



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
Revised on July 24, 2017 by Tribal Resolution #2017-32
Revised on July 20, 2021 by Tribal Resolution #2021-51
Revised on June 12, 2023 by Tribal Resolution #2023-65
Revised on March 11, 2024 by Tribal Resolution #2024-16**

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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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”), initially adopted pursuant to Tribal Resolution No. 2008-25, 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-term security of the Tribe and its members. Accordingly, the Tribe ensures that revenues are allocated toward investments, programs and projects that impact not only present needs, but also future needs. In addition, the Tribe ensures that funded investments, programs and projects are aimed toward improving the lives of tribal members from generation to generation.

The Tribe also retains the inherent sovereign right to determine the best interests of its minor tribal members by providing for their future welfare by either placing monies into trust or other accounts for safe-keeping for the ultimate benefit of those tribal members. This is done while also encouraging and allowing the minor’s legal guardian(s) to provide for the immediate living needs of the minor.

The Tribe acknowledges that:

1. Some 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.
2. Some current distributable revenues may be authorized pursuant to Tribe’s General Welfare Ordinance (“GWO”) enacted to ensure compliance with the

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general welfare doctrine and Internal Revenue Code Section 139E; these payments are presumed exempt from federal income tax.¹

3. Some current distributable revenues may be derived from gaming revenue; these distributions are subject to federal income tax.

Section 3. Schedule of Distributions

In the best interest of the Tribe and pursuant to the availability of revenues, four (4) distributions shall be authorized per year and paid as determined by Tribal Council. In the best interests of the Tribe, pursuant to the availability of revenues, Tribal Council may also issue additional special revenue distributions.

Section 4. Qualified Tribal Members

For the purposes of this Act, “Qualified Tribal Members” shall mean those individuals who are duly enrolled in the Tribe. Qualified Tribal Members will receive distributions as follows:

1. Those duly enrolled on December 31 of the preceding year shall receive all current year distributions.
2. Those duly enrolled on June 30th of the current year, shall receive all distributions taking place between July 1 and December 31 of the current year.

Section 5. Distributions to Minor Tribal Members

In order to provide for the future safety and well-being of Tribal minors (those under 18 years of age), the Tribal Council, hereby authorizes that one-half (1/2) of the distribution designated for a minor tribal member shall be deposited on their behalf into, a Minors and Underage Tribal Members Trust/Investment Fund (“Trust Account”).² Where the minor is enrolled in the Tribe’s General Welfare Program, said minor’s 1/2 distribution shall instead be held in safe keeping by the Tribe in a separate tracked account until such time as the Tribe has or establishes a Trust fund for General Welfare deposits in compliance with IRS guidelines. Once established, any monies that have been held in safekeeping by the Tribe, shall be immediately transferred to such account and all future General Welfare Payments made to said minor shall be deposited into that account.³ The other one-half (1/2) shall be made payable to the minor child’s legal guardian in care of the minor child, regardless of whether or not the legal guardian is a member of the Tribe. Legal guardians may be required to provide documentation evidencing their status as legal guardians. If unable to provide

¹ The Tribe adopted its GWO on January 8, 2024, in Tribal Resolution No. 2024-02.

² This decision is in conjunction with the Motion as adopted at the General Tribal Meeting conducted on January 29, 2008.

³ Added by Tribal Resolution No. 2024-16 on March 11, 2024.

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adequate documentation, 100% of the distribution may be deposited into the Trust Account or held in safe keeping in accordance with Section 5 above and Section 10 of this Ordinance.⁴ Said Trust Account shall be in compliance with the “Investment Policy” developed and implemented by the Tribe specific to Trust Account. Tribal Members 18 and over shall receive their full distribution and shall not be treated as minors for distribution purposes. However, only Tribal Members 21 years of age or older may withdraw from their account pursuant to Section 7 below.

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

The Principal Chief of the Tribe shall be designated as custodian of the Trust Accounts. Further, Tribal Council Officers, the Tribal Administrator and/or the Chief Financial Officer shall be authorized to provide deposit and/or withdrawal instructions as needed.

Section 7. Release of Individual Trust/Investment Funds

Upon turning twenty-one (21), each Qualified Tribal Member shall receive a lump sum payment of all the monies held by the Tribe in safe keeping for the minor plus all monies in their Trust Account, if a Trust Account was established for them. 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 the Trust Account and proceeds held in safe keeping, if any, shall be made within thirty (30) days of approval of the Qualified Tribal Member’s application for payment.

Section 8. Severability

If any section or part of this Act shall be held invalid for any reason whatsoever the remainder of this 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 Qualified Tribal Member’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 Tribal Council or its designee, in accordance with policy established for that purpose.⁵

⁴ Legal Guardian language added by Resolution #2021-51 on June 20, 2021.

⁵ “New” Section 9. – Added on August 12, 2013 by Tribal Resolution #2013-48.

Title XIV – Revenue Distribution/C.C.J.**Section 10. Parental Disputes**

Any disagreements brought to Tribal Council's attention regarding the issuance and/or expenditure of a minor's Tribal distribution 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 Tribal Council is aware of a dispute it may choose, in its discretion and in the best interest of the Tribe and the Minor, to deposit the entire amount of the minor's distribution, into that minor's Trust Account with notice given to the parent/guardians.

Section 11. 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 Eighteen (18) years of age or older.