspension of any license.

SECTION 250. LICENSE DENIAL, REVOCATION AND SUSPENSION

(a) Denial of Licenses and Permits

The Tax Commission may deny an applicants request for any license or permit for any of the following reasons:

1. Failure to follow any tax rule or regulations, including but not limited to rules on requesting licenses or permits.
2. Past violations of any tax rule or regulation.
3. Past violations of any provisions of the tax code--Title 14.
4. Failure to pay any penalty or tax assessed by the Tax Commission.
5. Failure to store wholesale and retail stock in separate areas as can be clearly shown by floor plans, blueprints or on-site inspections which indicate that there are no unlocked or unsecured doors or other unlocked or unsecured access allowing entry into the retail area from a wholesale area.

(b) License and Permit Revocation, Suspension

The Tax Commission may revoke or suspend any license or permit for any of the following reasons:

1. Failure to follow any tax rule on regulation.
2. Violation of any provision of the tax code--Title 14.
3. Failure to pay any penalty or tax assessed by the Tax Commission.
4. Failure to store wholesale and retail stock in separate areas as can be clearly shown by floor plans, blueprints or on-site inspections which indicate that there are no unlocked or unsecured doors or other unlocked or unsecured access allowing entry into the retail area from a wholesale area.

RESOLUTION
SF-91-54

SAC AND FOX NATION
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
SHAWNEE, OKLAHOMA

FILED
DATE February 21, 1991
SECRETARY
SAC & FOX NATION
Mary F. McCormick

FEBRUARY 7, 1991

A RESOLUTION RESCINDING RESOLUTION SF-91-48 AS APPROVED BY THE BUSINESS COMMITTEE ON JANUARY 31, 1991, WHICH PROVIDED FOR: THE ADDITION OF SECTION 207, TITLED DENIAL AND REVOCATION OF TOBACCO LICENSES AND PERMITS IF ANY VIOLATION OF THIS PROVISION HAS BEEN COMMITTED AND AMENDING SECTION 208.

WHEREAS, the Business Committee of the Sac and Fox Nation in a special meeting held the 7th day of February 1991, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, Resolution SF-91-48 provided for the addition of a new Section 207, as Denial and Revocation of Tobacco Licenses and Permits and amended Section 208, and

WHEREAS, Section 207 currently provides for Impact Of Tax, and

WHEREAS, the intent was not to delete any existing sections of Title 14, of the General Revenue and Taxation Act.

NOW THEREFORE, BE IT RESOLVED THAT; the Business Committee of the Sac and Fox Nation hereby expressly rescinds Resolution SF-91-48 as approved by the Business Committee on January 31, 1991.

C E R T I F I C A T I O N

WE, Elmer Manatowa, Principal Chief and Mary F. McCormick, Secretary of the Sac and Fox Nation, do hereby certify Resolution SF-91-54 to be true and exact as approved by the Business Committee in a special called meeting held the 7th day of February 1991, at the Sac and Fox Reservation, Shawnee, Oklahoma by a vote of: Elmer; yes, Gaylon; yes, Mary; yes, Truman; yes.

Mary F. McCormick
Mary F. McCormick, Secretary

Elmer Manatowa
Elmer Manatowa, Principal Chief

FILED
IN DIST. COURT
SAC & FOX NATION

APR 13 1995

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FILED
IN THE DISTRICT COURT

FEB 06 1991

DOCKET PAGE
SAC AND FOX NATION
Court Cl

FILED
DATE February 4, 1991
SECRETARY
SAC & FOX NATION.
Mary E. McAnis

RESOLUTION
SF-91-49

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

JANUARY 31, 1991

A RESOLUTION AMENDING THE GENERAL REVENUE AND TAXATION ACT TITLE 14, CHAPTER 8, BY ADDING A NEW SECTION, SECTION 814, PROVIDING FOR THE RETURN OF CERTIFICATES OF TITLE BY THE SAC AND FOX TAX COMMISSION UNDER CERTAIN CIRCUMSTANCES.

WHEREAS, the Business Committee of the Sac and Fox Nation in a regular meeting held the 31st day of January, 1991, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, the Business Committee of the Sac and Fox Nation desires to promote tribal self-government and further economic self-sufficiency and

WHEREAS, the Sac and Fox General Revenue and Taxation Act of 1982, as amended, was enacted to provide financing for current and future expenses of Tribal Government operations and services and other purposes, and

WHEREAS, it is in the best interest of the Sac and Fox Nation to efficiently and effectively exercise its governmental responsibilities to all persons and activities subject to the jurisdiction of the Sac and Fox Nation, and

NOW THEREFORE, BE IT RESOLVED THAT; the Business Committee of the Sac and Fox Nation hereby amends the General Revenue and Taxation Act Title 14, Chapter 8, by adding a new Section, Section 814; providing for the Return of Certificates of Title-Sale of Vehicle under certain circumstances

RESOLUTION SF- 49

Page 2

C E R T I F I C A T I O N

WE, Elmer Manatowa, Principal Chief and Mary F. McCormick, Secretary of the Sac and Fox Nation, do hereby certify Resolution SF-91-49 to be true and exact as approved by the Business Committee in a regular called meeting held the 31st day of January 1991, at the Sac and Fox Reservation, Stroud, Oklahoma by a vote of: Elmer; Yes, Gaylon; ---, Mary; Yes, Truman; Yes, and Thomas; Yes.

