



# SQUAXIN ISLAND TRIBE

## **RESOLUTION NO. 25- 123**

**of the**

### **SQUAXIN ISLAND TRIBAL COUNCIL**

**WHEREAS**, the Squaxin Island Tribal Council is the Governing Body of the Squaxin Island Tribe, its members, its lands, its enterprises and its agencies by the authority of the Constitution and Bylaws of the Squaxin Island Tribe, as approved and adopted by the General Body and the Secretary of the Interior on July 8, 1965; and

**WHEREAS**, under the Constitution, Bylaws and inherent sovereignty of the Tribe, the Squaxin Island Tribal Council is charged with the duty of protecting the health, security, education and general welfare of tribal members, and of protecting and managing the lands and treaty resources and rights of the Tribe; and

**WHEREAS**, the Tribe is a federally-recognized Indian Tribe possessing reserved powers, including the powers of self-government; and

**WHEREAS**, the Squaxin Island Tribal Council has been entrusted with the creation of ordinances and resolutions in order to fulfill their duty of protecting the health, security, education and general welfare of tribal members, and of protecting and managing the lands and treaty resources of the Tribe; and

**WHEREAS**, the Squaxin Island Tribal Council adopted and amended Chapter 2.36.095, the Squaxin Island Enterprise revenue distribution by Resolution numbers 02-01; 04-63; 05-26; 05-71; 11-69; 14-74; 14-76; 16-05; 17-56; and 24-29; and

**WHEREAS**, the Tribal Council finds that economic development is essential to the health and welfare of the Squaxin Island Tribe and its members; and

**WHEREAS**, the Tribal Council finds that the distribution of certain enterprise revenue must be amended under the Tribe's Budget Ordinance 2.36;

**NOW THEREFORE BE IT RESOLVED**, that the Squaxin Island Tribal Council hereby approves the amendments to the enterprise revenue distribution.

**NOW THEREFORE BE IT BE FURTHER RESOLVED**, that the Squaxin Island Tribal Council hereby adopts the redline amendments to the Squaxin Island Enterprise Revenue Distribution 2.36.095 (copy attached hereto).

**CERTIFICATION**

The Squaxin Island Tribal Council hereby certifies that the foregoing Resolution was adopted at the regular meeting of the Squaxin Island Tribal Council, held on this 11<sup>th</sup> day of September, 2025, at which time a quorum was present and was passed by a vote of 3 for and 0 against, with 0 abstentions.

*Kristopher Peters*

Kristopher Peters (Sep 12, 2025 06:07:06 PDT)

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**Kris Peters, Chair**

*James Peters*

Attested by: James Peters (Sep 13, 2025 08:08:04 MDT)

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**James Peters, Secretary**

*Taylor Krise*

Taylor Krise (Sep 12, 2025 18:08:29 PDT)

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**Taylor Krise, Vice Chair**

## 2.36.095 Enterprise revenue distribution.

A. Gaming Revenue Distribution. Revenues distributed from gaming enterprise revenues will be ~~distributed,~~  
~~except as provided in subsection B of this section, as distributed as~~ follows:

