

**SECOND AMENDMENT TO
FORT BELKNAP – MONTANA
ALCOHOLIC BEVERAGES TAX AGREEMENT**

This SECOND AMENDMENT TO FORT BELKNAP – MONTANA ALCOHOLIC BEVERAGES TAX AGREEMENT is entered by the Fort Belknap Community Council of the Gros Ventre and Assiniboine Tribes of the Fort Belknap Indian Reservation (hereinafter "Tribes") and the State of Montana (hereinafter "State").

Recitals

WHEREAS, the Tribes and the State entered the FORT BELKNAP – MONTANA ALCOHOLIC BEVERAGES TAX AGREEMENT on September 1, 1993, which Agreement was amended by the FIRST AMENDMENT TO FORT BELKNAP – MONTANA ALCOHOLIC BEVERAGES TAX AGREEMENT on October 1, 2003, (hereinafter collectively "Agreement");

WHEREAS, the Agreement may be amended by the parties pursuant to Section 9 of the Agreement; and

WHEREAS, the parties desire to amend certain parts of the Agreement;

THEREFORE, the State and the Tribes agree to amend the Agreement as follows:

Section 5, Collection and Administration of Taxes, subsections (a), (b), (c), and (d) of the Agreement shall be amended to read as follows:

(a) The total amount of remittance distributed to the Tribes shall approximate the total taxes collected on liquor and beer and wine consumed on the Reservation by tribal members residing on the Reservation. The amount so consumed will be determined by multiplying the number of enrolled tribal members residing on the Reservation by the tax distributed to the state general fund on the per capita consumption per quarter of liquor and beer and wine in Montana as determined by the State for the current calendar quarter.

The Council shall certify to the State by January 31St of each calendar year the number of enrolled members of the Tribes physically residing within the Reservation's boundaries as of January 1St of the same calendar year. The total number of enrolled members of the Tribes residing on the Reservation shall be determined by using the Tribes' enrollment list (including the residence or street addresses of their members), the Reservation's voting list for Tribal elections

(also to show residential or street addresses), and other written sources as appropriate. These enrollment numbers will be used for the revenue sharing calculation as defined in this section for the calendar year starting January 1 of that calendar year. In the event the Council does not issue a certification by January 31 of each year, the State will use the previous year's enrollment number as used in the prior calendar year calculations. The Council authorizes the State to review and verify the enrollment records, voting records, other records as appropriate that are maintained by the Tribes, and any other information the Tribes use should the State wish to conduct an audit as provided in Section 7 of this Agreement. Notwithstanding the foregoing, the parties mutually agree that (1) the total number of enrolled members of the Tribes residing on the Reservation for January 1, 2008 shall be 3,094 and (2) that 3,094 shall be used in the calculation of the revenue sharing for calendar year 2008.

(b) The State shall distribute the moneys due to the Tribes under this Agreement no later than thirty (30) days from the end of each calendar quarter. The State will include with each distribution a statement showing how the distribution was determined for that quarter.

(c) Distributions will start within thirty (30) days from the end of the first whole calendar quarter after the effective date of this Agreement and continue until the expiration or the termination of this Agreement as provided in Paragraph 5 or required by law. For the purposes of this Agreement, a calendar quarter begins on January 1, April 1, July 1, and October 1 of each year.

(d) The amount payable to the Tribes shall be in the form of a warrant or an electronic transfer issued by the State of Montana to the Tribes. The remittance amount payable to the Tribes shall be remitted to the Fort Belknap Community Council unless the Tribal President otherwise instructs the State. Said instruction shall be made at least 30 days in advance of the date the change should commence; shall be made in writing; and shall include the appropriate authorization from the Fort Belknap Community Council. The instruction shall also include the following information: (1) the name and address of the entity to receive the payment; (2) the date the change should commence; and (3) the routing and account numbers of the entity to receive the payment. Any change in payment procedures requested by the Tribes in no way obligates the State to any party the Tribes have authorized to receive payment.

As required by Section 9 of the Agreement, the parties' signatures are set forth below. Except as expressly amended hereby; all terms and conditions of the Agreement remain in full force and effect.

This Second Amendment consists of three (3) pages.

DATED March 27, 2008.

STATE OF MONTANA

FORT BELKNAP

/s/ Brian Sweitzer
Brian Schweitzer
Governor
State of Montana

/s/ Julie doney
Julie doney
President
Fort Belknap Indian Community Council

/s/ Dan Bucks
Dan Bucks
Director, Department of Revenue
State of Montana

Approved pursuant to § 18-11-105, MCA:

/s/ Mike McGrath
Mike McGrath
Attorney General
State of Montana