Mary F. McCormick
Mary F. McCormick, Secretary

Elmer Manatowa
Elmer Manatowa, Principal Chief

Section 814. Return of Certificates of Title--Sale of Vehicle

(a) The Tax Commission may, at its sole discretion, return Certificates of Title only if each of the following conditions are met:

(1) A valid current and existing Certificate of Title, which has been issued by the Sac and Fox Tax Commission, must be delivered to the Tax Commission by the owner of the vehicle;

(2) There must be clear and convincing evidence that the individual representing himself as the owner is in fact the owner of the vehicle described on the Certificate of Title being presented to the Tax Commission;

(3) The Certificate of Title which the owner desires possession of must be a Certificate of Title which has been issued in another jurisdiction;

(4) The owner of the vehicle attempting to trade for another Certificate of Title must present clear and convincing evidence that he intends to register the vehicle in another jurisdiction;

(5) The Tax Commission shall make an accurate copy of the Certificate of Title it is releasing to the owner; and,

(6) The Tax Commission shall not release the Certificate of Title it receives in trade except upon order of a court of competent jurisdiction.

(b) Any person attempting or successfully trading for a Certificate of Title pursuant to this section for purposes of fraud, deceit, trickery, or theft may be subject to a civil penalty of up to \$20,000.00.

(c) Any person attempting to or successfully trading for a Certificate of Title pursuant to this section who intentionally gives a false and misleading statement to the Tax Commission shall be liable and subject to a civil penalty of up to \$20,000.00.

FILED
IN DIST. COURT
SAC & FOX NATION

APR 13 1995

DOCKET PAGE
James P. ...
COURT CLERK

FILED
DATE *February 11, 1991*
SECRETARY
SAC & FOX NATION.
Mary E. ...

RESOLUTION
SF-91-48

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

JANUARY 31, 1991

A RESOLUTION AMENDING THE GENERAL REVENUE AND TAXATION ACT TITLE 14, CHAPTER 2, BY ADDING A NEW SECTION, SECTION 207, PROVIDING FOR THE DENIAL AND REVOCATION OF TOBACCO LICENSES AND PERMITS IF ANY VIOLATION OF THIS PROVISION HAS BEEN COMMITTED AND AMENDING SECTION 208.

WHEREAS, the Business Committee of the Sac and Fox Nation in a regular meeting held the 31st day of January, 1991, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, the Business Committee of the Sac and Fox Nation desires to promote tribal self-government and further economic self-sufficiency and

WHEREAS, the Sac and Fox General Revenue and Taxation Act of 1982, as amended, was enacted to provide financing for current and future expenses of Tribal Government operations and services and other purposes, and

WHEREAS, it is in the best interest of the Sac and Fox Nation to efficiently and effectively exercise its governmental responsibilities to all persons and activities subject to the jurisdiction of the Sac and Fox Nation, and

NOW THEREFORE, BE IT RESOLVED THAT; the Business Committee of the Sac and Fox Nation hereby amends the General Revenue and Taxation Act Title 14, Chapter 2, by adding a new Section, Section 207, providing for the Denial and Revocation of Tobacco Licenses and Permits by and amending Section 208; adding, no unstamped cigarettes or other tobacco products shall be allowed in retail areas. Any violation of this provision may result in revocation and or suspension of any license.

C E R T I F I C A T I O N

WE, Elmer Manatowa, Principal Chief and Mary F. McCormick, Secretary of the Sac and Fox Nation, do hereby certify Resolution SF-91-48 to be true and exact as approved by the Business Committee in a regular called meeting held the 31st day of January 1991, at the Sac and Fox Reservation, Stroud, Oklahoma by a vote of: Elmer; YES, Gaylon; YES, Mary; YES, Truman; YES, and Thomas; YES.

Mary F. McCormick
Mary F. McCormick, Secretary

Elmer Manatowa
Elmer Manatowa, Principal Chief

LICENSE DENIAL, REVOCATION AND SUSPENSION

Denial of Licenses and Permits

Section 207

(a) The Tax Commission may deny an applicants request for any license or permit for any of the following reasons:

1. Failure to follow any tax rule or regulations, including but not limited to rules on requesting licenses or permits.
2. Past violations of any tax rule or regulation.
3. Past violations of any provisions of the tax code--Title 14.
4. Failure to pay any penalty or tax assessed by the Tax Commission.
5. Failure to store wholesale and retail stock in separate areas as can be clearly shown by floor plans, blueprints or on-site inspections which indicate that there are no unlocked or unsecured doors or other unlocked or unsecured access allowing entry into the retail area from a wholesale area.

(b) License and Permit Revocation, Suspension

The Tax Commission may revoke or suspend any license or permit for any of the following reasons:

1. Failure to follow any tax rule on regulation.
2. Violation of any provision of the tax code--Title 14.
3. Failure to pay any penalty or tax assessed by the Tax Commission.
4. Failure to store wholesale and retail stock in separate areas as can be clearly shown by floor plans, blueprints or on-site inspections which indicate that there are no unlocked or unsecured doors or other unlocked or unsecured access allowing entry into the retail area from a wholesale ars.

