

**REVENUE ALLOCATION PLAN
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50.01 Authority.

This Revenue Allocation Plan is adopted pursuant to the authority vested in the Klamath Tribes General Council by virtue of its inherent sovereignty as an Indian tribal government and Article VI of the Constitution of the Klamath Tribes that provides that the General Council has the power to expend and recommend expenditure of Tribal funds and to exercise all other reserved powers.

The Indian Gaming Regulatory Act (IGRA), 25 U.S.C. §2710(b)(3), authorizes Indian tribes to make per capita payments to members in accordance with a revenue allocation plan approved by the Secretary of the Interior.

50.02 Purpose.

The purpose of this Revenue Allocation Plan is to establish a fair and equitable process for the Klamath Tribes to distribute excess net revenues derived from its gaming operation Kla-Mo-Ya Casino Corporation, consistent with the Indian Gaming Regulatory Act of 1988 ("IGRA") (25 U.S.C. Section 2701 et seq.), Klamath Tribal law and the mission of the Klamath Tribes.

50.03 Policy.

- (a) This Plan shall comply with the IGRA and all other applicable federal and Klamath tribal laws. The Klamath Tribes shall use excess net revenues generated by the Klamath gaming enterprise primarily to strengthen tribal government, tribal self-sufficiency and to support tribal economic development.
- (b) The Klamath Tribes is committed to providing for the future of the Tribes and its members. Therefore, distributions provided for in this Plan are aimed at investments, programs and projects that strengthen the Tribal government and meet the current needs of all tribal members as well as anticipating and providing for the future needs of the Tribes and its members.

50.04 Percentages.

- (a) In accordance with this Plan, the Klamath Tribes allocates excess net gaming revenues to the following categories and in the following amounts that shall total one-hundred percent.
 - 1. Tribal Government Operations and Programs 19%
 - 2. Tribal Economic Development 19%
 - 3. General Welfare of the Tribes and its Tribal Members 19%
 - 4. Donations to Charitable Organizations 2%
 - 5. State and Local Governments 1%

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6. Per Capita Payments 40%

TOTAL 100%

- (b) The costs incurred as a result of administering the requirements of this Plan shall, on an annual basis, be subtracted from the total amount approved to be distributed as Excess Net Gaming Revenue prior to such distribution to the categories described in subsection (a) above. The Klamath Tribes Tribal Council shall adopt a budget for the administration costs of this Plan on an annual basis.

50.05 Allocation and Distribution Based Upon Accrual.

Allocations and distributions shall be based upon the amount of excess net gaming revenues accrued. For the first year of distributions, to occur in 2007, the funds to be distributed shall be the total amount of excess net gaming revenues accrued through December 31, 2006. Thereafter, distributions will be made on an annual basis with the distribution amount to be the amount of excess net gaming revenues accrued in the year immediately preceding the year of the distribution.

50.06 Definitions.

For the purposes of this Plan, the term

- (a) "Excess Net gaming revenues" means the total gross revenues generated by the Klamath gaming enterprise, less all operating expenses, principal and interest payments due on financing, other expenses associated with investment activities, if any, and any management fees paid under an approved management agreement;
- (b) "Fiscal year" means the time period designated by the Tribal Council for budgeting and accounting purposes, January 1 – December 31;
- (c) "Gaming operation" means a Klamath Tribes gaming enterprise conducted on the Klamath Indian Reservation;
- (d) "General Council" means the General Council of the Klamath Tribes with such powers that exist by virtue of the inherent sovereignty of the Klamath Tribes and as specified in the Constitution of the Klamath Tribes;
- (e) "Tribal Council" means the elected Tribal Council of the Klamath Tribes established under Article VII of the Constitution of the Klamath Tribes;
- (f) "Tribal Court" means the Tribal Court of the Klamath Tribes Judicial Branch established under Article V of the Constitution of the Klamath Tribes.

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50.07 Application of Plan.

This Plan applies to the allocation and distribution of all excess net gaming revenues from the Klamath Tribes gaming enterprise. It shall not apply to the allocation or distribution of Tribal revenues derived from any other source.

