

# **EXHIBIT**

## **A**

CHAIRMAN  
Joseph Brings Plenty

SECRETARY  
Ev Ann White Feather

TREASURER  
Benita Clark

VICE-CHAIRMAN  
Lanny LaPlante



P.O. Box 590  
Eagle Butte, South Dakota 57625  
(605) 964-4155  
Fax (605) 964-4151

TRIBAL COUNCIL MEMBERS

DISTRICT 1  
Steve Moran  
Ardys Cook

DISTRICT 2  
Ted Knife, Jr.

DISTRICT 3  
Maynard Dupris  
Edward Widow

DISTRICT 4  
Kevin Keckler  
Merle Miller  
Terrance Vee  
Sharon Lee

DISTRICT 5  
Robert Walters  
Lanny LaPlante  
Corbin LeBeau, Sr.  
Derek Bartlett

DISTRICT 6  
Mike Rousseau  
Dodie LeCompte

TRIBAL MEMORANDUM

DATE : July 16, 2007

TO : Superintendent - Cheyenne River Agency

FROM : Ev Ann White Feather, Tribal Secretary

SUBJECT : Resolution No. 242-07-CR: The Cheyenne River Sioux Tribal Council hereby approves of the following amendments to Ordinance One:

SECTION 4. Payment of License Fees:

- 1.) Increase the \$100.00 business license fee for major business classifications to \$150.00 for off-reservation businesses.
  - 2.) Increase the \$20.00 filing fee (by Executive Resolution No. E-164-99-CR) for on-reservation businesses to annual fees of \$100.00 for major business classifications, \$50.00 for Concession Stands, \$25.00 for Peddlers, and \$50.00 for Small businesses.
  - 3.) Impose a \$50.00 daily business permit to off-reservation transit businesses that sell wares on the street, and to pay the Revenue Department the sales tax.
  - 4.) Change the calendar payment schedule to an annual payment schedule.
- The amendment to this Ordinance shall be posted for thirty (30) days.

Transmitted herewith are an original and two (2) copies of Resolution No. 242-07-CR which was duly adopted by the Cheyenne River Sioux Tribal Council during Regular Session on July 06, 2007.

EWf: kk

cc.

Chairman

Treasurer

Administrative Officer

Comptroller

Revenue Dept.

Central Records Director

District Chairman (6)

File/2

The blue represents the thunder clouds above the world where live the thunder birds who control the four winds. The rainbow is for the Cheyenne River Sioux people who are keepers of the Most Sacred Calf Pipe, a gift from the White Buffalo Calf Maiden. The eagle feathers at the edges of the rim of the world represent the spotted eagle who is the protector of all Lakota. The two pipes fused together are for unity. One pipe is for the Lakota, the other for all the other Indian Nations. The yellow hoops represent the Sacred Hoop, which shall not be broken. The Sacred Calf Pipe Bundle in red represents Wakan Tanka - The Great Mystery. All the colors of the Lakota are visible. The red, yellow, black and white represent the four major races. The blue is for heaven and the green for Mother Earth.

RESOLUTION NO. 242-07 CR  
Amends Ordinance No. 1

- WHEREAS, the Cheyenne River Sioux Tribe of South Dakota is an unincorporated Tribe of Indians, having accepted the provisions of the Act of June 18, 1934 (48 Stat.984); and
- WHEREAS, the Tribe, in order to establish its tribal organization; to conserve its tribal property; to develop its common resources; and to promote the general welfare of its people, has ordained and established a Constitution and By-Laws; and
- WHEREAS, CRST Ordinance 1, Business Licensing, levies license fees upon members and non-members doing business within the exterior boundaries of the Cheyenne River Sioux Indian Reservation or with the Cheyenne River Sioux Tribe; and
- WHEREAS, the Business License fees for persons authorized to operate a business on the reservation is \$100.00 for major business classifications, \$50.00 for small business classifications and concessions, \$25.00 for peddlers; and
- WHEREAS, on August 13, 1999 the Cheyenne River Sioux Tribal Executive Committee changed the business license fee for on-reservation businesses to a one time filing fee of \$20.00; and
- WHEREAS, on April 3, 2003 the Cheyenne river Sioux Tribal Council approved of a motion to not allow any off-reservation peddlers (transit businesses) to sell their wares on the streets; and
- WHEREAS, the Cheyenne River Sioux Tribe Budget & Finance Committee moved to increase the license fee for major business classifications beginning January 1, 2005; and