Under Amendment to Section 208--or New Section--No Unstamped Products In Retail Areas.

(c) No unstamped cigarettes or other tobacco products shall be allowed in retail areas. Any violation of this provision shall result in revocation and or suspension of any license.

RESOLUTION
SF-90-35

SAC AND FOX NATION
REGULAR BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA
JANUARY 27, 1990

FILED
DATE January 29, 1990
SECRETARY
SAC & FOX NATION
Mary J. McCombs

A RESOLUTION AMENDING THE GENERAL REVENUE AND TAXATION ACT TITLE 14, CHAPTER 8, SECTION 805, PROVIDING FOR THE REGISTRATION AND TAXATION OF TRUCK TRAILERS BY THE SAC AND FOX TAX COMMISSION.

WHEREAS, the Business Committee of the Sac and Fox Nation in a regular meeting held the 27th day of January, 1990, there being a quorum present, and

WHEREAS, the Business Committee is authorized to transact business and act on behalf of the Nation pursuant to the Constitution and Laws of the Sac and Fox Nation, and

WHEREAS, the Business Committee of the Sac and Fox Nation desires to promote tribal self-government and further economic self-sufficiency, and

WHEREAS, the Sac and Fox General Revenue and Taxation Act of 1982, as amended, was enacted to provide financing for current and future expenses of Tribal Government operations and services and other purposes, and

WHEREAS, it is in the best interest of the Sac and Fox Nation to efficiently and effectively exercise its governmental responsibilities to all persons and activities subject to the jurisdiction of the Sac and Fox Nation, and

NOW THEREFORE, BE IT RESOLVED THAT; the Business Committee of the Sac and Fox Nation hereby amends the General Revenue and Taxation Act Title 14, Chapter 8, Section 805; providing for the regulation and taxation of truck trailers by adding (b) to read there is hereby levied an annual registration tax on every truck trailer, designed to be pulled behind a truck tractor as an assembly for the hauling of cargo of any type or nature, at a rate per ton carrying capacity equal to the amount of the tax imposed by Section 804 of this Chapter.

FILED
IN THE DISTRICT COURT

JAN 30 1990

DOCKET _____ PAGE _____
SAC AND FOX NATION
Court Clerk
By _____ Deni'

C E R T I F I C A T I O N

WE, Elmer Manatowa, Principal Chief and Mary F. McCormick, Secretary of the Sac and Fox Nation, do hereby certify that Resolution SF-90-35 to be a true and exact copy as approved by the Business Committee in a regular called meeting at the Sac and Fox Reservation, Stroud, OK, on the 27th day of January, 1990, by a vote of Elmer, Yes; Gaylon, Yes; Mary, Yes; Truman, Yes; and Thomas, Yes.


Mary F. McCormick
Mary F. McCormick, Secretary

Elmer Manatowa
Elmer Manatowa, Principal Chief

FILED

DATE March 3, 1988

SECRETARY

SAC & FOX NATION.

Mary F. McPernick

SAC AND FOX TAX COMMISSION

TEMPORARY RULE - 88 - 02
Waiver of Penalty Provisions
Under Certain Circumstances

FILED

IN THE DISTRICT COURT

MAR 03 1988

DOCKET _____ PAGE _____
SAC AND FOX NATION
MURIEL SUWANAPAI Court Clerk
By Glenn Bull Deputy

AUTHORITY:

Title 14, Chapter 8, Section 890. Penalties
[History: Added to PUBLIC LAW #SF-83-42, April 27, 1983]
SF-88-54

RELATING TO:

Title 14, Chapter 8, Section 802. Application
[History added by PUBLIC LAW #SF-83-42, April 27, 1983]

REASON FOR RULE:

To suspend certain penalties in the reregistration of certain Sac and Fox titled and registered motor vehicles. Allowing persons to register motor vehicles with the Sac and Fox Tax Commission in which, title to said motor vehicle has been transferred to them, but have been unable to register and title vehicles within the proper jurisdiction in which they reside.

RULE - 88-02

A rule waiving penalties imposed by law in, Section 809. Penalties, pursuant to Resolution SF-88-54. Such waiving of penalties applies to persons having motor vehicles where registration has expired prior to enactment of TEMPORARY RULE - 88-01 said person may register motor vehicles without penalties, with the Sac and Fox Tax Commission, in which title has been transferred to them, but have been unable to register and title said motor vehicles within the proper jurisdiction in which they reside. Providing a grace period for said vehicle without penalty from February 6, 1988, through April 6, 1988.

(HISTORY: From rule promulgated by the Tax Commission 2/25/88, filed for record in the office of the Clerk of the Sac and Fox Court on 3/2/88, and filed for record in the office of the Secretary on 3/2/88.)

Tim L. Allen
Tax Commission, Chairman
Date: March 2, 1988

Linda Stick
Tax Commission, Member
Date: 3-2-88

FILED

DATE March 3, 1988

SECRETARY
SAC & FOX NATION.