1. ~~Up to the first fifteen (15) percent as determined by the Squaxin Island Tribal Council will be set aside~~  
~~for distribution to eligible tribal members as per capita payments. Tribal Council shall direct an amount~~  
~~or amounts to be distributed to the Tribe from net revenues of the gaming enterprise. Net revenues~~  
~~not so distributed may be used for reinvestment in the enterprise, reserves, or such other purposes as~~  
~~may be approved by Council.~~
2. Tribal Council, in conformance with an approved revenue allocation plan, shall determine and set aside  
an amount for distribution to eligible tribal members as per capita payments from the amount  
distributed under (1), above.
3. The remainder ~~of the distribution at a minimum of eighty-five (85) percent~~ will be apportioned ~~with~~  
~~using~~ the following formula:
  - a. Fifteen (15) percent of the revenue will be deposited into interest bearing account(s) to create a  
long-term account from which the interest income can be utilized for tribal needs. The account  
will be managed based on the prudent investment standard and managed by the Tribal Finance  
Department.
  - b. Fifteen (15) percent of the revenue will be used for the purchase of land that is not directly  
related to programmatic or enterprise needs. The Tribal Council may apportion such revenues  
between the on-Island and off-Island sub-accounts; provided, such monies shall be apportioned  
so as to ensure that the on-Island sub-account maintains a balance of, and is replenished as  
necessary to maintain a balance of, no less than five hundred thousand dollars (\$500,000.00).  
Off-Island properties would include purchases in the "Kamilche corridor," habitat conservation  
areas, and culturally sensitive sites. These properties could be managed properties with rents  
applied back to the fund or allowed to remain as purchased.
  - c. Thirty-five (35) percent of the revenue will be used for government projects and programs. An  
approximate equal proportion of funds will be for projects and programs. Allocations for these  
expenditures will be developed by the budget process for adoption by the Tribal Council on an  
annual basis.
  - d. Thirty-five (35) percent of the revenue will be used for economic development administered by  
Island Enterprises, Inc. (IEI). Expenditures for economic development will require Tribal Council  
approval through an annual operating plan developed by IEI.

~~B. Upon to one million dollars (\$1,000,000.00) per year in net gaming revenues distributed from gaming  
enterprises shall be exempt from the allocation herein with up to five hundred thousand dollars  
(\$500,000.00) distributed as per capita payments and the remainder distributed for special projects and  
programs and unbudgeted expenditures in Section 2.36.090(D)(2), in amounts determined by the Tribal  
Council.~~

BC. Other Economic Enterprise Distributions. Revenues distributed from economic enterprises coordinated by  
Island Enterprises, Inc. (IEI) will be distributed as follows:

1. Cigarette excise and tobacco products taxes will be distributed as follows:
  - a. Fifteen (15) percent will be distributed to eligible senior tribal members as per capita payments.

- b. Eighty-five (85) percent of the revenue will be used for economic development administered by Island Enterprises, Inc. (IEI). Expenditures for economic development will require Tribal Council approval through an annual operating plan developed by IEI.
2. Marijuana excise and sales tax from the sale of marijuana will be distributed as follows:
- a. Up to fifty (50) percent at the discretion of Tribal Council will be distributed for use by the Education Department.
  - b. Up to fifty (50) percent at the discretion of Tribal Council will be distributed for use to prevent and treat drug abuse, alcoholism and addictions.
3. Revenue from the geoduck harvest by Salish Seafoods shall be distributed as follows:
- a. First, to pay necessary and reasonable expenses reasonably attributable to the geoduck revenue;
  - b. Second, to establish and replenish as necessary a reserve account in the amount of \$500,000, to pay for shellfish enhancement activities approved by Tribal Council if and when funding provided under Resolution 15-35 is inadequate;
  - c. Third, to return fifty percent of any funds remaining to Tribal members
  - d. To fund such capital projects as may be identified from time to time by Council from any funds remaining.
  - e. Council has determined that any payment made to members under this Subsection (B)(3) shall be tax-exempt by reasons of Internal Revenue Code Section 7873 and other law, and so no income tax shall be withheld nor shall any garnishment be made, whether for Tribal or third party debt, with respect to member payments made under this Subsection (B)(3). Further, no payment shall be made directly to any incarcerated Tribal member. Instead, such payment may be paid to an identified payee or held in trust in accordance with the policies and conventions of the Tribe regarding member distributions.
4. Other Profits will be distributed by the following formula beginning in FY2006:
- a. Each economic venture will establish and maintain a retained earnings balance before further distributions occur. This will generally be set at six months operating expenses, special retained earnings may be set aside for specific purposes, such as expansion.
  - b. Fifteen (15) percent as determined will be distributed to eligible senior tribal members as per capita payments.
  - c. Fifteen (15) percent of the revenue will be deposited into interest bearing account(s) to create a long-term account from which the interest income can be utilized for tribal needs. The account will be managed based on the prudent investment standard and managed by the Tribal Finance Department.
  - d. Twenty (20) percent of the revenue will be used for government projects and programs with the portion created by tobacco operations earmarked for education programs. Specific allocations for these funds will be developed by this budget process for adoption by the Tribal Council on an annual basis.
  - e. Fifty (50) percent will be used for economic development administered by Island Enterprises, Inc. (IEI). Expenditures for economic development will require Tribal Council approval through an annual operating plan developed by IEI.
  - f. Notwithstanding the foregoing, all profits and revenues of Island Enterprises Retail LLC d/b/a Elevation shall be retained by the entity and wholly segregated from tribal funds until further action of the Tribal Council.