THEREFORE BE IT RESOLVED, that the Cheyenne River Sioux Tribal Council hereby approves of the following amendments to Ordinance One: SECTION 4. Payment of License Fees:

- 1.) Increase the \$100.00 business license fee for major business classifications to \$150.00 for off-reservation businesses.
- 2.) Increase the \$20.00 filing fee (by Executive Resolution No. E-164-99-CR) for on-reservation businesses to annual fees of \$100.00 for major business classifications, \$50.00 for Concession Stands, \$25.00 for Peddlers, and \$50.00 for Small businesses.
- 3.) Impose a \$50.00 daily business permit to off-reservation transit businesses that sell wares on the street, and to pay the Revenue Department the sales tax.
- 4.) Change the calendar payment schedule to an annual payment schedule.


Resolution No. 242-07 CR

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BE IT FURTHER RESOLVED, the amendment to this Ordinance shall be posted for thirty (30) days.

#### CERTIFICATION

I, the undersigned, Secretary of the Cheyenne River Sioux Tribe, certify that the Tribal Council is composed of fifteen (15) members, of whom 11 members, constituting a quorum, were present at the Regular Session; duly called, noticed, convened, and held this 6<sup>th</sup>, day of July, 2007, and that the above resolution was duly adopted by an affirmative vote of 6 yes, 4 no, 1 abstaining and 4 absent.

  
Evelyn Ann White Feather, Secretary  
Cheyenne River Sioux Tribe

ORDINANCE NO. 1

(As amended August 7, 1996)

BUSINESS LICENSE ORDINANCE  
OF THE CHEYENNE RIVER SIOUX TRIBE

SECTION 1. Findings and Declarations of Policy. The Cheyenne River Sioux Tribe hereby finds and declares as follows:

(a) Numerous tribal members, non-member Indians, and non-Indians are doing business with the Cheyenne River Sioux Tribe or its members on the Cheyenne River Indian Reservation.

(b) This business activity has a direct effect on the political integrity and the economic security of the Tribe.

(c) The Cheyenne River Sioux Tribe retains the inherent, sovereign power to regulate, through taxes, licensing and other means, the business activities of members and non-members who transact business on the Reservation or who enter consensual business relationships with the Tribe.

(d) This Ordinance levies license fees upon members and non-members doing business within the exterior boundaries of the Cheyenne River Indian Reservation, as defined in the Act of March 2, 1889 (25 Stat. 888), or with the Cheyenne River Sioux Tribe, an unincorporated Tribe of Indians having accepted the provisions of the Act of June 18, 1934 (48 Stat. 984).

SECTION 2. Definition of Terms. The following words, terms, and phrases, when used in this Ordinance, have the meanings ascribed to them in this section:

(a) "Agricultural Activity" includes the provision of fertilizing, spraying, cultivating, harvesting, processing, packing, and manufacturing services or products by professional or custom processors, manufacturers, or suppliers of agricultural products, supplies, or services; the term also includes the producing, raising or growing, and harvesting of food or fiber upon agricultural land, excluding livestock, dairy products, and crops.

(b) "Business" includes any activity engaged in by any person, firm, company, or caused to be engaged in with the object of gain, benefit, or advantage, either direct or indirect; the term "business" shall not include law firms or professional attorneys who are licensed to practice in the state and federal courts and who have paid an admission fee to practice in the Courts of the Cheyenne River Sioux Tribe; the term "business" shall not be construed to include the individual employees of a business.