Mary E. McConill

FILED
IN THE DISTRICT COURT

MAR 03 1988

SAC AND FOX TAX COMMISSION
TEMPORARY RULE - 88 - 01
Suspension of Tax Committee
Rule 8.2.1 (b) and 8.3.1 (c)

AUTHORITY:

Title 14, Chapter 8, Section 112. Rulemaking Authority
[History: PUBLIC LAW #SF - 82 - 42 - April 23, 1987.]
SF-88-54

DOCKET _____ PAGE _____
SAC AND FOX NATION
MURIEL SUWANAPAL, Court Clerk
By Glenn Butler Deputy

RELATING TO:

Title 14, Chapter 8, Section 802. Application.
[History added by PUBLIC LAW #SF-83-42, April 27, 1983]

REASON FOR RULE:

To suspend certain requirements in the reregistration of certain Sac and Fox titled and registered motor vehicles. Allowing persons to register motor vehicles with the Sac and Fox Tax Commission in which, title to said motor vehicle has been transferred to them, but have been unable to register and title vehicles within the proper jurisdiction in which they reside.

TEMPORARY RULE - 88-01

Temporary suspension of Sac and Fox Tax Commission Rule 8.2.1(b) and Rule 8.3.1(c). Suspended until the conclusion of, Case Number CIV-87-1633A, now pending in the U.S. District Court for the Western District Court of Oklahoma or until such a time as said motor vehicles titles and registrations are recognized by the proper authorities within said jurisdictions. Persons having motor vehicles where registration has expired prior to enactment of this rule may register motor vehicles with the Sac and Fox Tax Commission in which, title to said motor vehicle has been transferred to them, but have been unable to register and title vehicles within the proper jurisdiction in which they reside without being required to satisfy Sac and Fox Tax Commission Rule 8.2.1(b) and Rule 8.3.1(c) or any reference requiring a signed affidavit of residence.

(HISTORY: From rule promulgated by the Tax Commission 2/25/88, filed for record in the office of the Clerk of the Sac and Fox Court on 3/2/88, and filed for record in the office of the Secretary on 3/2/88.)

Tom L. Allen
Tax Commission, Chairman
Date: March 2, 1988

Linda Sick
Tax Commission, Member
Date: 3-2-88

RESOLUTION
SF-87-82

SAC AND FOX NATION
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

SEPTEMBER 18, 1987

FILED

DATE 9-28-87

SECRETARY-~~REDACTED~~
SAC AND FOX TRIBE
OF INDIANS OF OKLAHOMA

BY *Mary J. McGinnis*

A RESOLUTION AMENDING SECTION 102, OF THE GENERAL REVENUE AND TAXATION ACT RESCINDING AND SUPERSEDING RESOLUTION SF-86-35 ; PROVIDING FOR THE COMPOSITION OF THE TAX COMMISSION.

WHEREAS, the Business Committee of the Sac and Fox Nation met in a special meeting held the 18th day of September, 1987, there being a quorum present, and

WHEREAS, the Business Committee is authorized by the Constitution and Laws of the Sac and Fox Nation to transact business and act on behalf of the Tribe, and

WHEREAS, it is in the best interests of the Sac and Fox Nation to expand the opportunities for public service and community involvement.

NOW, THEREFORE, BE IT RESOLVED that Chapter One, Section 102 of the General Revenue and Taxation Act is hereby amended to read in its entirety:

Section 102: COMPOSITION OF TAX COMMISSION

The members of the Sac and Fox Tax Commission shall consist of five members-at-large, who shall be appointed by, and serve at the pleasure of the Business Committee. The members shall be appointed and may be reappointed by the Business Committee expressed by resolution. The majority of Tax Commission shall be comprised of Tribal members.

The term of office shall be five years and staggered, one member-at-large's term shall be designated to expire in one year, another to expire in two years, a third to expire in three years, a fourth to expire in four years, and the fifth term shall expire in five years. Thereafter, all appointments shall be for five years, except that in the case of a prior vacancy, an appointment shall be only for the length of the unexpired term. All appointments shall be made by office number.

The members of the Tax Commission shall elect from among its members a Chairman, a Vice-Chairman, and a Secretary. The officers shall serve as officers at the pleasure of the Tax Commission. Removal of an officer from an office shall not be deemed to be a removal from the Tax Commission.

COURT OF THE SAC AND FOX TRIBE
FILED in The
Office Of The Court Clerk

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IN JOURNAL _____ ON PAGE _____
Muriel Suwanapa COURT CL

Neither an appointment, nor a removal of an at-large-member of the Tax Commission shall be of any force or effect until a written resolution reflecting such appointment or removal has been filed for record in the Office of The Secretary of the Sac and Fox Nation.

BE IT FURTHER RESOLVED AND ENACTED that the present members of the Tax Commission shall continue to serve until the new At-large appointments are made.

BE IT FURTHER RESOLVED AND ENACTED that Resolution SF-86-35 is hereby rescinded in its entirety.

C E R T I F I C A T I O N

WE, John R. Thorpe, Principal Chief and Mary F. McCormick, Secretary-Treasurer of the Sac and Fox Tribe of Indians of Oklahoma do hereby certify that Resolution SF-87-82 is a true and exact copy as approved by the Business Committee in its special meeting held the 18th day of September, 1987, at the Sac and Fox Reservation, Stroud, Oklahoma by a vote of: John, Yes; Gaylon, Yes; Mary Yes; Alice Yes; Thomas Yes.