~~D~~C. Any individual otherwise entitled to receive per capita payments as provided under this section shall be disqualified from receiving all such payments if the receipt of per capita payments would disqualify the individual from tribal, federal, or state assistance programs, the combined value of which exceeds the value of the per capita payments. Per capita payments not made by reason of this subsection shall instead be used to fund government projects and programs.

~~E~~D. Any per capita payment authorized under this chapter, other than those payments made pursuant to Section 2.36.095(C)(a), may be offset by amounts owed to the Tribe or its enterprises. The process and procedure for such offset shall be as follows:

1. Only a Tribal governmental department or a Tribal enterprise shall be entitled to per capita offset under the provisions of this section.

2. Any debt owed by a Tribal member to a department or enterprise must be a minimum of fifteen (15) days delinquent before the department or enterprise shall be entitled to seek per capita offset. Departments and enterprises shall be entitled to seek per capita offset for any and all debts or judgments incurred by a Tribal member any time after July 1, 2004.

3. The department or enterprise shall file with the Squaxin Island Tribe Finance Department (Finance Department) a certified statement indicating the Tribal member whose per capita offset is being sought, and the dollar amount of such offset. The certified statement shall be filed a minimum of fifteen (15) days prior to any regularly scheduled per capita payment date. A copy of the certified statement shall be served on the Tribal member by sending such certified statement both regular and certified mail to the last known mailing address of the Tribal member, as kept by the Squaxin Island Enrollment Officer.

4. The Finance Department shall honor any timely filed per capita offset request made by a department or enterprise. For each regularly scheduled per capita payment date, no more than fifty (50) percent, of the per capita payment a Tribal member may be entitled to shall be offset, and/or withheld, and paid to the party requesting the offset. The fifty (50) percent offset shall be after the withholding of any taxes, where appropriate, and such offsets shall continue until such time as the total amount due and owing the department or enterprise is paid in full.

~~F~~E. Per-Capita Payments Uncollectable Due to Death of Recipient. The recipient of any of the per-capita payments available under this chapter may nominate, in a writing in such form as may be prescribed by the Tribe and/or Island Enterprises, Inc., the person who shall receive any per-capita that is uncollectible due to the death of the recipient. The beneficiary designated may be altered at any time by the recipient through the use of such form as the Tribe and/or IEI shall provide. Any per-capita distributed under this section shall be considered a non-probate asset under Title 8.

(Res. 05-71; Res. 05-26 (Exh. B); Res. 04-63 §§ 5—7; Res. 02-01 §§ 10.1 and 10.2)

(Res. No. 11-69, § 2, 10-7-11; Res. No. 14-42, 6-24-14 ; Res. No. 14-74, 10-24-14 ; Res. No. 14-76, 10-24-14 ; Res. No. 16-05 , 1-21-16; Res. No. 17-56 , 8-24-17)

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## **2.36.095 Enterprise revenue distribution.**