(c) **"Business License"** means a license to operate a business on the Cheyenne River Indian Reservation or with the Cheyenne River Sioux Tribe, issued by the Cheyenne River Sioux Tribal Revenue Department after payment of required fee; this term is synonymous with business permit.

(d) **"Cheyenne River Indian Reservation"** includes all lands within the exterior boundaries of the Cheyenne River Indian Reservation established by the Act of March 2, 1889 (25 Stat. 888), including fee patent lands, roads, water and lands used for U.S. Government purposes.

(e) **"Concessions Stand"** means a temporary structure at which are sold foodstuffs, souvenirs, programs, or other goods, at rodeos, athletic events, dances, celebrations or other events.

(f) **"Council"** means the governing body of the Cheyenne River Sioux Tribe.

(g) **"Employee"** means an individual who is hired to render service other than in the pursuit of an independent calling.

(h) **"Member"** means any individual who is an enrolled member of the Cheyenne River Sioux Tribe.

(i) **"Non-member"** means any person other than a member.

(j) **"Peddler"** includes any individual who travels about with wares for sale, along the streets or from door to door.

(k) **"Person"** includes any individual, firm, partnership, joint venture, association, corporation, municipal corporation, state, trust, business receiver, or any group or combination acting as a unit and the plural as well as the singular in number.

(l) **"Revenue Department"** means the Revenue Department of the Cheyenne River Sioux Tribe.

(m) **"Treasurer"** means the Treasurer of the Cheyenne River Sioux Tribe.

(n) **"Tribe"** means the Cheyenne River Sioux Tribe.

**SECTION 3. License Application.** Any person who wishes to engage in, pursue or transact any business within the exterior boundaries of the Cheyenne River Indian Reservation or with the Cheyenne River Sioux Tribe shall make application for the Cheyenne River Sioux Tribal business license and present the application to the Cheyenne River Sioux Tribal Revenue Department for approval or otherwise.

**SECTION 4. Payment of License Fees.**

(a) License fee: Except as provided in subsections (b) through (f), below, any person authorized to operate a business on the Cheyenne River Indian Reservation or with the Cheyenne River Sioux Tribe, shall, by virtue of this Ordinance, approved by the Secretary of the Interior, pay an annual business license fee to the Revenue Department in an annual payment due on January 15 of each year or, for businesses that have not previously conducted business on the Cheyenne River Indian Reservation or with the Cheyenne River Sioux Tribe, upon the first day that such business is conducted, in the first year, and on January 15 thereafter. The full fee shall be charged for any license for any part of such period. All licensees may be required to furnish good and sufficient security; such security may be paid in cash or in the form of a bond, money order, certificate of deposit, or other like instrument. The following Schedule of Permits sets forth the prescribed fees:

**SCHEDULE OF PERMITS**

<u>Major Business Classifications</u>	<u>Fee Rates</u> <u>MEMBER/NON-MEMBER</u>
Agricultural Activities	\$100.00
Amusement & Recreation Establishments	\$100.00
Apparel & Accessory Stores	\$100.00
Automotive Dealers & Fuel Services	\$100.00
Automotive Repair, Services, & Garages	\$100.00
Banks, Savings & Loans	\$100.00
Building Material & Supply	\$100.00
Business Services	\$100.00
Communication Services	\$100.00
Construction & Contractors	\$100.00
Eating & Drinking Places	\$100.00
Food Stores	\$100.00
Furniture, Home Furnishing & Equipment	\$100.00
General Merchandise Stores	\$100.00
Hotels, Rooming Houses, Camps	\$100.00
Investments & Financial Consultants	\$100.00
Insurance Services	\$100.00
Miscellaneous Retail	\$100.00
Personal Services	\$100.00
Professional Services	\$100.00
Real Estate	\$100.00
Repair Stores	\$100.00
Utilities	\$100.00
Vendors & Solicitors	\$100.00

(b) Concession stands: For operating concession stands, a fee of \$50.00 is required; provided that, no fee shall be required if a person operating a concession stand has already paid the Tribe a fee of an equal or greater amount to conduct business at a rodeo, athletic event, dance, celebration or other event.

