



Pride of the Ojibwe

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RESOLUTION NO. 2023-125

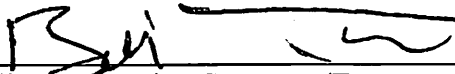
ENACT LCO GENERAL WELFARE EXCLUSION ORDINANCE, LCOTCL CHAPTER GWE.1

- WHEREAS,** the Lac Courte Oreilles Band of Lake Superior Chippewa Indians is a federally recognized Indian tribe ("Tribe") organized pursuant to the provisions of the Indian Reorganization Act of 1934, 25 U.S.C. §5101, et seq.; and,
- WHEREAS,** the Tribal Governing Board serves as the governing body of Lac Courte Oreilles Band of Lake Superior Chippewa Indians pursuant to Article III, § 1 of the Amended Constitution and Bylaws of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians; and
- WHEREAS,** the Tribal Governing Board is empowered to “administer any funds within the control of the Band” pursuant to Article V §(j); and
- WHEREAS,** the Tribal Governing Board is further empowered to “regulate, be enactment of ordinances, the conduct of business within the territory of the band” pursuant to Article V §§(n); and
- WHEREAS,** the Tribal Governing Board has a long history of providing critical benefits to Tribal Members, and this financial benefit is fundamental to the sovereignty and cultural integrity of the Tribe; and
- WHEREAS,** the Tribe, not the IRS, are in the best position to determine the needs of its members and provide for the general welfare of tribal citizens and communities; and
- WHEREAS,** the Tribe enacts the General Welfare Exclusion Ordinance to support tribal members through this doctrine and to the fullest extent permitted by law to allow for favorable tax treatment upon receipt of these critical need funds.

NOW THEREFORE BE IT RESOLVED, that the Tribal Governing Board hereby adopts the General Welfare Exclusion Ordinance to support allowable tax exemptions that meet the specific criteria for exemption under IRS Code Section 139E for eligible Tribal Members.

CERTIFICATION

I, the undersigned, as Secretary/Treasurer of the Lac Courte Oreilles Tribal Governing Board, hereby certify that the Tribal Governing Board is composed of seven (7) members, of whom 6 being present, constituted a quorum at a meeting thereof, duly called, convened, and held on this 10th day of October, 2023, that the foregoing Resolution was duly adopted at said meeting by an affirmative vote of 5 members, 0 against, 0 abstaining, and that said Resolution is a lawful act of the Tribe.



William Trepanier, Secretary/Treasurer
Lac Courte Oreilles Tribal Governing Board