- A. Gaming Revenue Distribution. Revenues distributed from gaming enterprise revenues will be distributed as follows:
1. Tribal Council shall direct an amount or amounts to be distributed to the Tribe from net revenues of the gaming enterprise. Net revenues not so distributed may be used for reinvestment in the enterprise, reserves, or such other purposes as may be approved by Council.
  2. Tribal Council, in conformance with an approved revenue allocation plan, shall determine and set aside an amount for distribution to eligible tribal members as per capita payments from the amount distributed under (1), above.
  3. The remainder of the distribution will be apportioned using the following formula:
    - a. Fifteen (15) percent of the revenue will be deposited into interest bearing account(s) to create a long-term account from which the interest income can be utilized for tribal needs. The account will be managed based on the prudent investment standard and managed by the Tribal Finance Department.
    - b. Fifteen (15) percent of the revenue will be used for the purchase of land that is not directly related to programmatic or enterprise needs. The Tribal Council may apportion such revenues between the on-Island and off-Island sub-accounts; provided, such monies shall be apportioned so as to ensure that the on-Island sub-account maintains a balance of, and is replenished as necessary to maintain a balance of, no less than five hundred thousand dollars (\$500,000.00). Off-Island properties would include purchases in the "Kamilche corridor," habitat conservation areas, and culturally sensitive sites. These properties could be managed properties with rents applied back to the fund or allowed to remain as purchased.
    - c. Thirty-five (35) percent of the revenue will be used for government projects and programs. An approximate equal proportion of funds will be for projects and programs. Allocations for these expenditures will be developed by the budget process for adoption by the Tribal Council on an annual basis.
    - d. Thirty-five (35) percent of the revenue will be used for economic development administered by Island Enterprises, Inc. (IEI). Expenditures for economic development will require Tribal Council approval through an annual operating plan developed by IEI.
- B. Other Economic Enterprise Distributions. Revenues distributed from economic enterprises coordinated by Island Enterprises, Inc. (IEI) will be distributed as follows:
1. Cigarette excise and tobacco products taxes will be distributed as follows:
    - a. Fifteen (15) percent will be distributed to eligible senior tribal members as per capita payments.
    - b. Eighty-five (85) percent of the revenue will be used for economic development administered by Island Enterprises, Inc. (IEI). Expenditures for economic development will require Tribal Council approval through an annual operating plan developed by IEI.
  2. Marijuana excise and sales tax from the sale of marijuana will be distributed as follows:
    - a. Up to fifty (50) percent at the discretion of Tribal Council will be distributed for use by the Education Department.
    - b. Up to fifty (50) percent at the discretion of Tribal Council will be distributed for use to prevent and treat drug abuse, alcoholism and addictions.
  3. Revenue from the geoduck harvest by Salish Seafoods shall be distributed as follows:

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- a. First, to pay necessary and reasonable expenses reasonably attributable to the geoduck revenue;
  - b. Second, to establish and replenish as necessary a reserve account in the amount of at least five hundred thousand dollars (\$500,000.00) and a maximum of one million dollars (\$1,000,000.00) to pay for shellfish enhancement activities approved by Tribal Council if and when funding provided under Resolution 15-35 is inadequate;
    - i. replenish minimum of five hundred thousand dollars (\$500,000.00) floor and balance in the following years to reach the one million dollar (\$1,000,000.00) ceiling.
    - ii. Send these reserve funds to Charles Schwab Shellfish Settlement Account.
  - c. Third, to return fifty (50) percent of any funds remaining to Tribal members
  - d. To fund such capital projects as may be identified from time to time by Council from any funds remaining.
  - e. Council has determined that any payment made to members under this Subsection (B)(3) shall be tax-exempt by reasons of Internal Revenue Code Section 7873 and other law, and so no income tax shall be withheld nor shall any garnishment be made, whether for Tribal or third party debt, with respect to member payments made under this Subsection (B)(3). Further, no payment shall be made directly to any incarcerated Tribal member. Instead, such payment may be paid to an identified payee or held in trust in accordance with the policies and conventions of the Tribe regarding member distributions.
4. Other profits will be distributed by the following formula beginning in FY2006:
- a. Each economic venture will establish and maintain a retained earnings balance before further distributions occur. This will generally be set at six months operating expenses, special retained earnings may be set aside for specific purposes, such as expansion.
  - b. Fifteen (15) percent as determined will be distributed to eligible senior tribal members as per capita payments.
  - c. Fifteen (15) percent of the revenue will be deposited into interest bearing account(s) to create a long-term account from which the interest income can be utilized for tribal needs. The account will be managed based on the prudent investment standard and managed by the Tribal Finance Department.
  - d. Twenty (20) percent of the revenue will be used for government projects and programs with the portion created by tobacco operations earmarked for education programs. Specific allocations for these funds will be developed by this budget process for adoption by the Tribal Council on an annual basis.
  - e. Fifty (50) percent will be used for economic development administered by Island Enterprises, Inc. (IEI). Expenditures for economic development will require Tribal Council approval through an annual operating plan developed by IEI.
  - f. Notwithstanding the foregoing, all profits and revenues of Island Enterprises Retail LLC d/b/a Elevation shall be retained by the entity and wholly segregated from tribal funds until further action of the Tribal Council.
- C. Any individual otherwise entitled to receive per capita payments as provided under this section shall be disqualified from receiving all such payments if the receipt of per capita payments would disqualify the individual from tribal, federal, or state assistance programs, the combined value of which exceeds the value of the per capita payments. Per capita payments not made by reason of this subsection shall instead be used to fund government projects and programs.

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- D. Any per capita payment authorized under this chapter, other than those payments made pursuant to Section 2.36.095(C)(a), may be offset by amounts owed to the Tribe or its enterprises. The process and procedure for such offset shall be as follows:
1. Only a Tribal governmental department or a Tribal enterprise shall be entitled to per capita offset under the provisions of this section.
  2. Any debt owed by a Tribal member to a department or enterprise must be a minimum of fifteen (15) days delinquent before the department or enterprise shall be entitled to seek per capita offset. Departments and enterprises shall be entitled to seek per capita offset for any and all debts or judgments incurred by a Tribal member any time after July 1, 2004.
  3. The department or enterprise shall file with the Squaxin Island Tribe Finance Department (Finance Department) a certified statement indicating the Tribal member whose per capita offset is being sought, and the dollar amount of such offset. The certified statement shall be filed a minimum of fifteen (15) days prior to any regularly scheduled per capita payment date. A copy of the certified statement shall be served on the Tribal member by sending such certified statement both regular and certified mail to the last known mailing address of the Tribal member, as kept by the Squaxin Island Enrollment Officer.
  4. The Finance Department shall honor any timely filed per capita offset request made by a department or enterprise. For each regularly scheduled per capita payment date, no more than fifty (50) percent, of the per capita payment a Tribal member may be entitled to shall be offset, and/or withheld, and paid to the party requesting the offset. The fifty (50) percent offset shall be after the withholding of any taxes, where appropriate, and such offsets shall continue until such time as the total amount due and owing the department or enterprise is paid in full.
- E. Per-Capita Payments Uncollectable Due to Death of Recipient. The recipient of any of the per-capita payments available under this chapter may nominate, in a writing in such form as may be prescribed by the Tribe and/or Island Enterprises, Inc., the person who shall receive any per-capita that is uncollectible due to the death of the recipient. The beneficiary designated may be altered at any time by the recipient through the use of such form as the Tribe and/or IEI shall provide. Any per-capita distributed under this section shall be considered a non-probate asset under Title 8.

(Res. 05-71; Res. 05-26 (Exh. B); Res. 04-63 §§ 5—7; Res. 02-01 §§ 10.1 and 10.2)

(Res. No. 11-69, § 2, 10-7-11; Res. No. 14-42, 6-24-14; Res. No. 14-74, 10-24-14; Res. No. 14-76, 10-24-14; Res. No. 16-05, 1-21-16; Res. No. 17-56, 8-24-17; Res. No. 24-29, (Exh. A), 4-25-24)