(c) Peddlers: For peddlers, a fee of \$25.00 is required.

(d) Small businesses: For the purpose of encouraging small business endeavors, businesses such as are described above that can show by evidence of Federal Income Tax return that they have received less than \$5,000 in gross income during the previous year from all endeavors on and off the Reservation, or (ii) they have been in business less than one year and have received an average of less than \$425 per month in gross income shall be required by the Revenue Department to pay a provisional fee of \$50.00, which shall be subject to review before such license may be renewed. In order to renew a business license for a business that has been granted a provisional small business license, such a business must show by evidence of Federal Income Tax return that they have received less than \$5,000 in gross income during the year for which they were issued the provisional license from all endeavors on and off the Reservation or must pay the difference between the provisional small business license fee and the fee otherwise required for such a business, in addition to the renewal license fee before any license renewal shall be granted.

(e) Occasional businesses: No fee shall be imposed for a license or permit for any person or organization engaged in business on an occasional basis. For purposes of this section, the term "occasional basis" shall mean not more than six (6) times in one (1) year.

(f) Charitable organizations: No fee shall be imposed for a license or permit for any organization engaged in raising funds for charitable, educational, civic or religious purposes where the receipts are not used for the personal benefit of any individual, corporation, or group or for other than such enumerated purposes.

SECTION 5. Termination of License. All licenses shall terminate at midnight on the thirty-first of December next succeeding the date of issuance.

SECTION 6. Fines. Any person subject to this Ordinance who fails to pay the license fee as required under this ordinance shall be subject to a fine of ten percent (10%) of the fee for each month the business license fee is not paid.

SECTION 7. Complying with Laws and Regulations; License Revocation. Any person properly licensed and operating a business on the Cheyenne River Indian Reservation shall comply with all laws and regulations of the Cheyenne River Sioux Tribe and any and all prevailing federal law and regulations; any person charging excessive



rates or otherwise indulging in practices detrimental to the economic welfare of the Tribe shall have their license revoked.

**SECTION 8. Remedies.** Such civil remedies shall apply to and be available for the purposes of enforcing this ordinance as are appropriate; provided that, the applicable administrative requirements set forth in Section 10 have been satisfied. These remedies may include but are not limited to civil injunction of the operation of any business in violation of this ordinance and the imposition of civil fines. Such fines may be collected through the judicial attachment, levy and sale of property, or other necessary means.

**SECTION 9. Administration Responsibility.** The Revenue Department of the Cheyenne River Sioux Tribe is hereby charged with enforcement and administration of the provisions of this Ordinance; provided that, the authority to appoint an administrative law judge or other hearing officer empowered to make determinations as to disputed matters of fact or law shall be delegated to the Tribal Council Law and Order Committee. No person who is engaged in the performance of investigative or prosecuting functions for the Revenue Department may serve as an administrative law judge or hearing officer or otherwise advise in any decision.

**SECTION 10. Administrative Hearings: Procedure.**

(a) **Hearing Required:** All persons against whom civil remedies or license revocations are sought or who are denied a business license or class of business license for which they have applied or who claim that they have paid for a greater fee for a business license than is required under this ordinance are entitled a hearing before the Revenue Department of the Cheyenne River Sioux Tribe.

(b) **Notice:** The Revenue Director shall schedule a hearing prior to imposing civil remedies or license suspensions or at the request of any person who has been denied a business license or class of business license or who claims that they have paid for a greater fee for a business license than is required under this ordinance, and prepare a notice of hearing, including the time, place and nature of the hearing, the legal authority and justification under which the hearing is to be held and the matters of fact and law asserted. The notice of hearing shall be mailed to the affected person by registered mail not less than ten days before the hearing.

