## Agenda-at-a Glance

### TUESDAY, DECEMBER 3, 2019

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<td>9:00 am to 4:30 pm</td>
<td>Registration and Check In</td>
<td>Banyan A</td>
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| 1:00 p.m. – 1:30 p.m.| Invocation  
Welcome and Opening Remarks, Chairman Mark Fox, MHA Nation                | Banyan A |
| 1:30 p.m. – 3:15 p.m.| Panel Discussion: Dual Taxation
Sara Roubidoux Lawson, Esq., Schwabe Williamson & Wyatt;  
Skip Durocher, Esq. and Mary Streitz, Esq., Dorsey & Whitney LLP;  
Mary Streitz, Esq., Dorsey & Whitney LLP;  
Rebecca Kidder, Esq., Fredericks Peebles & Patterson LLP | Banyan A |
| 3:15 p.m. – 3:30 p.m.| Break – Sponsored by WPFLI LLP                                                                  | Banyan B |
| 3:30 p.m. – 4:15 p.m.| Marijuana Tax, Peter Breuer, Esq., Fredericks Law Firm LLC                                      | Banyan A |
| 4:15 p.m. – 5:00 p.m.| Internal Revenue Service Consultation - Taxation of Tribally-Chartered Entities, Mary Streitz, Esq., Dorsey & Whitney LLP | Banyan A |
| 5:00 p.m.         | Recess                                                                                           |        |

### Wednesday, December 4, 2019

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<tr>
<td>7:30 am to 8:30 pm</td>
<td>Breakfast</td>
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<td>7:30 am to 12:00 pm</td>
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| 8:30 am to 9:15 pm| Invocation and Keynote Address
Eric Henson, Executive Vice President, Compass Lexeon and Adjunct Lecturer in Public Policy, Harvard University, Kennedy School | Banyan A |
<p>| 9:15 am to 10:00 pm| Treaty Rights and Taxation, Cougar Den, Inc., John Fredericks III, Esq., Fredericks Law Firm LLC | Banyan A |
| 10:00 am to 10:15 am| Break - Sponsored by WPFLI LLP                                                                  | Banyan B |
| 10:15 am to 11:00 am| Recent Supreme Court and Circuit Court Tax Decisions and Precedence, Nikki Ducheneaux, Esq., Big Fire Law and Policy Group LLC | Banyan A |</p>
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| 11:00 a.m. – 12:00 p.m. | Panel: Tribal Tax History in Nevada  
Vernelda M. Frazier, Tax Administrator, Pyramid Lake Paiute Tribe; LaVerne Hicks, Tribal Tax Consultant, Yerington Paiute Tribe; Willett Y. Smith, Tax Manager, Reno-Sparks Colony | Banyan A |
| 12:00 pm to 1:00 pm  | Lunch – Sponsored by Fredericks Law Firm LLP                                       | Banyan B |
| 1:00 pm to 2:30 pm   | Panel: Economic Development Opportunities in Taxation  
Nevada’s Tribal Cannabis Industry, Laurie Thom, Chairwoman, Yerington Paiute Tribe  
Gas Capture Greenhouse Project, Chairman Mark Fox, MHA Nation | Banyan A |
| 2:30 pm to 2:45 pm   | Break                                                                              | Banyan B |
| 2:45 pm to 3:30 pm   | Updating Tribal Tax Codes in Response to Recent Court Decisions and Economic Advancement Trends, Leonika Charging, Esq., Big Fire Law and Policy Group LLC | Banyan A |
| 3:30 pm to 4:15 pm   | Industrial Hemp Taxation and Regulation  
Tim Purdon, Esq., Robbins Kaplan LLP | Banyan A |
| 4:15 p.m. – 5:00 p.m. | Closing Comments and Adjourn                                                        | Banyan A |

**Door Prizes Throughout Day – Must Be Present to Win!**

_Thank you for Joining Us – Safe Travels Home_
Areas of Specialty include Federal Indian Law, Tribal Sovereignty and Treaty Rights, Taxation, Energy Development and Indian Housing

