



Title XIV – Revenue Distribution

Alabama-Coushatta Tribe of Texas Comprehensive Codes of Justice

“Revenue Distribution Act”

**Adopted April 28, 2008 by Tribal Resolution #2008-25,
Amended August 10, 2009 formal Motion of the Tribal Council
Amended March 15, 2010 by Tribal Resolution #2010-12
Amended March 22, 2010 by Tribal Resolution #2010-22
Codified as Title XIV of the A-C, C.C.J. on January 24, 2011
by Tribal Resolution #2011-4
Revised on July 8, 2013 by Tribal Resolution #2013-39
Revised on August 26, 2013 by Tribal Resolution #2013-48**

Title XIV – Revenue Distribution is comprised of Tribal statutes relevant to the distribution of available revenues to qualified members of the Alabama-Coushatta Tribe of Texas.

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Title XIV – Revenue Distribution/C.C.J.**RECITALS**

WHEREAS, *the Tribal Council is delegated powers assigned under Article VI, Section I – Powers, Constitution and Bylaws of the Alabama –Coushatta Tribe of Texas;*

WHEREAS, *the Tribal Council seeks to provide or assist in the provision of social, cultural, legal, economic and other needs for the Tribe and its' members;*

WHEREAS, *the Tribal Council, as the governing body of the Tribe, has the power to exercise its full authorities, rights and responsibilities available under its sovereign nation status;*

THEREFORE, A TRIBAL ORDINANCE ESTABLISHING A REVENUE DISTRIBUTION ACT IS HEREBY ADOPTED AS FOLLOWS:

Section 1. Enabling Resolution

This Distribution Act (“**Act**”) was adopted pursuant to **Tribal Resolution No. 2008-25**, and shall govern the distribution of available revenues, as determined by the Tribal Council, to qualified members of the Alabama-Coushatta Tribe of Texas (hereinafter “**Tribe**”).

Section 2. Policy

The “**Tribe**” is committed to providing for the long range security of the Tribe and its Tribal members. Accordingly, the “**Tribe**” ensures that revenues are allocated toward investments, programs and projects, that impact not only present needs, but also anticipate future needs. In addition, the “**Tribe**” ensures that investments, programs and projects funded are aimed toward improving tribal conditions and the life opportunities of tribal members from generation to generation.

The “**Tribe**” also retains the inherent sovereign right to determine the best interests of its minor and underage tribal members by providing for their future welfare by placing monies into trust/investment fund for the benefit of those tribal members under the age of twenty-one (21). This is done while encouraging tribal member parents to provide for the immediate living needs of their children as is their responsibility.

The “**Tribe**” acknowledges that current distributable revenues are directly derived from Indian land and mineral rights and in accordance with ***Section 5 of the General Allotment Act of February 8, 1887, 24 Stat. 389, as originally enacted, and are exempt from federal income tax***. However, should at some point revenues are obtained from other sources that are deemed taxable, payments may be allowed for the satisfaction of this tax liability in the name of the minor or underage tribal member from their

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trust/investment fund. The procedures for requesting payment shall be determined by the Tribal Council.

Section 3. Schedule of Distributions

Pursuant to the availability of revenues, **three (3) annual** distributions shall be authorized, specifically;

The **first** to be the **second (2nd) Friday of May**;

The **second** to be the **Friday in August** coinciding with the State “Tax Free Weekend”, however, in the event a “Tax Free Weekend” is not scheduled, the distribution shall be held the **third (3rd) Friday in August** and;

The **third** to be the **second (2nd) Friday in November**.¹

Section 4. Qualified Tribal Members

For the purposes of this Plan, “**Qualified Tribal Members**” shall mean those individuals who are duly enrolled in the “**Tribe**”, deemed in good standing as follows;

As of **January 1st** of that year for the **May** distribution, and;

As of **June 1st** of that year for the **August** and **November** distributions.

Section 5. Distributions to Minors and Underage Tribal Members

In order to provide for the future safety and well-being of the children of Tribal members, the Tribal Council, in conjunction with the Motion as adopted at the General Tribal Meeting conducted on January 29, 2008, hereby authorizes that **one-half (1/2)** of the distribution designated for a minor or underage qualified tribal member shall be deposited on their behalf into, a “**Minors' and Underage Tribal Members trust/investment fund**”. Said trust/investment fund shall be in compliance with the “Investment Policy” developed and implemented by the “**Tribe**” specific to this fund.

Exception: For the purpose of this “**Act**” those qualified tribal members born **on or before, December 31, 1989, “shall not”** be deemed “**Underage Tribal Members**” and therefore “**shall not**” be subject to retention and investment of distributable funds.

(1) A “**minor qualified tribal member**” means an individual who is a qualified tribal member as defined in **Section 4, EXCEPT** that he or she has not reached the age of **EIGHTEEN (18)** as of the dates prior to distribution indicated therein.

