



COMANCHE NATION  
TRIBAL COUNCIL RESOLUTION  
TO HAVE THE CFR COURT OF INDIAN OFFENSES ACT  
AS THE TRIBAL COURT IN REGARDS TO THE TRIBAL REVENUE ALLOCATION PLAN


- WHEREAS, the Comanche Nation is a federally recognized Indian Tribe with a Constitution approved by the Secretary of the Interior on January 9, 1967, to safeguard tribal rights, powers, and privileges to improve the economic, moral, education and health status of its members; and
- WHEREAS, the tradition of sovereignty of the Comanche Nation, since time immemorial long predates the existence of the Nation, establishes the inherent sovereign powers and rights of the Comanche self-government; and
- WHEREAS, the Comanche Business Committee is responsible for developing proposals which are in the interest of fulfilling the purpose of the Comanche Tribal organization including but not limited to, programs involving employment, health, education, public relations, social, recreational and historical activities of the tribe. Such program proposals shall be presented to the tribal council for final consideration as to adoption or rejection;
- WHEREAS, the Comanche Tribal Council adopted and approved the Tribal Revenue Allocation Plan at the General Council meeting in April of 2004; and
- WHEREAS, the Comanche Nation General Council is responsible for authorization of the expenditure of funds which may be deposited to the exclusive credit to the Comanche Nation; and
- WHEREAS, the Comanche Nation is 100% owner of its gaming facilities; and
- WHEREAS, the Comanche Nation has yet to establish a tribal court system the Indian Gaming Regulatory Act (IGRA) of 1988, requires an appropriate resolution from the governing body for adoption of a Tribal Revenue Allocation Plan of gaming dollars when a per capita payment is being proposal; and
- NOW THEREFORE BE IT "RESOLVED", That the Comanche Nation General Council permits the CFR COURT OF INDIAN OFFENSES act as the Comanche Tribal Court System in regards to the Tribal Revenue Allocation Plan until a tribal court system is adopted by the Comanche Nation; and
- BE IT FURTHER RESOLVED, that the Comanche Business Committee submit the adopted Tribal Resolution the CFR COURT OF INDIAN OFFENSES upon the adoption of this resolution.

CERTIFICATION

The above Resolution was fully adopted at the Special General Council Meeting of the Comanche Nation, held on Saturday July 16, 2005 at the Comanche Nation Tribal Headquarters, Lawton, Oklahoma by a majority vote of 365 for, 9 against, \_\_\_\_\_ abstentions, a quorum being present.

  
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Wallace Coffey, Chairman

ATTEST:

  
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Joe Wahnee, Jr., Secretary-Treasurer

# COMANCHE NATION REVENUE ALLOCATION PLAN

## ARTICLE I – DECLARATION OF PUBLIC POLICY AND PURPOSE

Section 1. The Comanche Nation, ("The Nation") currently owns and operates four Casinos; The Comanche Nation Casino, the Comanche Red River Casino, the Comanche Spur Casino and the Comanche Star Casino, all four located within the confines of its Indian lands. The primary purpose of the casinos is to improve the economic condition of members of the Nation. The casinos employ tribal members and the revenue generated by the casinos shall be utilized to fund tribal government operations and programs and to promote the tribal economic development, moral, cultural, education and health status of the Comanche Nation and its members, as provided for under this plan.

Section 2. Federal Law currently governs how the net revenues from the gaming enterprise may be expended. [25 U.S.C. Section 2710 (b)(2)(B)(3)]. The Nation hereby formalizes its plan for the allocation of such gaming revenues both, for general tribal government/operations/programs, and for Per Capita Distributions to enrolled members of the Comanche Nation.

## ARTICLE II – DEFINITIONS

As used in this Plan, the following words shall have the following meanings unless the context clearly requires otherwise.

- (a) "Business Committee" means the seven-member Committee. (Elected by the Comanche Nation's Tribal Council and comprised of the Chairman, Vice-Chairman, Secretary-Treasurer and four Committeemen), of the Nation which exercises the executive powers of the Nation pursuant to the Constitution of the Comanche Nation.
- (b) "Elders Per Capita Payment" means those payments made or distributed from a specified portion of the Nation's Net Gaming Revenue, from the Gaming Enterprises, or any gaming activity, to all eligible tribal members of the Nation age sixty-two (62) years or older.
- (c) "Eligible Tribal Members" means any living enrolled member of the Nation who is in good standing and has not forfeited or waived his/her right to receive Per Capita Payments or Elders Per Capita Payments from the Nation's Net Gaming Revenues through disenrollment, and who is not excluded by this plan from receiving such payments.
- (d) "Gaming Enterprises" means the Comanche Nation Casino, the Comanche Red River Casino, the Comanche Spur Casino and the Comanche Star Casino, and/or any other Class II or Class III gaming facility owned and operated by the Nation.
- (e) "The Nation" means the Comanche Nation, a federally recognized Indian Tribe exercising its jurisdiction over the land set aside, from the former reservation, for its respective use and other Indian lands they currently possess or may come to possess.