John Fredericks III*  
Managing Member  
3730 29th Ave.  
Mandan N.D. 58554

Peter J. Breuer, Esq.  
Senior Associate  
10541 Racine Street  
Commerce City, CO. 80022

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Dorsey & Whitney is proud to sponsor the Second Annual Taxation in Indian Country Conference. As the first Am Law 100 firm to develop a full-service Indian and Alaska Native practice, our longstanding, nationwide commitment is recognized consistently. We have one of the best Native American law practices in the United States, according to U.S. News and World Report and Chambers and Partners, and we offer the unique features of a full-service law firm with deep experience representing Indian tribes.
Indian Law

Schwabe’s nationally ranked Indian law practice has carved out a unique position among national and regional firms. Led by one of the country’s most experienced practitioners of environmental Indian law, our team is known for its deep understanding of the regulations and frameworks that impact tribal governments and tribal corporations.
This Panel will discuss several recent cases involving dual taxation and Tribes, and alternatives to litigation to resolve taxation disputes where States assert a right to tax activities occurring within Indian Country. The Panel discussion will include discussion of several recent cases involving the Keweenaw Bay Indian Community, litigation over imposition of use taxes at a tribal casino on gaming amenities under Flandreau Santee Sioux Tribe v. Terwilliger, and recent cases involving Washington State including Tulalip Tribes v. Washington and Washington State Department of Licensing v. Cougar Den. The Panel discussion will include federal and treaty-based pre-emption arguments, the Bracker balancing test, and the Indian Trader Statutes. There will also be a discussion of tax parity, and state legislation that can serve as a model for legislative solutions.

Sara Roubidoux Lawson

Sarah Roubidoux Lawson works with tribal governments and tribal entities to achieve self-governance and economic development goals while protecting tribal resources and sovereignty. Before joining Schwabe, Sarah spent over 10 years working in tribal government, advising tribal councils and tribal departments on a variety of matters including contracts, real estate development, and legislation. Sarah’s work is particularly focused on tribal land and natural resource management, and she is widely regarded as an authority on issues involving Indian trust land. She earned her B.A. from the University of Michigan, her J.D. from the University of Wisconsin, and her LL.M. in Tax from the University of Washington. Sarah is an enrolled member of the Iowa Tribe of Kansas and Nebraska.
Skip Durocher, Partner, Dorsey & Whitney LLP

Skip Durocher is a partner in the firm's Litigation and Regulatory Practice Groups and is co-Head of the firm's largest office, located in Minneapolis. He practices in the areas of complex commercial litigation and regulatory affairs, with particular emphasis on Indian and gaming law issues. He has represented Indian tribes and tribal entities for over 25 years in federal, state and tribal courts, and has also represented tribal gaming and commissions and other entities in background investigations and commission hearings. Mr. Durocher has been co-Chair of Dorsey's Indian Law Practice Group since 2009, and is recognized on a national basis by Chambers and The Best Lawyers in America in the field of Native American law. Mr. Durocher is also Chair of the firm's E-Discovery Practice Group.

