

State-Tribal Tobacco Tax Agreements								
	Effective Date	Tax Formula	Enrollment Calculation	# of Enrolled Members on Effective Date	Current # of Enrolled Members (CY 2014)	Agreement Expires	Termination	Enforcement Venue
<b>Blackfeet</b>	8/1/2005; amended October 2005 and January 2012	150% of the Montana per capita tobacco tax collected per quarter multiplied by the total number of enrolled tribal members living on the reservation	By affidavit, the Nation's Enrollment Office certifies by March 31 of each year the # of all enrolled members physically residing within reservation boundaries	9,120 (2005)	9,473	6/30/2015; remains in effect until a new agreement is reached or upon cancellation with 30 days' written notice	May be terminated by either party with 5 years' notice without cause or 30 days' notice with cause	US District Court, Great Falls, or, if it lacks jurisdiction, a MT State District Court
<b>Crow</b>	6/1/2005; amended 2007	same	Use Crow Tribal enrollment population as well as members' place of residence as determined by a methodology set out by the Tribe and approved of in the state audit of the methodology; Tribe shall certify by March 31 of each year	7,543 (2007) + # of members with US Post Office Box in Hardin determined by state audit to reside on reservation	9,080	12/31/2016; automatically renewed for 10 years if no action taken by either party	May be terminated by either party at the end of a quarter with 60 days' notice	US District Court, Billings, or, if it lacks jurisdiction, a MT State District Court
<b>Fort Belknap</b>	10/1/2003; amended 2005 and December 2011	same	The Tribal Enrollment Office certifies by March 31 of each year the # of all enrolled members physically residing within reservation boundaries	2,682 (2005)	4,546	1 year; automatically renewed for successive 1-year terms if no action taken by either party	May be terminated at the end of a quarter with 30 days' notice	US District Court, Great Falls
<b>Fort Peck</b>	amended and effective 6/1/2005; amended March 2012	same	By affidavit, the Tribal Enrollment Office certifies by March 31 of each year the # of all enrolled members physically residing within reservation boundaries	Not noted in agreement	7,116	6/30/2015; remains in effect until parties renegotiate or terminate	May be terminated with 30 days' notice	US District Court, Great Falls
<b>Northern Cheyenne</b>	3/20/2012	same	Affidavit by the Tribal Enrollment Director certifies by March 31 of each year the # of all enrolled members physically residing within reservation boundaries; includes those with off-reservation mailing addresses	4,862 (2011)	4,939	10 years; automatically renews for another 10 years if parties don't meet prior to expiration date	May be terminated by either party at the end of a quarter with 30 days' notice	MT State District Court

**State-Tribal Tobacco Tax Agreements**

	Effective Date	Tax Formula	Enrollment Calculation	# of Enrolled Members on Effective Date	Current # of Enrolled Members (CY 2014)	Agreement Expires	Termination	Enforcement Venue
<b>Rocky Boy's</b>	1/1/2006; amended 2006, September 2011, and December 2011	same	Affidavit by the Tribal Enrollment Director certifies by March 31 of each year the # of all enrolled members physically residing within reservation boundaries; Total Resident Enrollment shall be determined by using the Tribe's then-current enrollment list, the most recent voting list for Tribal elections, and other written sources as appropriate; includes enrolled members living on the reservation who have off-reservation mailing addresses	3,800 (2011)	4,043	12/31/2021; six months prior to expiration, parties should meet to negotiate renewal	May be terminated by either party with 5 years' notice without cause or 30 days' notice with cause	US District Court, Great Falls, or, if it lacks jurisdiction, a MT State District Court