John R. Thorpe
JOHN R. THORPE, PRINCIPAL CHIEF

Mary F. McCormick
MARY F. McCORMICK, SEC-TREASURER

MAY 30 1986
SF-86-35

RESOLUTION

SAC AND FOX TRIBE OF INDIANS OF OKLAHOMA
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

DOCKET _____ PAGE _____ RECORD
IN JOURNAL _____ ON PAGE _____
Muriel Suwampal COURT CLERK
BY _____ DEPUTY

May 22, 1986

A RESOLUTION AMENDING THE GENERAL REVENUE AND TAXATION ACT; PROVIDING FOR THE COMPOSITION OF THE TAX COMMISSION;

WHEREAS, the Business Committee of the Sac and Fox Tribe of Indians of Oklahoma met in a special meeting held the 22nd day of May, 1986, there being a quorum present, and

WHEREAS, the Business Committee is authorized by the Constitution and Laws of the Sac and Fox Tribe of Indians of Oklahoma to transact business and act on behalf of the Tribe, and

WHEREAS, it is in the best interests of the Tribe to expand the opportunities for public service and community involvement in tribal affairs,

NOW, THEREFORE, BE IT RESOLVED that Chapter One, Section 102 of the General Revenue and Taxation Act is hereby amended to read:

Section 102: COMPOSITION OF TAX COMMISSION

The members of the Sac and Fox Tax Commission shall consist of the Second Chief, who shall serve as the Chairman and four members-at-large who shall be appointed by and serve at the pleasure of the Business Committee. The Chairman and members shall be appointed and may be reappointed by the Business Committee as expressed by resolution. The majority of the Tax Commission shall be comprised of Tribal members.

The term of office shall be five years and staggered, one member-at-large's term (Office #1) shall be designated to expire in one year, another to expire in two years, (Office #2), a third to expire in three years (Office #3), a fourth to expire in four years (Office #4), and the Chairman's term shall expire in five years. Thereafter, all appointments shall be for five years, except that in the case of a prior vacancy, an appointment shall be only for the length of the unexpired term.

Neither an appointment, nor a removal, of an at-large-member of the Tax Commission shall be of any force or effect until a written resolution reflecting such appointment or removal has been filed for record in the official tribal records maintained by the Tribal Secretary.

BE IT FURTHER RESOLVED AND ENACTED that the present members of the Tax Commission shall continue to serve until such new at-large appointments are made.

RESOLUTION SF-86- 35
May 22, 1986
Page Two

FILED
DATE 5-23-86
SECRETARY-TREASURER,
SAC AND FOX TRIBE
OF INDIANS OF OKLAHOMA
BY Mary F. McCormick
DEPUTY

C E R T I F I C A T I O N

WE, John R. Thorpe, Principal Chief and Mary F. McCormick, Secretary-Treasurer of the Sac and Fox Tribe of Indians of Oklahoma do hereby certify that Resolution SF-86-35 is a true and exact copy as approved by the Business Committee in its special meeting held the 22nd day of May, 1986, at the Sac and Fox Reservation, Stroud, Oklahoma by a vote of: John, Yes; Gaylon, Yes; Mary Yes; Alice Yes; Thomas Yes.

John R. Thorpe
JOHN R. THORPE, PRINCIPAL CHIEF

Mary F. McCormick
MARY F. McCORMICK, SEC-TREASURER

FILED

RESOLUTION

SAC AND FOX TRIBE OF INDIANS OF OKLAHOMA
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

SF-86-24

DATE 4-2-86

SECRETARY-TREASURER,
SAC AND FOX TRIBE
OF INDIANS OF OKLAHOMA

BY Mary J. McBurnick

DEPUTY

MARCH 26, 1986

A RESOLUTION AMENDING TITLE 14 OF THE SAC AND FOX TRIBAL CODE; AMENDING THE MOTOR VEHICLE LAWS; AMENDING CHAPTER EIGHT OF THE TAX LAWS OF THE TRIBE.

WHEREAS, The Business Committee of the Sac and Fox Tribe of Indians of Oklahoma met in a special meeting held the 26th day of March, 1986, there being a quorum present, and

WHEREAS, the Business Committee is authorized by the Constitution and Laws of the Sac and Fox Tribe of Indians of Oklahoma to act and transact business on behalf of the Tribe, and

WHEREAS, the tax laws as codified at Title 14 of the Sac and Fox Tribal Code may be simplified and clarified by amending certain portions of Chapter Eight, and

WHEREAS, such action is in the best interests of the Sac and Fox Tribe of Indians of Oklahoma.

NOW THEREFORE, BE IT RESOLVED AND ENACTED THAT Subsections (a), (b), and (e), of Section 852, and Section 854 of the Sac And Fox General Revenue and Taxation Act, codified at Title 14 of the Sac and Fox Tribal Code are hereby amended to read as follows:

Section 852:

- (a) each tag shall be made of metal, predominately using the colors red, white, and black. Other colors may be used by determination of the Tax Commission.
- (b) each tag shall at least bear the name "SAC AND FOX TRIBE".
- (e) each tag shall provide a space for the placement of a monthly and yearly decal or decals as may be required.