Mary Streitz, Partner, Dorsey & Whitney LLP

Rebecca Kidder, Partner, Fredericks Peebles & Patterson LLP

After graduating from University of Michigan in 1994 and Yale Law School in 1997, Mrs. Kidder worked for the Cheyenne River Sioux Tribe and Cheyenne River Housing Authority for more than ten (10) years as in-house counsel. In 2008, she joined the firm of Abourezk & Zephier, and then joined Fredericks Peebles and Patterson LLP (formerly Fredericks Peebles & Morgan LLP) in 2010.
She is admitted to practice in numerous Tribal courts, South Dakota, the United State Supreme Court, U.S. 8th Circuit and South Dakota District Courts, and the Federal Court of Claims. Mrs. Kidder’s career has been dedicated to representing Tribes and tribal entities. She has experience litigating tribal jurisdictional matters and claims including: reservation diminishment claims by states, tax litigation, sovereign immunity, federal pre-emption, and infringement on tribe’s rights to make their own laws and to be governed by them, environmental and water law, housing, health care, and education matters. She has over twenty years’ experience with negotiation of tribal-state tax agreements and has been involved in all aspects of tribal governance, housing, and tribal education from design and program development, to litigating and defending tribal governments and tribal entity claims. She also assists tribes in government-to-government consultation efforts in education, health, environmental issues, and Department of the Interior programs. Mrs. Kidder also serves on the Board of Disability Rights South Dakota. She lives in Rapid City, South Dakota with her husband Stephen Brings Plenty. Together, they have eight children and ten grandchildren.

3:30 p.m. – 4:15 p.m.: MARIJUANA TAX

With the ever-growing legalization of marijuana at the state level many Tribes recognize the potential economic development opportunities from the growth and sale of marijuana. However, marijuana legalization and its taxation exist on the very bleeding edge of the legal sphere. To properly utilize this economic opportunity, Tribes must fully understand the risks, rewards, and pitfalls of marijuana.

This presentation will focus on the taxation of marijuana growth and sale along. As part of the growth and sale discussion a review of medical versus retail taxation will be covered. Furthermore, to fully understand the risks and rewards of marijuana an overview of the current state of legalization and an outlook on nation-wide legalization will be addressed. From wholesale sale taxation to taxation at the retail level there are a number of practical considerations that a tax department must address. Taxation of marijuana is incredibly unique and unlike any product taxation previously undertaken. To appreciate the unique nature of marijuana taxation the presentation will walk attendees through each step of marijuana growth and their taxation consequences.

The goal of this presentation is to provide the attendees with a working knowledge of marijuana taxation to such a degree that they can begin the process of analyzing whether the legalization and taxation of marijuana is right for their Tribe. Attendees will understand the requirements that a marijuana taxation scheme will require. Furthermore, attendees will understand the complexity of inspections, money handling, and security requirements of marijuana taxation. Finally, the presentation will cover practical applications of the code such as marijuana establishment approval, growth operation inspections, and the tracking of marijuana seeds, plants, and buds.
The presentation will conclude with a short question and answer session. This session will enable attendees to obtain specific knowledge on items or problems that will face their Tribe. Mr. Breuer will be available for further discussion after the presentation.

Peter Breuer, Fredericks Law Firm LLC

Mr. Breuer is an enrolled member of the Three Affiliated Tribes (Arikara) and has worked exclusively in Indian Country since his graduation from the University of Montana School of Law in 2012. Mr. Breuer has dedicated his practice to assisting and guiding tribal governments, tribal taxing authorities, and tribal businesses of various sizes on issues ranging from employment law to regulatory taxation authority. As part of his practice Mr. Breuer has extensive experience in litigation, regulation, and economic development on behalf of tribal entities.

With the continued legalization of marijuana by individual states, specialization in marijuana taxation and regulation has become important. Working with the Pyramid Lake Tax Commission Mr. Breuer holds unique experience in all aspects of the marijuana sphere. With this work, along with extensive work in all fields of Indian law, Mr. Breuer can provide unique and individually tailored insights into the tribal marijuana sphere.

The confluence of jurisdiction, applicability, and enforcement requires a deft touch when working with Indian taxation. Mr. Breuer can approach and solve taxation issues in Indian Country with his years of practical experience assisting Indian taxation departments. From tax code creation to the enforcement of those codes Mr. Breuer can assist an Indian tax department of any size or sophistication.