State-Tribal Alcohol Tax Agreements								
	Effective Date	Tax Formula	Enrollment Calculation	# of Enrolled Members on Effective Date	Current # of Enrolled Members (CY 2014)	Agreement Expires	Termination	Enforcement Venue
<b>Blackfeet</b>	8/1/2005; amended October 2005 and January 2012	The tax distributed to the state general fund on Montana per capita consumption of liquor, beer, and wine for the quarter multiplied by the total number of enrolled tribal members living on the reservation	By affidavit, the Nation's Enrollment Office certifies by March 31 of each year the # of all enrolled members physically residing within reservation boundaries	9,120 (2005)	9,473	6/30/2015; remains in effect until a new agreement is reached or until it's canceled with 30 days' notice by either party	May be terminated by either party with 5 years' notice without cause or 30 days' notice with cause	US District Court, or if it lacks jurisdiction, a MT state district court
<b>CSKT</b>	7/1/2014	same	By affidavit, the Tribal Enrollment Office certifies by March 31 of each year the # of all enrolled members physically residing within reservation boundaries	5,321	5,321	7/1/2024; remains in effect until a new agreement is reached or until it's canceled with 30 days' notice by either party	May be terminated by either party with 5 years' notice without cause or 30 days' notice with cause	US District Court, or if it lacks jurisdiction, a MT state district court
<b>Fort Belknap</b>	7/1/1993; amended October 2003, March 2008, and March 2012	same	The Tribal Enrollment Office certifies by March 31 of each year the # of all enrolled members physically residing within reservation boundaries	3,094 (2008)	4,546	rolls year to year...	May be terminated upon 30 days' written notice	Not noted in agreement
<b>Fort Peck</b>	10/1/2002; amended June 2003, March 2004, and December 2011	same	By affidavit, the Tribal Enrollment Office certifies by March 31 of each year the # of all enrolled members physically residing within reservation boundaries	Not noted in agreement	7,116	10 years from 10/1/2003; remains in effect for successive 10 year periods if neither party terminates or if the parties fail to renew	May be terminated upon written notice to the other party	Not noted in agreement

**State-Tribal Gas Tax Agreements**

	Effective Date	Tax Formula	Enrollment Calculation	# of Enrolled Members on Effective Date	Current # of Enrolled Members (FY 2016)	Agreement Expires	Termination	Enforcement Venue
<b>Blackfeet</b>	October 2005; amended January 2012	Montana per capita gasoline license tax multiplied by the number of enrolled members residing on the reservation minus a 1% administration fee; the per capita gasoline license tax is based on the prior fiscal year's gross sum of gasoline license taxes collected, adjusted by any refunds, credits, corrections, and audits and minus statutory and legislative allocations (e.g. 16% to local governments) and divided by the state population	By affidavit, the Tribe certifies to the state by March 31 of each year the number of all enrolled members physically residing within the reservation	9,120 (2005)	9,556	6/30/2015; remains in effect until a new agreement is reached or until it's canceled with 30 days' written notice	May be terminated by either party with 5 years' written notice without cause or 30 days' written notice with cause	US District Court, Great Falls, or, if it lacks or declines jurisdiction, a MT state district court
<b>Crow</b>	November 2000; amended March 2007	same	Determined by using the Crow Tribal enrollment population as well as the members' place of residence as determined by a methodology set out by the Tribe and approved of in the State audit of the methodology; certified to the state by March 31 of each year	7,543 (2007) plus the # of members who have a US Post Office Box address in Hardin	9,080	12/31/2016; automatically renews for successive 10-year terms if no action taken	May be terminated at the end of a quarter by either party with 60 days' written notice	Not noted in agreement
<b>CSKT</b>	8/30/2012	same	By affidavit, the Tribes certify to the state by March 31 of each year the number of all enrolled members physically residing within the reservation	5,321 (2012)	5,340	9/8/2022; remains in effect until a new agreement is reached or on 30 day written notice that it is canceled	May be terminated by either party with 5 years' written notice without cause or 30 days' written notice with cause	US District Court, or, if it lacks or declines jurisdiction, a MT state district court
<b>Fort Belknap</b>	October 2009; amended December 2011	same	By affidavit, the Tribes certify to the state by March 31 of each year the number of all enrolled members physically residing within the reservation	3,300 (2009)	4,546	6/30/2019; remains in effect until new agreement reached or on 30 days' written notice that it is canceled	May be terminated by either party with 1 year's written notice without cause or 30 days' with cause	US District Court, Great Falls, or, if it lacks or declines jurisdiction, a MT state district court
<b>Fort Peck</b>	March 2011; amended February 2012	same	By affidavit, the Tribes certify to the state by March 31 of each year the number of all enrolled members physically residing within the reservation	6,884 (2011)	7,116	10 years	May be terminated on 30 days' written notice by either party	Not noted in agreement

