

Legal Underpinnings of State-Tribal Tax Agreements

State Authority

The state entered into agreements with the tribes in Montana pursuant to the State-Tribal Cooperative Agreements Act, 18-11-101, et seq., MCA, and the following statutes:

Gasoline License Tax

15-70-234, et seq., MCA

Taxation of Alcoholic Beverages

Title 16, chapter 1, part 4, MCA

Taxation of Tobacco Products

Title 16, chapter 11, MCA

Oil and Natural Gas Production Tax

15-36-301, et seq., MCA

Tribal Authority

The governing bodies of the tribes in Montana entered into tax agreements with the state under the following provisions of their Constitutions.

Assiniboine and Sioux Tribes of the Fort Peck Reservation

Article VII, Section 1 (2000): Governmental Powers of the Tribal Executive Board: To negotiate with Federal, State and local governments, and others on behalf of the Tribes, and consult with representatives of the Department of the Interior on all activities which may affect the Tribes.

Specific to the Oil and Natural Gas Production Tax Agreement

Article X, Section 8 (2000): Business and Fiscal Authorities: To make and perform contracts and agreements of every description, not inconsistent with law or the provisions of this Constitution and Bylaws, provided that any contract if required by law shall be subject to the approval of the Secretary of the Interior, or his authorized representative.

Blackfeet Tribe

Article VI, Section 1(a) (1978): Powers of the Council: To negotiate with the federal, state and local governments on behalf of the tribe and to advise and consult with the representatives of the Interior Department on all activities of the Department that may affect the Blackfeet Tribe.

Chippewa Cree Indians of the Rocky Boy's Reservation

Article VI, Section 1(a),(f), and (j) (1935): Powers of the Committee:

(a) To negotiate with the Federal, State, and local Governments on behalf of the tribe and to advise and consult with representatives of the Interior Department on all activities of the Department that may affect the Rocky Boy's Reservation.

(f) To manage all economic affairs and enterprises of the Chippewa Cree Tribe, including tribal lands, tribal timber, tribal saw mill, tribal flour mill, tribal community store, and

any other tribal activities, in accordance with the terms of a charter which may be issued to the tribe by the Secretary of the Interior.

(j) To exclude from the restricted lands of the Rocky Boy's Reservation persons not legally entitled to reside therein, under ordinances which shall be subject to review by the Secretary of the Interior.

Confederated Salish and Kootenai Tribes of the Flathead Reservation

Article VI (2004): Power and Duties of the Tribal Council

Crow Tribal Council

Gas Tax Agreement

Article VI, Section 10 (1948): The Crow Tribe, through the Crow Tribal Council, shall have the power to levy, assess and collect taxes and license fees upon non-members of the Crow Tribe doing business within the boundaries of the Crow Indian Reservation, subject to review by the Secretary of the Interior.

Article VII, Section 2 (1948): The Crow Tribal Council is the medium, the body, the tribal organization through which the Crow Tribe speaks to the government and the general public.

Tobacco Tax Agreement

Article IV, Section 3(a), (c), and (k) (2002): Enumerated Powers: The Executive Branch shall exercise the following powers and responsibilities herein provided, subject to any limitations imposed upon such powers by the statutes and laws of the United States:

(a) represent the Crow Tribe of Indians in negotiation with Federal, State and local governments and other agencies, corporations, associations, or individuals in matters of welfare, education, recreation, social services and economic development affecting the Crow Tribe of Indians;

(c) engage in any business that will further the economic well-being of the members of the Tribe and undertake any economic development activity which does not conflict with the provisions of the Constitution;

(k) negotiate and approve limited waivers of sovereign immunity when such a waiver is necessary for business purposes in accordance with Article V, Section 2(f) of this Constitution.

Fort Belknap Indian Community of the Fort Belknap Reservation

Article V, Section 1(a) (1935): Powers of the Community Council: To negotiate with the Federal, State, and local governments on behalf of the community and to advise and consult with the representatives of the Interior Department on all activities of the Department that may affect the Fort Belknap Community.

Northern Cheyenne Tribe

Article IV, Section 1(a) (1935, amended 1960, 1996): Powers of the Tribal Council: To negotiate with the Federal, State, and local governments, on behalf of the Tribe, and to advise and consult with the representatives of the Interior Department on all activities of the Department that may affect the Northern Cheyenne Indian Reservation.