4:15 p.m. – 5:00 p.m.: IRS CONSULTATION – TAXATION OF TRIBALLY-CHARTERED ENTITIES

The IRS has a longstanding policy and practice of treating corporations wholly-owned by Indian tribal governments and organized under tribal law as not subject to federal income tax. In 1994, the IRS announced that this issue was under study, but the IRS has not issued any formal ruling on the issue. The Department of the Treasury and the IRS have recently undertaken a formal consultation process regarding this issue, which is the strongest indication to date that the issue might be definitively resolved in the future. The speaker will review this history, the more certain federal income tax status of other tribally-owned entities, the formal consultation process, and the bases for resolving this issue favorably for tribal governments.
Mary advises clients in tax controversies within the IRS, the Minnesota Department of Revenue and in the federal and state courts and agencies. Mary is a Partner and Co-Chair of the Indian and Gaming practice group. She represents Indian tribes, tribal entities, tribal members, and entities doing business with tribes in all types of federal, state, and tribal tax matters, involving advice regarding available tax exemptions, business and investment tax planning, representation in tax controversies in the IRS, in the state taxing agencies, and in the courts, legislative and administrative lobbying on tax policy matters, and compliance with applicable federal and state tax laws involving employment taxes, income taxes, property taxes, sales and use taxes, and other excise and transaction taxes. Mary also is Co-Chair of the Tax Controversy and Litigation practice group. She represents all types of clients in tax controversies within the IRS and the Minnesota Department of Revenue and in the federal and state courts. Mary also provides federal and state tax advice and planning for business and nonprofit corporations, other business entities, and individuals.

**WEDNESDAY, DECEMBER 4, 2019**

8:30 a.m. – 9:15 a.m.: KEYNOTE ADDRESS

Eric Henson

Eric Henson is an Executive Vice President with Compass Lexecon and is based in Boston, Massachusetts. He provides a range of economic and financial analyses and expert witness testimony, particularly in the energy industries and in damages analysis.
Recent projects have included valuation of energy assets, analysis of the structure of various oil, gas, and coal marketplaces, damages analysis in a labor dispute, and expert testimony in tax cases in a number of states.

Mr. Henson also has specific expertise in Native American economic development and governance. His recent work on behalf of Native Americans includes analysis of the incentives tribes face to enter into online business development, analysis of economic development needs tied to the provision of increased water access, and evaluation of taxing authority on multiple reservations. He is frequently called upon to testify in the United State Congress on issues relating to economic development in Indian Country, in this capacity has appeared multiple times in both the US Senate and the US House.

Prior to joining Compass Lexecon, Mr. Henson was an industry analyst at Fidelity Investments in Boston, where he assisted in the development of quantitative models to measure company valuation and forecast outperformance of S&P 500 industry groups. He also programmed econometric software and macros to process performance reports. From 1995 to 1996, Mr. Henson was the manager of the United States Economic Database at Haver Analytics in New York City.

Mr. Henson has a Master’s degree in Public Policy from the John F. Kennedy School of Government at Harvard University, an MA in Economics from Southern Methodist University and a BBA in business economics from the University of Texas at San Antonio. At Harvard, Mr. Henson focused on the interaction of government and business. His thesis examined the importance of a uniform commercial code for economic development on a Native American Reservation, and he was the Kennedy School’s Christian Johnson Native American Fellow. Mr. Henson currently serves as a research affiliate for The Harvard Project on American Indian Economic Development, he is an adjunct lecturer in Public Policy at Harvard’s Kennedy School of Government, and he is a primary author of The State of the Native Nations: Conditions Under US Policies of Self-Determination, which was published by Oxford University Press.

9:15 a.m. – 10:00 a.m.: TREATY RIGHTS AND TAXATION, COUGAR DEN, INC.