**State-Tribal Gas Tax Agreements**

	Effective Date	Tax Formula	Enrollment Calculation	# of Enrolled Members on Effective Date	Current # of Enrolled Members (FY 2016)	Agreement Expires	Termination	Enforcement Venue
<b>Northern Cheyenne</b>	July 2010; amended December 2011	same	By affidavit, the Tribe certifies to the state by March 31 of each year the number of all enrolled members physically residing within the reservation; the enrollment number is determined by using the Tribe's enrollment list, the most recent reservation voters' list for tribal elections, and other written sources as appropriate; enrolled members residing on the reservation who have off-reservation mail addresses shall be included	4,862 (2011)	4,939	10 years	May be terminated on 30 days' written notice by either party	Not noted in agreement
<b>Rocky Boy's</b>	January 2006; amended May 2006, 2011, and January 2012	same	By affidavit, the Tribe certifies to the state by March 31 of each year the number of all enrolled members physically residing within the reservation	3,519 (2006)	4,053	12/31/2021; remains in effect until a new agreement is reached or until it's canceled with 30 days' written notice	May be terminated by either party with 5 years' written notice without cause or 30 days' written notice with cause	Not noted in agreement

		Gas Tax Payment Calculation (FY 2016)							
		Blackfeet	Chippewa Cree	CSKT	Crow	Fort Belknap	Fort Peck	Northern Cheyenne	Total
Gas tax received FY 2015	\$ 136,354,064.00								
Less: gas tax refunds	\$ (1,793,878.00)								
Less: statutory government allocations	\$ (21,529,630.00)								
Net state retained gas tax	\$ 113,030,556.00								
Divided by avg MT population		1,021,114	1,021,114	1,021,114	1,015,165	1,021,114	1,021,114	1,021,114	
Gasoline tax dollars paid per capita	\$ 110.69	\$ 110.69	\$ 110.69	\$ 110.69	\$ 111.34	\$ 110.69	\$ 110.69	\$ 110.69	\$ 110.69
Multiplied by enrolled members living on reservation		9,556	4,053	5,340	9,080	4,546	7,116	4,939	
Tribal shares of gas tax before administrative costs	\$ 1,057,753.64	\$ 448,626.57	\$ 591,084.60	\$ 1,010,967.20	\$ 503,196.74	\$ 787,670.04	\$ 546,697.91	\$ 4,945,996.70	
Less: 1% administration fee*	\$ (10,577.54)	\$ (4,486.27)	\$ (5,910.85)	\$ (10,109.67)	\$ (5,031.97)	\$ (7,876.70)	\$ (5,466.98)	\$ (49,459.97)	
Tribal share of gas tax	\$ 1,047,176.10	\$ 444,140.30	\$ 585,173.75	\$ 1,000,857.53	\$ 498,164.77	\$ 779,793.34	\$ 541,230.93	\$ 4,896,536.73	
Quarterly amount	\$ 261,794.03	\$ 111,035.08	\$ 146,293.44	\$ 250,214.38	\$ 124,541.19	\$ 194,948.33	\$ 135,307.73	\$ 1,224,134.18	

*Additional Distribution - Unused Administration Fees (FY 2015)	
Blackfeet	\$ 6,644.45
Chippewa Cree	\$ 2,831.35
CSKT	\$ 3,692.20
Crow	\$ 6,390.46
Fort Belknap	\$ 3,181.64
Fort Peck	\$ 4,980.33
Northern Cheyenne	\$ 3,456.69
Total	\$ 31,177.12