

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

Oneida Tribe of Indians of Wisconsin BUSINESS COMMITTEE





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

P.O. Box 365 • Oneida, WI 54155 Telephone: 920-869-4364 • Fax: 920-869-4040

BC RESOLUTION # <u>1-14-09-F</u>

Motor vehicle fuel tax exemption for all Oneida Tribal members

- 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 of the Oneida Tribal Constitution by the Oneida General Tribal Council; and
- WHEREAS, the State provides a motor vehicle fuel tax exemption for Native Americans who reside on the Reservation of their Tribe, but does not extend that exemption to those who live off the Reservation.
- WHEREAS, Federal courts have held that state sales taxes do not apply to tribal members when the transactions occur on tribal or trust lands within their reservation boundaries; and
- WHEREAS, the issue of residency and exemption from a state motor vehicle fuel tax has not been clearly addressed by the Courts; and
- **WHEREAS,** the motor vehicle fuel tax exemption should apply to all Oneida Tribal members, regardless of residence, and to not provide such an exemption creates an economic hardship on those Oneida Tribal members who do not qualify for the exemption.

NOW THEREFORE BE IT RESOLVED, that effective on April 1, 2009, Oneida Retail shall apply the motor vehicle fuel tax exemption to all Oneida Tribal members, regardless of residence, provided that Tribal members complete a motor vehicle fuel tax exemption application on an annual basis and provide a valid Tribal ID card at the point of purchase.

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. 9 members were present at a meeting duly called, noticed and held on the 14th day of January 2009; that the foregoing resolution was duly adopted at such meeting by a vote of 4 members for; 2 members against; and 2 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."