Discussion of Indian treaty rights as a shield against state taxation in Indian Country and the United States Supreme Court’s recent decision in Wash. State Dep’t of Licensing v. Cougar Den, Inc.
John Fredericks III, Fredericks Law Firm LLC

John Fredericks III is a member of the Mandan, Hidatsa and Arikara Nation, and the founder and managing member of the Fredericks Law Firm LLC. He was a former partner in the law firm of Fredericks, Peebles & Morgan LLP. Fredericks specializes in Federal Indian, Commercial and Business Law, and Litigation. Mr. Fredericks has served as legal counsel to the Mandan Hidatsa and Arikara Nation since 2010. He has experience in a wide variety of areas including tribal sovereignty, treaty rights, taxation, housing, tribal government, economic development, energy and natural resource development and Indian land issues. Fredericks has represented Indian Tribes in matters related to the development of their natural resources, including oil and gas, coal and geothermal. He has authored three Law Review Articles on Indian Law, Financing Indian Agriculture: Mortgaged Indian Lands and The Federal Trust Responsibility, 14 Am. Ind. L. Rev. 105 (1989); State Regulation In Indian Country: The Supreme Court’s Marketing Exemptions Concept, A Judicial Sword Through The Heart Of Tribal Self Determination, 50 Mt. L. Rev. 49 (1989); and America’s First Nations: The Origins, History And Future Of American Indian Sovereignty, J.L. & POL’Y, Vol. VII, No. 2, 347 (1999). Fredericks graduated with honors from the University of Montana in 1984 and received his JD from the University of Colorado School of Law in 1987. John Fredericks III is a member of the Mandan, Hidatsa and Arikara Nation, and the founder and managing member of the Fredericks Law Firm LLC. He was a former partner in the law firm of Fredericks, Peebles & Morgan LLP. Fredericks specializes in Federal Indian, Commercial and Business Law, and Litigation. Mr. Fredericks has served as legal counsel to the Mandan Hidatsa and Arikara Nation since 2010. He has experience in a wide variety of areas including tribal sovereignty, treaty rights, taxation, housing, tribal government, economic development, energy and natural resource development and Indian land issues. Fredericks has represented Indian Tribes in matters related to the development of their natural resources, including oil and gas, coal and geothermal. He has authored three Law Review Articles on Indian Law, Financing Indian Agriculture: Mortgaged Indian Lands and The Federal Trust Responsibility, 14 Am. Ind. L. Rev. 105 (1989); State Regulation In Indian Country: The Supreme Court’s Marketing Exemptions Concept, A Judicial Sword Through The Heart Of Tribal Self Determination, 50 Mt. L. Rev. 49 (1989); and America’s First Nations: The Origins, History And Future Of American Indian Sovereignty, J.L. & POL’Y, Vol. VII, No. 2, 347 (1999). Fredericks graduated with honors from the University of Montana in 1984 and received his JD from the University of Colorado School of Law in 1987.
Ms. Ducheneaux will address recent court decisions that have impacted tribal taxation and provide information for tribal governments and tribal tax commissions to address these new rulings when amending tribal tax codes or establishing new titles in tax codes.

Nikki Ducheneaux, Partner, Big Fire Law & Policy Group LLP

Nicole E. Ducheneaux is a founding partner in the 100% Native Owned, and majority owned owned firm of Big Fire Law & Policy Group LLP. She practices primarily in the area of litigation. She represents tribes and tribal entities in state, tribal, and federal courts, including state, tribal, and federal appellate courts and the U.S. Supreme Court. Nicole’s experience includes complex commercial litigation, federal regulatory litigation, and suits proceeding under the Administrative Procedures Act. Substantive areas include Indian Country e-commerce, tribal sovereign immunity, tribal civil jurisdiction, administrative law, environmental law, religious freedom, matters involving tribal sovereign immunity from suit, tribal treaty rights, constitutional law, election law, land-into-trust, taxation, tobacco, and cases arising under the Indian Child Welfare Act. Nicole has experience coordinating concurrent federal civil regulatory litigation and federal criminal investigations on behalf of tribal entities. Nicole also has experience managing large e-discovery collections and productions in both civil and criminal matters. Nicole is also a recipient of the “Native American 40 under 40” award which she received from the National Center for American Indian Enterprise Development (NCAIED) in 2016. She has also been named as a Super Lawyers Great Plains Rising Star in 2016 and 2017.

