

MINUTES

MONTANA SENATE 52nd LEGISLATURE - REGULAR SESSION

CONFERENCE COMMITTEE ON SB 428

Call to Order: The members of the Conference Committee met on April 23, 1991, at 1:30 p.m.

ROLL CALL

Members Present:

Senator Bill Yellowtail, Chairman (D)
Senator Dennis Nathe (R)
Senator R.J. Dick Pinsoneault (D)
Representative Dorothy Cody, Chairman (D)
Representative Ted Schye (D)
Representative Bob Gilbert (R)

Others Present:

Marc Racicot, Attorney General
Eddye McClure, Attorney for the Legislative Council
Bill Salisbury, Deputy Director for Administrative Services
Mr. Norris Nichols, Highway Department
Dolores Harris, Senate Secretary

Please Note: These are summary minutes. Testimony and discussion are paraphrased and condensed.

Announcements/Discussion: None

CONFERENCE ACTION ON SB-428

Representative Cody said she doesn't want the amendments at all. The only amendment that they probably don't have an objection to is the one that has to do with the license tax on the distributors. That's a license fee that's collected by the Department of Commerce.

Senator Yellowtail asked what the intention of all the amendments are? Representative Cody said that she called Chairman Wetsit and gave him the amendments over the phone and the only concern he had was with the word "use". So they made the terminology "may" to make the legislation optional. After that, Chairman Wetsin called Senator Nathe and said that they did not want the amendments. The Council felt they had been talking to the DOR for 2 years without any results and they did not want to wait 2 more years. It is their intention to go ahead and put a filling station in on the reservation, unless they can have the bill as it was originally introduced.

Senator Yellowtail said amendment 4 allows the Attorney General to have someone from his office be there. Representative Cody said we're talking about the Department of Transportation, not the Department of Revenue.

Senator Yellowtail said amendment 8 appears to be a voluntary situation. Representative Cody said that it reads the agreement "may" provide because the State has no ability to tell the tribe as to how to use the tax. Although his council may use it for roads, some future council may not.

Representative Schye said the House Committee had questions on the use. The Constitution says that we have to have a 2/3 vote any time gas money is diverted out. Would that apply here? For the legislature to give up its power on the gas tax to the tribes when the Constitution says that gas tax can only be used for roads, is a contradiction.

Attorney General Racicot said that presupposes that your tax is legally in the fund in first place.

Representative Schye said that will be asked on the floor. You are diverting gas tax out of the trust fund.

Attorney General Racicot said that when you place it in the context of the laws that applies historically you have a treaty that precedes the Constitution of the State of Montana. You have a sovereign nation existing pursuant to that treaty and recognized by that Treaty. So the constitution will only apply to lands outside the boundary of the reservation.

Senator Yellowtail asked if that kind of answer is going to be satisfactory on the floor of the House? Both Rep. Cody and Schye said that some House members will agree and some won't. Senator Yellowtail asked Mr. Nichols if he had a comment on that constitutional matter?

Senator Yellowtail said that what we are doing here is the State is going to go ahead and collect it's tax from it's distributor and then we are going to calculate on some formula basis the amount that ought to go to the tribes. Then the Department would disburse that to the tribes. The question is, "Does the Constitution require us to guarantee that that amount be used for highway purposes?"

Mr. Nichols said that for 18 years his job has been to protect highway funds, and he has always used the idea that it would take 3/5 to divert it for any other reason.

Mr. Racicot asked if the tax is collected for gas delivered on the reservation? Mr. Nichols said the tax is collected from the distributor, not at the retail outlet. The retailer merely passes on the tax.

Senator Yellowtail said we have that constitutional restriction on Montana but on the other hand the State has no real legal authority to impose a condition on the tribe for how it has to use that money.

Mr. Racicot said this is an immensely complex issue and it changes with topic matters, such as water quality, taxes, etc. His cursory understanding is that the state has the power to tax gas delivered off reservation regardless of cognitive or noncognitive interest, if it's delivered on reservation to cognitive interests I think it would not have the ability to do that.

Senator Nathe asked what does that take? At the present time the taxes collected by the distributor goes to the lift station. The Fort Belknap already have their own service station. The tax is collected by the distributor and is reflected in their price. There is no way at the present time that Fort Belknap could find a distributor off the reservation to deliver them gas without the tax being collected. Unless we negotiated something under the State-Tribal Cooperative Agreement Act or unless there was a court case. Is that correct?