50.08 Distribution and Investment Board.

- (a) There is established a Klamath Tribes Distribution and Investment Board. The Distribution and Investment Board shall have such powers and authority as specifically set forth in this Plan and as are necessary to carry out their responsibilities set forth in this Plan. The following positions will comprise the Distribution and Investment Board: Tribal Council Chairman and Treasurer, one member of the Klamath Tribes Economic Development Corporation who is an enrolled member of the Klamath Tribes, one member of the Kla-Mo-Ya Board of Directors who is an enrolled member of the Klamath Tribes, and three members of the Klamath Tribes General Council to be elected by the General Council during the month of February at a duly called General Council meeting to serve three year terms on the Board; provided that the General Council will elect the initial three members to serve on the Board at a duly called General Council meeting during the month of May.
- (b) The Distribution and Investment Board shall develop Bylaws to govern the manner of performing their duties that shall be approved by the Tribal Council and not inconsistent with this Plan or the laws of the Klamath Tribes.
- (c) The Distribution and Investment Board shall, for the first year of implementing the Plan after final approval, have the authority to modify dates set forth in this Plan where necessary to accomplish the objectives of the Plan; except that the Distribution and Investment Board shall not have the authority to modify the dates set forth in Section 50.14(f).

50.09 Distribution of Excess Net Gaming Revenues: Tribal Government Operations and Programs.

The Klamath Tribes hereby allocates Nineteen percent (19%) of excess net gaming revenues in order to provide supplemental funding for tribal government operations and programs.

- (a) Tribal government operations and programs to be supplementary funded under this Section shall include, but not be limited to, the following: General Council, Tribal Council, Enrollment, Office of Tribal Attorney, Judiciary, Law Enforcement, and other tribal government operations and programs being developed and hereafter developed whether created directly under Tribal Council,

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Judiciary, Law Enforcement, or otherwise. Additionally, funding under this section may be used for land acquisition and construction and capital improvements to tribal government offices and buildings.

- (b) The Distribution and Investment Board shall review and consider requests for supplemental funding from excess net gaming revenues for tribal government operations and programs during the month of May following the end of each fiscal year.
- (c) To be considered for receipt of supplemental funding from excess net gaming revenues under this Section, a governmental operation or program listed in this Section shall by March 1 submit a budget request to the Distribution and Investment Board containing the following:
 - 1. Past fiscal year report: Detailed accounting of the revenues, revenue sources, and expenditures;
 - 2. Following fiscal year projected budget: Detailed projected revenues, revenue sources and anticipated expenditures without supplemental excess net gaming revenue funding;
 - 3. Budget Request: Detailed budget for supplemental funding request, along with a brief narrative for each proposed expenditure relating its benefit to the short-term and/or long-term goals of the Klamath Tribes;
 - 4. Any other information requested by the Distribution and Investment Board.
- (d) The Distribution and Investment Board shall, after receiving all properly submitted budget requests, prepare and approve an Annual Gaming Revenue Tribal Government Budget specifying the approved allocation of funds designated for tribal governmental operations and programs. The Distribution and Investment Board shall be the sole decision making body as to any actions taken upon budget requests and as to the allocation of funds designated for tribal government operations and programs.
- (e) Any excess net gaming revenues allocated to funding for tribal government operations and programs that are not expended within the fiscal year of distribution or as otherwise specified in the Annual Gaming Revenue Tribal Government Budget shall, at the direction of the Distribution and Investment Board, be carried over for the subsequent fiscal year for the original purpose for which such funds were requested, be allocated to funding for another tribal governmental operation or program, or be deposited into the Klamath Tribes Self-Sufficiency Trust Fund pursuant to Section 50.10(b) or other long term tribal investment fund.

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50.10 Distribution of Excess Net Gaming Revenues: Tribal Economic Development

The Klamath Tribes hereby allocates Nineteen percent (19%) of excess net gaming revenues in order to provide funding for tribal economic development.

