

**Before the**  
**Committee on Federal and State Affairs**  
**Senate Bill No. 485**  
**Testimony of Timothy N. Rhodd**  
**March 7, 2016**

My name is Timothy N. Rhodd.

I am the Chairman of the Executive Committee of the Iowa Tribe of Kansas and Nebraska.

Our Reservation is located in the Northeast Corner of Kansas and the Southeast Corner of Nebraska.

The Iowa Tribe was asked by representatives of the State of Kansas to enter into compact negotiations with respect to the Compact before the Committee today. The draft Compact has been approved by the Executive Committee of our Tribe, and I appear here today with other members of the Tribe to support the Compact.

I want to address one aspect of the Compact about which some members of the Committee may have concerns.

In part, the Compact grants the Iowa Tribe a sales tax and use tax exemption. As stated earlier, our Tribe's Reservation, in part, is in the state of Nebraska and it borders Missouri. The Iowa Tribe is exempt from sales and use tax in both of those states, but is not exempt from sales and use tax in Kansas. We would like to deal with Kansas businesses, but under the current Kansas law, we have a duty to our Tribal members to deal with Nebraska and Missouri businesses instead.

Thank you for your consideration.