

AMENDMENT “D”

ARTICLE XVI – TAXATION

Section 1. Authority. The Executive Committee shall have authority to promulgate and enforce ordinances subject to the approval of the General Council for the levying of taxes on the gross revenue of all entities conducting business within the jurisdiction of the Delaware Nation. This authority specifically prohibits any taxation on real property.

Section 2. Tax Commission. The Nation hereby establishes the Delaware Nation Tax Commission to administer and enforce the tax ordinances and regulations adopted by the Nation. The Tax Commission shall act as a branch of the Nation for this purpose and shall exercise the powers of the Nation necessary or convenient to the administration and enforcement of the Nation’s law.

Section 3. Jurisdiction. The territorial jurisdiction of the Tax Commission shall extend to all territory described as Indian Country within the meaning of 18 U.S.C. 1151.

Section 4. Right of Appeal. Any individual aggrieved by the imposition of taxation by the Nation shall be afforded an opportunity to appeal to the Nation’s judicial system.

Section 5. Ordinance. The Executive Committee shall refer an ordinance to implement this Article to the General Council within ninety (90) days of this Amendment. Current tax legislation shall remain in full force and effect until a successor ordinance has been approved by the General Council.

VOTE:

[] Yes, I approve Amendment “D.”

[] No, I do not approve Amendment “D.”