Mr. Racicot said that is correct. He said if tribal entities are purchasing fuel off the reservation and that is where the transaction is consummated obviously there would be no special negotiations required. But for delivery on the reservation to tribal entities, I don't believe that you can exact a tax.

Ms. McClure said there has already been a court case, the White Mountain case. In that case, the people were running their trucks on state owned highways and reservation highways and they were collecting the tax, without regard to where the motor fuel tax was being spent. You have to proportion what part is tribal and what part is state.

Senator Nathe asked if this was a U.S. Supreme Court case? Was there a formula set up then as to what could be used as a guideline if this bill were to pass?

Bill Salisbury said Louisiana just negotiated a similar type agreement with the tribes and theirs is a constitutional provision, too. There is a formula.

Ms. McClure said the U.S. Supreme Court said you have to figure out what part should be taxed and what part isn't.

Senator Nathe said that, in effect, there would be no lump sum settlement based on population. There shall be a use concept employed in the distribution of the gasoline taxes. Ms. McClure said she wondered if it was that clear.

Mr. Racicot said you have to have a rationale on which to allocate you taxes, whether by population or by miles of road, there has to be some connection between the formula that we use.

Mr. Salisbury said there is a formula for what we do to cities and counties right now based on streets, population, allies, forest land, etc. There is a precedent in Montana even for distributing gas tax.

Senator Nathe said we started out with a formula based on population, miles of improved and paved, BIA and tribal maintained roads. But that rewarded some reservations and penalized others and the reservations felt that they didn't buy the concept that one size fits all. They want to individually negotiate their treaties with the state, because they consider themselves separate sovereignties.

Representative Gilbert said you wind up with 7 agreements.

Senator Yellowtail said that as the bill stands we contemplate leaving that matter of devising whatever formula fits to the negotiations between the department and the tribe. If we can answer the problem that Attorney General Racicot put before us that the tax is not legally collected in the first place, then we've managed to avoid that constitutional question.

Mr. Racicot said if those funds were collected at their collection point on the reservation, quite obviously they never entered into the trust of the highway fund in the first place. So there wouldn't be a constitutional problem in the first place.

Ms. McClure said they shouldn't have been in the trust to start with.

Mr. Salisbury said we handle off road vehicle taxes. The state does collect from the distributor and then give a refund back. Technically, the money goes backwards, not on appropriation. Example, with Fish, Wildlife and Parks they effectively only collect 98.76% of a penny of gasoline because the rest goes to refunds. So it never enters into the question of whether it's a diversion from the fund.

Senator Yellowtail said that's the proper way to interpret this thing. Amendment 8 is entirely permissive language. He asked if that had to come out.

Representative Cody said that one concern of the Fort Peck tribes

is extending it 2 more years. The use part was a major concern although that seems to be fairly optional in amendment 8.

Ms. McClure explained that if you write a contract and they don't spend the money where the contract says it will be spent, then that voids the contract.

Representative Cody said they won't sign an agreement wherein the state tells them how to spend the money. The state has no right to tell them how they spend the money.

Mr. Racicot said that an agreement is comforting but it has no legal effect. It creates a sort of check list that the legislature requests be considered and the tribe will reach agreement on.

Senator Yellowtail asked Representative Cody if she could convince the tribes that it is entirely permissive and that it doesn't suggest that we impose any restrictions on them?

Representative Cody said they would have to hear that from Mr. Racicot. Senator Yellowtail said those conditions are already implied to be part of the negotiations anyway. This might be redundant and if it relieves feelings, we could remove that from the bill. She's not certain she can convince the House to take off the amendments.

Representative Bob Gilbert said his concern is that once we allow the tribes to tax on their own and we do away with state taxation, the state still has the responsibility for maintaining those highways and the tribe doesn't have. That is clear here. If they agree to negotiate that's fine, but if they change their minds, they don't. That puts a burden on the rest of the citizens of this state to maintain more highways with less dollars. That's a terrible inequity and that's why we tabled the bill to start with. That's why, if we don't have something in here that's going to be good faith negotiations, we're going to table it again. That's why we killed through the tabling motion our own gas service tax, because when you start into that arena and you take our own gas service taxes, which mean school foundation dollars, roads and bridges throughout the county, and you allow the tribes to tax those and the state can't, that takes a chunk of revenue from state governments and put them in a financial bind, especially in an area like Glacier County. Sovereign nations have to stop sometime and if they want to be sovereign, they can maintain their own facilities. If they want to raise taxes, and use those taxes to maintain the same sort of services the state provides, that's good. They shouldn't expect the state to pick up any services free. We can not continue to allow this kind of separation of taxation to go on with the tribes if they are not willing to use those dollars to maintain the facilities. It appears the Supreme Court says they have that ability. The

real problem is, "Is it our responsibility to fund a sovereign nation?" This is a major decision and very few House members understand the legislation. We've made ourselves more and more responsible for maintaining facilities on the reservations for the tribes and they have spending money from us.

