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FREDERICKS PEEBLES & MORGAN LLP
ATTORNEYS AT LAW

LAW FIRM ATTORNEYS SPEAKERS AT TRIBAL TAX SEMINAR

Lance Morgan and Joseph Messineo, attorneys with Fredericks Peebles & Morgan LLP were guest speakers at a Tribal Tax Seminar in Winnebago, Nebraska in August. Ho-Chunk, Inc. and HCI Distribution were the co-sponsors for the seminar. Representatives from 29 tribes across the country participated in this event. The Tax Seminar discussed the current issues of Federal, State and Tribal tobacco taxes.



Morgan was the keynote speaker at the event and he presented "The Tribal Tax System is Tribal Power". He also did a presentation entitled "Understanding Components of a Tribal Tax Program". Joseph Messineo presented "Understanding the Master Settlement Agreement" (MSA). Fredericks Peebles & Morgan LLP hosted the evening reception during the event.

Tribal tobacco sales on the reservation have become more challenging. In 1998, the major tobacco companies drafted the MSA promising to end tobacco marketing and to pay the states \$206 billion dollars over a period of twenty five years for medical costs, compensation and funding for anti-smoking advocacy groups. The MSA requires nonparticipating tobacco companies to pay into a qualified escrow fund, which forces states to pressure small tobacco companies for payment. Issues from the MSA and other taxation issues were discussed in the Tax Seminar.

Morgan is a partner with the Firm. He focuses on economic development, Indian law, corporate and finance law. He has helped several tribes evaluate their economies and assisted them in establishing economic diversification plans and tribal corporate legal structures. He has been a consultant to the Bureau of Indian Affairs as well as several tribes throughout the country. Morgan is also CEO and President of Ho-Chunk, Inc. Ho-Chunk, Inc. is the award-winning economic development corporation owned by the Winnebago Tribe of Nebraska. Ho-Chunk, Inc. operates 24 subsidiaries and has over 1,400 employees across the country and in 4 foreign countries. Morgan is a member of the Winnebago Tribe of Nebraska.

Messineo is an attorney for the Firm. His services focus on Tribal/State regulatory jurisdiction, tobacco law, state excise tax law, commercial transactions, administrative law, trial and appellate advocacy. He is a former Attorney General for the State of Arizona. In that role, he enforced provisions of the MSA and tobacco statutes/regulations. That expertise has made him a leading consultant in Federal, State and Tribal tobacco taxes.

Fredericks Peebles & Morgan LLP serves Indian Tribes and Native American organizations with a broad range of legal services in the areas of business transactions, litigation, natural resources, renewable energy and governmental affairs. Office locations include California, Colorado, Michigan, Minnesota, Nebraska, North Dakota, South Dakota and Washington D.C.