- (a) Tribal economic development to be supplementary funded under this Section shall include, but not be limited to, the following: Investment in the Klamath Tribes Self Sufficiency Trust Fund and any other investment account established to secure the short term and long term financial needs of the Klamath Tribes, established and ongoing tribal businesses and enterprises, and proposed economic development projects, including but not limited to land acquisition and land development.
- (b) Klamath Tribes Self Sufficiency Trust Fund. In order to promote and assure the long-term self-sufficiency of the Klamath Tribes, the Tribes shall establish a trust to be known as the "Self-Sufficiency Trust Fund" upon approval of this Plan. The goal for the fund shall be to accumulate and grow capital for the long-term economic growth and security of the Tribes and its members.
 - 1. The Distribution and Investment Board shall determine on an annual basis the amount of excess net gaming revenues from the percentage allocated to Tribal Economic Development that will be deposited into this fund during each fiscal year;
 - 2. One-hundred percent (100%) of the earnings generated by the Self-Sufficiency Trust Fund shall either be reinvested or distributed at the end of the investment period;
 - 3. Use of Earnings. In distributing earnings, the Distribution and Investment Board shall give priority to using the funds to meet any anticipated shortfalls in base funding for essential governmental functions that provide essential services to tribal members, and to support tribal economic development activities;
 - 4. The Distribution and Investment Board, in consultation with a financial investment advisor shall develop a plan for managing, investing, administering and distributing income and principal from the Trust Fund.
- (c) The Distribution and Investment Board shall review and consider requests for supplemental funding from excess net gaming revenues for Tribal economic development during the month of May following the end of each fiscal year.
- (d) To be considered for receipt of supplemental funding from excess net gaming revenues under this Section, the requesting party shall by March 1 submit a budget request to the Distribution and Investment Board containing the following:

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1. Past fiscal year report: Detailed accounting of the revenues, revenue sources, expenditures and earnings;
 2. Following fiscal year projected budget: Detailed projected revenues, revenue sources and anticipated expenditures and earnings without supplemental excess net gaming revenue funding;
 3. Budget Request: Detailed budget for supplemental funding request, along with a narrative for each proposed expenditure relating its benefit to the short-term and/or long term goals of the Klamath Tribes;
 4. Any other information requested by the Distribution and Investment Board.
- (e) The Distribution and Investment Board shall, after receiving all properly submitted budget requests, prepare and approve an Annual Gaming Revenue Tribal Economic Development Budget specifying the approved allocation of funds designated for Tribal Economic Development. The Distribution and Investment Board shall be the sole decision making body as to any actions taken upon budget requests and as to the allocation of funds designated for Tribal economic development.
- (f) Any excess net gaming revenues allocated for the funding of economic development that are not expended within the fiscal year of distribution or as otherwise specified in the Annual Gaming Revenue Tribal Economic Development Budget shall, at the direction of the Distribution and Investment Board, be carried over for the subsequent fiscal year for the original purpose for which such funds were requested, be allocated to funding for another tribal economic development project, or be deposited into the Klamath Tribes Self-Sufficiency Trust Fund pursuant to Section 50.10(b) or other long term tribal investment fund.

50.11 Distribution of Excess Net Gaming Revenues: General Welfare of the Klamath Tribes and its Tribal members

The Klamath Tribes hereby allocates Nineteen percent (19%) of the excess net gaming revenues in order to provide supplemental funding for the general welfare of the Klamath Tribes and its tribal members.

- (a) Programs, operations or activities to be supplementary funded under this Section shall include, but not be limited to, all existing programs operated within Tribal Administration and Klamath Tribal Health and Family Services, new initiatives, and replacement and restructuring of existing programs to benefit the general welfare of the Klamath Tribes and its tribal members.
- (b) The Distribution and Investment Board shall review and consider requests for supplemental funding from excess net gaming revenues for the General Welfare

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of the Klamath Tribes and Tribal Members during the month of May following the end of each fiscal year.

- (c) To be considered for receipt of supplemental funding from excess net gaming revenues under this Section a representative of the program or entity or proposed program or entity described in this Section shall by March 1 submit a budget request to the Distribution and Investment Board containing the following as applicable:
1. Past fiscal year report: Detailed accounting of revenues, revenue sources, and expenditures;
 2. Following fiscal year projected budget: Detailed projected revenues, revenue sources and anticipated expenditures without supplemental excess net gaming revenue funding;
 3. Budget request: Detailed budget for supplemental funding request, along with a brief narrative for each proposed expenditure relating its benefit to the general welfare of the Klamath Tribes and its tribal members;
 4. Any other information requested by the Distribution and Investment Board.
- (d) The Distribution and Investment Board shall, after receiving all properly submitted budget requests, prepare and approve an Annual Gaming Revenue Tribal General Welfare Budget specifying the approved allocation of funds designated for the general welfare of the Klamath Tribes and tribal members. The Distribution and Investment Board shall be the sole decision making body as to any actions taken upon budget requests and as to the allocation of funds designated for the general welfare of the Tribes and tribal members.
- (e) Any excess net gaming revenues allocated to funding for general welfare that have not been expended within the fiscal year of distribution or as otherwise specified in the Annual Gaming Revenue General Welfare Budget shall, at the direction of the Distribution and Investment Board, be carried over for the subsequent fiscal year for the original purpose for which such funds were requested, be allocated to funding for another general welfare purpose, or be deposited into the Klamath Tribes Self-Sufficiency Trust Fund pursuant to Section 50.10(b) or other long term tribal investment fund.

