

Flandreau Santee Sioux Tribe

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November 21, 2014

Tribal Leaders
Great Plains Tribal Chairmen's Association

RE: *Flandreau Santee Sioux Tribe vs. Gerlach et al*

Dear Tribal Leader:

It is with great concern that I write you this letter. The Flandreau Santee Sioux Tribe's (the "FSST") efforts to resolve its issues with the State of South Dakota regarding the collection of taxes on our Reservation have been met with resistance from the State, prompting us to file suit against them in the Federal District Court in Sioux Falls. The Argus Leader has reported on the case filing at the following link:

<http://www.argusleader.com/story/news/2014/11/20/flandreau-tribe-files-lawsuit-tax-dispute-state/19322053/>

It is now apparent that we must again depend on the federal court system to rule on the taxation scheme of the state, and to stand up for the Tribes' rights as sovereigns. We must now, as the Great Sioux Nation, stand together against the overbearing actions of the State to protect our right of taxation.

Currently, the FSST has a limited tax compact with the State in which it shares the tax proceeds of cigarettes sold on the Reservation. To date, the FSST has refused to share taxes collected for anything other than cigarettes with the State, prompting them to revoke the FSST's access to state licensed distributors of alcohol. The State demands to further tax the sale of food and beverages at the Casino and its restaurants, guests who stay at our hotel, and people who purchase goods from our gas station. The FSST depends on this tax revenue to help care for its members, to fund government activities, and for economic development activities, and cannot afford to have its taxation money taken.

The FSST now asks for your continued support. We would ask that all South Dakota Tribes join us in the battle against the State to solidify all of the Tribes' rights to tax on Reservation land. The FSST further asks that you revoke your tax compact with the State of South Dakota, and demand that all taxes for activities on the Reservation be directed to your Tribe's Treasurers. Finally, if you are not comfortable fighting the State with us, we ask that your Tribe pass the attached resolution of support of Flandreau with its tax issues.

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The FSST has filed its Complaint and Motion for Preliminary Injunction in the District Court on Tuesday, November 18, 2014. The State must respond by noon on November 26, 2014, and the Motion Hearing will be scheduled for December 1, 2014 at 10:00 A.M. in Sioux Falls in front of The Honorable Judge Lawrence L. Piersol. The FSST plans on utilizing the upcoming Great Plains Tribal Chairmen's Association meeting on December 19, 2014 to discuss its issues with the State, and will give an update regarding the litigation at that point.

Again, the FSST greatly appreciates your consideration and support, and hopes that a unified fight against the State will create a better taxation landscape for the future.

Pidamaya yedo,



Anthony Reider
President

Attachments