Nicole is lead litigation counsel for the Cheyenne River Sioux Tribe (co-lead plaintiffs with the Standing Rock Sioux Tribe) in the ongoing Dakota Access Pipeline litigation, which resulted in a significant victory on summary judgment on the issue of treaty rights in June 2017. Nicole was also on the team that represented the Match-E-Be-Nash-She-Wish Tribe of Potawatomi Indians (Gun Lake Tribe) in their 2017 victory in the U.S. Supreme Court in Patchak v. Zinke, 138 S.Ct. 897 (2017).

Nicole is an enrolled member of the Cheyenne River Sioux Tribe and a first-generation descendant of the Confederated Salish and Kootenai Tribes of the Flathead Nation.
The panel will discuss the history of taxes in Nevada, as well as, the comparison of taxes as they relate to a city setting versus a rural setting. The panel will also discuss how taxes are implemented in the State of Nevada Department of Taxation and how taxes are implemented among Tribal Taxing Governments.

Vernelda M. Frazier, Willett Y. Smith, and LaVerne Hicks

Vernelda M. Frazier, Tax Administrator, Pyramid Lake Paiute Tribe

Vernelda M. Frazier is a member of the Pyramid Lake Paiute Tribe. She is the Tax Administrator for the Pyramid Lake Tax Department. She began working for the Pyramid Lake Tax Department as a Tax Clerk in March 1995. She later worked as the Tax Assistant prior to becoming the Tax Administrator. Vernelda has been working for the Tax Department for over 24 years. She also serves her tribe as a member on various committees: Personnel Committee; Economic Development Committee; and Administrative Committee. She is also a member of the Nevada Tribes Tax Working Group.

Willett Y. Smith, Reno-Sparks Indian Colony

Willett Y. Smith is an enrolled member of the Pyramid Lake Paiute Tribe and has worked for the Reno-Sparks Indian Colony (RSIC) for the past 22 years with 17 of those years in the Tax/Revenue department. Worked in partnership with the State of Nevada Department of Taxation, Washoe County School District along with the other Nevada Tribes. She a member of the Nevada Tribes Tax Working Group and Nevada Taxpayers Association.

Within the department Willett is responsible for oversight of the following: Sales & Use Taxes from seventeen (17) 3rd party tenants; monthly rental payments; prepaid billboards; construction use taxes; possessory interest taxes; fuel taxes; business licenses; sales & use tax permits; liquor taxes; excise taxes from six (6) Smoke Shops and Walmart.
LaVerne Hicks, Tribal Tax Consultant

LaVerne Hicks – (Paiute) Member of the Walker River Paiute Tribe, Schurz, Nevada. Education: Haskell Indian College, Lawrence Kansas and the Western Nevada Community College in Carson City Nevada. LaVerne has worked for the State of Nevada in Carson City for several years, worked several years for the Inter-tribal Council of Nevada in Carson City before returning to her home Reservation, Walker River Indian Reservation, Schurz, Nevada. Her position as a Revenue Clerk with the Walker River Taxation Department started in 1997 and in year 2000 took the position as the Tax Director which she held until her retirement in December 2018. LaVerne also served as a Notary Public for her community from 1985 to 2017. Here experience includes: Sales Tax, Use Tax, Possessory Interest Tax, Cigarette and Other Tobacco Products Tax, Fuel, both Tribal/State Fuel Agreement (Negotiated w/State) and Federal Excise Fuel Tax, Tribal Alcohol Tax and had made some negotiations with the County for Payment in Lieu Taxes (PILT). LaVerne along with other Nevada Tribes tax personnel were involved in sponsoring the first National Tribal Tax Conference in Reno, Nevada. Currently retired but working part-time as a Tax Consultant with the Yerington Paiute Tribe (YPT), structuring YPT’s Tax Department and assisting with YPT’s tribal tax processes and procedures, as well as, tax code revisions.