(2) An “**underage qualified tribal member**” means an individual who is a qualified tribal member as defined in **Section 4, EXCEPT** that he or she was **born after December 31, 1989** and, has reached the age of **EIGHTEEN (18)** but has not reached the age of **TWENTY-ONE (21)** as of the dates prior to distribution indicated therein.

¹ Section 3 – Revised August distribution date to coincide with the State “Tax Free Weekend” on July 8, 2013 by Tribal Resolution #2013-39; Revised on August 12, 2013 by Tribal Resolution #2013-48.

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(3) Any “minor qualified tribal member” or “underage qualified tribal member” as defined in **Section 5**, shall be granted full distribution for the scheduled August distribution only as approved by the Tribal Council, pursuant to the availability of revenues, effective August 10, 2009.²

Section 6. Designation of Custodian and Persons authorized to Instruct Deposits and/or Withdrawals.

Upon adoption of this “**Act**”, the Principal Chief of the “**Tribe**” shall be designated as Custodian of the Trust/Investment accounts established on behalf of each minor and underage tribal member. Further, that the Tribal Council Officers, Tribal Administrator and/or Director of Finance shall be authorized to provide deposit and/or withdrawal instructions regarding said accounts as needed.

Section 7. Release of Individual Trust/Investment Funds

Each underage qualified tribal member shall receive one (1) trust/investment fund maturity payment of the monies accumulated on their behalf including interest, upon reaching the age of **TWENTY-ONE (21)**. Application for payment upon attainment of age **TWENTY-ONE (21)** shall be approved, upon sufficient evidence showing eligibility, by the Tribal Council or its appointed agent. Distribution of any accrued distribution sums and interest thereon shall be made within thirty (30) days of attaining the requisite age.

Section 8. Severability

If any section, or any part thereof, of this “**Act**” or the application thereof to any party, person, or entity or, in any circumstances, shall be held invalid for any reason whatsoever the remainder of this section, part of “**Act**” shall not be affected thereby and shall remain in full force and effect as though no section, or part thereof, has been declared to be invalid.

Section 9. Prioritization of “Tribal Debt”

Monies owed to the Tribe, a Department of the Tribe and/or a Tribal entity, by a Tribal Member eligible for Revenue Distribution as defined herein, shall be deemed “**Tribal Debt**”. All “**Tribal Debt**” is given a priority attachment to that Individual’s Revenue Distribution payments until satisfied. In the event multiple tribal debts are owed, the ranking priority for payment from the distribution will be determined by the **Alabama-Coushatta Finance Officer**, in accordance with internal finance policy established for that purpose.³

² **Section 5. – Amended to include sub-section by formal Motion of the Tribal Council on August 10, 2009.**

³ **“New” Section 9. – Added on August 12, 2013 by Tribal Resolution #2013-48.**

Title XIV – Revenue Distribution/C.C.J.**Section 10. Tribal Loan Program**

Tribal Council reserves the right to provide a Tribal Loan Program through utilizing revenue distribution as a means of pledged collateral. Tribal Council in cooperation with Tribal Administration shall establish the loan guidelines and shall assess the borrower all reasonable processing fees. ⁴

Section 11. Parental Disputes

Any disagreements brought before the Tribal Council regarding the issuance and/or expenditure of a minor's Tribal distribution check by either of the minor's parents or guardians, will be considered a dispute. Legal parents/guardians involved in a dispute need not be Tribal members. Once a dispute is brought before the Tribal Council, a letter by an officer of the Tribal Council will be issued to both parents/guardians requesting that a mutual agreement or resolution be reached to resolve the issue.

If a mutual agreement/resolution cannot be reached by the parent/guardians within a given amount of time, the Tribal council has the authority to deposit the entire amount of the minor's Tribal distribution, thereafter, into that minor's trust fund and notice will be given to the parent/guardians regarding this decision. Funds placed into a trust fund will be released consistent with the guidelines as stated in Section 7 of the Revenue Distribution Act. ⁵

Section 12. Judicial Authority

The Alabama-Coushatta Tribal court is hereby authorized, following the completion of due process proceedings, to order seizure of an adult Tribal Member's Revenue Distribution **only** for satisfaction of a Tribal Court ordered Child Support obligation. For the purposes of this section "**Adult Tribal Member**" shall mean, a Tribal Member eligible for Revenue Distribution who has reached the age of Twenty-One (21) years of age or older. *Exception: The August Distribution payment is exempt from seizure therefore the order may only apply to the May and November payments.* ⁶

⁴ "Original" Section 9. – Added on March 15, 2010, by Tribal Resolution #2010-12; Re-numbered as Section 10., on August 12, 2013, by Tribal Resolution #2013-48.

⁵ "Original" Section 10. – Added on March 22, 2010, by Tribal Resolution #2010-22; Re-numbered as Section 11., on August 12, 2013, by Tribal Resolution #2013-48.

⁶ Section 12. – Added on August 12, 2013, by Tribal Resolution #2013-48.