Section 854:

- (a) Each year that a vehicle is registered pursuant to this chapter, the Tax Commission shall issue a set of two decals to be placed upon the tag affixed to the registered vehicle. One decal shall bear an abbreviation or numerical representation of the month of expiration of the vehicle registration and the other shall bear the last two digits of the year of expiration. Both decals shall bear the same decal identification number. The decals shall be color coded against their expiration date and shall be made in such a way that it is impossible to remove them from a tag without destroying them.

(b) the Tax Commission may issue a single decal in order to meet the requirements of subsection (a) above.

BE IT FURTHER RESOLVED THAT all remaining provisions of Chapter Eight of Title 14 of the Tribal Code shall remain in full force and effect.

C E R T I F I C A T I O N

WE, John R. Thorpe, Principal Chief and Mary F. McCormick, Secretary/Treasurer of the Sac and Fox Tribe of Indians of Oklahoma do hereby certify that Resolution SF-86-24 is a true and exact copy as approved by the Business Committee in the special called meeting held on March 8, 1986, by a vote of : John, Yes ; Gaylon, Yes ; Mary, Yes; and Alice, Yes .

John R. Thorpe
John R. Thorpe, Principal Chief

Mary F. McCormick
Mary F. McCormick, Secretary/Treasurer

COURT OF THE SAC AND FOX TRIBE
FILED in The
Office Of The Court Clerk

APR 4 1986

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BY _____ DEPUTY

FILED

RESOLUTION

SAC AND FOX TRIBE OF INDIANS OF OKLAHOMA
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

SF-86-24

DATE 4-2-86

SECRETARY-TREASURER,
SAC AND FOX TRIBE
INDIANS OF OKLAHOMA

MARCH 26, 1986

BY Mary J. McConick
DEPUTY

A RESOLUTION AMENDING TITLE 14 OF THE SAC AND FOX TRIBAL CODE; AMENDING THE MOTOR VEHICLE LAWS; AMENDING CHAPTER EIGHT OF THE TAX LAWS OF THE TRIBE.

WHEREAS, The Business Committee of the Sac and Fox Tribe of Indians of Oklahoma met in a special meeting held the 26th day of March, 1986, there being a quorum present, and

WHEREAS, the Business Committee is authorized by the Constitution and Laws of the Sac and Fox Tribe of Indians of Oklahoma to act and transact business on behalf of the Tribe, and

WHEREAS, the tax laws as codified at Title 14 of the Sac and Fox Tribal Code may be simplified and clarified by amending certain portions of Chapter Eight, and

WHEREAS, such action is in the best interests of the Sac and Fox Tribe of Indians of Oklahoma.

NOW THEREFORE, BE IT RESOLVED AND ENACTED THAT Subsections (a), (b), and (e), of Section 852, and Section 854 of the Sac And Fox General Revenue and Taxation Act, codified at Title 14 of the Sac and Fox Tribal Code are hereby amended to read as follows:

Section 852:

- (a) each tag shall be made of metal, predominately using the colors red, white, and black. Other colors may be used by determination of the Tax Commission.
- (b) each tag shall at least bear the name "SAC AND FOX TRIBE".
- (e) each tag shall provide a space for the placement of a monthly and yearly decal or decals as may be required.

Section 854:

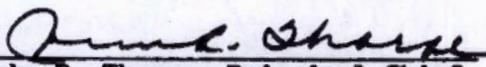
- (a) Each year that a vehicle is registered pursuant to this chapter, the Tax Commission shall issue a set of two decals to be placed upon the tag affixed to the registered vehicle. One decal shall bear an abbreviation or numerical representation of the month of expiration of the vehicle registration and the other shall bear the last two digits of the year of expiration. Both decals shall bear the same decal identification number. The decals shall be color coded against their expiration date and shall be made in such a way that it is impossible to remove them from a tag without destroying them.

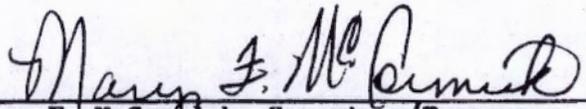
(b) the Tax Commission may issue a single decal in order to meet the requirements of subsection (a) above.

BE IT FURTHER RESOLVED THAT all remaining provisions of Chapter Eight of Title 14 of the Tribal Code shall remain in full force and effect.

C E R T I F I C A T I O N

WE, John R. Thorpe, Principal Chief and Mary F. McCormick, Secretary/Treasurer of the Sac and Fox Tribe of Indians of Oklahoma do hereby certify that Resolution SF-86-24 is a true and exact copy as approved by the Business Committee in the special called meeting held on March 8, 1986, by a vote of : John, Yes ; Gaylon, Yes; Mary, Yes; and Alice, Yes.

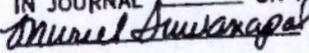

John R. Thorpe, Principal Chief


Mary F. McCormick, Secretary/Treasurer



COURT OF THE SAC AND FOX TRIBE
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APR 4 1986

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BY _____ DEPUTY

FILED

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FILED in The

Office Of The Court Clerk

DATE 4-2-86

SF 86-23
APR 4 1986

SECRETARY/TREASURER
SAC AND FOX TRIBE
OF INDIANS OF OKLAHOMA

SAC AND FOX TRIBE OF INDIANS OF OKLAHOMA
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

DOCKET _____ PAGE _____ RECORD
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BY _____ DEP.