- (f) "Net Gaming Revenue" means that revenue from the gaming Enterprises remaining at the end of each calendar month, after disbursement of operating expenses and dues, including but not limited to loan payments, player winnings, equipment costs, adequate contingency reserves, supplies, casino employee wages, salaries, fees, and all other expense, if applicable, for that month or period.
- (g) "Per Capita Pay Period" means the Nation's fiscal year.
- (h) "Per Capita Payment" or "Per Capita Distribution" means those payments made or distributed for a specified portion of the Nation's Net Gaming Revenues, from the Gaming Enterprises or any gaming activity, to all eligible tribal members of the Comanche Nation.
- (i) "Tribal Council" means all enrolled members of the Comanche Nation, eighteen years of age and older.
- (j) "Tribal Court" means the Court of Indian Offenses for the Anadarko Agency, unless and until such time as the Nation through the Tribal Council establishes its own tribal court system.
- (k) "Tribal Members" mean any enrolled member of the Nation.

### ARTICLE III – ALLOCATION PLAN

Section 1. The Nation intends to dedicate its Net Gaming Revenue from the Gaming Enterprises to the following purposes/programs and in the percentages set forth in this Article III as follows:

- (a) Ten percent (10%) of Net Gaming Revenue shall be used to fund Tribal Government Operations/Administration.
- (b) Twenty-five percent (25%) shall be used to promote tribal economic development, including but not limited to developing and/or expanding tribal enterprises, investing in acquisition of land, business opportunities, good and services that will provide employment and financial returns for the Nation and its members and also for payment of meeting fees and/or travel expenses for members and also for payment of meeting fees and/or travel expenses for members of "Commissions" established for, or associated with, economic development.
- (c) Twenty-five percent (25%) shall be used for community services and programs, inclusive of social services, education, health, and cultural and burial assistance.
- (d) Forty percent (40%) of Net Gaming Revenue shall be used for distribution for Per Capital Payments and Elders Per Capita Payments to eligible tribal members. The amount of the Elders Per Capita Payment shall be approved through the Nation's annual budget approval process and the amount remaining from the forty percent (40%) of Net Gaming Revenues shall be distributed as Per Capita Payments.

Section 2. Except in the case of funding provided in Section 1 (d) above for Per Capita Distribution, which amount shall remain constant at forty percent (40%), the Business Committee shall have the authority to move not more than ten percent (10%) of the funding provided in each category (Section 1(a) through (d)) to any other category if the funding in the category from which the money is being taken is not necessary for the

state purposes, and if the funding is required for the category into which the money is being transferred. Otherwise, the purposes and proportions for the expenditure of Net Gaming Revenue may be changed only by a vote of the Tribal Council, as provided in Article VI herein relating to amendments required to obtain Secretarial approval of the plan pursuant to the Indian Gaming Regulatory Act.

Section 3. The Business Committee shall ensure that a monthly accounting is made of Net Gaming Revenues, and that each month, the appropriate percentages of such Net Gaming Revenues are earmarked and set aside for the expenditures described in Article III, Section 1(a) through (d) above.

#### ARTICLE IV – ELIGIBILITY FOR PER CAPITA PAYMENTS

Section 1. Every living person who is an enrolled member of the Nation is eligible to receive a full Per Capita Payment, unless:

- (a) that person was, or is found by any court of competent jurisdiction to be guilty of, or liable for, any offense against or relating to the Gaming Enterprise or the Nation involving theft, conversion, embezzlement, or extortion. Such a person forfeits his/her right to any Per Capita or Elders Per Capita Payment for no less than 1 or more than 5 years as prescribed by the Business Committee; or
- (b) that person becomes disenrolled or relinquishes his/her membership during a Per Capita Pay Period or Elders Per Capita Pay Period prior to the date of distribution, in which case such person shall not receive a Per Capita Payment for the Pay period.

Section 2. In the event that an eligible tribal member dies on, or prior to the date set for distribution of the Per Capita Payment or Elders Per Capita Payment, that member's final Per Capita Payment or Elders Per Capita Payment shall be made to that person's estate or heir's account pro-rated in exact proportion to the number of calendar days that person was alive during the last Per Capita Pay Period or Elders Per Capita Pay Period: (Total amount of Per Capita and Elders Per Capita owed divided by total number of calendar days times total number of days of member's life up to the day before the death of member).