1:00 p.m. – 2:30 p.m.: PANEL: ECONOMIC DEVELOPMENT OPPORTUNITIES

The Yerington Paiute Tribe has executed robust laws, administrative codes, tax codes, and department development required to run a transparent and profitable marijuana program. The development of this program has allowed the tribe to provide a safe and tested alternative medicine for the Yerington Tribal members and surrounding community.

Laurie Thom, Chairwoman, Yerington Paiute Tribe

Chairwoman Laurie Thom has led the Yerington Paiute Tribe to successfully opening a retail, medical and recreational dispensary, alongside the development of a large-scale cultivation on their reservation in Nevada. Chairwoman Thom’s personal experience as a massage therapist for cancer patients and being witness to their pain gave her a deep drive to see this project through to fruition. Through her work in her community on their fully integrated marijuana program she has been able to help and service those patients on a much larger capacity than ever before.
The Mandan, Hidatsa, and Arikara Nation seek economic development opportunities to increase its tax base, increase employment, and decrease dependency on the federal government while responsibly developing its oil and gas resources. Chairman Fox’s Gas Capture Greenhouse Project encompasses these initiatives.

Mark N. Fox, Chairman, Mandan, Hidatsa and Arikara Nation

Mark N. Fox is the Chairman of the Mandan, Hidatsa, and Arikara Nation. Fox is a veteran of the U.S. Marine Corps and earned his law degree in 1993 from the University of North Dakota. First elected Chairman in 2014, Fox is currently serving his second term. Chairman Fox currently serves on three federal advisory boards for the Department of Energy, Department of Interior, and the Environmental Protection Agency. He previously served on advisory boards with the Internal Revenue Service and the National Indian Gaming Commission as well. Chairman Fox also served on various national and tribal boards, including the Intertribal Monitoring Association on Trust Funds (ITMA) and four terms as Treasurer of the National Indian Gaming Association (NIGA). Chairman Fox has also been the Vice Chairman of the United Tribes Technical Center and the United Tribes of North Dakota. He was recently elected Chairman of the Coalition of Large Tribes (COLT). A fierce proponent of tribal sovereignty, Chairman Fox has dedicated his administration to improving the lives of all MHA Nation members. Under his leadership, tribal members have received increased education, addiction, and health services. Chairman Fox has also expanded and enhanced tribal infrastructure and transparency in governmental affairs. Chairman Fox is renowned for his work in the areas of taxation, gaming, energy, and economic development. In his personal time, Chairman Fox enjoys participating in events that endorse good health and endurance challenges.

2:45 p.m. – 3:30 p.m.: UPDATING TRIBAL TAX CODES IN RESPONSE TO RECENT COURT DECISIONS AND ECONOMIC ADVANCEMENT TRENDS

This session will address recent court decisions that have impacted tribal taxation and provide information for tribal governments and tribal tax commissions to address the impacts of a new ruling when amending tribal tax codes or establishing new titles in tax codes.
She will also address key considerations for tribal governments and commissions to consider when establishing commissions and enacting tribal tax codes.

Additionally, the presentation will focus on discussion of new areas of taxation that tribes may desire to explore enacting, as well as how to address exemptions in your tax code.

Leonika Charging, Big Fire Law & Policy Group LLP

Ms. Charging has a wealth of experience in areas of tribal economic development. Ms. Charging has served as counsel to various tribal corporations, providing day to day counsel to CEO’s and directors on matters from internal controls to employment law issues. She has also worked on the legislative side to promote the best environment for healthy tribal economic development, where she assists in the drafting business codes and labor laws, including Business Corporations, Limited Liability Company, Debtor Creditor, and Secured Transactions codes. Ms. Charging has also assisted tribal clients with corporate structure and planning, assisting with every aspect from entity formation, from drafting bylaws and operating agreements, to corporate dissolution matters. Additionally, Ms. Charging has experience in 8(a) government contracting from the initial steps of gaining the designation through the SBA to assisting with teaming agreements, joint ventures, contract disputes as well as mentor protégé capabilities.