(c) **Powers of Hearing Officer:** The hearing officer, at a hearing arising under this Ordinance, shall have the power to administer oaths, to subpoena and examine witnesses, and to otherwise regulate the hearing, including the admission of evidence, in accordance with tribal law and custom, insofar as such practice and procedure is compatible with the requirements of due process.

(d) **Rights of Parties:** Parties shall have the right to present evidence, call and examine witnesses, and cross examine adverse witnesses. A party may be represented

by an attorney, lay advocate, or paralegal licensed to practice law in the courts of the Cheyenne River Sioux Tribe.

(e) **Records:** A tape recording or shorthand transcription shall be made of all hearings for suspension or revocation of a business license for reasons other than non-payment of a license fee or at the direction of the hearing officer. A written transcript shall be made available to any party at that party's expense.

(f) **Written Decision:** All decisions of the hearing officer will be made only on the basis of the evidence on the record. Parties are entitled to written notice of decision within thirty (30) days setting forth the hearing officer's findings of fact, findings of law, decision and justification for decision.

(g) **Stay Pending Appeal:** A decision of the hearing officer imposing civil fines or directing the payment of fees may be automatically stayed by posting an appeal bond with the Tribal Superior Court in the amount of the fine imposed or fee to be collected. A decision of the hearing officer suspending or revoking a business license or enjoining the operation of a business may be automatically stayed by posting a \$10,000 appeal bond with the Tribal Superior Court.

(h) **Appeal:** Any party aggrieved by the decision of the hearing officer may appeal the hearing officer's decision to the Tribal Superior Court by filing a notice of appeal, clearly stating the grounds thereof, and serving a copy of the notice of appeal on the opposing party by hand or by certified mail within thirty days from the date of the decision. The Tribal Superior Court shall uphold the decision of the hearing officer unless it finds that the decision was arbitrary and capricious, an abuse of discretion, or not in accordance with this Ordinance or other applicable tribal or federal law. In the event that a decision imposing a civil penalty or ordering the collection of fees or penalties is overturned on appeal, the Court may order the Revenue Department to refund such fees or penalties. This provision does not waive the immunity of the Cheyenne River Sioux Tribe or its officers from suit, except as expressly provided herein, narrowly construed.

**SECTION 11. Overpayment of License Fee.** If it shall appear subsequent to the receipt of license fees or fines by the Tribe that an amount of license fee or fine has been paid that was not due under the provisions of this Ordinance, whether as a mistake of fact or law, then such amount shall be credited against any license fees due, or to become due, under this Ordinance to the person who made the overpayment, or such amount shall be refunded to such person by the Cheyenne River Sioux Tribal Treasurer; provided that a claim for refund shall be filed with the Revenue Department within one (1) year of collection or the overpayment of such claim shall be forever barred.

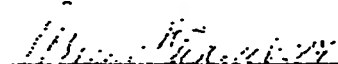
**SECTION 12. Disposition of Funds.** License fees payable under this Ordinance shall be remitted by the Revenue Department to the Treasurer with a schedule setting forth the name and residence of each applicant, the type of license issued, and the

amount paid. The Treasurer shall place such fees in a general fund account designated the Cheyenne River Business License Account. This account shall be set apart and made available for the payment of salaries, per diem, fees, expenses, and expenditures of every sort and kind whatsoever authorized to be made by the Cheyenne River Sioux Tribal Council, subject to the proper audit and in accordance with Sub-section i, Section 1, Article IV of the Cheyenne River Sioux Tribal Constitution.

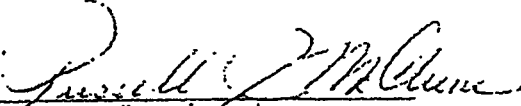
SECTION 13. Amendments. This Ordinance may be amended by the Cheyenne River Sioux Tribal Council subject to approval by the Secretary of the Interior so long as required by tribal or Federal law.

