

AGREEMENT
FOR THE COLLECTION AND DISSEMINATION OF MOTOR FUELS TAXES
BETWEEN THE STATE OF NEBRASKA
AND THE WINNEBAGO TRIBE OF NEBRASKA

1. Paragraph #6 is rescinded and replaced with the following new paragraph #6:

6. This exemption shall only apply to deliveries and sales of motor fuel that occur at retail outlets owned and operated by the Tribe located on the Reservation and within the boundaries of the Reservation as are set forth in the Preamble of this Agreement. This exemption shall not apply to:

A. Transactions involving motor fuel that occur at the Tribe's retail outlets outside the boundaries of the Reservation,

B. Any activity by the Tribe as a motor fuel supplier, distributor, wholesaler, importer, or exporter, or

C. Tankwagon sales.

2. Paragraph #9 is rescinded and replaced with the following new paragraph #9:

9. The Tribe shall remit to the State of Nebraska Department of Revenue on a quarterly basis no later than 25 days after the end of each quarter 25% of the taxes imposed on motor vehicle fuel (gasoline and ethanol) pursuant to the resolution set forth in Paragraph #4 of this Agreement. Furthermore, the Tribe shall remit to the State of Nebraska Department of Revenue on a quarterly basis no later than 25 days after the end of each quarter 40% of the taxes imposed on diesel fuel pursuant to the resolution set forth in Paragraph #4 of this Agreement. These percentages have been determined based upon good faith negotiations between the parties based upon the following formulas: For motor vehicle fuels -- approximately one-half of the

Amendment #1

estimated percentage of residents living within the exterior boundaries of the reservation who are not tribal members (both the State and Tribe agree that the State has no arguable claim to levy its motor fuels excise taxes on tribal members on the reservation); For diesel fuel an additional 15% is based upon the assumption that a percentage of the diesel is sold to large trucks, and an indeterminate number of those trucks are involved in IFTA, so that they receive full credit for tax paid to the state. The parties shall review the formulas which determined the revenue sharing percentages every five years following the execution of this agreement unless either party makes a written request to do so at an earlier date. If the parties determine that an adjustment to either of the formulas and the attendant revenue sharing percentages is warranted, such adjustment shall take effect at such time as is mutually agreed by the parties.

3. Paragraph #10 is rescinded and replaced with the following new paragraph #10:

10. The amount to be remitted quarterly shall be determined by calculating the total gross gallons of motor vehicle fuel received by the Tribe's retail locations on the reservation, less any sales to the U.S. Government. The resulting gallons are multiplied by the state tax rate in effect at the time, and then 25% of the total tax is remitted to the State. The amount to be remitted for diesel fuel is calculated by the same formula with the product of the resulting gallons and the state tax rate multiplied by 40%.

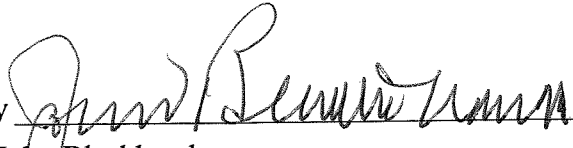
4. The provisions of this amendment shall become effective October 1, 2003.


The undersigned parties hereto accept and bind themselves to the provisions of this amendment.

Amendment #1

Dated this 27th day of **August, 2003.**

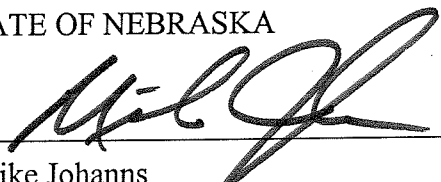
WINNEBAGO TRIBE OF NEBRASKA

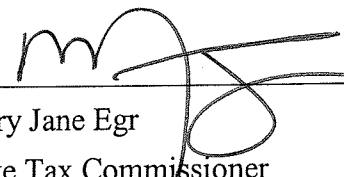
By 
John Blackhawk
Chairman

By 
Darwin Snyder
Treasurer

Dated this 9th day of September 2003.

STATE OF NEBRASKA

By 
Mike Johanns
Governor

By 
Mary Jane Egr
State Tax Commissioner

WINNEBAGO TRIBE OF NEBRASKA

P.O. Box 687 • Winnebago, Nebraska 68071 • PH: 402-878-2272 • Fax: 402-878-2963

WEB: info@winnebagotribe.com
RESOLUTION #03-174

(Motor Fuel Taxes Amendment)

WHEREAS; The Winnebago Tribe of Nebraska is a Federally recognized Indian tribe organized pursuant to Section 16 of the Act of June 18, 1934 (48 Stat 984) (25 USC 476) as amended by the Act of June 15, 1935, (49 Stat 378), and

WHEREAS; the Winnebago Tribal Council is vested with certain powers within the Tribe's Constitution in Article IV, Section 1, Subsection (c) & (1), and

WHEREAS; the Tribal Council believes with respect to motor fuel taxes, cooperation between the Tribe and states is in the best interests of the Tribe; and

WHEREAS; the attached amendment to the Agreement for the Collection and Dissemination of Motor Fuels Taxes between the State of Nebraska and the Winnebago Tribe of Nebraska has been negotiated between the State of Nebraska and the Winnebago Tribe of Nebraska and the Tribe believes this Agreement to be in the best interest of the tribe and its members.

