

CITIZEN POTAWATOMI NATION



RESOLUTION # 00-01

A RESOLUTION AUTHORIZING DAVID McCULLOUGH TO REPRESENT THE TRIBE IN NEGOTIATIONS RESOLVING LITIGATION BROUGHT BY JOHN RYALS OVER TAXATION BY THE STATE OF OKLAHOMA OF FUEL SOLD TO AND BY TRIBES OPERATING IN THE STATE OF OKLAHOMA

WHEREAS, the Citizen Potawatomi Nation is a federally recognized tribe of American Indians with constitutional authority under the Thomas-Rogers Oklahoma Indian Welfare Act of June 26, 1936 (40 Stat. 1967); and

WHEREAS, the Citizen Potawatomi Nation, the largest of the Potawatomi Indian Tribes, has, through a continuation of Potawatomi history and organized self government since time immemorial, sovereign powers inherent in tribal tradition and recognized by treaties with the United States and in the United States Constitution; and

WHEREAS, the Citizen Potawatomi Nation Constitution and By-Laws provide that the Business Committee is empowered to enact legislation, transact business, and otherwise speak or act on behalf of the Citizen Potawatomi nation in all matters on which the Tribe is empowered to act now or in the future; and

WHEREAS, John Ryals, an enrolled member of the Citizen Potawatomi Nation, has sued the Oklahoma Tax Commission asserting that House Bill 2208, a bill imposing a tax on motor fuel wholesalers, enacted in response to the United States Supreme Court's decision in *Oklahoma Tax Commission v. Chickasaw Nation*, 515 U.S. 450 (1995) conflicts with Oklahoma constitutional law to the detriment of Indian tribal members; and

WHEREAS, the District Court for Oklahoma County dismissed the suit by Ryals for lack of standing and other reasons; and

WHEREAS, the Court of Civil Appeals (Division No. 1) for the State of Oklahoma has entered decision reversing and remanding the dismissal order holding that the contracts with Indian tribes authorized by HB 2208 "do not pass constitutional muster" in Case Number 92,775; and

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WHEREAS, the tribe has not entered in to the contract authorized by HB 2208, but is presently selling motor fuel; and

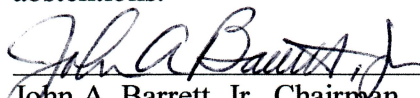
WHEREAS, Ryals has expressed an interest in settling the litigation in a way that would require non-contracting, fuel selling tribes to enter compacts with the State of Oklahoma; and

WHEREAS, the tribe is interested in a compact with the State of Oklahoma for the purpose of allowing the tribe to purchase and sell fuel that has not been taxed by the State of Oklahoma and is willing to agree to impose a tax on its subsequent fuel sales equal to or greater than the fuel tax imposed by the State of Oklahoma; NOW

THEREFORE BE IT RESOLVED that David McCullough, an attorney with the law firm of Michael Minnis & Associates, P.C., who is the attorney of record for Ryals in said litigation, is hereby authorized to represent the tribe during negotiations with the State of Oklahoma and the Oklahoma Tax Commission in attempting to settle the litigation initiated by John Ryals including negotiating a compact with the State of Oklahoma to resolve fuel taxation issues for presentation to the governing body of the tribe.

CERTIFICATION

We, the members of the Business Committee of the Citizen Potawatomi Nation do hereby certify that the above is a true and exact copy of Resolution POTT #00-01 as approved on the 14th day of July 1999, with 5 voting for, 0 opposed, 9 absent, 0 abstentions.


John A. Barrett, Jr., Chairman


Gene Bruno, Secretary-Treasurer