50.12 Distribution of Excess Net Gaming Revenues: Donations to Charitable Organizations.

The Klamath Tribes hereby allocates Two percent (2%) of the excess net gaming revenues in order to provide funding for donations to charitable organizations.

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- (a) “Charitable contributions” means grants to charitable organizations or local governments within the Klamath Tribes Service Area for any of the following purposes: education; health; child and youth welfare; recreation; public safety; housing; arts; environment and natural resource protection and restoration; cultural activities; and other charitable purposes.
- (b) The Distribution and Investment Board shall review and consider requests for supplemental funding from excess net gaming revenues for donations to charitable organizations on at least a semi-annual basis.
- (c) To be considered for receipt of supplemental funding from excess net gaming revenues under this Section, at least thirty (30) days prior to the Distribution and Investment Board’s review, a representative of the charitable organization shall submit a budget request to the Distribution and Investment Board containing the following, as applicable:
 - 1. Name of the organization;
 - 2. Owners and/or principals of the organization;
 - 3. Purpose and mission of the organization;
 - 4. Primary population served by the organization;
 - 5. Narrative regarding the primary activities of the organization;
 - 6. Detailed budget for supplemental funding request, along with a brief narrative for each proposed expenditure relating its benefit, if any, to Klamath tribal members or Native Americans;
 - 7. Any other information requested by the Distribution and Investment Board.
- (d) The Distribution and Investment Board shall, after receiving all properly submitted budget requests, prepare and approve a Gaming Revenue Charitable Donations Budget specifying the approved allocation of funds designated for charitable donations. The Distribution and Investment Board may show a preference to charitable donation requests that benefit tribal members or Native Americans generally.
- (e) The Distribution and Investment Board shall be the sole decision making body as to any actions taken upon budget requests as to the allocation of funds designated for charitable donations.
- (f) Any excess net gaming revenues allocated to funding for donations to charitable organizations that are not expended within the fiscal year of distribution or as otherwise specified in the Annual Gaming Revenue Charitable Donations Budget shall, at the direction of the Distribution and Investment Board, be re-designated for the subsequent fiscal year for the original purpose for which such funds were requested, be allocated to funding for another charitable organization donation, or

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be deposited into the Klamath Tribes Self-Sufficiency Trust Fund pursuant to Section 50.10(b) or other long-term investment fund.

50.13 Distribution of Excess Net Gaming Revenues: State and Local Governmental Agencies.

In support of State and Local governmental agencies, the Klamath Tribes hereby allocates One percent (1%) of excess net gaming revenues for distribution to State and Local governmental agencies.

- (a) The Distribution and Investment Board shall review and consider requests for supplemental funding from excess net gaming revenues for distribution to State and Local governmental agencies during the month of May following the end of each fiscal year.
- (b) To be considered for receipt of supplemental funding from excess net gaming revenues under this Section the representative of a State or Local governmental agency shall by March 1 submit a budget request to the Distribution and Investment Board containing the following:
 - 1. Name of the agency;
 - 2. Primary population served by the agency;
 - 3. Description of primary activities of the agency;
 - 4. Detailed budget for supplemental funding request, along with a brief narrative for each proposed expenditure relating its benefit, if any, to Klamath tribal members or Native Americans;
 - 5. Any other information requested by the Distribution and Investment Board.
- (c) The Distribution and Investment Board shall, after receiving all properly submitted budget requests, prepare and approve an Annual Gaming Revenue State and Local Governmental Agency Budget specifying the approved allocation of funds designated for contribution to State and local agencies. The Distribution and Investment Board shall be the sole decision making body as to any actions taken upon budget requests as to the allocation of funds designated for contribution to State and local agencies.
- (d) Any excess net gaming revenues allocated to funding for contribution to State and local governmental agencies that are not expended within the fiscal year of distribution or as otherwise specified in the Annual Gaming Revenue State and Local Governmental Agency Budget shall, at the direction of the Distribution and Investment Board, be re-designated for the subsequent fiscal year for the original purpose for which such funds were requested, be allocated to funding for another State or Local governmental agency purpose, or be deposited into the Klamath

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Tribes Self-Sufficiency Trust Fund pursuant to Section 50.10(b) or other long term tribal investment fund.