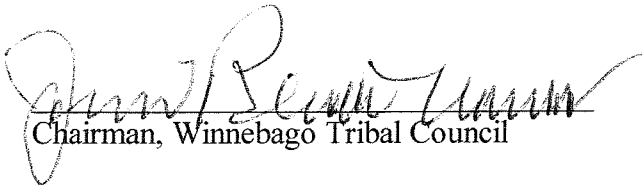
NOW, THEREFORE BE IT RESOLVED; that the Winnebago Tribe of Nebraska hereby approves the attached amendment to the Agreement for the Collection and Dissemination of Motor Fuels Taxes between the State of Nebraska and the Winnebago Tribe of Nebraska and directs the Chairman and Treasurer to execute said Agreement on behalf of the Tribe.

CERTIFICATION

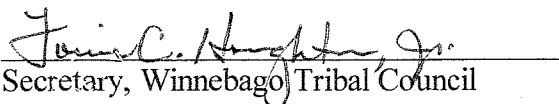
We, the undersigned Officers of the Winnebago Tribal Council, hereby certify that on August 27, 2003; at a meeting duly convened by the Winnebago Tribal Council, voted to adopt the above Resolution by a vote of 6 for, 0 against, 0 abstentions, with the Chairman and 2 Members not voting.

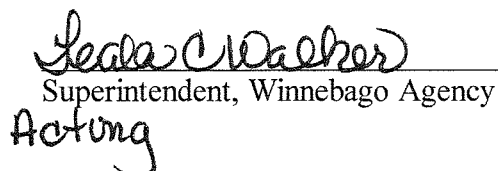
Dated this 27th day of August, 2003.

ATTEST:


Chairman, Winnebago Tribal Council

Received:


Secretary, Winnebago Tribal Council


Superintendent, Winnebago Agency
Acting

2003 AUG 29 AM 11 01
RECEIVED
WINNEBAGO TRIBE OF NEBRASKA

TRIBAL COUNCIL

CHAIRMAN - JOHN BLACKHAWK

VICE-CHAIRMAN - JAMES E. SNOW

SECRETARY - LOUIS C. HOUGHTON, JR.

TREASURER - DARWIN SNYDER

MEMBERS: VINCENT L. BASS, LORELEI H. DECORA, CURTIS H. ST. CYR, TERRY ST. CYR, RAMONA C. WOLFE

WINNEBAGO TRIBE OF NEBRASKA

P.O. Box 687 • Winnebago, Nebraska 68071 • PH: 402-878-2272 • Fax: 402-878-2963

WEB: info@winnebagoTribe.com

WINNEBAGO TRIBAL COUNCIL AUTHORITY TO ACT BY FIVE (5) SIGNATURE

DATE: August 27, 2003

We, the undersigned Tribal Council Members sworn and authorized by the Constitution of the Winnebago Tribe of Nebraska; Article IV-Powers: Section 1; Sub-Section © "To safeguard and promote the peace, safety, morals and general welfare of the Tribe".

Do Hereby Approve: Adopt Resolution #03-174; amending the Agreement for the Collection and Dissemination of Motor Fuels Taxes between the State of Nebraska and the Winnebago Tribe.

Reason for Five (5) Signature: Due to death in the community.

Initiated by: Louis C. Houghton, Jr., Tribal Council Secretary.

APPROVE:

DISAPPROVE:

ABSTAIN:

Louis C. Houghton, Jr.
Vincent L. Bass
James E. Snow
Lorelei H. DeCorra
Darwin Snyder
Ramona C. Wolfe

TRIBAL COUNCIL

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SECRETARY - LOUIS C. HOUGHTON, JR.

TREASURER - DARWIN SNYDER

MEMBERS: VINCENT L. BASS, LORELEI H. DECORA, CURTIS H. ST. CYR, TERRY ST. CYR, RAMONA C. WOLFE



HO-CHUNK, INC.

September 2, 2003

Janet A. Lake, Administrator
State of Nebraska Motor Fuels Division
301 Centennial Mall South
P.O. Box 98904
Lincoln, NE 68509-8904

RECEIVED
SEP 3 2003
GOVERNOR OFFICE

Dear Ms. Lake:

Enclosed is the signed amendment to the Agreement for the Collection and Dissemination of Motor Fuels Taxes between the State of Nebraska and the Winnebago Tribe of Nebraska, along with a copy of the Tribal Council resolution approving the amendment and authorizing Chairman Blackhawk to execute the same.

Please return a copy of the agreement once the Governor's signature is added.
Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Lance Morgan', is written over a faint, illegible printed name.

Lance Morgan, CEO
Ho-Chunk, Inc.