Ms. Charging attended the University of South Dakota School of Law and received her Juris Doctorate in 2003. She is a graduate of the University of Kansas, where she received a B.A. in Political Science and Crime & Delinquency Studies. She is an Executive Board Member of the Nebraska State Bar Association, Indian Law Section and also Chair of the NSBA Diversity Committee. She works to educate the legal community on tribal courts and practicing before tribal court systems. Ms. Charging is a member of the American Bar Association (ABA) Law Practice Management Division, where she holds positions as an Editor for Law Practice Today magazine. She is also on the board of the ABA the Women Rainmakers Committee and is a past ABA fellow. She also received recognition by the National Center for American Indian Enterprise Development (NCAIED) “40 Under 40” awards in Indian Country. She is also a recipient of the Super Lawyers Rising Stars Award. Ms. Charging is an enrolled member of the Mandan, Hidatsa, & Arikara Nation (Three Affiliated Tribes).
On October 31, 2019, the United States Department of Agriculture promulgated its interim final rule on Industrial Hemp.

The interim final rule governs the production of hemp under the 2018 Farm Bill. The rule established the U.S. Domestic Hemp Production Program and outlined provisions for the USDA to approve plans submitted by States and Indian Tribes for the domestic production of hemp. It also establishes a Federal plan for producers in States or territories of Indian tribes that do not have their own USDA-approved plan. Tim Purdon, Co-Chair of Robins Kaplan’s American Indian Law and Policy Group, will discuss the new USDA rule, its impacts on the growing Tribal hemp industry and possible Tribal taxation implications.

Tim Purdon, Robbins Kaplan LLP

Former United States Attorney for the District of North Dakota, Tim Purdon has made his career leading complex criminal investigations and high stakes civil litigation from both the plaintiff and defense counsel's table. His path has uniquely positioned him to rewrite the odds for businesses facing government investigations, for real people caught up in "once-in-a-lifetime" lawsuits with powerful interests, and for American Indian Tribes embroiled in complex historic disputes. Tim has a twenty-year track record in private practice and in public service as a passionate champion for his clients and as an incisive strategic thinker. The essence of who Tim is as a lawyer was captured in 2011 by the editorial page of his hometown newspaper. Reflecting on Tim's relentless fight as U.S. Attorney for increased public safety in Indian Country, they wrote that Tim's efforts "confirmed Purdon's passion and seriousness about trying to make a difference for those less fortunate, for the voices of so many that have been muted for years...." "State's Largest Minority has Huge Impact," Bismarck Tribune (March 20, 2011).

Prior to joining Robins Kaplan LLP, Tim served as North Dakota's U.S. Attorney from 2010-2015. In that role, he was the chief federal law enforcement official in North Dakota with responsibility for prosecuting all federal crimes in North Dakota and defending the United States in civil litigation. As U.S. Attorney, Tim placed special emphasis on the issues of increasing public safety on the American Indian reservations in North Dakota and on working with law enforcement partners to counter the new threat from organized crime that emerged as a result of the oil boom in western North Dakota's Bakken region.
Prior to becoming U.S. Attorney, Tim spent 15 years representing North Dakotans -- trying cases across the state, leading class actions lawsuits, and arguing complex appeals. In 2007 and 2009, Tim was named a "Great Plains Super Lawyer" in the practice area of Criminal Defense by Minnesota Law & Politics Magazine.

Tim currently serves as the Co-Chair of Robins Kaplan's American Indian Law and Policy Group. He represents Tribes across the United States on a variety of issues including high stakes litigation, industrial hemp, and government investigations. He and the team at Robins Kaplan also represent over 25 tribes in lawsuits against opioid manufacturers and distributors in the consolidated Multi-District Litigation pending in federal court in Ohio.