50.14 Distribution of Excess Net Gaming Revenues: Individual Per Capita Payments.

The Klamath Tribes has found that the general welfare of tribal members is best served if a portion of the excess net gaming revenues are distributed per capita to tribal members. In order to advance the personal health, safety and welfare of qualified tribal members, the Klamath Tribes hereby allocates Forty percent (40%) of excess net gaming revenues for distribution as per capita payments to qualified tribal members.

- (a) In accordance with 25 C.F.R. Part 290, and for purposes of this Plan, “per capita payment” shall mean those payments made or distributed to all enrolled tribal members which are paid directly from the excess net revenues derived from its gaming operation.
- (b) “Year for which the per capita payment is paid” shall mean the year that the excess net gaming revenues were accrued for which a per capita payment is being made and shall be the year immediately preceding the year of per capita payment distribution. *Provided*, That for the distribution in year 2007 only, the “year for which the per capita payment is paid” shall mean the year 2006 regardless of the year in which the revenues were accrued.
- (c) “Year of per capita payment distribution” shall mean the year that a per capita payment is in fact distributed and is the year immediately following the “year for which the per capita payment is paid.”
- (d) Per capita payments shall be distributed to all qualified tribal members as defined in this Section and in equal amounts in accordance with the procedures of this Section.
- (e) All excess net gaming revenues designated for distribution as per capita payments shall be deposited, when received by the Tribes from the gaming enterprise, into a low-risk interest bearing account with a federally insured financial institution prior to distribution.
- (f) “Qualified tribal member” for the purposes of this Plan, shall mean those individuals who:
 - 1. are alive and duly enrolled with the Klamath Tribes pursuant to the Constitution and the laws of the Klamath Tribes as of December 31 of the year for which the per capita payment is paid; or in the case of an enrolled tribal member who has deceased, such tribal member was alive and duly enrolled with the Klamath Tribes pursuant to the Constitution and laws of

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- the Klamath Tribes during the year for which the per capita payment is paid and at the time of his or her death; or
2. were born between January 1 and December 31 of the year for which the per capita payment is paid, are eligible for enrollment with the Klamath Tribes pursuant to the Constitution and laws of the Klamath Tribes, and whose application for enrollment was properly submitted to the Enrollment Department by January 31 of the year immediately following the year for which the per capita payment is paid.
- (g) Membership and eligibility for enrollment in the Klamath Tribes shall be determined in accordance with the Constitution and laws of the Klamath Tribes.
- (h) In order to receive a per capita payment, the qualified tribal member or his or her parent or legal guardian, representative or conservator must have provided the Klamath Tribes Enrollment Department with the member's accurate social security number and mailing address. Social security numbers and mailing addresses must be submitted to the Enrollment Office by April 15 of the year of Per Capita Payment distribution in order to be eligible for the per capita payment distributed that same year. After original submission of the social security number and mailing address, the information need not be resubmitted unless there is a change. Within thirty (30) days of the Secretary of the Interior's or Appropriate Bureau Official's approval of this Plan, and annually thereafter, the Tribes Enrollment Office shall publish notice of this requirement in the Klamath News. The Enrollment Office shall additionally post such notice in an area readily visible to the general public in the Klamath Tribes Administration Building and Health and Wellness Center.
- Failure of any tribal member to receive actual notice of the requirement to provide a current address and social security number shall not give that tribal member any right of action or claim against the Tribes, its officers or employees, or impose any obligation on the Tribes or any of its officers, agents or employees.
- (i) The Enrollment Office shall prepare a current certified roll of all qualified tribal members as of December 31 of each year. Said certification shall be submitted to the Finance Department along with the social security number and current address on file for each member listed no later than the following May 1.
- (j) Distribution of Per Capita Payments.
1. Per capita payments will be distributed at the Klamath Tribes Administration Building in Chiloquin, Oregon on the third Friday during the month of June of each year to all competent adult Qualified Tribal Members who personally present proper identification and have complied with the requirements of this Section.