Senator Yellowtail said Supreme Court Law has placed us precisely in that situation. If we don't carry on this negotiation with the tribes they are set to build a gas station on the reservation and the state will have absolutely nothing to say about that. The tribes wish to avoid a confrontational attitude for all practical purposes.

Senator Pinsoneault asked how many reservations actually have a gasoline station? Representative Cody said Fort Belknap does. How does that impact things? Would it be feasible to allow the tribes to go ahead and do that?

Representative Cody said that the tribes would receive gas from a distributor. The distributor will be charged the tax and they pass the tax on when they deliver the gas to the tribe and they would get the money. They have been trying to negotiate for 2 years with the Department of Revenue. They can negotiate these agreements without this piece of legislation, but their fear is that there won't be negotiation. We already have the ability to negotiate with the tribes on that tax without this legislation, but we have not done it. They like the original senate bill without the formula, without the amendments.

Senator Pinsoneault asked if they restrict the sale of the fuel to tribal members? Representative Cody said it would be the same situation as the cigarette tax.

Senator Nathe said that when he first introduced the bill, there were 3 options that the Fort Peck Tribes presented to him, 1 was a lawsuit, 2 was negotiations, and 3 was to open their own retail outlets and sell their gas. They said in Arizona and New Mexico that a distributor could not be taxed by the state if he was selling to a tribally owned retail outlet on the reservation, and that tribally owned outlet could sell to Indians and non-Indians alike. That's why he introduced the bill. Litigations are costly. Retail outlets aren't the answer. Negotiations are the best route. In view of the court decisions that we reference, is there a way for a tribally owned retail outlet in Montana to secure untaxed gas from a distributor in Montana?

Mr. Nichols said not under the present statute. The distributor's license act says there are 3 ways to become licensed as a gasoline distributor, that is, own your own refinery, import from neighboring states, or become a wholesale licensed distributor within the state. It's the responsibility of the distributor to collect and report that tax monthly.

Representative Schye asked why couldn't they become a distributor and bring that from out of state?

Mr. Nichols said he has sent an application to an Indian tribal member at Pablo and he has stated that he has a service station and now that we denied him the right to buy fuel, he has requested to become licensed as a distributor. We sent him the statute. At the time we issue a license we ask 2 questions; who is your supplier, and how much is your volume so that we can figure the bonding cost. He could become an importer of gasoline or he could establish a wholesale distributor license and sell to the surrounding area. He could. The tribes could do that. Under the statute, he would have to pay the tax.

Representative Schye said we could expand the export license. We have licensed export dealers in Montana that export fuel from the state and those people don't pay tax on it. You could expand the export license to include tribes because they are sovereign nations. That deprives the state of gasoline tax from anything and that will wallop the highway trust fund.

Senator Pinsoneault thinks we could work through this problem with the laws we presently have, but people get nervous when you talk about taxes.

Senator Yellowtail feels the tribes could be convinced to agree to amendment 8 because it is permissive. Representative Cody and Senator Yellowtail both agreed to explain amendment #8 to the tribes. Senator Nathe agreed to accept amendment #8, because these amendments kept the bill from being killed. The tribal council does not care for the bill with these amendments. We have 6 other reservations to think about.

Representative Gilbert said he would not sign the report if we keep amendment #8. He said if this is nation to nation and government body to government body, let's do it right.

Senator Yellowtail pointed out that in the existing statute we have the Cooperative Agreements Act, which does all of this sort of thing already and requires the Attorney General's stand only.

Representative Gilbert said the big concern in the legislature is that we didn't trust them and the Cooperative Agreements Act. Senator Yellowtail promised to help Mr. Wetsit to understand what we have to do with amendment #8.

