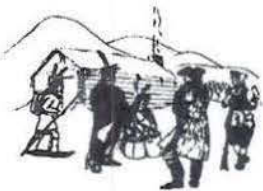


Oneida Tribe of Indians of Wisconsin



Oneidas bringing several hundred bags of corn to Washington's starving army at Valley Forge, after the colonists had consistently refused to aid them.



UGWA DEMOLUM YATEHE
Because of the help of this Oneida Chief in cementing a friendship between the six nations and the colony of Pennsylvania, a new nation, the United States was made possible.

BC Resolution 12-12-12-D

Extension of Emergency Amendments to the Oneida Room Tax Law

- WHEREAS,** the Oneida Tribe of Indians of Wisconsin is a federally recognized Indian government and a treaty tribe recognized by the laws of the United States of America, and
- WHEREAS,** the Oneida General Tribal Council is the governing body of the Oneida Tribe of Indians of Wisconsin, and
- WHEREAS,** the Oneida Business Committee has been delegated the authority of Article IV, Section 1, of the Oneida Tribal Constitution by the Oneida General Tribal Council, and
- WHEREAS,** the Oneida Business Committee adopted the Oneida Room Tax law through resolution BC-9-17-97-E, and
- WHEREAS,** the Oneida Room Tax law established an eight percent (8%) tax on the rent charged by the operator of a hotel, consistent with the tax charged by local governments, and
- WHEREAS,** local governments increased their room tax to ten percent (10%) on July 1, 2012, and
- WHEREAS,** the Administrative Procedure Act (APA) authorizes the Oneida Business Committee to enact legislation on an emergency basis, to be in effect for a period of six (6) months, renewable for an additional six (6) months, and
- WHEREAS,** the Oneida Business Committee amended the Oneida Room Tax law on an emergency basis and increased the room tax to ten percent (10%) through Resolutions BC-06-27-12-C and BC-06-27-12-D, and
- WHEREAS,** extension of the emergency adoption of the amendments to the Oneida Room Tax Law is necessary for the preservation of the public health, safety, or general welfare of the Reservation population, and that observance of the regular APA adoption requirements for passage of amendments to laws would be contrary to public interest.

NOW THEREFORE BE IT RESOLVED, the attached Oneida Room Tax Law is amended on an emergency basis for an additional six (6) months as follows:

61.4-1. Tax Imposed. For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ~~eight percent~~ percentage of the rent charged by the operator. The Oneida Business Committee shall establish, through resolution, the percentage of tax to be charged by the operator. Said tax constitutes a debt owed by the transient to the Oneida Tribe which is extinguished only by payment to the operator. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the tax collector may require that such tax shall be paid directly to the tax collector.

61.4-2. Exemptions. No tax shall be imposed upon:

- (a) Any person as to whom, or any occupancy as to which, it is beyond the power of the Oneida Tribe to impose the tax herein provided;
- (b) Any federal or state officer or employee when on official business;
- (c) Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

No exemption shall be granted except upon a claim therefore made at the time rent is collected upon a form prescribed by the tax collector.

61.4-3. This tax shall be imposed as set out herein, provided that in no cases shall the total amount paid in taxes be less than ~~eight percent~~ the tax established by Oneida Business Committee resolution. The Oneida Tribe recognizes the concurrent jurisdiction of other local governments within the exterior boundaries of the Reservation of the Oneida Tribe and as such shall impose no greater aggregate tax ~~of eight percent~~ on those hotels than the tax established within that concurrent jurisdiction. In all other cases, the Oneida Tribe shall impose ~~a tax of eight percent~~ the tax directed by Oneida Business Committee resolution, provided that any tax ~~less than eight percent~~ assessed by a local

government, that is less than the tax directed by Oneida Business Committee resolution, and has been paid, shall be deducted from that amount owed.

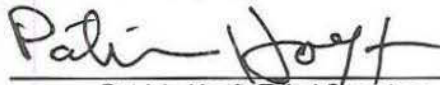
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NOW THEREFORE BE IT FURTHER RESOLVED, the above amendments shall be effective upon the expiration of the emergency amendments adopted June 27, 2012 and shall remain in effect for six (6) months or until permanent amendments are adopted, whichever occurs first.

NOW THEREFORE BE IT FURTHER RESOLVED, Resolution BC-06-27-12-D, which established the room tax rate at ten percent (10%), shall remain in effect until a resolution establishing an alternate room tax rate is approved by the Oneida Business Committee.

CERTIFICATION

I, the undersigned, as Secretary of the Oneida Business Committee, hereby certify that the Oneida Business Committee is composed of 9 members of whom 5 members constitute a quorum; 8 members were present at a meeting duly called, noticed and held on the 12th day of December, 2012; that the forgoing resolution was duly adopted at such meeting by a vote of 7 members for; 0 members against; and 0 members not voting; and that said resolution has not been rescinded or amended in any way.



Patricia Hoeft, Tribal Secretary
Oneida Business Committee

- According to the By-Laws, Article I, Section 1, the Chair votes "only in the case of a tie."