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2. Per capita payments that are not picked up by a competent adult Qualified Tribal Member on the date of personal distribution shall be mailed to the competent adult Qualified Tribal Member the following day if he or she has complied with the requirements of this section.
 3. For minor Qualified Tribal Members and incompetent Qualified Tribal Members, per capita payments shall be set aside or deposited into a trust fund during the month of June on behalf of such minor and incompetent qualified tribal members, so long as their guardians have complied with the requirements of this Section.
 4. For deceased Qualified Tribal Members, per capita payments shall be delivered to the court appointed representative of the deceased's estate upon proof of such appointment and compliance with the requirements of this Section.
- (k) Any qualified tribal member who is eligible for, but who does not receive a per capita distribution shall file a written request with the Klamath Tribes Enrollment Office by December 31 of the year of per capita payment distribution. For minor, incompetent or deceased qualified tribal members, the proper legal guardian, representative or conservator may file such written request. Upon failure to make such a request in writing, the member's entitlement to the per capita payment for that year of per capita payment distribution shall expire. There shall be a public notification listing the names of all eligible persons who have not picked up their per capita checks and for whom the Klamath Tribes have no valid mailing address at least 60 days prior to December 31 of the year of per capita payment distribution.
- (l) Any excess net gaming revenues allocated to per capita payments that are unclaimed or not expended within the fiscal year of distribution shall, at the direction of the Distribution and Investment Board, be re-designated for the subsequent fiscal year for per capita distribution, or be deposited into the Klamath Tribes Self-Sufficiency Trust Fund pursuant to Section 50.10(b) or other long term tribal investment fund.
- (m) Per Capita Payments to Minor Qualified Tribal members.

The Klamath Tribes retains the inherent sovereign right to determine the best interest of minor Klamath tribal members by providing for their future welfare by placing per capita payments to them into a trust for their benefit. The Klamath Tribes shall provide for the future of minors while encouraging tribal member parents to provide for the immediate living needs of their children as their responsibility.

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1. A “minor qualified tribal member” means an individual who is a qualified tribal member as defined in Section 50.14(f) except that he or she will not reach the age of EIGHTEEN (18) as of the third Friday of June of the year of per capita payment distribution.
2. Per capita payments designated for minor qualified tribal members shall be deposited into a Minor’s Trust Fund established in accordance with an approved and authorized investment plan pursuant to any trust agreement the Tribes may have with a trustee.
3. The trustee may pool trust assets of beneficiaries for investment purposes as long as the trustee accounts for each beneficiary’s individual share of trust assets and the income or capital appreciation attributable to that beneficiary’s share.
4. Minors Trust Fund account balance statements shall be available to the participant, parents or legal guardian of the minor.
5. Minors shall receive one trust account maturity payment of the monies accumulated in the Minors’ Trust Fund, including interest, for that particular minor, provided that the minor qualified tribal member has:
 - i. Reached the age of EIGHTEEN (18), provided that the tribal member has graduated high school or obtained a G.E.D., or,
 - ii. Graduated from high school or obtained a G.E.D. if the qualified tribal member is between the ages of EIGHTEEN (18) and TWENTY (20), or,
 - iii. Reached the age of TWENTY-ONE (21) regardless if the tribal member has graduated from high school or obtained a G.E.D.,
 - iv. Application for maturity payment shall be approved by the Tribal Council or their delegate, upon sufficient evidence demonstrating the requirements of this Section have been satisfied.
6. Voluntary disenrollment. No distributions whatsoever from the Minor’s Trust Fund shall be made to any minor or, in the alternative to any guardian or parent of a minor, when that minor, or that minor’s parent or guardian voluntarily chooses to renounce, abandon, or relinquish their enrollment with the Klamath Tribes. Any monies held for the minor prior to disenrollment shall be distributed equally in the trust fund for the remaining minor qualified tribal members.
7. The Tribal Council or their delegate shall have the authority to disburse proceeds of any funds placed into the Minors’ Trust Fund on behalf of a

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minor qualified tribal member in extenuating circumstances, on a case by case basis, and upon satisfactory demonstration by petition of the following criteria:

