



United South and Eastern Tribes, Inc.

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USET Resolution No. 2014:037

REQUESTING CONGRESSIONAL ACTION TO ENSURE THAT TAX POLICY SUPPORTS THE PRINCIPLE THAT ECONOMIC ACTIVITY TAKING PLACE IN INDIAN COUNTRY SHOULD GENERATE REVENUE FOR INDIAN COUNTRY

- WHEREAS,** United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprised of twenty-six (26) federally recognized Tribes; and
- WHEREAS,** the actions taken by the USET Board of Directors officially represent the intentions of each member Tribe, as the Board of Directors comprises delegates from the member Tribes' leadership; and
- WHEREAS,** Indian Tribal governments provide services such as education, transportation infrastructure, housing, and law enforcement to Tribal members and others who reside on Tribal lands and the cost of these services requires that require an adequate stream of revenue to the Tribal government; and
- WHEREAS,** The United States Constitution, treaties and Supreme Court cases acknowledges Indian Tribes as sovereign governments with the power to tax activities occurring within the boundaries of their reservations; and
- WHEREAS,** Indian Tribal governments have established retail sales, business and other taxes to generate revenues that are critical to sustain the delivery of governmental services; and
- WHEREAS,** the Supreme Court has authorized states, under certain conditions, to also impose taxes on non-Indians buying goods or doing business on Indian lands; and
- WHEREAS,** the problem of duplicative, or dual, taxation of economic activity involving non-Indians impedes the ability of Indian Tribes to attract business, expand their Tribal economies, and generate revenues; and
- WHEREAS,** U.S. Congress has the power to regulate commerce and other matters relating to Indian Tribes pursuant to the Indian Commerce Clause of the U.S. Constitution and other doctrines, and could enact legislation exempting certain activities occurring on Tribal lands from state taxation or pass other legislation that would allow Tribes to avoid dual taxation so that they more fully benefit from the economic activities taking place in their territories; and
- WHEREAS,** the USET Board of Directors, in Resolution 2012:024, urged the Bureau of Indian Affairs to conduct a study of the problem of dual taxation in Indian Country that has never been undertaken; and

WHEREAS, in December 2010, the United States recognized the rights of its First Peoples through its support of the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), whose provisions and principles support and promote the purposes of this resolution; therefore, be it

RESOLVED the USET Board of Directors urges the Senate Committee on Indian Affairs and the House Subcommittee on American Indian/Alaska Native Affairs to hold hearings that explore the economic development and revenue generating impacts of dual taxation and, in consultation with Indian Tribes, develop proposed legislation to overcome the negative impacts of dual taxation by considering the creation of Tribally designated tax-free zones on Indian lands, the establishment of Tribally designated tax-credit zones, federal preemption of state taxation on Indian lands, and federal tax credits.

CERTIFICATION

This resolution was duly passed at the USET Impact Week Meeting, at which a quorum was present, in Arlington, VA, on Thursday, February 6, 2014.



Brian Patterson, President
United South and Eastern Tribes, Inc.



Brenda Lintinger, Secretary
United South and Eastern Tribes, Inc.

“Because there is strength in Unity”