

Tex Hall Testimony in Support of SB 2304

SB 2304 FINANCE & TAXATION COMMITTEE TESTIMONY IN SUPPORT JANUARY 28, 2025

January 28, 2025

Chairman Mark Weber and members of Seante Finance and Taxation Committee,

I am presenting this Testimony as an enrolled member of the Mandan, Hidatsa and Arikara Nation, individual landowner and as Chair of the Ft. Berthold Allottees Land & Mineral Owners Association on the Fort Berthold Indian Reservation.

I am in support of SB 2304 because I feel its trying to correct the Tribal State oil and Gas tax agreement. Our Tribe's constitution doesn't authorize the Tribal Council to tax Individual (Allotted) Trust Land. Our constitution says under ARTICLE 1X-LAND, Section 2, page 9

Tribal Lands. The unallotted lands of the Fort Berthold Indian Reservation and all lands which may hereafter be acquired by the Three Affiliated Tribes or by the United States in trust for the Three Affiliated Tribes, shall be held as Tribal Lands and no part of such lands shall be mortgaged, sold or ceded, except as permitted by law and then only with the consent and approval of the Secretary of Interior. Tribal lands shall not be allotted to individual Indians but may be assigned to members of the Three Affiliated Tribes or leased or otherwise used by the tribes as hereinafter provided.

In other words, The Tribal Council only has authority to tax Tribal Lands not Allotted or Individual Indian owned lands. Therefore, this taxed monies should return to the Induvial Allotted Landowners.

In regard to Audits being a requirement before any tax monies distributed to MHA Nation Tribal Council, I am in agreement however the SB Bill should require both BIA and Tribal Audits due to our Constitution as these tax dollars are under the Tribes Audit requirements. It says under BYLAWS -ARTICLE 1, Section 3, page 11

The Treasurer of the Tribal Business Council shall accept receipt for, keep and safeguard all funds in the custody of the Council. Whether they be Tribal funds or special funds for which the Council is acting as trustee or custodian. He shall deposit all such funds in a bank or elsewhere as directed by the Council and shall make and keep a faithful record of such funds, and shall report on all receipts and expenditures and the amount and nature of all funds in his possession or custody to the Council at regular meetings and at such other times as requested by the council, his reports to be in writing and matters of record. He shall not expend or otherwise disburse any funds in his possession or in the possession or custody of the Tribal Council except when he is authorized to do so by resolution duly passed by the council. All checks be signed by the Treasurer and shall be countersigned by the Chairman of the Tribal Council.

The books and records of the Treasurer shall be audited at least once each year by a competent auditor employed by the council, and at such times as the or the Commissioner Indian Affairs may direct. The Treasurer shall be required to be under a surety bond satisfactory to the council and to the Commissioner of Indian Affairs.

In other words, the Tribal Funds where the Tribal State Tax revenues are being deposited have not been audited since 2018 and as noted our Tribes constitution requires so I request that SB 2304 include this amended language requiring both Tribal and BIA audits annually and be made public to the enrolled member and to the State Tax Office.

If there is consideration by the committee for State fees for oil and gas regulation it should be agreed upon by Individual Landowners prior to payments.

In conclusion the Tribal State oil and Gas agreements need to be changed and resigned with Tribal Lands dollars going to the Tribe and the Allotted Individual Lands portion should go to those Landowners through the Bureau of Indian Affairs who has all the data, land information and oil and gas royalties so they can accurately return the dollars to the rightful owner. Thank you to Senators Walen and Senator Marcellais for co-sponsoring this legislation and I am available to answer any questions.

Tex Hall, Chair of Ft Berthold Allottee Land & Mineral Owners Association, MHA Nation enrolled member and Landowner