BY Mary F. McCormick
DEPUTY

MARCH 26, 1986

A RESOLUTION TO GRANT AUTHORITY TO THE SAC AND FOX TAX COMMISSION TO COM-
PROMISE AND SETTLE CLAIMS FOR TRIBAL TAXES, PENALTIES, AND INTEREST DUE.

WHEREAS, the Business Committee of the Sac and Fox Tribe of Indians of Oklahoma met in a special meeting held the 26th day of March, 1986, there being a quorum present, and

WHEREAS the Business Committee is authorized by the Constitution and Laws of the Sac and Fox Tribe of Indians of Oklahoma to act and transact business on behalf of the Tribe, and

WHEREAS the tax laws as codified at Title 14 of the Sac and Fox Tribal Code may be simplified and clarified by amending certain portions of Chapter One, and

WHEREAS, such action is in the best interests of the Sac and Fox Tribe of Indians of Oklahoma.

NOW THEREFORE, BE IT RESOLVED AND ENACTED THAT Section 111 of Chapter One of Title 14 of the Sac and Fox Tribal code is hereby amended to add the following subsection:

(f) Either before or after commencement of an action for the recovery of taxes, penalties, and interest due the Tribe, but prior to final judgment thereon, compromise and settle such claims for an amount less than the total amount due, provided that such compromise and settlement shall be approved by the Tax Commission only when, in its judgment, such action is in the best interest of the Tribe, and provided further, that no settlement shall be made unless the delinquent taxpayer pays the principal amount of taxes due to the Tribe.

BE IT FURTHER RESOLVED THAT all remaining provisions of Chapter One of Title 14 of the Tribal Code shall remain in full force and effect.

C E R T I F I C A T I O N

WE, John R. Thorpe, Principal Chief and Mary F. McCormick, Secretary/Treasurer of the Sac and Fox Tribe of Indians of Oklahoma do hereby certify that Resolution SF-86-23 is a true and exact copy as approved by the Business Committee in its special meeting held the 26th day of March, 1986 at the Sac and Fox Reservation, Stroud, Oklahoma John, Yes; Gaylon, Yes; Mary, Yes; and Alice, Yes.

John R. Thorpe
John R. Thorpe, Principal Chief

Mary F. McCormick
Mary F. McCormick, Secretary/Treasurer

RESOLUTION

SAC AND FOX TRIBE OF INDIANS OF OKLAHOMA
SPECIAL BUSINESS COMMITTEE MEETING
SAC AND FOX RESERVATION
STROUD, OKLAHOMA

SF-85-06

NOVEMBER 2, 1984

A RESOLUTION ADOPTING AND ENACTING THE SAC AND FOX SECURED TRANSACTIONS CODE; PROVIDING FOR THE TAX COMMISSION TO ADMINISTER CERTAIN PROVISIONS OF THE CODE; AND FOR OTHER PURPOSES.

WHEREAS, the Business Committee of the Sac and Fox Tribe of Indians of Oklahoma met in a Special Business Committee meeting the 2nd day of November, 1984, there being a quorum present, and

WHEREAS, a need exists to provide protection to persons and organizations who have secured interests in the personal property of another, and

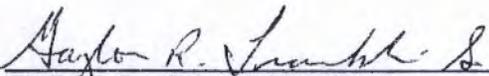
WHEREAS, such tribal action to protect security interest holders will benefit those persons located in the tribal jurisdiction by eliminating jurisdictional problems where certain business transactions occur in one jurisdiction and property is removed to another jurisdiction, and

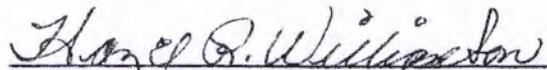
WHEREAS, such action is in the best interests of the Sac and Fox Tribe of Indians of Oklahoma, and

NOW THEREFORE BE IT RESOLVED THAT the Business Committee of the Sac and Fox Tribe of Indians of Oklahoma hereby enacts the attached Sac and Fox Secured Transactions Code.

C E R T I F I C A T I O N

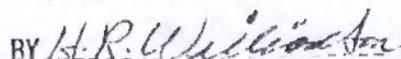
WE, Gaylon R. Franklin, Sr., Second Chief and Hazel R. Williamson, Secretary-Treasurer of the Sac and Fox Tribe of Indians of Oklahoma do hereby certify that Resolusion SF-85-06 is a true and exact copy as approved by the Business Committee in its special meeting held the 2nd day of November, 1984 at the Sac and Fox Reservation, Stroud, Oklahoma by a vote of 4 yes, 0 no, and 0 abstention/s.


GAYLON R. FRANKLIN, SR.
SECOND CHIEF


HAZEL R. WILLIAMSON
SECRETARY-TREASURER

FILED

DATE Nov. 13, 1984
SECRETARY-TREASURER,
SAC AND FOX TRIBE
OF INDIANS OF OKLAHOMA

BY 
H. R. Williamson

JULY 10, 1982

A RESOLUTION AMENDING THE GENERAL REVENUE AND TAXATION ACT OF 1982.

