

**FIRST AMENDMENT TO  
FORT BELKNAP – MONTANA  
ALCOHOLIC BEVERAGES TAX AGREEMENT**

Pursuant to Section 9 of the Fort Belknap – Montana Alcoholic Beverages Tax Agreement, hereinafter referred to as “Agreement,” the Fort Belknap Indian Community Council of the Gros Ventre and Assiniboine Tribes of the Fort Belknap Indian Reservation, hereinafter referred to as “Tribes,” and the State of Montana, Department of Revenue, hereinafter to as “State,” hereby amend the Agreement as follows:

Section 3, Tribal Alcohol Tax, of the Agreement is its entirety to read as follows:

3. Tribal Alcohol Tax. The Tribes, pursuant to their individual Tribal and inherent sovereign authorities, as delegated to the Council under the Tribes’ constitution, do herein agree to enforce their ordinance imposing a tax on all alcoholic beverages distributed within the boundaries of the Reservation, and that such tax shall be maintained at levels equal to the levels imposed by the Montana liquor excise and license taxes and beer and wine taxes referenced in section 2, above. The Tribes agree to provide the State of Montana with a current copy of this ordinance, providing updates as it may be amended from time to time.

Section 4, Subsequent Negotiations on Tax Sharing, of the Agreement shall be deleted in its entirety.

Section 5, Collection and Administration of Taxes, of the Agreement shall be amended in its entirety to read as follows:

5. Collection and Administration of Taxes. The State and the Tribes agree that alcoholic beverages sold on or off the Reservation shall not be subject to both the State tax and the Tribal tax, but shall be subject to one tax. The parties further agree that, because the State has an existing tax collection structure, the State will collect those taxes resulting from alcoholic beverage sales on the Reservation, for and on behalf of the Tribes, and will remit to the Tribes all alcoholic beverages taxes set forth in the formulas noted below.

(a) The total amount of remittance distributed to the Tribes shall be the total taxes collected on liquor and beer and wine consumed on the Reservation by tribal members living on the reservation. The amount so consumed will be determined by multiplying the number of enrolled tribal members living on the Reservation as determined by the Bureau of Indian Affairs, Rocky Mountain Regional Office, on or about March 31 of each year, by the tax distributed to the state general fund on the per capita consumption per quarter of liquor and beer and wine in Montana as determined by the State for the preceding fiscal year.

(b) The State shall distribute the moneys due to the Tribes under this Agreement no later than sixty (60) days from the end of each calendar quarter. The State will

include with each distribution a statement showing how the distribution was determined for that quarter.

(c) Distributions will start within sixty (60) days from the end of the first whole calendar quarter after the effective date of this Agreement and continue until the expiration or the termination of this Agreement as provided in Paragraph 5 or required by law. For the purposes of this Agreement, a calendar quarter begins on January 1, April 1, July 1, and October 1 of each year.

(d) The amount payable to the Tribes shall be in the form of a warrant issued by the State of Montana payable to the Tribes and sent to the President of the Council.

Section 6, Term, of the Agreement shall be amended in its entirety to read as follows:

6. Term. This Agreement shall be for a term of one (1) year, subject to the renewal provision below, unless terminated in writing by either party upon not less than thirty (30) days written notice to the other. In the event of termination by the State prior to the end of the term, the State shall be obligated to remit the full amount payable to the Tribes provided for in this Agreement for that period of time up to and including the effective date of termination. This obligation of the State shall survive any termination of this Agreement. This Agreement shall be automatically renewed for successive terms of one year if no action is taken by either party.

Section 8, Effective date, of the Agreement shall be amended in its entirety to read as follows:

8. Effective date. This Agreement shall be effective on the 1<sup>st</sup> day of October, 2003, or the first day of the whole calendar quarter following the initial effective date of the tribal ordinance required under Paragraph 3, whichever shall last occur.

As required by Section 9 of the Agreement, the parties' signatures are set forth below. Except as expressly amended hereby, all terms and conditions of the Agreement remain in full force and effect.

DATED this 1<sup>st</sup> day of October, 2003.

STATE OF MONTANA

/S/ LINDA M. FRANCIS

Linda M. Francis  
Director of Revenue

Fort Belknap Indian Community Council

/S/ BENJAMIN SPEAKTHUNDER

Benjamin Speakthunder, President  
Fort Belknap Indian Community

Approved pursuant to § 18-11-105, MCA

/S/ MIKE MCGRATH

Mike McGrath, Attorney General  
Department of Justice

I, Cleo Hamilton, Superintendent, Fort Belknap Agency, Bureau of Indian Affairs, United States Department of the Interior, do hereby approve this agreement pursuant to 25 U.S.C. §81.

/S/ CLEO HAMILTON

Superintendent, Bureau of Indian Affairs