Senator Yellowtail said amendment #9 requires approval from the legislature and this is the crux of the matter from the Senate's point of view. The reason the Senate doesn't want amendment #9 is that we already have the Cooperative Agreements Act. There are many cooperative agreements that are ongoing and they are subject presently in law to the Attorney General's review and

approval. The trouble with coming back around to bring all these agreements before the legislature is the political hassle we're presently going through. The Act works well and we trust the Attorney General to be prudent in this matter and we have a difficult time in seeing any need for amendment #9.

Representative Cody asked if the Cooperative Agreements Act has to do only with services and not taxes. Is that correct? Is it limited to services?

Ms. McClure said it is not limited to just services. Ms. McClure called attention to the Code where it says parties are encouraged to deal with substantive matters and enforcement matters that can be mutually agreed upon. The word substantive neutralizes that objection.

Mr. Racicot said we negotiate the Fish and Game Agreements, the underground storage tanks, the building codes enforcement, the clean water, and many other areas.

Senator Nathe asked how about taxes? Mr. Racicot said they negotiate fees and that is as close as you get to taxes.

Ms. McClure said that presently any money collected by the state has to be put into the general fund and into the state coffers. We had no way to distribute that money without amending that text to say "accept as provided under an agreement entered into 18-11-....money will go into the state coffers."

Senator Pinsoneault asked what happened to the cigarette tax?

Mr. Racicot said there's been a court decision about tax issues, but the legislature has not agreed. Ms. McClure said the cigarette tax is not a study any more it says you will negotiate for 2 years, and there will be an agreement.

Senator Yellowtail said the cigarette tax is under negotiations under the framework of the Cooperative Agreements Act. And we should treat this in the same manner. Politically it happens that the flow of interest is in the opposite direction.

Senator Pinsoneault doesn't believe that amendment #9 is necessary and suggested some different wording to give it to the Attorney General for final action.

Representative Cody said under amendment #3 there is an oversight which would provide status reports to be given to the Committee on Indian Affairs. We might have to change that if we change #9. That would please some House members because you would have some legislative oversight. You could change that to Revenue Oversight or some way of reporting back to the legislature without a definite approval of the legislature.

Senator Nathe asked why doesn't the Attorney General negotiate these water rights compacts?

Mr. Racicot said that is the only area that go back to the legislature.

Senator Nathe asked how big an issue was legislative approval on the floor of the House? Representative Schye said it was in the committee more than on the floor.

Representative Cody said that Representative Gilbert didn't vote to take this off the table, he wouldn't sign the committee report, and he didn't vote for the amendments either.

Representative Schye said we can take out amendment #9, leave #8 in and do whatever we need to with the others and try to pass it.

Mr. Racicot said that the Attorney General's office is not seeking this additional responsibility. He is convinced that we are going through an area of negotiations and finding our way and so are the tribes. We have complicated the process immensely by what has happened to determination and self determination. We are irretrievably committed to self determination as a nation and properly so. The negotiations that are carried on by the tribes, although they are firm in resolve, they are also incredibly responsive in the trust that they have the same kinds of benefits provided citizens as we would choose for those citizens. We need to keep a negotiable posture. A court case is deleterious to the relationship, not only in dealing with tribal government but in every other reference to every tribal government in Montana. It is worth taking risk to see how those of us in the executive branch can perform and produce a consensus for negotiation rather than confrontation.

Senator Nathe asked what happens if you negotiate and agreement and the legislature as a body are opposed to it in 1993? Can we overturn that agreement?

Mr. Racicot said the agreement would have an ending contract date. The legislature could set the term and perhaps you should do that. Once they enter into these relationships you are going to see an immense amount of trust built between various governments involved. At the ending date a new contract could be negotiated or renewed.

Senator Nathe asked about the tribal agreements list. Have we relegated the power to the Governor's office to review and the Attorney General for the final signing off on the agreement? Then the legislature is bound by these agreements?

Mr. Racicot said the agreements have termination dates of 1, 2, 4, or 10 years.

Senator Nathe asked Mr. Racicot if money was involved in the Fish and Game issues, and was that a 4 year contract? He didn't realize that once a cooperative agreement with the tribes is signed on behalf of the state, the state is bound for that time frame and the legislature can not reverse that at all. And if there is no time frame specified then we are bound.

Mr. Racicot said he won't approve any agreement that doesn't have a specified length. Ms. McClure reiterated that fact. Senator Nathe asked how do the tribes react? Representative Cody said that is to their benefit also. Mr. Racicot said that some agreements can be terminated pursuant to a 30 day notice of the other party if items agreed upon aren't observed.