Section 3. Distribution shall be based upon the latest membership list, developed in accordance with Article III of the Tribal Constitution, approved by the Business Committee and certified by the Comanche Nation Enrollment Office.

Section 4. Appeals. An person excluded from eligibility by the terms of this plan shall have the right to file a complaint or appeal to the Tribal Court. The Tribal Court will have the right to make a final determination on the individual's eligibility based on the eligibility requirements for enrollment as set forth in Article III of the Nation's Constitution.

#### ARTICLE V – CALCULATION AND DISBURSEMENT OF PER CAPITA PAYMENTS

Section 5. Per Capita Payments to Minors -- Per Capita Payments shall be made to minors as follows:

- (a) In order to provide for the future Safety, Education, Welfare, Maintenance and Support of the Children of tribal members, the Business Committee shall have the Per Capita Payments, designated for enrolled Minors, deposited into a "Minor Trust Account" established for the protection of the Nation's Minors on behalf of each Minor in a low-risk interest bearing Trust Account in Federally Insured Financial Institution or in a direct obligatory of the United States Government or \* in funds invested solely in the United State Government Funds.
- (b) Payments in to the Minor's Trust Fund shall be deposited into account(s) for the enrolled Minors. Said Minors' Trust Funds may be separated accounts for each minor or may be combined provided that separate accountings for each Minor is kept in the Nation's Permanent accounting records. Funds may be invested in a lump sum without impairing the Minors' Individual interests in the same. Account balance statements shall be available to the minor, parent, parents, or legal guardian of the enrolled Minor upon request.
- (c) The right to the monies accumulated in the "Minors Trust Fund" including all accumulated income, if any, for each enrolled Minor shall vest to the Minor reaching the age of eighteen (18) years. Application for payment upon attainment of age eighteen (18) shall be approved upon sufficient evidence showing proof of the identify of the person requesting funds to the Business Committee or its appointee. Distribution of any accrued per capita sums and accrued interest thereon shall be made thirty days (30) following the month in which the member attains age eighteen (18) years unless the trust beneficiary elects in writing to leave such funds invested in the trust.
- (d) Prior to the enrolled Minor reaching the age of eighteen (18) years, the Business Committee shall have the authority to disburse proceeds of any funds placed into the "Minors' Trust Fund" to the parent or legal guardian on behalf of a Minor. Request for such disbursements shall include a detailed budget on monies necessary for the Health, Education, Welfare, Maintenance and Support of the Minor and a detailed justification in writing and signed by the parent or legal guardian of the Minor. The Business Committee may also require that Petitioner(s) submit receipts of expenditures made from funds disbursed hereunder before any future disbursements are made.
- (e) If the enrolled Minor should die before reaching the age of eighteen (18) years, the money placed into the "Minors' Trust Funds" on behalf of the Minor shall be made to that minor's estate or heir's account. Per Capita Payment shall be all monies accumulated to the day before date of death and shall be pro-rated for the year minor became deceased in exact proportion to the number of calendar days that person was alive during the last Per Capita Pay Period. (Total amount of Per Capita owed divided by total number of calendar days times total number of days of individual's life up to the day before the death of the individual.)

Section 6. The Comanche Nation will include with each Per Capita Payment and Elders Per Capita Payment a statement reading "Federal Law Requires the Comanche Nation to inform you that this Per Capita Payment is subject to Federal Taxation, (24 U.S.C., Section 2719 (b)(3)(d). The Comanche Nation shall withhold Federal Income Tax from each Per Capita Payment and Elders Per Capita Payment as may be required under Internal Revenue Service regulations (25 CFR, Part 31) and pay such tax to the Internal Revenue Service. The Comanche Nation will provide the appropriate annual tax statements to the eligible tribal members by the end of January following the tax year."

Section 7. The Business Committee, or their appointee, shall report on an annual basis to the Tribal Council on the status of all expenditures and investments authorized pursuant to this Plan.

#### ARTICLE VI - ADOPTION AND AMBNDMENT

Section 1. This Plan shall become effective upon its approval by a majority vote of Nation's Tribal Council at a duly noticed meeting and upon approval by the Secretary of the Interior or his/her designee.

Section 2. This Plan may only be amended by majority vote of the Nation's Tribal Council; provided, however that the Business Committee shall be authorized, and is hereby directed to submit any amendments to this Plan, as required, to the Secretary of the Interior or his/her designated representative, in order to obtain the Secretary's approval in compliance with 25 U.S.C. Section 2710 et. seq. These amendments become effective when approved by the Secretary of the Interior or his representative.