- i. Any requests for such disbursements shall be made in writing to the Tribal Council or their delegate,
 - ii. That the personal health, safety, welfare or educational needs of the minor could be drastically impaired or affected in the absence of such payments,
 - iii. That any and all alternative funding resources have been exhausted, and,
 - iv. Provision of documentation from qualified medical personnel or education institution establishing that a dire health, safety, welfare or educational need exists.
 - v. Payments shall be made directly to the vendor whenever possible.
8. Any request to disburse proceeds of funds placed into the Minors' Trust Fund shall be denied if the parent or legal guardian fails to demonstrate to the satisfaction of the Tribal Council or their delegate that criteria in subsection (m)(7)(i-iv) have been met.
9. A decision made by the Tribal Council or their delegate to either deny or grant a request to disburse proceeds of funds placed into the Minors' Trust Fund may be appealed to the Klamath Tribal Court. The Tribal Court may affirm the decision, remand the case for further proceedings including proceedings to supplement the record; or reverse the decision, in whole or in part, only if the decision is found to have been arbitrary or capricious or an abuse of discretion.
10. The Tribal Council or their delegate may also require that petitioners submit written receipts of expenditures made from funds disbursed hereunder before any future disbursements are made.
11. In the event the minor qualified tribal member dies before receiving the one trust account maturity payment of the monies accumulated in the Minors' Trust Fund, the monies shall go to the minors' estate.
- (n) Per Capita Payments to Qualified Tribal Members Declared Incompetent.
1. All Qualified Tribal Members shall be considered competent absent an Order from the Klamath Tribal Court or another court of competent jurisdiction declaring the Qualified Tribal Member to be Incompetent.
 2. The Tribal Council or their delegate shall place into trust in an interest bearing account in a federally insured financial institution it finds satisfactory, with a

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reasonable rate of return, the per capita payments of any individual who is declared incompetent by a court of competent jurisdiction. Upon petition by the court appointed guardian, the Tribal Council or their delegate may disburse to the court appointed guardian funds placed into the account on behalf of the incompetent for the purposes of providing for the incompetent's health, education or welfare on a case by case basis upon satisfactory demonstration of the following criteria:

- i. That the person petitioning for withdrawal of monies on behalf of the legal incompetent is the court appointed guardian of the legal incompetent in question, and,
 - ii. That the money will be used for the personal health, safety, welfare, or educational needs of the incompetent person.
3. Denial of disbursements to the court appointed guardian shall be made in the event of failure of the legal guardian to demonstrate that criteria (n)(2)(i-ii) have been met.
4. The Tribal Council or their delegate may also require that the petitioning guardian submit receipts of expenditures made from funds disbursed hereunder before any future disbursements are made. The establishment of a regular monthly allowance for any individual declared legally incompetent from the proceeds of any per capita payment placed into trust under this section shall remain at the discretion of the Tribal Council or their delegate.
5. A decision made by the Tribal Council or their delegate to either deny or grant a request to disburse proceeds of funds placed into the incompetent's account may be appealed to the Tribal Court. The Tribal Court may affirm the decision, remand the case for further proceedings including proceedings to supplement the record; or reverse the decision, in whole or in part, only if the decision is found to have been arbitrary or capricious or an abuse of discretion.

(o) Deferred Per Capita Payment Option.

The Klamath Tribes may establish a voluntary deferral plan whereby adult qualified tribal members may elect to defer receipt of their annual per capita payment(s) by filing a written declaration of intent to defer receipt of their per capita payment(s) to a later date and direct that the payment(s) be made on his or her behalf to a Klamath Tribes established deferred compensation plan. Any such plan shall comply with all applicable IRS laws, rules and regulations in order to be valid. All IRS laws, rules, and regulations must be followed for the deferral of compensation to be implemented under the plan. Any such deferred compensation plan shall provide that that if IRS laws, rules and

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regulations are not properly followed, then the deferral of income shall not be effective until full compliance with the IRS laws, rules and regulations is accomplished.

50.15 Federal Tax.

A notice that per capita payments are subject to federal income tax shall be furnished to each member with their per capita payment. The notice shall state that the Tribes withhold federal income tax from the per capita payments if the annual payment exceeds such amount as the Internal Revenue Service ("IRS") may require. The Tribes will calculate federal withholding using the Tables for Withholding On Distributions of Indian Gaming Profits to Tribal Members provided by the IRS and/or as otherwise required by federal law.

50.16 Compliance Testing.

An external independent CPA firm shall be retained on an annual basis to perform independent testing of compliance with this Plan by comparing the allocations and distributions made pursuant to the Plan.