#### CERTIFICATION

I, the undersigned, as Secretary of the Cheyenne River Sioux Tribe, certify that the Tribal Council is composed of fifteen (15) members, of whom 10, constituting a quorum, were present at a meeting, duly and regularly called, noticed, convened and held this 7th day of August 1996, Regular Session; and that the foregoing Ordinance was duly adopted at such meeting by an affirmative vote of 10 for 0 against, 0 not voting and 5 absent.

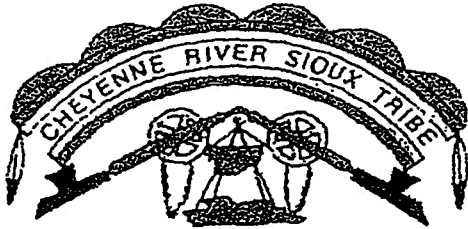
  
Arlene Thompson, Secretary  
Cheyenne River Sioux Tribe

APPROVED:

  
Agency Superintendent

DATE:

08/13/96



CRST Revenue Department  
PO Box 590  
Eagle Butte SD 57625  
Phone: (605)964-7071

### **Basic Information Guide For On the Reservation**

The Cheyenne River Sioux Tribe assesses an annual Business License for doing business on the Cheyenne River Indian Reservation or with the Cheyenne River Sioux Tribe. The Reservation encompasses Dewey and Ziebach counties of South Dakota.

### **Who Must Apply**

As a business person, you are required to hold a Cheyenne River Sioux Tribe Business License if: "You intend to engage in, pursue, transact an business activity or service on the Cheyenne River Indian Reservation or with the Cheyenne River Sioux Tribe."

### **How To Apply**

The business license application can be obtained from the CRST Revenue Department. You can visit the CRST Revenue Department or apply for a business license by mail. You must complete a business license application and return it to the CRST Revenue Department along with the annual business license fee of \$100.00.

### **License Period**

The license period is on an annual basis from the month we receive you license fee.

### **Renewal Procedures**

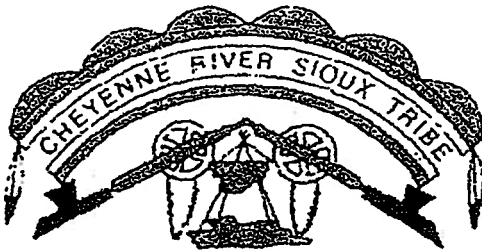
You must renew you business license each year by the 15<sup>th</sup> of the month you purchase the license to continue doing business on the Reservation or with the Tribe. After the initial application, you will receive a business license renewal form.

### **When Your Status Changes**

If your business name, mailing address or business location, or owner shop changes, please notify the CRST Revenue Department.

### **Tax Returns**

The proper reservation code to be used on the tax return is CRST 408-4 for the 4% sales and use tax.



CRST Revenue Department  
PO Box 590  
Eagle Butte SD 57625  
Phone: (605)964-7071

## **Basic Information Guide**

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### **Who Must Apply**

As a business person, you are required to hold a Cheyenne River Sioux Tribe Business License if: "You intend to engage in, pursue, transact a business activity or service on the Cheyenne River Indian Reservation or with the Cheyenne River Sioux Tribe."

### **How To Apply**

The Business License application can be obtained from the CRST Revenue Department. You can visit the CRST Revenue Department or apply for a business license by mail. You must complete a business license application and return it to the CRST Revenue Department along with the annual business license fee of \$150.00.

### **License Period**

The license period is on an annual basis from the month we receive your license fee.

### **Renewal Procedures**

You must renew your business license each year by the 15<sup>th</sup> of the month you purchase the license to continue doing business on the Reservation or with the Tribe. After the initial application, you will receive a business license renewal form.

### **When Your Status Changes**

If your business name, mailing address, or business location, or ownership change, please notify the CRST Revenue Department.

### **Tax Returns**

The proper reservation code to be used on the tax return is CRST 408-4 for the 4% sales and use tax.