Senator Nathe asked if the Cooperative Agreements Act has specified within it that every agreement between this nation and any other have a time frame specified in it? Mr. Racicot said yes it does.

Ms. McClure said you must specify the time frame. It also has an automatic revocation.

Senator Nathe said legislators must understand that there is a time frame and the legislature is not bound adinfinitum to some contract that is made at this point in time.

Senator Pinsoneault made a motion that amendment #9 be changed to say

"A cooperative agreement negotiated as provided in (section 1) must be first submitted to the legislature for comment."

Senator Yellowtail said he thinks the halfway point that was suggested was that it might read "legislative finance committee."

Representative Cody has under amendment #3

"PROVIDING FOR STATUS REPORTS TO THE COMMITTEE ON INDIAN AFFAIRS AND THE PRESENTATION OF THE AGREEMENTS TO THE LEGISLATURE FOR APPROVAL;"

That will have to be changed if we change #9. The status reports might be better given to the Revenue Oversight Committee.

Senator Yellowtail said there is another protection. Ms. McClure read Section 18-11-108:

"..an agreement made under this chapter subject to revocation by any party upon 6 months notice to the agreement, unless a different notice period is contained within the agreement. No agreement can have notice of revocation in excess of 5 years."

Mr. Racicot said that in their negotiations about gaming they

have said, if there is any change in federal law or any change in state law, those agreements will be automatically renegotiated. They tried to review every compact to ascertain that they are applying consistent jurisdictional principal so that they will operate according to the same terms and conditions.

Ms. McClure said that in the code it specifies the detailed content of an agreement. It shall specify the following: duration, organization, purpose, manner of how you are going to finance everything, methods of how you are going to complete termination of the agreement. You have to design that ahead of time. There are 9 things that must be included and if those 9 things aren't there, it isn't a valid agreement.

Senator Pinsoneault said that section is only 5 pages long, it's very simple and if the legislators could see that, they would know that these problems have been worked out. We've have the Cooperative Agreement Act since 1981. It's a very wise piece of legislation.

Ms. McClure had a list several pages long of agreements that are presently ongoing with different agencies.

Senator Yellowtail said Senator Pinsoneault's motion, in effect, is a 2 year waiting period and the Fort Peck Tribes have announced that it is their intention to move soon. The question is do we trust the Attorney General and do we trust the framework that is set out in this bill to adequately protect the interests of the state?

Senator Nathe asked if the House will pass this legislation?

Representative Cody said it's possible. The Taxation Committee didn't talk about the Cooperative Agreements Act and probably don't know about it and that within those agreements there is a time specified. Perhaps we could delete amendment #9 and tell them about the Cooperative Agreements Act. They need to know that if they don't like it, it can be changed.

Senator Nathe suggested the Revenue Oversight Committee be the watchdog.

Representative Cody moved that we strike the Committee on Indian Affairs and put the Revenue Oversight Committee in amendment #4 and in the title.

Senator Nathe said 2 things are trying to be done. 1. That during negotiations, the status reports be provided to the Revenue Oversight Committee, and 2. That when negotiations are complete, before the agreement is signed by the Attorney General, it is reviewed by the Revenue Oversight Committee again, which is our legislative committee in taxation.

Representative Schye said Revenue Oversight Committee meets every 2 months. Does that imply approval? No, it's review and comment.

Ms. McClure said "The department shall negotiate the status of negotiations to the Revenue Oversight Committee. When negotiations are completed, Revenue Oversight must review before submission to the Attorney General for approval."

Senator Pinsoneault asked how many are on the Revenue Oversight Committee? Representative Schye said there are 12, 6 representatives and 6 senators.

Ms. McClure said she had the concept and would compose the proper verbiage to comply with their desires.

Senator Yellowtail said we have Representative Cody's motion, and he called for the question. The VOTE was UNANIMOUS.

Senator Pinsoneault moved that we delete amendment #9. The VOTE was 5 in favor and Representative Gilbert opposed.

Representative Cody called attention to the back page of amendments. It strikes most of section 2, line 11 through 19. The distributor pays a \$200 license fee to the state. That is not a part of the scheme of the gasoline tax plan.