WHEREAS, the Business Committee of the Sac and Fox Tribe of Indians of Oklahoma met in a regular meeting this date, there being a quorum present, and

WHEREAS, certain taxes imposed in Chapter Three and Six may be simplified and clarified by amending the General Revenue and Taxation Act of 1982, enacted on the 23rd day of April, 1982, Resolution SF-82-42, and

WHEREAS, the definition of personal property to be found in Chapter Three may be simplified and clarified by amending the General Revenue and Taxation Act of 1982, enacted on the 23rd of April, 1982, Resolution SF-82-42, and

WHEREAS, certain provisions of Chapter Five may be simplified and clarified by amending the General Revenue and Taxation Act of 1982, and

WHEREAS, such action is in the best interest of the Sac and Fox Tribe of Indians of Oklahoma.

NOW, THEREFORE, BE IT RESOLVED THAT:

- (A) The General Revenue and Taxation Act of 1982 is hereby amended by adding the following language as a new Section 614:

The taxes levied by Sections 601 and 602 of this ordinance on oil and gas respectively, shall be in lieu of all sales taxes on first sale of such oil and gas imposed by law and of any possessory interest taxes on said lease hold attributable to the period during which the oil and gas lease was in production.

- (B) Section 301(d) of the General Revenue and Taxation Act of 1982 is hereby amended by adding the following language at the end of the subsection:

For the purpose of this Chapter, the term property shall not include any natural or artificial gas, electricity, water, or any other utility or public service by telephone and telegraph companies to subscribers or users including transmission of messages, whether local or long distance, or services and rental charges having any connection with the transmission of any messages.

- (C) Section 512 of the General Revenue and Taxation Act of 1982 is hereby amended by deleting the words "Section 132(a)" in the third line of the section and inserting in lieu thereof the words "Section 132"

C E R T I F I C A T I O N

WE, John R. Thorpe, Principal Chief and Hazel R. Williamson, Secretary/
Treasurer of the Sac and Fox Tribe of Indians of Oklahoma, do hereby certi-
fy Resolution SF-82-68 to be true and exact as approved by the Business
Committee in a Regular Business Committee meeting held at the New Community
Building on the Sac and Fox Tribal Reserve on the 10th day of July, 1982 by
a vote of 4 Yes, 0 No and 0 Abstention.

John R. Thorpe

JOHN R. THORPE, PRINCIPAL CHIEF

Hazel R. Williamson

HAZEL R. WILLIAMSON, SECRETARY/TREASURER

A RESOLUTION ENACTING AN ORDINANCE CREATING THE TAX COMMISSION OF THE SAC AND FOX TRIBE OF INDIANS OF OKLAHOMA, DELEGATING CERTAIN POWERS AND DUTIES TO THE TAX COMMISSION, PROVIDING FOR THE ADMINISTRATION OF THE TRIBAL TAX LAWS, PROVIDING FOR CERTAIN POWERS OF JUDICIAL REVIEW, IMPOSING LICENSING REQUIREMENTS ON CERTAIN CONDUCT, PROVIDING PENALTIES FOR NONCOMPLIANCE WITH THE TAX LAWS, IMPOSING AND LEVYING CERTAIN TAXES AND FOR OTHER PURPOSES.

WHEREAS, the Business Committee of the Sac and Fox Tribe of Indians of Oklahoma met in a special meeting the 23rd of April, 1982, there being a quorum present, and

WHEREAS, there is a need to establish regulations for the purpose of tribal tax laws, and

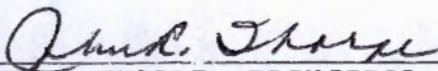
WHEREAS, Chapters One and Seven of the attached ordinance are effective as of this date and the remaining Chapters to become effective the 1st day of June, 1982, and

WHEREAS, entries known as "General Funds" in this ordinance and all previously enacted ordinances shall be known as the "Sac and Fox Treasury Account" as of this date.

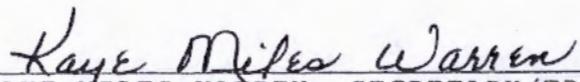
NOW, THEREFORE, BE IT RESOLVED THAT the Business Committee of the Sac and Fox Tribe of Indians of Oklahoma enacts the attached ordinance creating the Tax Commission of the Sac and Fox Tribe of Indians of Oklahoma, delegating certain powers and duties to the Tax Commission, providing for the administration of the tribal tax laws, providing for certain powers of judicial review, imposing licensing requirements on certain conduct, providing penalties for noncompliance with the tax laws, imposing and levying certain taxes and for other purposes.

C E R T I F I C A T I O N

WE, John R. Thorpe, Principal Chief and Kaye Miles Warren, Secretary/Treasurer of the Sac and Fox Tribe of Indians of Oklahoma, do hereby certify that Resolution SF-82-42 is a true and exact copy as approved by the Business Committee in a special called meeting held in Shawnee, Oklahoma on the 23rd day of April, 1982 by a vote of 3 Yes, 0 No and 0 Abstentions.



JOHN R. THORPE, PRINCIPAL CHIEF



KAYE MILES WARREN, SECRETARY/TREASURER