



# BLACKFEET NATION

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SENATE TAXATION

EXHIBIT NO. 3

DATE 2-1-07

BILL NO. SB-332

## EXECUTIVE COMMITTEE

Earl Old Person, Chairman  
Roger "Sassy" Running Crane, Vice-Chairman  
Willie A. Sharp, Jr., Secretary  
Joe Gervais, Treasurer

## BLACKFEET TRIBAL BUSINESS COUNCIL

Earl Old Person  
Roger "Sassy" Running Crane  
Willie A. Sharp, Jr.  
Rodney "Fish" Gervais  
Ronald "Smiley" Kittson  
Edwin "Sooney" Little Plume  
Patrick "Pat" Thomas  
Paul McEvers  
Betty N. Cooper

Senate Taxation Committee  
Capital Building  
Helena, MT

### RE: SB 332

Dear Committee Members,

On behalf of the Blackfeet Tribe, I am providing this testimony in support of SB 332. This is the bill which would exempt from taxation land owned by a Federally recognized Indian tribe located in the State.

The Blackfeet Tribe is the governing body of the Blackfeet Indian Reservation. As a government, we are responsible for the health, safety, and well being of the members and residents of the Reservation. This responsibility includes enacting laws and ordinances, developing regulations, and funding and administering programs that provide services for the residents. Some of these programs that provide service are: transportation, veterans affairs, natural resource management, law enforcement, Tribal court system, health programs, social service programs, fire protection and suppression, fish and wildlife management, senior care, housing, solid waste disposal, emergency medical services, and many, many others. Along with providing these services, the Tribe must also provide the internal resources to manage these programs. These services are similar to and often replace those that would be provided by other local governments (city, state, etc.).

While several of these services are funded through federal and/or state dollars, the majority of the funding is provided directly by the Tribe. All of the income derived from our land resources is obligated to fund the governmental operations of the Tribe and the programs that are administered by the Tribe. Additionally, rental rates associated with the use of these lands is, more often than not, kept at a very minimal rate in order to increase the economic opportunities for members and residents of the Blackfeet Nation that make use of these lands. This practice is similar to the use of State and Federal lands in Montana. The funding of these services is also similar to how other governments fund their operations and services.

By all accounts, Tribes function as a government, provide services as a government, and deal with other governments on a government-to-government basis. In fact, the Blackfeet Tribe, along with other Tribes, has entered into several agreements with the State of Montana to provide services that the State would otherwise provide. We have also entered into several tax sharing agreements which demonstrates that the State recognizes the ability of the Blackfeet Tribe to tax certain activities and/or products sold within the reservation.

However, when we look at Section 15-6-201, of the Montana Code Annotated, it provides property tax relief, through exemption, for all types of governments, with the exception of Tribal governments. This section also provides property tax exemptions to other entities that provide services which most Tribal governments also provide, (fire protection, education, youth activities, etc.), but not to Tribal governments. What I find most ironic is that the State government has prohibited prayer and references to God in State facilities yet by law allows for a property tax exemption for places of worship.

In keeping with the spirit of positive government-to-government relations between the Tribes of Montana and the State, and keeping Tribal governments on a level playing field with other governmental entities operating within the State of Montana, I urge you to support the proposed legislation contained in Senate Bill No. 332. This act will allow Tribe's to direct more of their financial resources to the services that they provide as a government to the benefit of the citizens that utilize and depend on them.

Thank you.

Respectfully,

Mark Magee  
Blackfeet Land Department