



13394 W Trepania Road. Hayward. Wisconsin. 54843
Phone 715-634-8934. Fax 715-634-4797

RESOLUTION NO. 2025-32

APPROVAL AND CODIFICATION OF THE INDIVIDUAL ASSISTANCE DONATIONS PROGRAM OF THE LAC COURTE OREILLES BAND OF LAKE SUPERIOR CHIPPEWA INDIANS

- 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 "delegate to subordinate boards, officers, committees or cooperative associations which are open to all members of the Band any of the foregoing powers, reserving the right to review any action taken by virtue of such delegated powers," pursuant to Article V, §1(m); and
- WHEREAS,** the Tribal Governing Board approved and codified the Lac Courte Oreilles Tribal Code of Law (LCOTCL) General Welfare Exclusion Ordinance on October 10, 2023 to support allowable tax exemptions that meet specific criteria for exemption from IRS Code Section 139E for eligible Tribal Members; 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 is in the best position to determine the needs of its members and provide for the general welfare of tribal citizens and tribal communities; and
- WHEREAS,** the Tribe has established this Individual Assistance Donations Program to meet the requirements of the General Test as defined the Tribe's General Welfare Exclusion Law, the General Criteria as defined in I.R.S. Rev. Proc. 2014-35, Sec. 5, and the requirements of the Tribal General Welfare Exclusion Act of 2014, 26 U.S.C

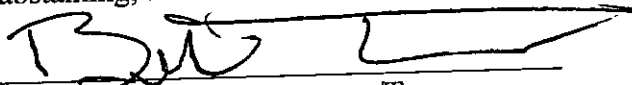
§139E(b).

NOW THEREFORE BE IT RESOLVED, that the Tribal Governing Board hereby adopts and codifies the Individual Assistance Donations Program Ordinance as LCOTCL MCC.7 in order to establish a Program to assist in providing financial assistance to members of the Lac Courte Oreilles Band.

NOW THEREFORE BE IT FINALLY RESOLVED, as follows: Tribal Governing Board adopts and codifies the attached Chapter MCC.7 Individual Assistance Donations Program of the Lac Courte Oreilles Band of Lake Superior Chippewa Indians.

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 7 being present, constituted a quorum on this **3rd day of February, 2025**, that the foregoing Resolution was duly adopted at said meeting by an affirmative vote of 6 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