50.17 Judgments for Amounts Owed to the Klamath Tribes.

The Klamath Tribes may, in its discretion, determine that the per capita distribution may be withheld for payment to the Tribe for amounts due the Tribe and established by a court of competent jurisdiction by judgment with any remaining funds being distributed to the individual. Such withholding shall not exceed fifty percent (50%) of the per capita payment regardless of the amounts due. Said withholding may be done by voluntary consent of the debtor or by order of a court of competent jurisdiction, even if the debtor chooses not to accept the per capita payment. In any event, all funds withheld shall be reported to the appropriate taxing authority as income for purposes of federal taxation.

50.18 Judgments for Amounts Owed for Child Support.

The Klamath Tribes may withhold Tribal Court ordered child support or child support ordered from another court of competent jurisdiction. Such withholding shall not exceed fifty percent (50%) of the per capita payment regardless of the number of child support orders. Such withholding may be done by voluntary consent of the debtor or by order of a court of competent jurisdiction, even if the debtor chooses not to accept the per capita payment. In any event, all funds withheld shall be reported to the appropriate taxing authority as income for purposes of federal taxation.

50.19 Enforcement and Dispute Resolution.

The Klamath Tribal Court and Klamath Supreme Court shall have jurisdiction and authority to review the expenditure of excess net gaming revenues in accordance with

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this Plan, to enforce this Plan and appropriately remedy any instance of non-conformance and to resolve any disputes arising from the allocation of excess net gaming revenue and the distribution of per capita payment. The Tribal Court may disturb a decision only if it finds that the decision was arbitrary and capricious or an abuse of discretion.

50.20 No Waiver of Sovereign Immunity.

No provision in this Revenue Allocation Plan expressly or impliedly waives the sovereign immunity of the Klamath Tribes or its officials or employees or is intended to operate as a consent to suit.

50.21 Effective Date.

- (a) This Plan governs the distribution of any and all excess net gaming revenues accumulated up to December 31, 2006; thereafter annually. This Plan becomes effective upon adoption pursuant to General Council resolution and approval by the Secretary of the Interior or Appropriate Bureau Official in accordance with the IGRA and all other applicable federal law.
- (b) Any future amendments will become effective upon adoption by General Council resolution and approval by the Secretary of the Interior or Appropriate Bureau Official, in accordance with 25 U.S.C. §2710(b)(3), 25 C.F.R. Part 290, and all other applicable federal law.

50.22 Tribal Court Jurisdiction

Except as otherwise specified in this Plan, the Klamath Tribal Court shall have exclusive jurisdiction over all questions of interpretation and application of this Plan. The Tribal Court shall further have exclusive jurisdiction to enforce the terms of this Plan.

50.23 Publication of Plan.

The Enrollment Office and Tribal Council Secretary will continuously maintain in their files a sufficient number of copies of this Plan and associated rules, regulations, and/or guidelines for dissemination to any Klamath tribal member who should request copies.

50.24 Amendment or Repeal.

This Plan, and any section, part and word thereof, may be amended or repealed only by a majority vote of the Klamath Tribes General Council in accordance with the Constitution of the Klamath Tribes. Any amendment or repeal will become effective only after approval by the Secretary of the Interior or Appropriate Bureau Official.


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50.25 Severability.

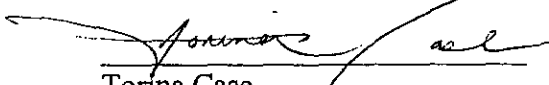
Should any provision set forth in this Plan, or the application thereof to any person or circumstance, be held invalid for any reason whatsoever by a court of competent jurisdiction, the full remainder of such provision or the application of the provision to another person or circumstance shall not be effected thereby.

Certification

We, the undersigned, Tribal Council Chairman and Secretary of the Klamath Tribes, do hereby certify that at a General Council meeting held on the 19th day of August, 2006 with a quorum present, the General Council took action and duly adopted this Plan by a vote of 64 for, 1 opposed, and 7 abstentions by General Council Resolution 2006-007



Allen Foreman
Chairman
The Klamath Tribes



Torina Case
Secretary
The Klamath Tribes

LEGISLATIVE HISTORY

1. Title 7, Chapter 50 originally adopted and approved by General Council on March 11, 2006, General Council Resolution No. 2006-006.
2. Title 7, Chapter 50 adopted and approved as amended by General Council on August 19, 2006, General Council Resolution No. 2006-007.