Mr. Salisbury said he would prefer to negotiate based on a formula for 2 reasons. There is already precedent to do that under the city/county distributions and also the financial districts, so that there is a number to shoot for. A percent is very difficult to deal with, because neither side likes fluctuation that a percent brings. If usage goes down the income goes down. He has 7 different agreements and between 72% and 100% of the money. There needs to be something in the legislation, because there may be negotiation coming quite rapidly, and we need a vehicle to make the distribution. If it's a refund, then you don't need an appropriation process. He can't distribute money out of the state treasury fund system without an appropriation. If it is a set distribution in some set formula, then that would be distribution, and not be a refund of a tax collected.

Senator Pinsoneault asked why not call it a refund? Mr. Salisbury asked if you can negotiate a refund. Senator Pinsoneault suggested that any monies distributed shall be statutorily appropriated.

Senator Nathe asked if we can have a free conference committee to deal with this problem? Senator Pinsoneault said you open up a big area of appropriation that would have to be dealt with.

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Eddye McClure said before the amendments there was a scheme to handle these monies. The amendments took that out and all the monies had to go to the treasury. So this has to be treated like refunds?

Mr. Salisbury suggested that the Department of Transportation negotiate a set fee with a set formula.

Senator Yellowtail said in any case your negotiated settlement comes out with some formula. The question is what do we have to do to get that money refunded back to the tribes? Is there a need for additional language in this bill?

Representative Cody said you are going to have to come up with a formula for rebating the tax, and you can also write into your agreement a refund, so that you circumvent that statutory requirement. You can take care of these problems through the agreement.

Senator Yellowtail said it is the intent of this committee and the legislature that the sharing of monies here be treated by the State of Montana as a refund.

Eddye McClure will check on this matter and contact Mr. Salisbury.

Senator Yellowtail said let's adopt the amendments that we've worked on today. If need be, Senator Yellowtail will ask for a free conference committee.

Eddye McClure said you can not by pass a statute with a cooperative agreement. That would be illegal.

Representative Cody made a motion to ACCEPT THE AMENDMENTS as outlined. The VOTE was 5 in favor of and 1, Representative Gilbert, opposed.

ADJOURNMENT

Adjournment At: 2:40 P.M.


SENATOR BILL YELLOWTAIL, Chairman


REPRESENTATIVE DOROTHY CODY, Chairman


DOLORES HARRIS, Secretary

BY/DC/dh

SB428042391.SM1

Exhibit 1.
SB 428
April 23, 1991

Amendments to Senate Bill No. 428
Reference Reading Copy

For the Free Conference Committee on Senate Bill 428

Prepared by Eddy McClure
April 23, 1991

1. Title, lines 11 through 13.

Following: "TO THE" on line 11

Strike: remainder of line 11 through "APPROVAL" on line 13

Insert: "REVENUE OVERSIGHT COMMITTEE AND PROVIDING AN OPPORTUNITY
FOR THE COMMITTEE TO REVIEW AND COMMENT BEFORE APPROVAL OF
AN AGREEMENT BY THE ATTORNEY GENERAL"

2. Page 2, line 2.

Following: "OF THE"

Strike: "COMMITTEE ON INDIAN AFFAIRS"

Insert: "revenue oversight committee"

Following: "."

Insert: "After negotiations are complete, the agreement must be
presented to the revenue oversight committee for review and
comment before the final agreement is submitted to the
attorney general for approval."

3. Page 4.

Following: line 22

Insert: "NEW SECTION. Section 2. Tribal motor fuels
administration account. (1) There is a special revenue
account called the tribal motor fuels administration
account.

(2) The administrative expenses and refund amounts
deducted by the department of revenue under [section 1(3)] must
be deposited in the tribal motor fuels administration account.

(3) The tribal motor fuels administration account may
be expended by the department only for the purposes of
administering the motor fuels tax and providing refunds under
[section 1].

NEW SECTION. Section 3. Tribal motor fuels tax account.

(1) There is a special revenue account called the tribal motor
fuels tax account.

(2) The tax collected under [section 1], except the
administrative expenses and refund amounts deducted under
[section 1(3)], must be deposited in the tribal motor fuels tax
account.

(3) The money in the tribal motor fuels tax account
must be disbursed to the tribe, as provided for in the agreement
entered into pursuant to [section 1], on a quarterly basis.

NEW SECTION. Section 4. Codification instruction.

[Section 1] is intended to be codified as an integral part of
Title 15, chapter 70, part 2, and the provisions of Title 15,
chapter 70, part 2, apply to [section 1]."

Renumber: subsequent sections

4. Page 4, line 23, through page 5, line 2.
Strike: section 2 in its entirety
Renumber: subsequent sections