

**AGREEMENT RELATING TO THE REFUND OF PRECOLLECTED
EXCISE TAXES ON TOBACCO PRODUCTS**

THIS AGREEMENT, dated 6/22/2010, by and between the Department of Revenue of the State of Wisconsin (hereinafter referred to as the "State") and the Oneida Tribe of Indians of Wisconsin (hereinafter referred to as the Oneida Tribe), an Indian Tribe recognized and existing under a Constitution and Bylaws approved by the Secretary of the Interior of the United States of America on December 21, 1936.

WHEREAS, the excise taxes on tobacco products are collected before the tobacco products are delivered to the Oneida Reservation; and

WHEREAS, the members of the Oneida Tribe residing on the Oneida Reservation are not subject to the taxation laws of the State of Wisconsin on transactions occurring on the Reservation; and

WHEREAS, the Oneida Business Committee and Oneida Retail Department wish to avoid extensive record keeping requirements for the sale of untaxed tobacco products on the Reservation; and

WHEREAS, sec. 139.803, Wis. Stats., provides for refunding 50% of the taxes paid upon submission of a claim (form TT-001), covering the purchase of tobacco products for sale on a designated Indian reservation or trust land, and

WHEREAS, s. 139.805 authorizes the State to enter into an agreement with the tribal council to provide for refunding of the tobacco products tax imposed under s. 139.76(1) on tobacco products sold on the reservation to enrolled members of the tribe residing on the tribal reservation.

NOW, THEREFORE, the parties agree that a refund of the excise taxes will be made and to achieve that end, the parties agree to the following:

1. The Oneida Tribe shall be reimbursed and repaid 50% of the amount of the tax paid, upon making and filing a claim with the department on all tax-paid tobacco products purchased by Oneida Tribe, the Oneida Retail Department or other tribally owned and operated entity authorized to sell tobacco products by the Oneida Business Committee on the Reservation at retail locations located on the Reservation, and upon which the tax required under s. 139.76 has been paid.
2. The equivalent of 50% of the precollected excise tax on tobacco products will be computed by multiplying the annual Wisconsin per capita consumption of tobacco products as computed by the department times the total population of the reservation times 50% of the current tax rate on tobacco products.
 - a. The tribal council will file a claim with the State on or before the 15th day of January, April, July and October of each year for the preceding quarter on a form provided by the State.

- b. The State will process the claim for refund and issue a warrant payable to the Chairman and Treasurer of the tribal council within thirty days of the receipt of the claim forms.
 - c. The annual Wisconsin per capita consumption of tobacco products figure is based on a July 1 to June 30 fiscal year resulting in a recalculation of the per capita refund rate to be effective for the quarter ending September 30 each year.
3. This Agreement shall continue in effect until subsequently terminated in writing by either party upon thirty (30) days notice to the other party.

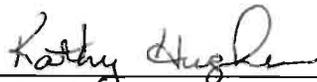
IN WITNESS WHEREOF, the State and the Oneida Tribe have caused this Agreement to be executed and delivered by their duly authorized officers.

The Department of Revenue of the State of Wisconsin:

By  _____
Secretary of Revenue

Date Signed: 6/24/2010

Oneida Tribe of Indians of Wisconsin

By  _____
Vice Chairwoman

Date Signed: 6/21/10