



HO-CHUNK NATION LEGISLATURE

Governing Body of the Ho-Chunk Nation

HO-CHUNK NATION LEGISLATURE ENACTMENT OF *TAX CODE (5 HCC § 10)* RESOLUTION 05-03-11 C

- WHEREAS,** on November 1, 1994, the United States Secretary of the Interior approved a new Constitution for the Ho-Chunk Nation, formerly known as the Wisconsin Winnebago Tribe; and
- WHEREAS,** the Ho-Chunk Nation ("Nation") is a federally recognized Indian Tribe, organized pursuant to the Indian Reorganization Act of 1934; and
- WHEREAS,** Article V, Section 2(a) of the Ho-Chunk Nation Constitution ("Constitution") grants the Ho-Chunk Nation Legislature ("Legislature") the power to make laws, including codes, ordinances, resolutions, and statutes; and
- WHEREAS,** Article V, Section 2(b) of the Constitution grants the Legislature the power to establish Executive Departments, and to delegate legislative powers to the Executive branch to be administered by such Departments, in accordance with the law; any Department established by the Legislature shall be administered by the Executive; the Legislature reserves the power to review any action taken by virtue of such delegated power; and
- WHEREAS,** Article V, Section 2(e) of the Constitution grants the Legislature the power to raise revenue, including the power to levy and collect taxes and license fees; and
- WHEREAS,** Article V, Section 2(h) of the Constitution grants the Legislature the power to enact all laws prohibiting and regulating conduct, and imposing penalties upon all persons within the jurisdiction of the Nation; and
- WHEREAS,** Article V, Section 2(i) of the Constitution grants the Legislature the power to negotiate and enter into treaties, compacts, contracts, and agreements with other governments, organizations, or individuals; and
- WHEREAS,** Article V, Section 2(s) of the Constitution grants the Legislature the power to promote public health, education, charity, and such other services as may contribute to the social advancement of the members of the Ho-Chunk Nation; and
- WHEREAS,** Article V, Section 2(x) of the Constitution grants the Legislature the power to enact any other laws, ordinances, resolutions, and statutes necessary to exercise its Legislative powers delegated by the General Council pursuant to Article III including but not limited to the foregoing list of powers; and
- WHEREAS,** the Ho-Chunk Nation Legislature passed the *Legislative Organization Act (2 HCC § 11)*; and

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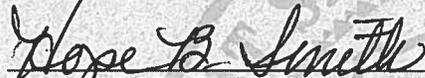
Resolution 03-05-11 C

- WHEREAS,** the *Legislative Organization Act* controls the process for enacting and amending laws of the Nation; and
- WHEREAS,** since the beginning of calendar year 2009, the Legislature has been considering implementing a *Tax Code* (5 HCC § 10); and
- WHEREAS,** the Legislature has held a work group meeting, an off-site, and informal meeting with respect to the *Tax Code*; and
- WHEREAS,** both the Finance and Development Committees have made motions with respect to the *Tax Code*; and
- WHEREAS,** the Legislature made a draft *Tax Code* available for public comment and held a public hearing for tribal membership at Ho-Chunk Casino, where Legislators, Counsel and staff were available to discuss the draft *Tax Code* and answer any questions; and
- WHEREAS,** Legislators and Legislative Counsel appeared at District Area meetings to review the draft *Tax Code*; and comments were received and considered; and
- WHEREAS,** the Legislature posted a copy of the draft *Tax Code* on the Nation's website for public review and comment more than once; and
- WHEREAS,** experts with respect to the issue of Tribal Taxation have been informally consulted to obtain their respective comments with respect to the proposed *Tax Code*; and
- WHEREAS,** one of the general purposes of the *Tax Code* is to "to strengthen the Tribal government by licensing and regulating certain conduct within the Tribal jurisdiction, provide financing for the current expenses of Tribal government and the expansion of Tribal government operations and services, and in order for the Ho-Chunk Nation to exercise its confirmed governmental responsibilities efficiently and effectively. . ."; and
- WHEREAS,** another of the general purposes of the *Tax Code* "is to provide straightforward, fair, and efficient procedures, to provide for the licensing and regulation of certain conduct, and the levy and collection of certain revenue and taxes for the benefit of the Ho-Chunk Nation. . ."; and
- WHEREAS,** one of the benefits to the Ho-Chunk Nation of the *Tax Code* shall be to support the development and creation of a Healing Center for Addiction; and
- WHEREAS,** the General Council passed Resolution 10-11-03 J supporting the development and creation of a Healing Center for Addiction in order to secure future Ho-Chunk Nation members' health and well-being
- WHEREAS,** a portion of the revenue generated as a result of this *Tax Code* (5 HCC § 10) shall be designated for the creation of a Ho-Chunk Nation Healing Center for Addiction.

NOW THEREFORE, BE IT RESOLVED that the Legislature, pursuant to its Constitutional authority, adopts the Ho-Chunk Nation Tax Code, which shall take effect pursuant to its terms and be posted on the Nation's website, after the necessary administrative edits have been made by the Office of Legislative Counsel.

CERTIFICATION

I, the undersigned, as Tribal Secretary, hereby certify that the Legislature of the Ho-Chunk Nation, composed of **13 members**, of whom **10** constituting a quorum were present at a meeting duly called and convened and held on the **3rd of May, 2011**, that the foregoing resolution was adopted at said meeting by an affirmative vote of **9 members, 1 opposed, and 0 abstaining**, pursuant to the authority of Article V, Section 2(a) and (x) of the Constitution of the Ho-Chunk Nation approved by the Secretary of the Interior on November 1, 1994, and that said resolution has not been rescinded or amended in any way. I further certify that this is a verified copy of said resolution.



Hope B. Smith, Tribal Secretary



Date

